

THE CITY OF GRANTVILLE, GEORGIA


RESOLUTION NO. 2023-16
BEFORE THE CITY COUNCIL

A RESOLUTION APPROVING AND ADOPTING AN INTERGOVERNMENTAL AGREEMENT FOR THE COLLECTION AND DISTRIBUTION OF SPECIAL PURPOSE LOCAL OPTION SALES TAX FOR THE YEARS 2025-2030 BETWEEN COWETA COUNTY AND THE CITIES INCLUDING THE CITY OF GRANTVILLE


WHEREAS, the Intergovernmental Agreement (IGA) for the Collection and Distribution of Special Purpose Local Option Sales Tax (SPLOST) for the Year 2025-2030 between Coweta County and Grantville to fund capital projects is in the best interest for the residents of Grantville;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville that the Intergovernmental Agreement for the Collection and Distribution of SPLOST monies for the Years 2025-2030 between Coweta County and the City of Grantville attached as Exhibit A hereto and incorporated herein as if set forth verbatim is approved and adopted by the City of Grantville.

This Resolution is passed this 26th day of June, 2023.


Richard Proctor, Mayor

ATTEST:


Roberta Higgins, City Clerk



INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT, (this "Agreement") is made and entered into as of _____, 2023, by and among COWETA COUNTY, a political subdivision of the State of GEORGIA (the "County") and the CITY OF CHATTAHOOCHEE HILLS ("Chattahoochee Hills"), the CITY OF GRANTVILLE ("Grantville"), the CITY OF HARALSON ("Haralson"), the TOWN OF MORELAND ("Moreland"), the CITY OF NEWNAN ("Newnan"), the CITY OF PALMETTO ("Palmetto"), the CITY OF SENOIA ("Senoia"), the TOWN OF SHARPSBURG ("Sharpsburg"), and the TOWN OF TURIN ("Turin"), municipal corporations of the State of Georgia (together Chattahoochee Hills, Grantville, Haralson, Moreland, Newnan, Palmetto, Senoia, Sharpsburg, and Turin, the "Cities").

W I T N E S S E T H:

WHEREAS, Article IX, Section III, Paragraph I (a) of the Georgia Constitution (the "Intergovernmental Contracts Clause") authorizes, among other things, any county, municipality or other political subdivision of the State to contract, for a period not exceeding fifty years, with another county, municipality or political subdivision or with any other public agency, public corporation or public authority for joint services, for the provision of services, or for the provision or separate use of facilities or equipment, provided that such contract deals with activities, services or facilities which the contracting parties are authorized by law to undertake or to provide; and

WHEREAS, the County is authorized pursuant to O.C.G.A. Section 48-8-110 *et seq.*, as amended (the "Sales and Use Tax Act") to levy and collect a one percent Special Purpose Local Option Sales Tax (the "SPLOST") for the purpose of funding capital outlay projects (the "Projects"); and

WHEREAS, the County and Cities met to discuss possible projects for inclusion in the SPLOST referendum on the 11th day of May, 2023 in conformance with the requirements of O.C.G.A. Section 48-8-11(a); and

WHEREAS, the County and the Cities have negotiated a division of the SPLOST proceeds as authorized by the Sales and Use Tax Act; and

WHEREAS, the Sales and Use Tax Act authorizes the County and the Cities to enter into an "intergovernmental agreement" (as defined in the Sales and Use Tax Act) pursuant to the Intergovernmental Contracts Clause in order to, among other things, identify the Projects that will be funded with the SPLOST; and

WHEREAS, the County and the Cities are entering into this Agreement to identify the Projects that will be funded with the SPLOST;

NOW, THEREFORE, for and in consideration of the premises and undertakings as hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County and the Cities do hereby agree as follows:

ARTICLE 1.

REPRESENTATIONS

- a. Each of the Cities makes the following representations with respect to itself as the basis for the undertakings on its part herein contained:
 - i. The City is a municipal corporation duly created and organized under the Constitution and laws of the State. Under the Constitution and laws of the State, the City is authorized to execute, deliver, and perform its obligations under this Agreement. The City has duly authorized the execution, delivery, and performance of this Agreement. This Agreement is a valid, binding and enforceable obligation of the City.
 - ii. No approval or other action by any governmental authority or agency or other person is required in connection with the execution, delivery and performance of this Agreement by the City, except as shall have been obtained as of the date hereof.
 - iii. The authorization, execution, delivery, and performance by the City of this Agreement do not violate its charter, any ordinances of the City or the laws or Constitution of the State and do not constitute a breach of or a default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note, or other instrument to which it is a party or by which it is bound.
 - iv. There is no action, suit, proceeding, inquiry, or investigation, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of the City, threatened against or affecting the City (or, to the knowledge of the City, any meritorious basis therefore) (i) contesting or questioning the existence of the City or the titles of the present officers of the City to their offices or (ii) wherein an unfavorable decision, ruling, or finding would (A) adversely affect the enforceability of this Agreement or (B) materially adversely affect the transactions contemplated by this Agreement.
 - v. The City is not in violation of the laws or Constitution of the State and is not in default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note, or other instrument to which it is a party or by which it is bound.
 - vi. The City is a “qualified municipality” within the meaning of the Sales and Use Tax Act, O.C.G.A. Section 48-8-110(4).

- vii. The City is located entirely or partially within the geographic boundaries of Coweta County.
- b. The County makes the following representations as the basis for the undertakings on its part herein contained:
 - i. The County is a political subdivision duly created and organized under the Constitution and laws of the State. Under the Constitution and laws of the State, the County is authorized to execute, deliver, and perform its obligations under this Agreement. The County has duly authorized the execution, delivery, and performance of this Agreement. This Agreement is a valid, binding, and enforceable obligation of the County.
 - ii. No approval or other action by any governmental authority or agency or other person is required in connection with the execution, delivery, and performance of this Agreement by the County, except as shall have been obtained as of the date hereof.
 - iii. The authorization, execution, delivery, and performance by the County of this Agreement do not violate the laws or Constitution of the State and do not constitute a breach of or a default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note, or other instrument to which it is a party or by which it is bound.
 - iv. There is no action, suit, proceeding, inquiry, or investigation, at law or in equity, before or by any court, public board or body, pending or, to the knowledge of the County, threatened against or affecting the County (or, to the knowledge of the County, any meritorious basis therefore) (i) contesting or questioning the existence of the County or the titles of the present officers of the County to their offices or (ii) wherein an unfavorable decision, ruling or finding would (A) adversely affect the enforceability of this Agreement or (B) materially adversely affect the transactions contemplated by this Agreement.
 - v. The County is not in violation of the laws or the Constitution of the State and is not in default under any existing court order, administrative regulation, or other legal decree, or any agreement, indenture, mortgage, lease, note, or other instrument to which it is a party or by which it is bound.
 - vi. The County will take all actions necessary to call an election to be held in all voting precincts in the County on the 7th day of November, 2023 for the purpose of submitting to the voters of the County for their approval, the question of whether or not a SPLOST shall be imposed on all sales and uses within Coweta County for a period of 72 quarters, or six years, commencing on the 1st day of January, 2025, to raise an estimated \$250 million to be used

for funding the projects specified in Article 8 and further enumerated in Exhibit A – Project List.

ARTICLE 2.

CONDITIONS PRECEDENT

- a. The obligations of the County and the Cities pursuant to this Agreement are conditioned upon the adoption of a resolution of the County calling for the imposition of the SPLOST in accordance with the provisions of O.C.G.A. 48-8-111(a).
- b. This Agreement is further conditioned upon the approval of the proposed imposition of the SPLOST by the voters of the County in a referendum to be held in accordance with the provisions of O.C.G.A. 48-8-111(b) through (e).
- c. This Agreement is further conditioned upon the collecting of the SPLOST revenues by the state revenue commissioner and transferring the same to the County.

ARTICLE 3.

EFFECTIVE DATE AND TERM OF THE TAX

The SPLOST, subject to approval in an election to be held on November 7, 2023, shall continue for a period of six years with collections beginning on January 1, 2025.

ARTICLE 4.

EFFECTIVE DATE AND TERM OF THIS AGREEMENT

This Agreement shall commence upon the date of its execution and shall terminate upon the later of:

- a. The official declaration of the failure of the election described in this Agreement; or
- b. The expenditure by the County and all of the Cities of the last dollar of money collected from the SPLOST after the expiration of the SPLOST.

ARTICLE 5.

COUNTY SPLOST FUND; SEPARATE ACCOUNTS; NO COMMINGLING

- a. A special fund or account shall be created by the County and designated as the 2025 Coweta County Special Purpose Local Option Sales Tax (“2025 SPLOST Fund”). The County shall select a bank which shall act as a depository and custodian of the 2025 SPLOST Fund upon such terms and conditions as may be acceptable to the County.
- b. Each City shall create a special fund to be designated as the 2025 [City name] Special Purpose Local Option Sales Tax Fund. Each City shall select a bank which shall act as a depository and custodian of the SPLOST proceeds received by each City upon such terms and conditions as may be acceptable to the City.
- c. All SPLOST proceeds shall be maintained by the County and each City in the separate accounts or funds established pursuant to this Article. Except as provided in Article 6, SPLOST proceeds shall not be commingled with other funds of the County or Cities and shall be used exclusively for the purposes detailed in this Agreement.

ARTICLE 6.

PROCEDURE FOR DISBURSEMENT OF SPLOST PROCEEDS

- a. Upon receipt by the County of SPLOST proceeds collected by the state department of revenue, the County shall immediately deposit said proceeds in the 2025 SPLOST Fund. Within the 2025 SPLOST Fund, the County shall create four sub-accounts: the “Level Two Account”, the “Debt Service Account”, the “County Account” and the “City Account”. SPLOST proceeds that will be used to pay for the Level Two Projects not funded with Debt shall be deposited into the Level Two Account; SPLOST proceeds that will be used to pay the debt service on the Debt (hereinafter defined) shall be deposited into the Debt Service Account; SPLOST proceeds that will be used to fund County Projects not funded with Debt shall be deposited into the County Account; and SPLOST proceeds that will be used to fund City Projects not funded with Debt shall be deposited into the City Account. The monies in the Level Two Account and the County Account shall be held and applied to the cost of acquiring, constructing, and equipping the Level Two Projects and the County Projects respectively as listed in Article 8.
- b. The County shall establish a twelve-month period as the “Sinking Fund Year” for the Debt. Within each Sinking Fund Year, the SPLOST proceeds of each beneficiary of the Debt shall be deposited into the Debt Service Account until there is an amount therein sufficient to pay that beneficiary’s pro-rata share of the debt service coming due on the Debt for such Sinking Fund Year. After a

- beneficiary of the Debt has funded its pro-rata share of the debt service coming due on the Debt for the Sinking Fund Year, the remaining SPLOST proceeds of that beneficiary shall be disbursed as provided in Paragraph (d) of this Article.
- c. All funds deposited monthly into the Level Two Account shall be transferred from the County to the Level Two Account within ten business days of the County's receipt of the same. After the Level Two Projects have been completed, any remaining SPLOST proceeds from the Level Two Account shall be disbursed as provided in Paragraph (d) of this Article.
 - d. All funds deposited monthly into the City Account shall be transferred from the County to the Cities within ten business days of County's receipt of the same. Each disbursement to the Cities shall be made by check unless a City provides written wire transfer instructions to the County and pays all costs associated with such wire transfer. The proceeds received by the Cities shall be deposited in the separate funds established by each City in accordance with Article 5 of this Agreement. Each City shall hold and apply the SPLOST proceeds to the cost of acquiring, constructing, and equipping the City Projects, respectively, as listed in Article 8.
 - e. Should any City cease to exist as a legal entity before all funds are distributed under this Agreement, that City's share of the funds subsequent to dissolution shall be paid to the County as part of the County's share unless an act of the Georgia General Assembly makes the defunct City part of another successor municipality. If such an act is passed, the defunct City's share shall be paid to the successor municipality in addition to all other funds to which the successor municipality would otherwise be entitled.

ARTICLE 7.

DIVISION OF SPLOST PROCEEDS

- a. Based upon past collection history and other data available to the County, the County currently projects, and the Cities are in agreement, that the total collections of the SPLOST over the six-year period will be approximately \$250,000,000.
- b. The County desires to allocate approximately \$11,050,000 (4.42%) for Level Two Projects benefiting the citizens of the entire county. SPLOST proceeds that will be used to fund the Level Two Projects shall be allocated to the Level Two Account on a monthly basis at a rate of 4.42% over the six-year period.
- c. The remaining SPLOST proceeds will be approximately \$238,950,000 over the six-year period and shall be divided among the County and the Cities as follows:

Chattahoochee Hills	0.00%
Haralson	0.13%
Turin	0.23%
Palmetto	0.25%
Sharpsburg	0.26%
Moreland	0.30%
Grantville	2.30%
Senoia	2.94%
Newnan	26.94%
County	66.65%

- d. The County and the Cities hereby agree and acknowledge that if the City of Chattahoochee Hills is deemed a qualified municipality within Coweta County by the Georgia Department of Revenue during the term of this Agreement, the SPLOST proceeds defined in subsection (c) above shall be reduced on a proportional basis.
- e. Notwithstanding the provisions of this Article, the County and the Cities hereto acknowledge and agree that the SPLOST received by it in each year shall be applied first to the payment of the Debt issued for its benefit.

ARTICLE 8.

PROJECTS AND PROJECT PROVISIONS

The County and the Cities agree, as follows:

- a. The Projects shall consist of “County Level Two Projects”, “County Projects”, and “City Projects.” The County Level Two Projects, County Projects, City Projects, and their estimated costs are set forth and incorporated herein as Exhibit A – Project List.
- b. Each Project may include land, facilities, equipment, vehicles, and other capital costs related to such Project.
- c. The County shall promptly proceed with the acquisition, construction and equipping of the County Projects as soon as SPLOST or Debt proceeds are available. Each City shall promptly proceed with the acquisition, construction and equipping its respective City Project as soon as SPLOST or Debt proceeds are available.
- d. The County shall own and operate the County Projects. The City Projects shall be owned and operated by the respective City. The County shall be responsible for paying or providing for all the costs of operating, maintaining, and insuring the

County Projects. Each City shall be responsible for paying or providing for all the costs of operating, maintaining, and insuring its respective City Projects.

- e. The County shall supervise or cause the supervision of the acquisition, construction and equipping of the County Projects. Each City shall supervise or cause the supervision of the acquisition, construction and equipping of its respective City Projects.
- f. The County and the Cities acknowledge that the costs shown above for each Project are estimated amounts. The parties acknowledge that the actual SPLOST collections may vary from the estimated amounts and that the needs of the County and/or the Cities may change. Therefore, the County has the sole right to determine how much it will spend on the County Projects, and the Cities have the sole right to determine how much they will spend on the City Projects. The County and the Cities are not required to spend the amounts set forth above for the Projects; provided, however, a Project may not be abandoned in its entirety unless the parties agree and the provisions of the Sales and Use Tax Act are satisfied. Furthermore, the County and the Cities may spend more than the amounts set forth above for the Projects.
- g. The County may fund the County Projects in any order or priority it may deem necessary or convenient, and the Cities may fund the City Projects in any order or priority it may deem necessary or convenient

ARTICLE 9.

THE DEBT

- a. The ballot shall contain the language required by the Sales and Use Tax Act for the authorization of up to \$100,000,000.00 of debt (the "Debt"). The Debt may be issued by the County in whole or in part and in one or more series for purposes of funding a portion of the County Projects, a portion of the City Projects, the costs of issuing the debt, and capitalized interest. The County shall remit to the Cities their pro rata share of the Debt proceeds within three business days of the County's receipt of same to enable the Cities to acquire, construct and equip the City Projects. The Cities each acknowledge that it is responsible for the payment of that portion of the Debt allocable to its Projects, including its pro rata share of issuance expense (the "City Debt") and the payment of that portion of the arbitrage rebate allocable to the City Debt. The County acknowledges that it is responsible for the payment of the rest of the Debt (the "County Debt"). Notwithstanding the foregoing, the County and the Cities acknowledge and agree that the County shall only issue Debt for the purpose of funding the City Projects if it shall receive an opinion from its counsel to the effect that the County is authorized to issue Debt to fund such City Projects.

- b. The Debt shall be paid first from the proceeds of the SPLOST. In the event that there are insufficient SPLOST to pay the Debt, the County shall pay any shortfall attributable to the County Debt from its general fund, and the Cities shall pay any shortfall attributable to the City Debt from their general funds (the "Debt Service Payments"). The County and the Cities covenant that, in order to make the Debt Service Payments when due from their general funds to the extent required, they will exercise their power of taxation to the extent necessary to timely pay any amounts required to be paid hereunder, and they will make available and use for such payments all taxes levied and collected for that purpose together with funds received from any other source. The County and the Cities further covenant and agree that in order to make funds available for such purpose, they will, in their general revenue, appropriation, and budgetary measures whereby their tax funds or revenues and the allocation thereof are controlled or provided for, include sums sufficient to timely satisfy such Debt Service Payments that may be required to be made from the general funds, whether or not any other sums are included in such measure, until all payments so required to be made shall have been made in full. The obligation of the County and the Cities to make any payments that may be required to be made from their general funds shall constitute a general obligation of the County and the Cities and a pledge of the full faith and credit of the County and the Cities to provide the funds required to timely fulfill any such obligation.

In the event for any reason any such provision or appropriation is not made as provided in the preceding paragraph, then the fiscal officers of the County and the Cities are hereby authorized and directed to set up as an appropriation on their accounts in the appropriate fiscal year the amounts required to timely pay the obligations which may be due from the general funds. The amount of such appropriation shall be due and payable and shall be expended for the purpose of paying any such obligations, and such appropriation shall have the same legal status as if the County and the Cities had included the amount of the appropriation in their general revenue, appropriation, and budgetary measures, and the fiscal officers of the County and the Cities shall immediately make such Debt Service Payments to the paying agent for the Debt if for any reason the payment of such obligations shall not otherwise have been timely made.

- c. The obligations of the County and the Cities to make the Debt Service Payments and to perform and observe the other agreements on their part contained in this Article 9 shall be absolute and unconditional. Until such time as the principal of and interest on the Debt shall have been paid in full or provision for the payment thereof shall have been made, the County and the Cities (a) will not suspend or discontinue any payments provided for herein, (b) will perform and observe all of their other agreements contained in this Agreement, and (c) will not terminate this Agreement for any cause, including, without limiting the generality of the foregoing, failure to complete any Project, a defect in any Project or any failure of the other party to perform and observe any agreement, whether express or implied, or any duty, liability or obligation arising out of or connected with this Agreement.

- d. The County shall be responsible for all aspects of the Debt issuance process. The County will select the underwriter, bond counsel, local counsel, etc. The County will keep the Cities informed of the progression of the Debt issuance.

ARTICLE 10.

RECORD KEEPING AND AUDIT PROCEDURES

- a. The County and the Cities agree to maintain thorough and accurate records concerning receipt of SPLOST proceeds and expenditures for each project undertaken by the respective County or City. The Cities shall have the right to review and be provided copies of all such records of receipt of SPLOST proceeds upon request to the County.
- b. The County and the Cities shall keep a record of each and every one of its Projects for which SPLOST proceeds are used. In accordance with O.C.G.A. 48-8-121(a)(2), the distribution and use of all SPLOST proceeds deposited in the County's 2025 SPLOST Fund and each City's SPLOST Fund shall be audited annually by an independent certified public accounting firm. A schedule shall be included in each annual audited financial statements which shows for each such Project the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior years and amounts expended in the current year. The auditor shall verify and test expenditures sufficient to provide assurances that the schedule is fairly presented in relation to the financial statements. The auditor's report on the financial statements shall include an opinion, or the disclaimer of an opinion, as to whether the schedule is presented fairly in all material respects in relation to the financial statements taken as a whole. The County and each City receiving SPLOST proceeds shall be responsible for the cost of their respective audits. The County and the Cities agree to cooperate with the independent certified public accounting firm in any audit by providing all necessary information. In the event that a City does not comply with the requirements of this paragraph, the County shall not be held liable in any manner for such noncompliance. Each City shall provide the County a copy of the audit of the distribution and use of the SPLOST proceeds by the City.

ARTICLE 11.

NOTICES

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

- (a) Coweta County Board of Commissioners
22 East Broad Street
Newnan, Georgia 30263
Attention: County Administrator
- (b) City of Chattahoochee Hills
6505 Rico Road
Chattahoochee Hills, Georgia 30268
Attention: Mayor
- (c) City of Grantville
Post Office Box 160
Grantville, Georgia 30220
Attention: City Manager
- (d) City of Haralson
Post Office Box 155
Haralson, Georgia 30229
Attention: Mayor
- (e) Town of Moreland
Post Office Box 158
Moreland, Georgia 30259
Attention: Town Clerk
- (f) City of Newnan
Post Office Box 1193
Newnan, Georgia 30264
Attention: City Manager
- (g) City of Palmetto
Post Office Box 190
Palmetto, Georgia 30268
Attention: City Manager
- (h) City of Senoia
Post Office Box 310
Senoia, Georgia 30276
Attention: City Administrator
- (i) Town of Sharpsburg
Post Office Box 397
Sharpsburg, Georgia 30277
Attention: Mayor

- (j) Town of Turin
Post Office Box 86
Turin, Georgia 30289
Attention: Town Clerk

ARTICLE 12.

MISCELLANEOUS

- a. Any controversy arising under this Agreement shall first be submitted to mediation by a mediator mutually agreeable to the parties. To the extent the parties are unable to resolve the dispute in mediation, the parties agree to submit the dispute to binding arbitration pursuant to the provisions of O.C.G.A. Sections 9-9-30 et seq., as amended (the "Arbitration Code"). Such arbitration shall in all respects be governed by the provisions of the Arbitration Code, and the parties hereto shall comply with and be governed by the provisions of the Arbitration Code. Unless otherwise agreed by the parties, the arbitration shall be conducted by one arbitrator mutually agreeable by the parties. If the parties cannot agree on an arbitrator, the dispute shall be submitted to the Superior Court of Coweta County, but only for the purpose of having the Judge of said court appoint an arbitrator. Unless otherwise ordered by the arbitrator, each party shall bear its own attorney's fees and shall share evenly in the costs of the arbitration and arbitrator's fees.
- b. This Agreement constitutes all of the understandings and agreements existing between the County and the Cities with respect to distribution and use of the proceeds from the SPLOST. Furthermore, this Agreement supersedes all prior agreements, negotiations and communications of whatever type, whether written or oral, between the parties hereto with respect to distribution and use of said SPLOST.
- c. Should any phrase, clause, sentence, or paragraph of this Agreement be held invalid or unconstitutional, it shall in nowise affect the remaining provisions of this Agreement, which said provisions shall remain in full force and effect.
- d. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.
- e. This Agreement shall not be amended or modified except by agreement in writing executed by the governing authorities of the County and the Cities.
- f. This Agreement shall be construed and enforced in accordance with the laws of the State of Georgia.
- g. The County and the Cities shall comply with all applicable local, state, and federal statutes, ordinances, rules, and regulations.

- h. It is the intention of the County and the Cities to comply in all respects with the Sales and Use Tax Act, and all provisions of this Agreement shall be construed in light of the Sales and Use Tax Act.

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

COWETA COUNTY, GEORGIA

(SEAL)

By: _____
Chairman

Attest:

Clerk

CITY OF CHATTAHOOCHEE HILLS,
GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

CITY OF GRANTVILLE, GEORGIA

(SEAL)

By: 

Mayor

Attest:



Clerk

CITY OF HARALSON, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

TOWN OF MORELAND, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

CITY OF NEWNAN, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

CITY OF PALMETTO, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

CITY OF SENOIA, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

TOWN OF SHARPSBURG, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

TOWN OF TURIN, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

EXHIBIT A – PROJECT LIST

County Level Two Projects

Estimated Costs

County Level Two Total

\$11,050,000

Haralson Projects

Estimated Costs

Haralson Total

\$310,635

Turin Projects

Estimated Costs

Turin Total

\$549,585

Palmetto Projects

Estimated Costs

Palmetto Total

\$597,375

Sharpsburg Projects

Estimated Costs

Sharpsburg Total

\$621,270

Moreland Projects

Estimated Costs

Moreland Total

\$716,850

Grantville Projects

Estimated Costs

Grantville Total

\$5,495,850

Senolia Projects

Estimated Costs

Senolia Total

\$7,025,130

Newnan Projects

Estimated Costs

Newnan Total

\$64,373,130

County Projects

Estimated Costs

Estimated Total

\$159,260,175

CITY OF GRANTVILLE, GEORGIA

(SEAL)

By: 
Mayor

Attest:


Clerk



CITY OF GRANTVILLE, GEORGIA

(SEAL)

By: 

Mayor

Attest:



Clerk

CITY OF GRANTVILLE, GEORGIA

(SEAL)


By: 
Mayor

Attest:


Clerk

CITY OF GRANTVILLE, GEORGIA

(SEAL)

By: 

Mayor

Attest:



Clerk

CITY OF GRANTVILLE, GEORGIA

(SEAL)

By:  _____
Mayor

Attest:


Clerk



CITY OF GRANTVILLE, GEORGIA

(SEAL)

By:  _____
Mayor

Attest:

 _____
Clerk

CITY OF GRANTVILLE, GEORGIA

(SEAL)

By: 
Mayor

Attest:


Clerk

CITY OF GRANTVILLE, GEORGIA

(SEAL)

By: 
Mayor

Attest:


Clerk



CITY OF GRANTVILLE, GEORGIA

(SEAL)

By:  _____
Mayor

Attest:

 _____
Clerk

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-15
BEFORE THE CITY COUNCIL

A RESOLUTION APPROVING THE REALLOCATION OF EXPENDITURES AMONG
THE 2019-2024 SPLOST PROJECTS FOR THE CITY OF GRANTVILLE, GEORGIA

WHEREAS, an Intergovernmental Agreement (IGA) was entered into as of July 20, 2017 by and among Coweta County and the Cities within Coweta County including the City of Grantville to collect and distribute Special Purpose Local Option Sales Tax (SPLOST) for the purpose of funding capital outlay projects (Projects);

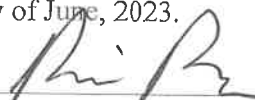
WHEREAS, Article 8. Projects and Project Provisions of the IGA gives the cities the sole right to determine how much they will spend on the City Projects;

WHEREAS, the Grantville Projects and Estimated Costs articulated in the IGA are:


<u>Grantville Projects</u>	<u>Estimated Costs</u>
Roads, Streets, Bridges, and Sidewalks	\$1,109,082
Utility Infrastructure & Equipment Improvements	\$376,810
City Hall, Freight Depot, Passenger Depot & Auditorium Renovations	\$338,360
Parks, Recreation & Culture – Facility Improvements	\$338,360
Public Safety Equipment & Improvements	\$338,360
Historic Preservation – Facilities & Improvements	\$288,375
Downtown Revitalization/Streetscape	\$288,375
<u>Estimated Total:</u>	<u>\$3,077,722</u>

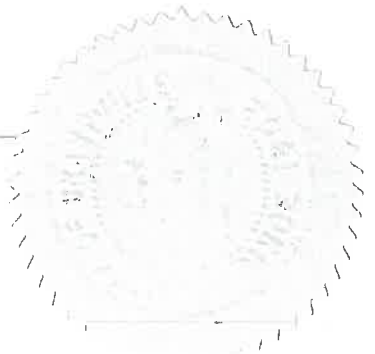
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville that a Reallocation of \$500,000.00 Expenditures from Roads, Streets, Bridges and Sidewalks to Utility Infrastructure and Equipment Improvements is necessary and appropriate. The Reallocation of Expenditures (\$500,000.00) from Roads, Streets, Bridges and Sidewalks to Utility Infrastructure and Equipment is approved and adopted.

This Resolution is passed this 26th day of June, 2023.


Richard Proctor, Mayor

ATTEST:


Roberta Higgins, City Clerk



Robi Higgins

From: Al Grieshaber
Sent: Thursday, July 6, 2023 9:20 AM
To: Gerald Pentecost (gerald.pentecost@ggpcpa.com); James Edgar (Jedgar@edgarLLC.com)
Cc: Stewart Mills; Stewart Mills; Robi Higgins; Richard Proctor
Subject: FW: Send data from MFP13370114 06/29/2023 13:50
Attachments: DOC062923-06292023135014.pdf

Gerald and James,
Please see the attachment: reallocation of SPLOST monies. It will enable us to pay for our Gas and Electric SMART (AMI) meters.
Thanks, Al

Al Grieshaber Jr.
City Manager
City of Grantville
123 Lagrange Street
P. O. Box 160
Grantville, Georgia 30220
(770) 583-2289 ext. 2007 (o)
(678) 378-6149 (c)

-----Original Message-----

From: do_not_reply@relay.tri-copy.com <do_not_reply@relay.tri-copy.com>
Sent: Thursday, June 29, 2023 1:54 PM
To: Robi Higgins <rhiggins@grantvillega.org>; Al Grieshaber <agrieshaber@grantvillega.org>
Subject: Send data from MFP13370114 06/29/2023 13:50

Scanned from MFP13370114
Date:06/29/2023 13:50
Pages:1
Resolution:300x300 DPI

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-14
BEFORE THE CITY COUNCIL

**A RESOLUTION APPROVING AND ADOPTING THE CITY OF GRANTVILLE,
GEORGIA PURCHASING POLICIES AND PROCEDURES MANUAL**

WHEREAS, the Procurement Ordinance and Policies presently utilized are outdated, do not reflect the current economic realities and are not reflective of the inflationary costs incurred by the City for services, supplies and materials utilized in daily operations.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville, that the City of Grantville, Georgia, Purchasing Policies and Procedures Manual attached hereto as Exhibit A and incorporated herein as if set forth verbatim is approved and adopted for the City of Grantville.

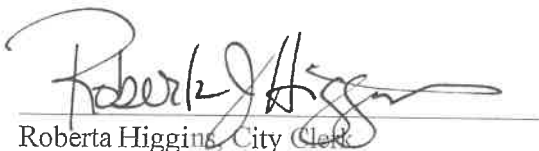
This Resolution is passed this 26th day of June, 2023.



Richard Proctor, Mayor



ATTEST:



Roberta Higgins, City Clerk



CITY OF GRANTVILLE, GA

**PURCHASING POLICIES AND
PROCEDURES MANUAL**

**Resolution No. 2023-14
Adopted June 26, 2023**

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CHAPTER 1

- 1.1 **Purpose:** A purchasing system with procurement procedures has been in existence in the City of Grantville for several years. This system seeks to maximize the value of public funds. The overall goal of a purchasing system is effective procurement of goods and services that contribute to the services provided to the citizens of Grantville. To help meet this goal, this Purchasing Policies and Procedures Manual has been produced for use by City employees. This manual is to provide a guide that can be used by all City employees to help them through the decision process as it relates to the procurement of supplies and services for use by the City of Grantville.
- 1.2 **Authority:** The authority and responsibility for purchasing in the City of Grantville resides with the City Manager and/or the Mayor.
- 1.3 **Purchasing Agent's Duties:** The Purchasing Agent is responsible for administering purchasing policies, compiling reports necessary to permit analysis of purchasing performance, negotiating term contracts in concert with City Departments, consolidating purchases of like or common items, analyzing prices paid for materials and equipment and generally defining how to obtain savings and to coordinate purchasing procedures. The Purchasing Agent shall select sources of supply in concert with the appropriate department. This shall be accomplished with a view toward creating good vendor relations and promoting the best interest of the City. As a general policy, purchases shall be awarded on a basis of availability, best price, delivery, and quality, taking into consideration the reputation, performance, and capability of the supplier.

City Departments, along with the cooperation of the Purchasing Agent, shall conduct and conclude all negotiations effecting vendor selection, process, terms, delivery, etc. Commitments and orders to be valid shall be stated by contract, letter or purchase order signed by the appropriate authorized personnel and when applicable, approved by the City Council.

The purchasing system cannot function properly without the cooperation and assistance of all City Departments. It is the goal of the Purchasing process to promote an intelligent and harmonious relationship with all City departments regarding Purchasing. The Purchasing Agent has the duty and authority to request reconsideration of specifications or quantity of material if in his/her opinion the interest of the City may be better served, however, the final determination of quality and quantity will remain the prerogative of the requisitioning department.

- 1.4 **Objectives:** This manual is a tool that will assist you and the purchasing agent in meeting specific objectives. The objectives of the Purchasing Procedure are:
1. To obtain the highest quality of goods and services for the lowest cost.
 2. To ensure competitive bidding and fair play in the purchase of goods and services.

3. To work in cooperation with management to reach cost effective decisions to help managers meet their individual departmental objectives.
4. To acquire, maintain and have available on a daily basis those supplies and materials that are routinely required for the operation of a city's services.
5. To obtain goods and services in a timely manner to prevent whenever possible unnecessary delays and always recognizing the value of an employee's time.
6. To ensure compliance with the City of Grantville purchasing procedures as well as applicable State and Federal laws.
7. To establish vendor relations that are based on fairness, clear communications, and goodwill, all of which support a professional relationship that facilitates competitive purchasing in bidding.
8. To guarantee compatibility and quality control in purchasing procedures.
9. To select products not based solely on price but on quality using professional judgement of real value.
10. To formalize the purchase procedures in a systematic method which maximizes cooperation and collaborated efforts.

***** Remember, the Purchasing Policies and Procedures Manual is to serve as a guide of Best Practices. *****

CHAPTER 2

2.1 The Purchasing Policies and Procedures Manual Explained: This manual has been produced for daily use by the employees of the City of Grantville. The manual provides a general introduction to purchasing as it is operated in the City of Grantville. Statements of the various policies and rules that govern the purchasing system in the City of Grantville are also provided. Specific policies regarding financial limits for different type of purchases as well as the procedures that should be followed for effective and efficient purchasing are contained in this Purchasing Policies and Procedures Manual. Throughout the manual, examples are given of the various forms to be used and how the forms should be properly completed.

This Purchasing Policies and Procedures Manual is provided to you in a loose-leaf ring binder to allow easy revisions to your manual as purchasing methods change or are updated. Likewise, a loose-leaf ring binder will allow you to copy pages easily. We hope you will copy pages that you refer to frequently and post them. You are also encouraged to copy certain pages that are useful to other department members and conduct an explanation session when necessary. Please note that the pages are numbered for easier reference. If you would like clarification on a given point, please refer to the specific line or lines in discussing the issue with the staff of the Purchasing Agent. This manual is intended for daily use in purchasing goods. The best way to use the manual is to read it thoroughly one time and then the policy sections should be reviewed at least twice a year. Procedural sections should be referred to on an as-needed basis to accomplish and/or check the proper procedures for obtaining goods and services. If you are familiar with the manual and have checked the procedural section completely and still have suggestions, feel free to call the Purchasing Agent.

As new employees join your department it is important that they have an opportunity to read the entire Purchasing Policies and Procedures Manual. This should be done by employees, even if they do not complete the paperwork necessary for requesting goods or services. Any employee who routinely needs good and services to do their work must be familiar with the City's purchasing policies and procedures.

***** Remember, the Purchasing Policies and Procedures Manual is a tool used to achieve efficiency and effectiveness in obtaining goods and services. Keep it handy, refer to it often and follow it closely. *****

CHAPTER 3

- 3.1 General Policies and Principles of Conduct:** It is the policy of the City of Grantville to maintain and practice the highest possible ethical standards in the purchase of goods and services. This includes fair and equal treatment to all vendors. It is important to maintain confidentiality of bids and price quotes before bids are opened. Prices and other specific information received from vendors will be considered confidential. During negotiations, quotations received from one supplier will not be divulged to another. City employees should make every effort to remain free of any obligations to vendors or potential vendors to the City except when such an obligation is considered a part of the contract negotiations. In instances where a vendor has received a rejection for a bid or quotation, the reasons will be communicated upon request. Dealings with vendors should be guided by professional courtesy, honesty, and common sense.

After all quotes or sealed bids have been obtained and/or opened for a specific purchase, the information regarding that purchase, including the bid tabulation, becomes public information and can be reviewed by anyone requesting to do so.

- 3.2 Vendor Relations:** The Purchasing Process will promote a program of fairness with all vendors. Salespeople will be received by the purchasing agent if a current or future need of the organization dictates. Vendors will be welcomed if needed and time permits. When requested, the Purchasing Agent will direct vendor representatives to the proper personnel in the various departments.

No City employee is required to place his time at the disposal or discretion of salespeople. However, if an interview is denied, the vendor should be acknowledged promptly, and a suggestion offered to have the vendor email the purchasing agent or city clerk with more information for future reference.

- 3.3 Gifts and Gratuities:** To reduce the potential for conflicts of interest, abuse of position or even the appearance of impropriety, the City limits the gifts employees may accept which arise or may be perceived as arising by virtue of his capacity with the City.

PROCEDURE:

1. An employee shall report to his department head all gifts received from an individual, business or organization with whom the City of Grantville does business or is considering doing business.
2. Under no circumstances shall an employee accept gifts, gratuities, loans, or services that have an estimated value exceeding one hundred dollars (\$100.00) and which were given to him in the course of his employment.
3. Under no circumstances shall an employee accept anything of value for discharging his official duties or job responsibilities or the expectation thereof except where given or authorized by the City.

CHAPTER 4

- 4.1 Financial Policies and Limits:** Rules pertaining to the amount of a purchase determine how that purchase will be handled. The following breakdown represents the policy set forth by the City for handling purchases.

<u>Financial Threshold</u>	<u>Amount</u>	<u>Requirements</u>
Level 1	\$0- \$5,000	At least 1 quote/DH approval
Level 2	\$5,000 to \$25,000	3 written quotes/DH & CM approval
Level 3	\$25,000 to \$100,000	Formal Sealed Bids CM (Budgeted Items)
Level 4	>\$100,000	Formal Sealed Bids OCGA Title 36, Chapter 91 Advert 4wks- Awarded by City Council; E-Verify Affidavit; P&P Bonds Required

*All Non-Budgeted purchases above \$25,000 shall require City Council approval.

- 4.2 Bidding Rules:** Solicitation of bids by the Purchasing Agent or using department is subject to a variety of guidelines as specified. A summary of these guidelines are as follows:

- 1) Sealed bids will be opened publicly by the Purchasing Agent or their designee.
- 2) Every opportunity will be made to leave competitive bidding open to as large a number of bidders as is practical.
- 3) Once a bid is open, it is considered final.
- 4) The City Manager and/or the Mayor may have cause to waive the competitive bidding process.
- 5) A 5% bid bond may be required. A 100% Performance and Payment Bond is required for Public Works Contracts over \$100,000.
- 6) The City of Grantville specifically reserves the right to accept or reject any or all bids and to waive any technicalities and informalities in the bidding process.
- 7) Emergency purchases are not subject to these guidelines (refer to Chapter 5, Section 9, Page 12).
- 8) Unique services to an individual contractor/learned professional which are incapable of competitive bidding.

- 4.3 Local Vendor Preference:** A vendor located within 30220 zip code who submits a bid within 5% of the lowest bidder, not to exceed a maximum of \$250, may be given preference over the lowest bid and receive the bid award, if the City Manager and/or the Mayor determines such is in the best interest of the City of Grantville.

Additionally, within the confines of this policy, the City Manager and/or the Mayor shall have the authority to negotiate terms and conditions with a local vendor if, in his discretion, such negotiation would result in a benefit to the City of Grantville.

CHAPTER 5

5.1 Purchase Orders: The purchase order is the vendor's authorization to ship and invoice materials or items as specified. A purchase order is a legal binding contract when acknowledge by the vendor. The purchase order is designed to expedite and control buying for the City of Grantville. The City of Grantville uses a standard purchase order form which is show in Exhibit A.

5.2 Regular Purchase Order Procedure: Purchase orders may be issued by any authorized City employee that has been assigned a login and password in SmartFusion. Purchase order numbers are assigned by the software in starting sequence set by the Purchasing Agent. When a need is determined for the purchase of equipment, material or supplies, the following steps are to be taken. All orders must have proper authorization.

- A) Writing the order (refer to Exhibit A)
1. Create a requisition for user department in the system.
 2. Fill in vendor name.
 3. Fill in ship to address.
 4. Fill in account number(s) and the dollar amount(s) including total amount.
 5. Fill in FOB point (if FOB vendor is plant, include shipping cost)
 6. List part number (s) and description of materials ordered.
 7. Fill in terms of the PO (i.e., net 30 days)
 8. Fill in Department.
 9. Fill in Project Code
 10. Fill in quantity ordered.
 11. Fill in order price per item.
 12. Fill in the freight or shipping cost.
 13. Fill in date of Order.
 14. Fill in ship date required.
 15. If order is less than \$5,000 then the Department Head or departmental equivalent may authorize the purchase order.
 16. If order is over \$5000.00, Department Head signs and sends to City Manager and/or the mayor for authorization.
- B) Purchase Order Distribution
1. Email, fax, or hand deliver a copy to vendor.
 2. Forward one copy to accounts payable within 24 hours after purchase order approved.
 3. Keep one copy for your records.
 4. Hold one copy for receiving goods.
- C) Receiving Merchandise
- When the vendor ships the merchandise ordered to your office or warehouse, the following steps are to be taken:

1. Check each item shipped against the items listed on the packing list slip and against a copy of the purchase order.
2. If all items are shipped as ordered, sign the freight ticket or packing slip(s). Forward the purchase order receiving copy, packing slip and invoice, if available, to Accounts Payable within 24 hours.
3. If you receive only part of an order, make a copy of the purchase order, and circle the items received. Write the quantity in the Quantity Received Column. Check the partial order block on the purchase order, sign and get the Department Head's signature, and forward to Purchasing. Retain the receiving copy until all the order is complete.
4. If the item is purchased under a blanket purchase order, a goods received stamp is marked on the packing slip, account number assigned, and approval signature affixed. All goods received paperwork is completed and forwarded to accounts payable clerk. The goods received report (see Exhibit B) should have the following information listed:
 - a. Blanket purchase order number
 - b. Date
 - c. Department/Agent name
 - d. Received from (provide vendor's name and address)
 - e. Quantity, unit, description, and cost
 - f. Received by (name of person receiving goods and date goods were received)
 - g. Note if it is a partial or complete delivery.
 - h. Use (for what purpose the goods were purchased for or how the goods were used)
 - i. Account number
 - j. Approved by Department Head/City Manager and/or the Mayor.
 - k. Attach copy of packing slip
 - l. Invoice # (if known)

- D) Routing of Goods Received Report:
1. Give to Department Head for signature.
 2. Department Head checks to verify correctness of order.
 3. Department Head signs and forwards paperwork to Purchasing

5.3 **Purchase Order Changes – General:** Because of the change in purchase needs of a department or because of other considerations, purchase orders are subject to change or cancellations after the original copy has been sent to the vendor. There are limits to the types of changes allowable. Allowable and non-allowable uses of the purchase order change are as follows:

Allowable changes include:

1. Complete cancellation of an order, cancellation of certain items on the purchase order usually due to unavailability or because of unacceptable back orders.
2. Change of delivery point or delivery date.
3. Correcting errors in the original purchase order before it is issued.
4. Changing size or color when price is not affected and/or changing vendor address.

Non-allowable changes include:

1. Adding items to an existing purchase order without advance approval from Purchasing Agent or Department Head.
2. Changing the vendor or vendor name without specific advance approval.
3. Changing unit prices.

5.4 **Processing Purchase Order Changes:** If an allowable change to the original purchase order is to be made, make a copy of the original and note the change to be made to the purchase order. Include a statement giving a reason the change is being made and turn in the corrected purchase order to Purchasing.

5.5 **Cancellation of Purchase Orders:** It occasionally becomes necessary to cancel a purchase order for reasons varying from unsatisfactory vendor response to errors in the original order. When a cancellation is necessary, the following procedures should be used:

1. Notify Purchasing when a Purchase Order is cancelled. The cancellation of a purchase order must be for valid reasons.
2. Notify the Vendor of cancellation or request that Purchasing issue a cancellation notice. You then have the right to refuse the shipment the vendor sends after the notice date. If you issue cancellation notice by telephone, be sure the copy of the purchase order contains the date and the name of the person you spoke with. Always give the notice to a responsible person in the firm and not to a receptionist or clerk.
3. When the cancellation is approved, write the work "cancelled" on the Purchase Order, decrease the amount to \$0 and send to Purchasing.

5.6 **Sole Source Purchases:** The purchasing policies allow for the exemption of sole source purchases from competitive bidding when it is clearly determined to be impractical to purchase through the competitive bidding process. Single source purchase requisitions should be accompanied by a written memo explaining the conditions which make the supplier an only source. The Purchasing Agent will attach a copy of the memo to the accounting copy of the purchase order.

5.7 **State Contract Purchases:** The purchasing policies shall not apply when procurement of equipment, material, and supplies is available through federal or state bulk purchasing programs, intergovernmental contacts, and similar cooperative buying services in which the city participates (including, but not limited to: the department of administrative services, Georgia Correctional Industries, Electric Cities of Georgia, and GMA programs.

5.8 **Blanket Purchase Orders:** A blanket purchase order is issued for a period of time, usually 6-12 months, to a particular vendor for items and supplies that are needed on a daily basis and are purchased “as needed”. However, if the item(s) costs more than \$2,500 and has not been competitively bid previously, a purchase order must be issued for that item using the standard process. Some items which have become highly standardized in the course of City operations and do not fluctuate appreciably in price or quality can be purchased with blanket purchase orders. In such cases, the prices are solicited by the Purchasing Agent for an unspecified quantity to be delivered in a specified period of time, usually in six months to one year. Contractual purchases of materials, supplies or services which are constantly needed for City operations will be awarded for a 12-month period or less. These awards will be granted to the lowest responsible bidder after a formal bidding process. Examples of this yearly contract include chemicals for water or wastewater treatment, sludge handling, pest control services and uniforms.

5.9 **Emergency Purchase Procedures:** An emergency is defined as a situation that exists where special contract work is required or inventory of materials, supplies, parts, etc. are depleted and would hamper City operations and the situation poses a threat to public health, welfare, or safety. Any emergency purchase should be done with as much competition as practicable under the circumstances. A written statement about the emergency, and the selection of a particular vendor shall be included in the paperwork supporting such purchase.

The intent of these procedures is not to bypass competitive purchasing, but to obtain the necessary supply of services or materials which the situation does not permit the delay involved in utilizing more formal methods. If the occasion arises during the normal hours of operation of the Purchasing Office, the Purchasing Agent is to be contacted. The Purchasing Agent will assign a purchase order number at that time. A confirming requisition must be sent to the Purchasing Agent no later than the following working day. If an emergency arises after normal working hours, the Department Head will make the purchase and contact the Purchasing Agent the following working morning to justify the purchase.

5.10 **Purchase Requisition Forms:** Purchase requisition is used when a department has either a good or service, which they need help in purchasing. The form is used to request bids on items handled by the purchasing agent or to initiate the bid process, printing needs, or for any other items the purchasing agent should assist in buying.

CHAPTER 6

- 6.1 **Office Supplies:** Each department is responsible for ordering their own office supplies that are \$5000.00 or less with the approval of the Department Heads in each department. Supplies can be ordered online or in person with the approval of the Department Head. Once purchase has been approved, reference the procedure in Chapter 5.

CHAPTER 7

7.1 **Request for Quotations and Informal Bids – (Financial Threshold Level 1 Chapter 4.1 RFQ)**: Purchases of \$5000 to \$25,000 require competitive quotes. This is accomplished by either telephone or written quotations (preferred) and solicited from at least three vendors for orders estimated to cost under \$25,000. All purchases over \$25,000 require formal bid procedures unless waived by the City Manager and/or the Mayor.

7.2 **Request Quotation Option**: To speed up the process, the telephone quotation procedure is available to all departments at their option. Use of this procedure can significantly decrease processing time when goods or services of up to \$25,000 are required.

A telephone quote form is used when soliciting telephone bids (Exhibit C). The form must be completely and accurately filled out. After completing the form, review prices, determine the low bidder meeting specifications and prepare the purchase order. If the recommendation of the using department is not the lowest bidder, then written justification for rejection of the lower bid(s) is required from the originating department. Attach the telephone quotation form to the purchase order and return to accounts payables for review and processing.

7.2 **Written Quotation (Financial Threshold Level 2 Chapter 4.1)**: Written quotation are required for purchases estimated to be between \$5,000 and \$25,000 in value. The using department develops a complete specification for the item to be purchased. These specifications are attached to a quotation request form which is sent to three or more vendors believed to carry the items desired. A “return date” is specified on the quotation request form. Written quotation may be submitted by email, fax or in person to the requesting department. On the return date, the quotation is tabulated. If no variations from the specifications are indicated a purchase order can be prepared and forwarded to the Department Head and City Manager and/or Mayor for approval. If there are variations from the specifications, the originating department must determine if the lowest quotation will be accepted. If the recommendation of the using department is not the lowest quotation, then written justification for rejection of the lowest quotation (s) is required from the originating department.

7.4 **Legal Responsibility**: When obtaining telephone or written quotations you are subject to the same constraints as the Purchasing Agent. You cannot reveal one vendor’s price to another until the award has been made nor can you ask a vendor to revise his price once it is given. However, should a vendor call back before you have completed the telephone quotation process and asks if he can revise his price, this is acceptable. No price revision will be allowed once the tabulation process is completed.

7.5 **General Information**: Most purchases for immediate need do not fall within the City’s definition of “emergency purchase.” Therefore, the purchase without any form of competitive bidding for urgent needed materials is not an automatic process. The telephone quotation systems allow you to obtain rapid pricing on an urgent need on a

competitive basis. If after establishing the price, you determine the order cannot wait until the Purchases Order is processed and if the delay may hamper an operational program, follow the procedures as outlines in the Emergency Purchase Procedures.

If the price obtained at any stage in the telephone process is less than \$5,000 (and the price as acceptable and considered competitive) you need not solicit additional prices. Complete a Purchase Order with complete information received to date at that stage. If the price of the lowest bid is between \$5,000 and \$25,000, written quotes must be received from as many vendors as possible, preferably three (3).

Purchases up to \$5,000 are authorized under the telephone or written quotation method with Department Head approval. Purchases over \$5,000 up to \$25,000 require written quotes with advance authorization by the Department Head and City Manager and/or the Mayor.

CHAPTER 8

8.1 **Formal Bid Procedure – (Financial Threshold Level 3 and 4; Chapter 4.1 ITB):**

The term “formal bid” is used to identify solicitations which represent major purchases of the City and which under the City’s purchasing procedures require special of “formal” handling. The difference between formal and informal bids is in the manner in which the bids are solicited and publicly opened. The underlying philosophy of the bid process is to obtain maximum competition from a broad group of potential bidders and to assure fair and open competition. Such competition reduces the opportunity for favoritism and encourages public confidence that contracts are awarded equitably and economically.

Items or contracts which are expected to cost above \$25,000 are subject to formal bid procedures. Bids which may be included in this classification include City wide service contracts, vehicles, large equipment, construction, and remodeling work, specialized or high technology equipment or services or any other commodity or service which in the opinion of the Purchasing Agent requires a wider level of competition not usually available under the informal bid process.

Because of the scope covered in formal bid processing, the specifications, general terms, and conditions and required award documentation (written contracts, insurance certificates, performance and payment bonds if required) are considerably more detailed and complex.

8.2 **Procedures:** The bidding process begins with the preparation of an invitation for bid. The invitation includes a description of the goods to be obtained with applicable specifications and all contractual terms and conditions applicable to the purchase. Invitations for bids are usually sent to three or more vendors that are determined to be potential suppliers for the item being bid. Solicitation to local vendors which might be interested in submitting a bid is preferred.

In addition to sending out invitations, public notice may be given for a reasonable period of time prior to the date set forth for the opening of bids. Such notice should include publication on the city website and/or in the newspaper. If conditions exist where time is of the essence, then bids may be received by email or fax.

At the time and place specified in the invitation for bid, the bids received are to be opened publicly. The amount of each bid together with the name of the bidder, should be read aloud and recorded on a bid tabulation form (Exhibit D). The record of all bids received plus the bids themselves are open for public inspection after the bids are evaluated and a bid award has been announced.

Once the bids are opened and recorded, the bids are evaluated. Evaluation is based on the bid’s ability to meet the requirements set forth in the invitation for bid. The Purchasing Agent must prepare bid folder that contains the original invitation for bid, each bid received, the bid tabulation record and recommendation for contract award. If the lowest

bid is not considered to be the most responsive, the reasons for its rejection must be stated. If the low bid can meet all specifications in each area and is determined to be a quality product by the city personnel with the City of Grantville responsible for the purchase, then the Purchasing Agent will recommend acceptance of the lowest responsive, responsible bidder. A purchase order is prepared and signed approved by the department head and the City Manager and/or the Mayor.

A responsible bidder is defined as an entity that has the capability in all respects to perform fully the contract requirements and has the integrity and reliability which will assure good faith performance. A responsive bidder is described as an entity who has submitted a bid which confirms in all material respects to the invitation for bids.

- 8.3 **Correction or Withdrawal of Bids:** Correction or withdrawal of bids before or after award requires careful consideration to maintain the integrity of the competitive bidding system to ensure fairness and avoid delays for poor contract performance. While bidders should expect to be bound by their bids, circumstances occasionally arise where correction or withdrawal of bids is proper and is in the best interest of the city. A suspected bid mistake can give rise to a duty on the part of the city to request confirmation of a bid; failure to do so can result in a non-binding award. Therefore, if the city suspects a bid mistake, the bidder should be asked to reconfirm the bid before award. In such instance, a bidder should be permitted to correct the bid or withdraw it when the bidder acknowledges that a mistake was made.

To maintain the integrity of the competitive sealed bidding process, a bidder should not be permitted to correct a mistake after bid opening that would cause such a bidder to have the low bid unless the mistake is clear and evident from examining the bid document, for example, an extension of unit prices or errors in addition. In lieu of a bid correction, the city should permit a low bidder alleging a material mistake that would raise the bid amount above the next lowest bidder, to withdraw its bid when there is reasonable proof a mistake was made. A low bidder is not allowed to correct a bid or withdraw a bid for error in judgement.

Likewise, after bid opening, the low bidder should not be permitted to delete exceptions to the bid conditions or specifications which effect price or substantive obligations. However, such bidder should be permitted the opportunity to furnish other information called for by the invitation for bids and not supplied due to oversight so long as it does not affect the responsiveness. Corrections of bid mistakes after award of the contract is subject to the same proof as corrections before the award with the further requirement that no correction be permitted that would cause a contract price to exceed the next low bid.

As corrections or withdrawals are made, detailed records should be kept documenting the changes and the procedures followed. This record should be made part of the bid file for easy reference.

CHAPTER 9

- 9.1 **Purchase Order Exemption:** Certain purchases are not readily adaptable to the purchase order process. These purchases cover areas where the competitive bidding process is not applicable or where a check is required to be issued prior to the receipt of a material or service purchased. Because of the wide range of possible interpretation this exemption is limited to those areas specifically identified in this manual. Departments who desire exemptions other than those listed shall provide a memorandum of justification to the City Manager and/or the Mayor. If the exemption is granted, the using department will be notified and the exemption added to the basic list. A Request for Payment does not require the advance issuance of a purchase order because it is processed on a Goods Received Payment Voucher.

The following do not require issuance of a purchase order under this policy:

- subscriptions to trade publications
- government or trade circular or books
- insurance claims
- reimbursement of expenses
- medical payments (physicians, labs, etc.)
- newspaper advertisements and notices
- dues to approved organizations
- payments to other governmental units
- utility payments
- utility refunds

THE CITY OF GRANTVILLE, GEORGIA

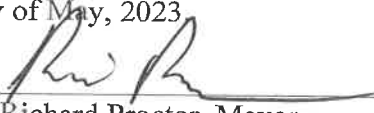
RESOLUTION NO. 2023-11
BEFORE THE CITY COUNCIL

A RESOLUTION APPROVING AND ADOPTING THE 2023 CITY OF GRANTVILLE FINANCIAL POLICIES AND PROCEDURES MANUAL, ATTACHED HERETO AS EXHIBIT A, AND INCORPORATED HEREIN

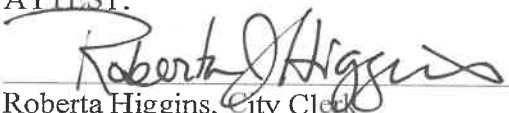
WHEREAS the City of Grantville desires to adopt instructions regarding policies, procedures, and practices for the financial management of the City of Grantville. These instructions are to guide personnel and provide understanding of internal controls, policies and procedures related to the financial administration of the City. The Financial Policies and Procedures Manual for the City of Grantville to be adopted follow basic descriptive practices and forms, which already exist, having evolved over the years as being practical and in accordance with generally accepted accounting principles. Where no explicit policy is written, the best interest of the City must always be followed.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville, that the Financial Policies and Procedures Manual attached in Exhibit A hereto and incorporated herein as if set forth verbatim, are approved and adopted for the City of Grantville.

IT IS SO RESOLVED this 22nd day of May, 2023


Richard Proctor, Mayor

ATTEST:


Roberta Higgins, City Clerk



City of Grantville

Financial Policies & Procedures Manual



*RESOLUTION 2023-11 EXHIBIT A
ADOPTED MAY 22, 2023*

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FOREWORD

This manual contains instructions regarding policies, procedures, and practices for the financial management of the City of Grantville.

These instructions are for the guidance of all personnel who participate in the actions and decisions relating to City finances and for all other personnel in order to give them a more complete understanding of internal controls, policies and procedures related to the financial administration of the City.

Most of the procedures that follow are basically descriptive of practices and forms, which already exist, having evolved over the years as being most practical and in accordance with generally accepted accounting principles. In some cases, however, no explicit policy has been written. In these instances, the best interests of the City must always be followed.

Richard Proctor
Mayor

Al Grieshaber
City Manager

1. Introduction -

The City of Grantville, incorporated in August 1912, operates under a Mayor, City Council, and City Manager. Policy making and legislative authority are vested in the Mayor and Council, consisting of four members. The Mayor and Council are responsible for, among other things, passing ordinances, zoning, adopting the budget, appointing committees, hiring the City Manager, the City Clerk and City Attorney, and appointing the heads of various departments of the city government. The Mayor and the City Manager are responsible for carrying out these policies and procedures adopted by the Mayor and Council and overseeing the day-to-day operations of the government. The Mayor and Council are elected on a non-partisan basis; they serve four-year, staggered terms. The Mayor and the Council members are elected at large.

The objective of these policies and procedures is to provide relevant information for the employees, Mayor and Council, independent auditors, funding sources, state and federal oversight agencies, and other users about the operation of the City of Grantville. Policies and procedures enable the City to demonstrate compliance with various finance related legal and contractual provisions used to assure acceptable organization performance and effective stewardship of governmental assets. It allows fair presentation and full disclosure of the financial position and results of operations of funds and account groups in accordance with generally accepted governmental accounting principles, while demonstrating compliance with all contractual provisions.

2.1 Internal Controls -

Policy:

An effective system of internal control allows management to deal with rapidly changing economic and competitive environments, shifting customer demands and priorities, and restructuring for future growth. Internal control promotes efficiency, reduces risks of asset loss, and helps ensure the reliability of financial statements and compliance with laws and regulations.

We define *internal control* as follows:

Internal control is a process, affected by our Mayor, City Council, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

Accounting controls comprise the state of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records, and, consequently are designed to provide reasonable assurance that:

1. Transactions are authorized in accordance with management's general or specific authorization.

2. Transactions are recorded as necessary (a) to permit preparation of financial statements in conformity with Generally Accepted Accounting Principles and other criteria as applicable to such statements and (b) to maintain accountability for assets.
3. Access to assets is permitted only in accordance with management's authorization.

Procedure: The City of Grantville has established procedures to protect assets, monitor the accuracy and reliability of accounting data for public funds, and provide guidelines that encourage and promote fiscal integrity of open and honest financial reporting necessary to carry out the day-to-day financial affairs of the City. These internal controls are considered cost effective to the City in order to achieve maximum benefits as a direct result of the procedures. The City of Grantville utilizes the following universal controls:

1. Separation of Functional Responsibilities - All procedures are structured to separate responsibilities as needed. The following areas should be noted:
 - a) Preparation of cash deposits by the City Clerk with the review by a supervisor prior to posting deposits to the General Ledger.
 - b) Approval of checks from processing/posting of cash disbursements.
 - c) Receiving of goods from ordering goods.
 - d) Ordering goods from processing payments.
 - e) Processing paychecks from enrolling new employees or changing pay rates.
 - f) Within the constraints of the department of the City, all duties shall be segregated that could lead to the appearance of a conflict of interest.
 - g) An employee without prior access to records is used to:
 - Reconcile bank statements.
 - Open mail
 - Intermittent testing of cash drawers and change drawers.
2. An uncomplicated and adaptable organization plan which clearly places responsibilities for specific activities on specific individuals.
3. An annual budget prepared in detail and reviewed quarterly by the department heads in conjunction with the Mayor and City Manager in an effort to promote an effective and efficient City administration, which addresses the need for financial constraint and stability.
4. Sufficient and competent personnel, who receive updated training and education necessary to ensure maximum quality and effective financial reporting results.
5. Centralized purchasing utilizing purchase order systems for the City through one department working independently of a centralized accounts payable system. Control procedures for purchasing include numerical sequenced purchase orders and check requests with approval at three levels substantiated with two levels of required signatures. Also, purchasing utilizes credit cards with added stipulation to policies and procedures in regard to them. See the separate policy on procurement and credit cards.
6. Cash procedures are strictly maintained and enforced in an effort to ensure acceptable checks and balances are adhered to, including the following recommendations:
 - a) All money is to be deposited twice a week.
 - b) All posting should be from the original document or a copy of the check, if necessary, and cash receipt to allow for the depositing of money daily.
 - c) A calculator tape should be run showing the amount of cash and checks to be deposited. Staple the tape with the paperwork pertaining to the deposit.

- d) A deposit ticket should be completed; making sure the total is the same on the bottom and down the side as the calculator tape total. If it is correct, place your initial at the bottom of the deposit ticket and place it in the locked bank bag. A second designated person is to count and verify that the money and the deposit ticket are correct, and their initials should also be placed on the deposit ticket as close to the time the deposit is going to the bank as possible. The money and the deposit ticket should then be returned to the sealed bank bag for deposit by a third person, if possible.
- e) Persons with bank bag should not allow anyone else to open or close the bag. The person with the bag is responsible for the funds.
- f) A person verifying someone else's work is also responsible for the money. Therefore, it is vital that you are sure that you agree that the bank slip is correct and that all money pertaining to the deposit is in the locked bank bag.
- g) Money should be in a secure place at all times. At no time should money be out on desk unattended. All funds are placed in a safe or vault at night or when the deposit is completed.
- h) Each person should have an assigned cash drawer and no access should be allowed to other's drawers, even if staff is manning both the drive-through and teller windows. This can preclude identification of the individual responsible for any shortages.
- i) Refunds should never be given out of the cash drawer. All refunds will be processed through the Administrative Department.
- j) No one in the Administrative Department should handle cash other than the person that is verifying the deposit and a teller is always present.

7. The City keeps a complete set of accounting records, the minimum of such is:

- a) General ledger
- b) Paid invoice file.
- c) Payroll ledger
- d) Bank reconciliations
- e) Accounting work papers

8. Cash reports are prepared and filed for review by the City Manager and City Clerk on a daily basis and are reconciled to bank statements. General ledgers are reviewed monthly by the Mayor and City Manager. Department heads are then notified so that they can run budget to actual comparisons to review their department's performance. Monthly interim financial statements are prepared and presented to the Mayor and Council on a timely basis.

9. All transactions are properly documented as follows:

- a) Cash disbursements are documented by either a signed purchase order or approved check request or approved signed contract or bid document, along with an invoice and verification of receipt.
- b) Utility cash payments are documented by computer printouts detailing customer payments for the day that tie to the daily deposit for each cash drawer. Miscellaneous payments are posted by the Administrative Department after being posted by the designated teller. Either a copy of the check or a receipt if paid by cash is attached to the printout of the day's transactions. Mailed receipts are opened by a teller and recorded in the same manner as "walk-in" payments.

- c) General Government cash payments, including City Hall, Police, Cemetery, Building Inspection, and Recreation, are documented by cash receipts in numerical order showing all payments for that day that tie to the daily deposit and cash balance in the drawer. Receipts can also be balanced to batches in the financial system. The mail receipt listing is tested periodically to assure that receipts are processed all the way through the system.
 - d) Municipal Court payments are documented by computer printouts, detailing all receipts for the day by customer name, that tie to the daily deposit. The report also details the method of payment, such as web payment, credit card, cash, or check.
 - e) At the end of the day, all documentation is reconciled to the total of the cash, checks and other forms of payment received. Total customer utility daily receipts are electronically uploaded by way of an interface between the cash receipting and the accounting system. Any variances are investigated immediately and if missing collections in excess of \$100 or a suspicious irregular transaction is the result, the Mayor and City Manager notified.
 - f) The City collects money monthly for services rendered on a regular basis, such as utilities services. For these, we have an established system of accounts to track the amounts owed and paid by the recipients of the services. The accounts receivable records are computerized and are an integral part of the internal control system for the payments received. These records also play an important role in the preparation of the City's interim and annual financial statements, and ultimately in the assessment of the City's financial condition.
10. An independent firm of Certified Public Accountants performs an annual financial audit of the City of Grantville that includes the General Government function and Grantville Utilities. is reported as a component unit in that audit. The City's fiscal year end is September 30th, and the audit is due to the Georgia State Department of Audit and Accounts by May 1st each year.
11. Policy and procedure protocol:
- g) Policies and procedures should be reviewed by the Mayor and City Manager as needed. If a policy and procedure is revised, a new revision date, month and year, is noted on the policy and procedure.
 - h) New policies and procedures are developed as needed.
 - i) Employees will be given a copy of applicable policies and procedures at time of hire and appropriate training will be provided. Their signature denoting their understanding of said policies will be required after training. As policies are updated, staff will be notified.
 - j) The original adopted policies and procedures of the City will be retained with the Clerk's records at City Hall. Electronic files will be maintained on the finance server.

Internal Control over Financial Reporting -

The system of internal control over the financial reporting includes policies and procedures designed and implemented to provide reasonable assurance that the City's financial statements are fairly presented in accordance with generally accepted accounting principles. The controls are the specific policies and procedures designed and implemented to prevent or detect and correct misstatements that, if not prevented or corrected, would cause the financial statements to not be fairly presented.

A well designed and properly maintained accounting system is necessary to be able to provide all data that is needed to allow for the timely preparation of financial statements in conformity with generally accepted accounting principles. The official source of generally accepted accounting principles for local governments is the Governmental Accounting Standards Board (GASB). The Governmental Accounting Standards Board is an independent, not-for-profit organization that establishes and improves standards of financial accounting for local governments.

In addition, Georgia state law requires local governments to follow a uniform chart of accounts accounting as established by the Georgia Department of Community Affairs. This requirement is in place to assure proper accounting and to provide consistency in preparing local government annual financial reports.

2.2 Budgetary Process -

Policy:

The budget is the process and means by which the Mayor and Council decide upon the level and type of service to be provided based upon the level of available resources. Annual balanced budgets are adopted on a modified accrual basis of accounting with the exception that debt principal payments and capital outlay are budgeted, and depreciation is not. Revenues include those which are due for the current year. Expenditures appropriated by the annual budget include items for which disbursements are made or incurred during the fiscal year through the payables process. Open purchase orders lapse at year end but can be re-appropriated within the budget constraints of the next fiscal year. The fiscal year of the City shall commence on October 1 of each year and end on September 30 of the following year.

The budget shall be balanced for every budgeted fund as required by OCGA 36-81-3(b) which necessitates an annual balanced budget for the general fund, each special revenue fund, and each debt service fund. It also requires a project-length balanced budget for each capital projects fund. Total anticipated revenues, plus that portion of fund balance in excess of authorized reserves that is designated as a budget funding source when authorized by the Mayor and Council, shall equal total estimated expenditures for each fund. The City also adopts budgets for other funds not required by Official Code of Georgia, such as proprietary funds, to facilitate financial planning and due care in managing the resources of the City. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City shall avoid short-term borrowing to meet operating budget requirements, except as authorized by the Mayor and Council.

The level at which expenditures cannot legally exceed the approved budget is at the department level as established by the Mayor and Council. Departments are based on the organizational chart, major functional activities, legal requirements and areas of responsibility. The budget document shall include a line-item budget with a summary at department level as department is defined by the Mayor and Council.

The budget for capital expense shall be incorporated with the current year operating budgets for each fund and shall be funded by current revenue to the extent possible. An itemized listing of capital expense, equipment and projects shall be included in the budget document. A five-year capital plan shall be included for each department.

A business approach is used in budgeting for proprietary fund types. Enterprise funds provide services primarily to customers outside the financial reporting entity and shall be self-supporting, when possible, with minimized losses when break-even is not possible.

The Mayor and City Manager shall be the constituted budget officers for the City of Grantville General Government. The Mayor and city Manager shall be the constituted budget officers for the City of Grantville Utilities. The budget officer can make reallocation of budgeted amounts within expenditures/expenses of a department or revenues of a department, as department is defined above. However, any changes between departments within a fund or any increase in the total departmental appropriation require a budget amendment and City Council approval.

Procedure:

The Mayor and City Manager shall establish a budget calendar, outlining due dates for each fiscal year that is approved by the Mayor and Council. The Administrative department will enter all payroll appropriations into the budget module. This information is rolled forward to level two where all departments and agencies of the City are required to submit requests for appropriation by entering their proposed budget by the deadline established in the budget calendar. The Mayor and City Manager, use these requests to develop a proposed budget that is established at level three in the budget module. The budget draft is reviewed and amended in work sessions with the Mayor and Council and a public hearing on the refined first draft is held. Following the hearing, a second draft is prepared, if necessary, and is reviewed by the Mayor and Council in a second work session. Two public hearings shall be held prior to adoption in order to receive public input and the final budget is adopted. The budget is developed in stages, and the changes can be tracked at each level, to document the level of authority at which changes were made. The department heads also complete a five-year capital plan for inclusion in the final budget upon approval by the City Administrator/General Manager. The City budget is adopted annually by ordinance of the Mayor and Council before the beginning of the new fiscal year each October 1st.

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely monthly reports shall be prepared comparing actual revenues and expenses with budgeted amounts. Copies of these reports shall be prepared by the Administrative Department and distributed to the Mayor, Council, and department heads. Budget amendments requiring Mayor and Council approval shall be presented quarterly, if necessary, for their review and approval. Budget reallocations are recorded in the general ledger by the Administrative Department upon approval by the City Administrator. Budget amendments are recorded in the general ledger by the Administrative Department after approval of the City Council is obtained.

2.3 Cash and Investments -

Policy:

The main objectives of effective cash management and investing public funds is to ensure the safety of principal, provide for sufficient liquidity to pay obligations when due, earn a reasonable rate of return on invested funds and ensure that funds are invested in compliance with Georgia Code Section 36-83-4. Typically, the rate of return earned will be inversely related to maintaining the safety of principal and providing for liquidity, thus a balance must be maintained based on how active or passive an investment strategy the City has determined best meets its needs.

The Mayor and City Council shall establish the overall investment policies, the management and implementation of which is delegated to the City Manager, who shall establish procedures for the operation of the investment program.

Acceptable investments set forth in Georgia Code section 36-83-4 are:

- a) Obligations of the State of Georgia or of other states
- b) Obligations issued by the United States government,
- c) Obligations fully insured or guaranteed by the United States government or a United States government agency;
- d) Obligations of any corporation of the United States government.
- e) Repurchase agreements.
- f) Prime Bankers' Acceptances
- g) The local government investment pool established by Code Section 36-83-8,
- h) Obligations of other political subdivisions of the State of Georgia.

This Code section shall in no way impair the power of a unit of local government to hold funds in deposit accounts with eligible depository institutions. The City of Grantville's Mayor and Council have chosen in the past, to almost exclusively approve investments in only savings, Money Markets and Certificates of Deposits (non-negotiable) in banks local to Coweta County. As we move forward, other investments may be considered on a case-by-case basis due to the decline or increase in interest rates. The Electric fund has investments in the Municipal Competitive Trust which was formed to provide a means to mitigate the expected differential between "after deregulation" market rates for power and the associated costs of generating that power. The pension trust fund invested with Georgia Municipal Association is also invested outside of local banks. We have five different investment accounts with the Municipal Competitive Trust, ranging from short-term to long-term. There is a department at MEAG that handles these investments with a specific department head in charge available to the City of Grantville. The short-term investments are for a term of a year or less and the intermediate investments run for a term of two to five years. Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the City.

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be recovered. State statutes require all deposits to be collateralized by depository insurance, obligations of the United States or certain obligations guaranteed by the U.S. Government, obligations of the State of Georgia or bonds of public or development authorities, counties, or municipalities of the State of Georgia. The acceptable collateral is composed of bonds of U.S. Government agencies and bonds of the State of Georgia and its public authorities, counties and municipalities. It is the City's policy that any investment or deposit in excess of the Federal Deposit Insurance Corporation (FDIC) insured amount must be secured by 110% of an equivalent amount of State or U.S. Obligations, with the exception of the Municipal Competitive Trust, pension trust fund, and cemetery trust fund.

Credit quality risk is the risk that an issuer or other counterparty to an investment will not fulfill its

obligations. It is the City's policy to invest in non-negotiable certificates of deposit and money market accounts that are covered by FDIC insurance or pledged collateral. The Council has also authorized investments in the Municipal Competitive Trust and a pension trust fund.

2.4 Chart of Accounts and Fund Structure -

Policy:

The City uses funds to maintain its financial records during the year and a chart of accounts that conforms to the Department of Community Affairs (DCA) Uniform Chart of Accounts. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The City uses three categories of funds: governmental, proprietary and fiduciary.

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The City reports the difference between governmental fund assets and liabilities as fund balance. The General Fund is a governmental fund that accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Georgia.

Other types of governmental funds include special revenue, debt service, and capital project funds. Special revenue funds are used to account for specific revenue sources that are restricted to expenditures for a specific purpose. Debt service funds are used to account for the accumulation of resources and the payment of principal and interest on long term general obligation debt. Capital project funds are established for the construction or purchase of significant capital assets used by governmental funds only.

Fiduciary fund reporting focuses on net assets. The City's fiduciary funds include its GMA employee pension trust fund, cemetery trust fund, and an agency fund. The GMA pension trust fund is the Cities retirement plan. The cemetery trust fund is a perpetual care trust held for the future maintenance of the cemetery. The agency fund accounts for the activity of traffic and municipal ordinance violations resulting in fines for offenses occurring with the City. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

Use of the Uniform Chart of Accounts improves government accountability by making financial information reported by Georgia's governments more comparable, thereby enabling local taxpayers and policy makers to better understand and evaluate local government service delivery and operations. Local governments were required to adopt and begin using the Uniform Chart of Accounts within 18 months of final adoption by the DCA in 1998. The structure of accounts includes an account code, which involves 3 digits for the fund classification; 4 digits for the function and activity; 2 digits for the account class and 4 digits for the balance sheet accounts, revenue sources, or expenditures objects. Numbers for the major categories include: fund codes (100-999); balance sheet- assets (11), liabilities (12), and equities (13); revenues (31-39); expenditures (51-61); and functions (1000-9999).

Procedure:

Funds can be created or closed by the Mayor and City Manager when the determination is made

that a fund is necessary to maintain control over resources or demonstrate compliance with finance-related laws and regulations.

The Chart of Accounts is maintained by the Administrative Department who can add or delete accounts as provided by the individual's permissions within the accounting system.

2.5 Procurement Policies and Procedures -

Procurement policies for the City of Grantville are defined in the Code of Ordinances Section 2-193 titled Procurement of equipment, materials, and supplies.

2.6 Property and Capital Assets -

Policy:

A capital asset is an item of value of a relatively permanent nature such as land, building, vehicles, furniture, and/or equipment. This definition excludes items intended for resale or conversion to cash, consumable supplies, common and incidental items, dated materials such as publications, data, certain types of software, and materials subject to rent, lease, or license fees, including software which is workstation specific (not transferrable).

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of \$5,000 and \$20,000 for infrastructure expenditures. The City's infrastructure consists of roads, curbs and gutters, sidewalks, bridges, drainage, traffic signals, water and sewer lines and the electric and gas distribution systems. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Road maintenance that restores the road to its original condition, such as repaving, is considered normal maintenance and not capitalized. Expansion of the number of lanes or new paving of dirt or gravel roads is capital. Interest incurred during the construction of capital assets utilized by the enterprise funds is capitalized.

All reported capital assets are depreciated except for land and construction in progress. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Asset Class	Estimated Lives		
	Governmental Activities	Business-type Activities	Component Unit

Buildings	20-50 Years		
Improvements other than buildings	15-25 Years	15-25 Years	
Buildings, plants, tanks		20-50 Years	
Utility systems		20-50 Years	
Machinery and equipment	5-25 Years	5-25 Years	5-10 Years
Vehicles	4-6 Years	4-6 Years	5-10 Years
Infrastructure	30-60 Years		

Procedure:

Capital asset listings are maintained by the City Accountant and reviewed by the appropriate department head on an annual basis during a physical inventory. Capital asset listings include a description of the property, identification number, acquisition date and cost, and ultimately disposition data. This information is also compared to City's property insurance policy and any discrepancies between any of the lists are reconciled. This control system ensures adequate safeguards to prevent property damage, loss, or theft and verifies the existence, current utilization, and continued need for the property. Quarterly, a random selection shall be made by the Administrative Department of fixed assets in the accounting records, and these shall be traced to assets in the field.

Priorities shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

Inventories are stated at lower of cost or market with cost determined on a first-in, first-out basis. Inventories are expensed under this method, by annual adjustment for financial statements.

When necessary or appropriate (obsolete, surplus, or broken) to dispose (sell, trade-in, contribute, or retire) of City of Grantville property, consideration is given to the maximum value or the most cost-effective action. Items shall be placed on a list of surplus material, presented to the Mayor and City Council for declaration of surplus and a determination made as to the method of disposition. The approved items shall then be disposed of through public auction or over the internet using www.govdeals.com. See also Purchasing Policies and Procedures for further discussion.

2.7 Debt Management Policy -

Purpose

The purpose of the City of Grantville's debt management policy is to manage the issuance of the City's debt obligations and maintain the City's ability to incur debt and other long-term obligations at favorable interest rates for capital improvements, facilities and equipment beneficial to the City and necessary for essential services. All debt issuances come under the purveyance of the Mayor and the Council.

Comprehensive Capital Planning and Financing System

The City plans long and short-term debt issuance to finance its capital improvement program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Mayor and City Manager oversees and coordinates the timing and issuance process.

Authority to Issue Bonds

The City of Grantville Charter Article 1.04 authorizes the City to issue municipal bonds or to borrow funds for municipal purposes.

Criteria

The City will issue debt only for the purposes of acquiring or constructing capital improvements, and for making major renovations to existing capital improvements, for the good of the public. Exceptions to this rule will be considered on a case-by-case basis to determine if the contemplated debt is in the best interests of the City. Before issuing any new debt, the City will consider the following factors:

- Global, national and local financial environment
- Current interest rates
- Expected interest rate changes.
- Robustness of local and broad economy
- Cash position
- Current debt position
- Availability of funds to repay
- Flexibility to cover future needs
- Urgency of current capital needs

Limitations on Indebtedness

The City will maintain a conservative debt position based on the criteria listed above. Pay-as-you-go and replacement programs will be utilized whenever feasible to avoid financing costs. Debt will be issued only if the benefits outweigh the costs of the debt.

The City will ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with applicable laws, rules, regulations, and covenants associated with outstanding debt.

Compliance with existing debt coverage ratios will be satisfied at all times and analyzed before additional debt is issued.

Types of Debt

Long Term Debt:

Depending on the specific circumstances, the City may use the following types of long-term (having a term of more than one year) financing instruments:

- A. **General Obligation Bonds:** The City may issue bonds payable from ad valorem taxes when approved by vote of the electors. The City may also issue non-ad valorem bonds and covenant to budget and appropriate legally available funds to pay debt service for those bonds without voter approval.
- B. **Revenue Bonds:** The City may issue bonds secured by a specific revenue stream other than ad valorem taxes.
- C. **Master Lease Agreements:** The City may enter into a lease agreement with a provider or bank to lease equipment. The terms of the lease should coincide with the life of the equipment to be leased and a tax-exempt rate shall be sought. The City will strive to

obtain the lowest rate possible using competitive bidding or current market analysis.

- D. Pooled and Loan Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or other organizations on either a long-term or short-term basis.

Short-Term and Interim Debt:

Short-term obligations (those due in less than one year) may be issued in anticipation of particular revenues such as taxes or grants, and such revenue may be pledged for repayment of the debt issuance. Short-term debt may also be issued to finance projects or portions of projects for which the City ultimately intends to issue long-term debt. Short-term and/or interim financing shall not exceed ten percent (10%) of outstanding long-term debt, unless there is a situation that needs immediate attention in order to address an emergency or to allow for significant cost savings. The City will not use short-term borrowing to finance operating needs except in the case of an extreme financial emergency, which is unforeseen and beyond its control. Under certain other circumstances, short-term obligations may be warranted upon the recommendation of the Mayor and City Manager.

Interim financing may be appropriate when long-term interest rates are expected to decline in the future. In addition, some forms of short-term obligations can be obtained quicker than long-term obligations and thus can be used in urgent situations until long-term financing can be obtained. Short-term obligations include:

- A. Line of Credit: The City may establish a tax-exempt line of credit with a financial institution or other provider. Draws shall be made on the line of credit when the need for financing is so urgent that time does not permit the issuance of long-term debt or the need for financing is so small that the total cost of issuance of long-term debt would be prohibitive.
- B. Pooled and Loan Financing: If it is financially or strategically beneficial, the City may participate in debt pools with other entities and low-interest loans from state agencies or organizations on either a long-term or short-term basis.
- C. Interfund Borrowing: Interfund borrowing is cash lending from one fund to another fund. The use of this type of interim financing is considered if it is in the City's best interests to do so as determined by the Mayor and City Manager.
- D. Internal Interim Financing: Should the City desire to issue bonds for large capital projects, the City can, upon passage of an intent-to-issue resolution, use non-restricted reserve funds as interim financing to pay a portion of project costs that will then be paid back with bond proceeds. This type of financing will be reviewed by Bond Counsel to ensure the City is in compliance with applicable federal tax rules.
- E. Other types: The City may consider the use of Tax Anticipation Notes, Bond Anticipation Notes, Revenue Anticipation Notes, derivatives or other such structured borrowings if it is in the best financial interests of the City to do so.

Conduit Debt:

The City may sponsor conduit financings for those activities that have general public purpose, are in the best interest of the City, and adhere to Georgia Statutes. All conduit financings must insulate the City completely from any credit risk or exposure and must be approved by the City Council.

Structural Features of Debt

Taxable and Tax-exempt Debt: The cost of taxable debt is higher than the cost of tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. Therefore, the City will usually issue obligations tax-exempt, but may occasionally issue taxable obligations when there is an expected benefit from doing so.

Maturity: The term of City debt issues shall not exceed the useful life of the project or equipment financed. The repayment of principal on tax supported debt should generally not extend beyond 20 years unless there are compelling factors which make it necessary to extend the term beyond this point.

Bond Insurance: Bond insurance is an insurance policy which can be purchased by the City, which guarantees the payment of principal and interest. This security provides a higher credit rating and thus a lower borrowing cost for an issuer. A calculation shall be made in each issuance to determine if bond insurance is in the best interest of the City.

Surety and Debt Service Reserve Funds: Surety and debt service reserve funds are used to provide a ready reserve to meet current debt service payments should monies not be available from current revenues for the protection of the bondholders. The City shall utilize the methodology that best serves its needs on a case-by-case basis or as the bond requires.

Coverage Requirements: Coverage is the ratio of pledged revenues to related debt service for a given year. For each bond issue, the Administrative Department, in conjunction with the financing team, shall determine the appropriate coverage requirements, if any.

Use of Variable-Rate Securities: When appropriate, the City may choose to issue securities that pay a rate of interest that varies according to a predetermined formula or results from a periodic remarketing of the securities.

Investment of Bond Proceeds

Investment of bond proceeds will be consistent with those authorized by existing state law and by the City's investment policy and applicable bond covenants. When financially in the best interests of the City, bond proceeds shall be invested and tracked separately from other investments.

Refinancing of Outstanding Debt

Advance Refunding: The City may issue advance refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible, prudent and a net present value savings of at least three percent (3%) is provided.

Exceptions to the requirement shall be made only upon the recommendation of the Mayor and City Manager.

Current Refunding: The City may issue current refunding bonds (as defined for federal tax law purpose) when advantageous, legally permissible, prudent and net present value savings equal or exceed three percent (3%).

Restructuring of Debt: The City may choose to refund outstanding indebtedness when existing bond covenants or other financial structures impinge on prudent and sound financial management. Savings requirements for current or advance refunding undertaken to restructure debt may be waived by the Mayor and City Manager upon a finding that such a restructuring is in

the City's overall best financial interests.

Credit Objectives

The City's goal is to maintain or improve its bond ratings. To that end, prudent financial management policies will be established and adhered to in all areas. Full disclosure of operations will be made to the bond rating agencies. The City will strive to achieve and maintain at least an underlying rating in the double "A" range from one or more of the major rating agencies.

Ongoing Disclosure

The City will also provide its annual financial statements and other relevant information to rating agencies, paying agent banking institutions, Municipal Electric Authority of Georgia and as required by Continuing Disclosure Requirements within all debt documents.

Method of Sale

There are three ways the City may sell bonds: competitive (public) sale, negotiated sale and private placement.

The City, as a matter of policy, shall seek to issue its debt obligations in a private placement unless it is determined by the Mayor and City Manager that such a sale method would not produce the best results for the City.

Negotiated Sale: Bonds may be sold through an exclusive arrangement between the City and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriters. This method offers flexibility for the City. In a negotiated sale, the underwriter shall be selected by the Mayor and City Manager.

Competitive Sale: When determined appropriate by the Mayor and City Manager, the City may sell its debt obligations in which any interested underwriter is invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter presenting the best bid according to stipulated criteria set forth in the notice of sale. The criteria used to select an underwriter in a competitive sale shall be the true interest cost.

Private Placement: When determined appropriate by the Mayor and City Manager, the City may elect to sell its debt obligations through a private placement or limited public offering. Selection of a placement agent may be selected through the Request for Proposal (RFP) process.

Assembling a Financing Team

A Financing Team will be assembled to provide professional services that are required to develop and implement the City's debt program with the goal of continuity, quality service and competitive prices.

Bond Counsel: The City Attorney, with input from the Mayor and City Manager, shall select Bond Counsel. The Bond Counsel's role is to prepare or review and advise the issuer regarding authorizing resolutions or ordinances, trust indentures, official statements, validation proceedings and litigation.

Disclosure Counsel: The City Attorney, with input from the Mayor and City Manager, shall select Disclosure Counsel. The Disclosure Counsel's role is to render an opinion as to the validity of facts contained in the bond documents as well as assisting the City in meeting its secondary market disclosure obligations.

Underwriters: The criteria used to select an underwriter in a negotiated sale should include, but not be limited to the following: overall experience, marketing philosophy, capability, previous experience, underwriter's discount, and expenses.

Financial Advisor: The City may solicit proposals for financial advisory services for debt issued in a negotiated, competitive or private placement sale. The solicitation process used for these services shall comply fully with City purchasing code requirements.

The Mayor and City Manager and any other City staff members deemed appropriate to coordinate the efforts of the hired consultants and the City. The City Attorney shall supervise all counsel as necessary, as well as provide any other legal services required for issuance of debt.

Arbitrage Liability Management

It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the applicable laws.

Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, arbitrage calculations may be performed by qualified arbitrage professionals or by the Mayor and City Manager, if qualified, in strict adherence to applicable laws and regulations. These calculations will be done in accordance with required Internal Revenue Service reporting dates, which are five (5) years after the delivery date of each issue, and each fifth year thereafter until the bonds have been matured, redeemed early or retired.

The Mayor and City Manager will be responsible for identifying the amount of unspent debt proceeds including interest, which is on hand and to the extent feasible, ensure the oldest proceeds on hand are spent first.

Arbitrage rebate costs shall be charged as negative interest revenue to the funds in which the related obligation proceeds were originally deposited.

2.8 Fund Balance and Net Assets -

Policy:

Fund balance represents the difference between the current assets and current liabilities, or an approximate measure of liquidity, for all governmental funds. Some of the assets may be inherently non-spendable from the vantage point of the current period and are labeled non-spendable fund balance:

- Assets that will never convert to cash (e.g. prepaid items and inventories);
- Assets that will not convert to cash soon enough to affect the current period (e.g. the long-term portion of loans receivable and nonfinancial assets held for resale); and
- Resources that must be maintained intact pursuant to legal or contractual requirements (e.g. the capital of a revolving loan fund).

Restricted fund balance describes the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions, such as creditors, granters, contributors, or other governments or are subject to limitations imposed by law through constitutional provisions or enabling legislation. Portions of fund balance can have limitations set in place prior to the end of the period by the highest level of decision making and are called committed fund balance. Formal action at the same level is required to remove fund balance commitments. Fund balances

can be assigned to reflect a government's intended use of resources. Such intent would have to be established at either the highest level of decision making, or by a body, or an official designated for that purpose. Amounts not included in one of the previous categories would be classified as assigned fund balance for all governmental funds other than the general fund. Any portion of fund balance in the general fund that is not included in one of the four categories already mentioned would be presented as unassigned fund balance.

Unrestricted fund balance for the general fund can be defined as all committed, assigned, and unassigned amounts. In order to assure that City operations do not grow disproportionately to available revenues, unrestricted fund balances should not be used for operating costs, except after careful consideration and approval from the Mayor and City Manager.

Net position represents the difference between assets and liabilities for all enterprise funds. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, plus any outstanding balances of borrowings not yet expended but restricted for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, granters or laws or regulations of other governments. 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.

In order to protect against recession and other emergencies, the City's policy is to achieve and maintain cash reserves equal to at least three times the average monthly operating expenditures for the associated fund for the general fund and major enterprise funds.

Procedure:

The Mayor and Council may authorize loans from these reserves through the budget process or formal approval in a Council meeting for budgetary shortfalls or capital expenditures. A repayment schedule is established including principal and interest at rates comparable to outside state lender rates, or internal rate of return, at the time of the loan for loans between funds. Money spent from reserves should be replenished as soon as circumstances allow. Reserves should be analyzed each year when the budget is passed, and every effort should be made to meet the established goal.

3.1 Information Processing System -

Policy:

The City of Grantville uses the Harris computer systems financial software for accounts payables and accounts receivables transactions. Adaptosolve Systems is used for the Grantville Utilities' billing software. These two systems are able to interface daily in order to post all payment and billing transactions. Balancing is done on a weekly basis and any variances are investigated immediately.

Procedure:

The cities IT policies and security policies are contained within the Employee Handbook and the City Security policy documents.

3.2 Revenues, Invoicing, and Collection Procedures -

Policy:

The city collects revenue over the counter and through the mail from the general public in the form of cash, personal checks and money orders. The city also offers online payment options and direct debit of customers' bank accounts for repetitive payments such as monthly utility bill payments.

Collections take place at 123 Lagrange Street, City Hall.

- Tax payments
- Utility payments
- Various fees and charges
- Court collections
- Permits and licenses.
- Other service charges

It is the policy of the City of Grantville to exercise appropriate internal control over all cash received, to ensure that they are collected, documented, recorded and deposited to the correct bank accounts of the City and to detect and deter error and fraud. Suitable controls have been established at each location where payments are received as well as at the centralized collections point. All funds are placed in a safe or vault at night or when the deposit is completed.

Collections:

- Revenue received from customers or other City departments in the office should always be given a receipt.
- All invoicing is done by an individual independent of collection procedures.
- All checks received should have valid contact information, such as address, telephone, and driver's license number, so returned checks can be collected. Identification should be reviewed for authenticity and if appearance is questionable, the identification should be copied, and this should be sent to the City Police Department in adherence with the Red Flag laws.

Procedure:

A teller receives all revenues and issues a receipt. The teller prepares batches for posting to the AdaptoSolve system to create a bank deposit. Revenue batches are posted to the general ledger by staff in the Administrative Department and reconciled to copied deposit tickets and receipt journals.

3.3 Other Revenues SPLOST/LOST

SPLOST funds. Special Purpose Local Option Sales Tax (SPLOST) is a one (1) percent sales tax that must be used for specific capital projects and is approved by voters every 5-6 years. The one (1) percent is generated from anyone who makes purchases in the County, both residents and visitors. Coweta County voters have invested in the community by renewing SPLOST since 1986. The City of Grantville receives a percentage of all collected funds and is paid out monthly.

The allocation for capital outlays is as follows:

Project	Percentage
Roads, Streets Bridges Sidewalks	36.00%
Utility Infrastructure and Equipment	12.25%
Public buildings repair and renovations	11.00%
Parks, Recreation	11.00%
Public Safety Equipment	11.00%

Historic Preservation Facilities	9.38%
Downtown Revitalization	9.38%

LOST funds, The local option sales tax (LOST) is a 1 percent sales tax activated by a local referendum and imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services. LOST is a special district tax where state law (O.C.G.A. §48-8-81) creates 159 special districts in Georgia for the purpose of levying a LOST. The boundaries of the special districts are the same as the boundaries of the 159 counties in Georgia. LOST is imposed on the sale of motor fuels, and in the majority of counties, the LOST also applies to the sale of food and alcoholic beverages.

Policy:

The City receives the proceeds of both SPLOST and LOST as a disbursement from Coweta County on a monthly basis. Funds are deposited in the account defined for SPLOST and in the General Ledger for LOST. LOST funds are used to offset reduced property taxes for property owners in the City of Grantville.

Procedure:

LOST funds are used for budgetary expenditures as is defined in the approved annual budget. SPLOST funds are used for one-time capital purchases as defined in the Capital Allocation Outlay and in the approved capital expenditure plan.

3.4 Payable Policies and Procedures -

Policy:

The terms of the City are 30 days for payments due to vendors.

Procedure:

Invoices are received by the Administrative Department and date stamped. As described in the purchasing policy, original purchase orders are received by the finance clerk. Purchase orders are processed by department and signed off by the appropriate supervisor. Packing slips, when applicable, are attached to the purchase orders. Once the invoice is received, it is matched with the correct purchase order if one is required. Invoices for less than \$1,000, monthly recurring invoices (i.e. utility bills from vendors), or invoices covered by contracts do not require a purchase order. This packet of information is processed by the Assistant City Clerk by verifying quantity, cost, terms and conditions for payment. The invoice is marked for payment by indicating the vendor number, denoting invoice number and date. Invoice packets are submitted to a senior accountant for final review and then given to the accounts payable clerk for processing using the required procedure.

Once invoices have been entered into the system, batches are reviewed and approved by the check signers. Checks can then be processed by the accounts payable clerk using blank check stock and the required signature key. The signature key is maintained in a vault and can only be accessed by an authorized individual. For the general government division, these individuals are the check signers; the City Clerk, the assistant City Clerk, the City Manager and the Mayor.

3.5 Travel and Reimbursement-

It is the policy of the City of Grantville, Georgia to reimburse any employee, agent, or elected official for any expenses incurred in the performance of their official city duties or scope of services, which have not otherwise been paid, through an "accountable plan." **Authorization is expected to be obtained prior to engaging in any activity requiring reimbursement.** An accountable plan is defined by the Internal Revenue Service as follows:

1. Employees must have paid or incurred deductible expenses while performing services as an employee; and
2. Employees must adequately account to the employer for these expenses; and
3. Employees must return any excess reimbursement or allowance.

The following describes methods by which the City will reimburse employees for substantiated business expenses.

Conferences, Seminars, Training Sessions

A check request form must be submitted and approved in advance (prior to departure) for any travel, including out of state, common carrier (air/rail/bus), and overnight or other employee travel, that will not be charged on a credit card. The items of information and proposed expenses should be estimated as accurately as possible. The check request form is then provided to the administrative department for processing.

The city will pay directly to the training office, conference headquarters, etc. for the registration for employees or elected officials. The city will always pay for required training and travel to the nearest destination. The City will also pay/reimburse for personal expenses associated with the training or conferences such as mileage, meals, airfare, parking, and lodging, etc. All travel costs, except personal mileage, meals and gasoline for a personal vehicle may be paid via a city credit card, when one is available for use by the employee, department head/supervisor or parties with whom they will be traveling.

On items for which a credit card cannot be used or is not available, the employee or elected official will submit a check request for reimbursement. All requests should be submitted no later than the deadline for submission of payables each week and the date of anticipated travel. The request should include miscellaneous per diem amounts (described below) or receipts, "city standard" (www.mapquest.com) miles or odometer readings, and an agenda of the meeting or conference. Mileage will be paid at the IRS standard mileage rate. The IRS usually adjusts this amount annually, and the City will follow IRS standards. Employees may be reimbursed for the mileage incurred from the point of departure for the travel destination. During the normal work week, the point of departure will be either the employee's residence or workplace, whichever is nearer to the destination point. During weekends and holiday, employees should use the actual point of departure to calculate travel mileage.

Meals, Lodging and Incidental Expenses

Reimbursement for meals, lodging and incidental expenses are reimbursable only when "away from home" travel is required. Incidental expenses include costs for parking and tips for services. Employees or elected officials of the City would be deemed to be traveling "away from home" if:

1. Duties require employee to be away from the general area of home substantially longer than an ordinary day's work; or
2. Travel time for an early morning meeting schedule requires employee departure before 6:00 a.m. or the employee needs to get sleep or rest to meet demands of work while away from home, or
3. Congested travel routes make it necessary to travel the prior night in order to meet an early schedule.

Reimbursement for lodging is limited to actual costs. It is required that minimum rate

(conference, commercial, or governmental rate) accommodations available will be utilized except in rare circumstances approved by management. Appropriate tax-exempt forms (Hotel/Motel Tax Exempt and Georgia Sales Tax Exemption) should be submitted upon registration/check-in for lodging. These forms may be mailed prior to the trip to guarantee that the exempt status will be granted. However, it is the responsibility of the employee to see that

the forms are submitted correctly and that the City receives all eligible exemptions for travel expenditures. Generally, hotels/motels located within the state of Georgia will recognize and grant the exemption. If the lodging establishment is hesitant at check-in, effort should be made to clear the matter before checkout, so the rates will not include taxes.

Reimbursement for meal expenses when "away from home" travel is required will be made on a per diem basis in accordance with rates published as the IRS Federal Travel Regulations. Current rates applicable for Georgia cities can be found at www.gsa.gov website.

Partial days of travel away from home are generally divided into four segments for purposes of the Internal Revenue Service:

1. Midnight to 6:00 A.M.
2. 6:00 A.M. to Noon.
3. Noon to 6:00 P.M.; and
4. 6:00 P.M. to Midnight

These segments are interpreted by the City as follows when certain meals are provided in conference registration or when eligible meals include only one or two meals in a day:

1. Breakfast may be reimbursed up to $\frac{1}{4}$ of the allowable per diem rates (breakfast may still be reimbursed even if continental breakfast is served); and/or
2. Lunch may be reimbursed up to $\frac{1}{4}$ of the allowable per diem rates; and/or
3. Dinner may be reimbursed up to $\frac{1}{2}$ of the allowable per diem rates.

Proof of Travel-Time, Place and Purpose

In order to appropriately account to the City in accordance with rules for accountable plans, employees must submit proof of travel as to time, place, and purpose, when requesting the per diem reimbursement, lodging, or mileage reimbursement. **All information requested should be filled out on the check request form. This form should be turned in with any requests for registrations, meals in advance, etc., and a final form can be submitted if additional expenses occur while traveling. The Administrative Department should be immediately notified if for any reason the employee is unable to attend the event, so that registration may be refunded if possible and per diem's repaid if applicable. The following items must always be completed on the form:**

1. Time-The dates you left and returned home for each trip and the number of days spent on business while traveling away from home.
2. Place-The destination or the area of employee travel, described by the name of the city, town or similar designation.
3. Purpose-The business reason for travel or the business benefit gained from the travel.

Employees or elected officials on official business may elect to submit receipts for meals. However, the rates per day should not exceed the rates per city in Georgia as listed at www.gsa.gov. Official conferences that are out of state should not exceed the limits allowed in the Federal Travel Regulations for that particular state/ locality. The web address on which such information is listed is as follows: www.gsa.gov, by state/locality. Conferences, seminars, or training, which do not include lodging for an overnight stay, will not include meal reimbursement unless the meal is a required part of the meeting or the requirements are met re: the length of

time "away from home". (i.e. leave prior to 6:00 a.m. to receive breakfast and return after 6:00 p.m. to receive supper.)

Uniform Expense

The City will pay directly to the uniform vendor for departmental uniform orders which have been budgeted and fall within the guidelines of the budget, or the City will reimburse specific employees of departments such as police or fire which order from a variety of vendors. The reimbursement request must include receipts and be signed by the employee and the department head prior to reimbursement. These requests must not exceed the budgeted expense or budget time frame for payment within the fiscal year in which the expenditure was incurred.

Reimbursement for Postage, Small Office Supplies, Tools, and Etc

The City will reimburse employees for expenses paid for postage, small office supplies, tools etc. associated with the performance of their job, provided such items were authorized by the department head. The receipt for these items should be signed, with the name of the department indicated. The receipts should be presented to any petty cash officer during office hours for reimbursement. Reimbursement will not be made for sales tax. In order to reduce the number of petty cash transactions, the employee is encouraged to utilize a purchasing card for these type expenditures, if one is available to them.

The Reimbursement Policy of the City of Grantville is intended to fully reimburse employees and elected officials for legitimate expenses associated with the performance of their job or duties of office. The reimbursement extends only to employees, agents or elected officials as authorized by this policy, and does not include other family members unless specifically authorized by the proper authorities.

All reimbursements require supervisor approval prior to the expense being incurred. All reimbursement requests shall be filed on forms prescribed by the City of Grantville Administrative Department.

3.6 Employee Personnel Records and Payroll Disbursements-

Policy:

Individual personnel information is kept in the personnel files of the Administrative Department. The following lists the types of information which should be kept in each employee's file:

- 3.6.1 Employment Eligibility Verification (Form 19)
- 3.6.2 Federal Employee's Withholding Allowance Certificate (W4)
- 3.6.3 Georgia Employee's Withholding Allowance Certificate (G4)
- 3.6.4 FLSA Exempt/Non-Exempt Employee Classification Audit
- 3.6.5 Notice of worker's compensation procedures
- 3.6.6 Employee reprimands/disciplinary actions/appeals
- 3.6.7 Medical/ family leave of absence/leave without pay documentation
- 3.6.8 Payroll deductions authorization
- 3.6.9 Group health and/or supplemental insurance enrollment forms
- 3.6.10 Pay Rate Change Form
- 3.6.11 Work Habits Evaluation Form
- 3.6.12 Signed E-Save affidavit when employee benefits change

The Fair Labor Standards Act (FLSA) specifies procedures to be followed and records which must be kept by employers for certain employees. Fair Labor Standards Act Compliance Procedures

are summarized in the City of Grantville Personnel Policies and Procedures Manual.

Procedure:

Payroll is prepared every week or as determined by Mayor and City Manager. Salary decisions are the responsibility of the City Manager and or the Mayor. Payroll disbursements are recorded in the general ledger by the Administrative Department and are supported, if required, by time sheets that include the following: name of employee, position, location, hours worked, compensated absences taken, and the signature of the employee and his supervisor certifying that the information given is correct. After timecards are reviewed and signed by the supervisor, they are delivered to the Administrative Department following the close of the pay period. The appropriate employee enters the hours worked into the accounting system and a report is verified by the administrative office before payroll checks are processed. A check register report is generated by the accounting software and approved by the City Clerk's office and checks are printed and electronically signed using blank check stock. Reports of gross pay and withholding are created by the Administrative Department and delivered to the Administrative Department. Federal and State payroll tax deposits are electronically transmitted within three working days after the payment of wages by the Administrative Department. Transfers are made to the payroll account electronically by the Mayor and City Manager. Information for paychecks is uploaded to the bank for electronic deposit for most employees and paystubs or payroll checks, for individuals not participating in electronic deposit, are mailed to all employees on Wednesdays. Quarterly tax reports are prepared by the Accounting Department from reports supplied by the Administrative Department.

The Administrative Department is notified of changes in pay rate status by means of a rate change form which is signed by the employee's supervisor and the City Manager. A new employee is added to the payroll system by administrative personnel. Changes in withholding exemptions must be supported by new W-4 forms and Georgia G-4 forms which are to be signed and dated by the employee. Changes in types or amounts to be withheld from the employee's paycheck for savings deposits, insurance payments.

3.7 Journal Entry-

Policy:

Adjusting entries can be made by the Administrative Department and should be approved by the City Manager and or the Mayor.

Procedure:

All entries are filed by month with supporting documentation with a sign-off by the Mayor and City Manager at the front of each month's book. Journal entries are also, in essence, reviewed by the Mayor and City Manager during the review of the general ledger.

3.8 Financial Reporting-

Policy:

Periodic summaries of transactions recorded on the general ledger are reviewed by the Mayor and City Manager on a quarterly basis. Department heads are responsible for timely review on all accounts under their care.

Procedure:

Year-to-date budget comparison reports are reviewed by the Mayor and City Manager for each division and used in preparing quarterly reports that are presented to the Mayor and Council. Department heads are responsible for reviewing budget comparison reports monthly and notifying the Administrative Department if any questions or corrections arise. Multiple other reports are prepared by the Administrative Department to comply with laws, regulations and the requirements of various agencies.

3.9 Audit Policy and Preparation-

Policy:

The City of Grantville, Georgia in compliance with OCGA 50-20-1 et seq. and the OMB Circular A-133, other Federal regulations, and grantor contracts, requires that an audit of all books and records be conducted by an independent Certified Public Accountant (CPA) annually. The Comprehensive Annual Financial Report is prepared by the City's Administrative Department and is intended to fulfill the requirements for audit prescribed by state laws for general-purpose local governments and to fulfill Single Audit requirements of Federal and State governments. Management assumes full responsibility for the completeness and reliability of the information contained in the report, based on a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Procedure:

The Comprehensive Annual Financial Report and all audit workpapers are prepared by the City's Administrative Department for review by an independent CPA firm. The senior accountants, City Manager and Mayor works closely with the auditors to ensure that all fieldwork is completed in a timely manner to ensure that financial statement preparation is complete, and submission is made of the audit report no later than March 31st of each year. At the conclusion of fieldwork, the auditors meet with the Mayor and City Manager to discuss the results of the audit, any internal control issues that have arisen and to request any additional information they need to complete the audit reports. When the final audit reports are received, the Mayor and City Manager presents the audit reports to the Mayor and Council of the City of Grantville and submits a Comprehensive Annual Financial Report to the State.

4.1 Records Management and Retention-

Policy:

The City of Grantville meets the State guidelines regarding records retention in accordance with the Georgia Records Act (O.C.G.A. 50-18-90 et seq.). The City Clerk or their designee is the appointed Records Retention Officer for the appropriate division.

Procedure:

The City Administrative Department maintains records of all financial transactions in the office and all other history is stored in the Records Retention Building on the premises of the Grantville Utilities Administration building. Records are boxed and stored in an orderly manner with a log maintaining the contents of each box. The crew responsible for maintenance purges the records annually to recycle any information that is no longer required to be maintained according to the State guidelines.

4.2 Risk Management-

Policy:

The City will maintain insurance coverage sufficient to cover losses and liabilities for property and unemployment claims.

Procedure:

The City maintains liability insurance coverage with traditional carriers for group insurance coverage, public official liability, comprehensive law enforcement liability, commercial auto and uninsured motorists, property, public employee dishonesty, commercial general liability, and public official bond coverage.

Coverage for workers' compensation is provided through the Georgia Municipal Association (GMA) Workers' Compensation Self-Insurance Fund which is a group self-insured program authorized by state statute and administered by GMA. The fund was created in 1982 to provide workers' compensation statutory coverage to local government entities in Georgia. The fund is the largest source of workers' compensation coverage for municipal governments in Georgia. Municipalities, municipal authorities and commissions, housing authorities, regional development centers, and municipal school districts are eligible to participate in the fund. The premiums paid by the City to the fund are expensed. Other than normal audits associated with workers' compensation coverage, the risk pool has made no additional assessments to its participants since its formation. However, the legislation permitting the formation of the fund does provide for assessment of the fund's membership if contributions and surplus are not sufficient to meet operating expenses or claim loss expenses.

Adopted,

City of Grantville, Georgia

Attest:

Richard Proctor, Mayor

Al Grieshaber, City Manager

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
65	SCAG Turf Tiger	9/21/19	6,664.00	0.00	0.00	3,998.40	1,332.80	5,331.20	1,332.80	S/L	5.00
	No Group		6,664.00	0.00c	0.00	3,998.40	1,332.80	5,331.20	1,332.80		
Group: Buildings											
2	W Grantville Rd Substation	1/30/76	657.00	0.00	0.00	657.00	0.00	657.00	0.00	S/L	25.00
	Buildings		657.00	0.00c	0.00	657.00	0.00	657.00	0.00		
Group: Furniture/Fixtures/Equip											
9	Miscellaneous	3/31/98	3,721.64	0.00	0.00	3,721.64	0.00	3,721.64	0.00	S/L	10.00
10	Miscellaneous	3/31/99	7,251.95	0.00	0.00	7,251.95	0.00	7,251.95	0.00	S/L	10.00
11	Equipment	1/30/02	2,876.32	0.00	0.00	2,876.32	0.00	2,876.32	0.00	S/L	10.00
12	Fuel Management System	3/15/10	11,017.19	0.00	0.00	11,017.19	0.00	11,017.19	0.00	S/L	10.00
35	Teltelecommunications	3/30/97	541.18	0.00	0.00	541.18	0.00	541.18	0.00	S/L	10.00
36	60" Exmark Mower	10/04/12	6,899.00	0.00	0.00	6,899.00	0.00	6,899.00	0.00	S/L	10.00
37	Greenfield Subdivision Fixtures	10/31/12	2,769.66	0.00	0.00	2,769.66	0.00	2,769.66	0.00	S/L	10.00
40	Trailer and Weedeater Rack	3/12/13	1,350.00	0.00	0.00	1,350.00	23.04	1,373.04	0.00	S/L	10.00
41	Switches, elec Boxes, 12-2 Wires	5/17/13	177.04	0.00	0.00	177.04	0.00	177.04	0.00	S/L	3.00
43	Street light heads & globes	6/20/13	2,748.75	0.00	0.00	2,748.75	0.00	2,748.75	0.00	S/L	3.00
44	290 electric meters	7/23/13	38,586.50	0.00	0.00	35,370.96	3,215.54	38,586.50	0.00	S/L	5.00
49	Transformers and Tools	3/27/14	5,429.00	0.00	0.00	4,614.65	542.90	5,157.55	271.45	S/L	10.00
54	Storage Building 12x32	3/06/14	7,500.00	0.00	0.00	6,437.50	750.00	7,187.50	312.50	S/L	10.00
59	Utility Billing Software	7/03/16	4,723.34	0.00	0.00	2,932.06	472.33	3,424.39	1,298.95	S/L	10.00
66	7-16 With 4' high side trailer	9/12/19	3,091.33	0.00	0.00	1,854.81	618.27	2,473.08	618.25	S/L	5.00
67	Kubota Tractor	10/16/19	46,334.59	0.00	0.00	27,028.51	9,266.92	36,295.43	10,039.16	S/L	5.00
	Furniture/Fixtures/Equip		145,017.49	0.00c	0.00	117,588.18	14,889.00	132,477.18	12,540.31		
Group: Infrastructure											
13	Electrical Poles	9/30/00	40,355.00	0.00	0.00	23,204.20	1,008.88	24,213.08	16,141.92	S/L	40.00
14	(331) Span Construction	9/30/00	120,500.00	0.00	0.00	69,287.50	3,012.50	72,300.00	48,200.00	S/L	40.00
15	(331) Pole Framing	9/30/00	39,742.00	0.00	0.00	22,851.65	993.55	23,845.20	15,896.80	S/L	40.00
16	(130) Transformers	9/30/00	247,067.00	0.00	0.00	233,671.64	9,882.68	243,554.32	3,512.68	S/L	25.00
17	127,001 LF Primary Wire	9/30/00	47,788.00	0.00	0.00	27,478.10	1,194.70	28,672.80	19,115.20	S/L	40.00
18	17,368 LF Secondary Wire	9/30/00	9,954.00	0.00	0.00	5,723.55	248.85	5,972.40	3,981.60	S/L	40.00
19	26754 LF Service Wire	9/30/00	23,096.00	0.00	0.00	13,280.20	577.40	13,857.60	9,238.40	S/L	40.00
20	(429) Service Meters	9/30/00	42,900.00	0.00	0.00	39,468.00	1,716.00	41,184.00	1,716.00	S/L	25.00
21	(178) Street Lights	9/30/00	59,815.00	0.00	0.00	12,404.36	539.32	12,943.68	339.32	S/L	25.00
22	(522) Electrical Poles	9/30/00	182,100.00	0.00	0.00	34,393.70	1,495.38	35,889.08	23,925.92	S/L	25.00
23	(522) Span Construction	9/30/00	67,606.00	0.00	0.00	104,707.50	4,552.50	109,260.00	72,840.00	S/L	40.00
24	(522) Pole Framing	9/30/00	253,775.00	0.00	0.00	38,873.45	1,690.15	40,563.60	27,042.40	S/L	40.00
25	(146) Transformers	9/30/00	63,400.00	0.00	0.00	23,473.00	10,151.00	24,364.00	10,151.00	S/L	25.00
26	197,948 LF Primary Wire	9/30/00	33,321.00	0.00	0.00	36,455.00	1,585.00	38,040.00	25,360.00	S/L	40.00
27	30,646 LF Secondary Wire	9/30/00	13,602.00	0.00	0.00	7,821.15	340.05	8,161.20	5,440.80	S/L	40.00
28	36,436 LF Service Wire	9/30/00	35,321.00	0.00	0.00	20,309.65	883.03	21,192.68	14,128.32	S/L	40.00

Book Asset Detail 10/01/22 - 9/30/23

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Infrastructure (continued)											
29	(591) Service Meters	9/30/00	59,100.00	0.00	0.00	54,372.00	2,364.00	56,736.00	2,364.00	S/L	25.00
30	(480) Street Lights	9/30/00	33,061.11	0.00	0.00	30,416.11	1,322.44	31,738.55	1,322.45	S/L	25.00
31	Elec Sys Expansion/Ren - 2000	9/30/00	35,969.92	0.00	0.00	31,653.58	1,438.80	33,092.38	2,877.54	S/L	25.00
32	Elec Sys Expansion for School	1/01/04	59,771.00	0.00	0.00	37,855.01	1,992.37	39,847.38	19,923.62	S/L	30.00
33	Elec Sys Exp/Renovation - 2005	9/30/05	139,845.00	0.00	0.00	50,344.20	2,196.90	53,141.10	86,703.90	S/L	50.00
34	Utility upgrades/poles - 2010	9/30/10	84,187.85	0.00	0.00	20,205.12	1,683.76	21,888.88	62,298.97	S/L	50.00
47	24"x84" Polebarn	4/04/13	27,391.53	0.00	0.00	10,408.77	1,095.66	11,504.43	15,887.10	S/L	25.00
48	2" Gate Valve @ City Hall	8/23/13	1,730.00	0.00	0.00	1,589.58	160.42	1,750.00	0.00	S/L	10.00
53	Electric Meters	3/31/14	95,666.00	0.00	0.00	81,316.10	9,566.60	90,882.70	4,783.30	S/L	10.00
55	Consolidated Pipe	7/30/15	5,780.00	0.00	0.00	4,142.33	578.00	4,720.33	1,059.67	S/L	10.00
56	Electric Meters	3/31/15	28,033.00	0.00	0.00	21,024.75	2,803.30	23,828.05	4,204.95	S/L	10.00
57	Electric Meters	4/05/16	10,730.00	0.00	0.00	6,987.50	1,075.00	8,062.50	2,687.50	S/L	10.00
58	Electric Poles	11/19/15	5,584.00	0.00	0.00	3,815.73	558.40	4,374.13	1,209.87	S/L	10.00
	Infrastructure		1,847,393.30	0.00c	0.00	1,277,533.43	67,306.64	1,344,840.07	502,553.23		
Group: Land											
1	.47 Ac - W Grantville Rd Substation:	1/30/76	12,703.00	0.00	0.00	0.00	0.00	0.00	12,703.00	Land	0.00
	Land		12,703.00	0.00c	0.00	0.00	0.00	0.00	12,703.00		
Group: Vehicles											
3	1992 Chevy 1500 4x4 Truck	9/30/92	4,120.00	0.00	0.00	4,120.00	0.00	4,120.00	0.00	S/L	8.00
5	1994 Ford Super Duty Bucket Truck	1/18/95	16,556.00	0.00	0.00	16,556.00	0.00	16,556.00	0.00	S/L	8.00
6	1997 Bucket Truck	1/01/97	32,000.00	0.00	0.00	32,000.00	0.00	32,000.00	0.00	S/L	8.00
7	1997 GMC C-7500 Line Truck	6/27/05	37,100.00	0.00	0.00	37,100.00	0.00	37,100.00	0.00	S/L	8.00
8	Ford F-550 Bucket Truck	7/02/10	45,090.23	0.00	0.00	45,090.23	0.00	45,090.23	0.00	S/L	8.00
38	2013 F150	2/21/13	16,727.00	0.00	0.00	16,727.00	0.00	16,727.00	0.00	S/L	8.00
39	2013 F150	2/21/13	16,727.00	0.00	0.00	16,727.00	0.00	16,727.00	0.00	S/L	8.00
42	2013 F250 Supercab 4WD	5/30/13	26,445.40	0.00	0.00	26,445.40	0.00	26,445.40	0.00	S/L	8.00
60	2010 Ford F150 Pickup	12/07/16	7,995.00	0.00	0.00	5,829.71	999.38	6,829.09	1,165.91	S/L	8.00
61	2005 Freightliner Digger Derrick	10/25/16	59,600.00	0.00	0.00	44,079.17	7,450.00	51,529.17	8,070.83	S/L	8.00
62	2006 Freightliner Bucket Truck	10/25/16	66,600.00	0.00	0.00	49,256.25	8,325.00	57,581.25	9,018.75	S/L	8.00
63	2011 Ford F150 Truck	10/11/16	9,995.00	0.00	0.00	7,496.28	1,249.38	8,745.66	1,249.34	S/L	8.00
64	Side by Side Go Cart (transport)	4/26/18	9,496.02	0.00	0.00	8,388.14	1,107.88	9,496.02	0.00	S/L	5.00
68	2020 Ford F250	12/18/19	37,465.90	0.00	0.00	20,606.25	7,493.18	28,099.43	9,366.47	S/L	5.00
	Vehicles		385,917.55	0.00c	0.00	330,421.43	26,624.82	357,046.25	28,871.30		
	Grand Total		2,398,352.34	0.00c	0.00	1,730,198.44	110,153.26	1,840,351.70	558,000.64		

Book Asset Detail 10/01/22 - 9/30/23

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Buildings											
2	Reese St Natural Gas Meter Bldg	9/30/60	16,766.00	0.00	0.00	16,766.00	0.00	16,766.00	0.00	S/L	40.00
	Buildings		16,766.00	0.00c	0.00	16,766.00	0.00	16,766.00	0.00		
Group: Furniture/Fixtures/Equip											
8	Miscellaneous	3/31/98	3,414.59	0.00	0.00	3,414.59	0.00	3,414.59	0.00	S/L	10.00
18	Equip	9/30/11	13,886.66	0.00	0.00	13,886.66	0.00	13,886.66	0.00	S/L	5.00
22	Utility Billing Software	7/03/16	4,723.33	0.00	0.00	2,952.06	472.33	3,424.39	1,298.94	S/L	10.00
23	SCAC Turf Tiger	9/21/19	6,664.00	0.00	0.00	3,998.40	1,332.80	5,331.20	1,332.80	S/L	5.00
24	7-16 With 4' high side trailer	9/12/19	3,091.33	0.00	0.00	1,854.81	618.27	2,473.08	618.25	S/L	5.00
	Furniture/Fixtures/Equip		31,779.91	0.00c	0.00	26,106.52	2,423.40	28,529.92	3,249.99		
Group: Infrastructure											
9	Gas Lines - 1965	9/30/65	124,533.00	0.00	0.00	124,533.00	0.00	124,533.00	0.00	S/L	50.00
10	Gas Lines - 1999	9/30/99	65,861.00	0.00	0.00	31,613.28	1,317.22	32,930.50	32,930.50	S/L	50.00
11	Gas Lines - 2001	9/30/01	862,360.00	0.00	0.00	379,438.40	17,247.20	396,685.60	465,674.40	S/L	50.00
12	Gas Meters - 2001	9/30/01	175,500.00	0.00	0.00	154,440.00	7,020.00	161,460.00	14,040.00	S/L	25.00
13	Gas Valves - 2001	9/30/01	13,500.00	0.00	0.00	7,425.00	337.50	7,762.50	5,737.50	S/L	40.00
14	Gas Lines - 2002	9/30/02	54,434.00	0.00	0.00	22,862.28	1,088.68	23,950.96	30,483.04	S/L	50.00
15	Gas Lines - 2003	9/30/03	240,845.00	0.00	0.00	96,338.00	4,816.90	101,154.90	139,690.10	S/L	50.00
16	Gas Lines - 2004	9/30/04	30,371.00	0.00	0.00	7,900.10	607.42	8,507.52	21,863.48	S/L	50.00
17	Gas Lines - 2006	9/30/06	422,980.00	0.00	0.00	135,333.60	8,459.60	143,813.20	279,166.80	S/L	50.00
19	Gas Lines	9/30/11	73,499.94	0.00	0.00	53,735.04	1,470.00	55,205.04	18,294.90	S/L	50.00
20	Gas Line Extension	1/23/14	12,077.18	0.00	0.00	2,093.35	241.54	2,334.89	9,742.29	S/L	50.00
	Infrastructure		2,075,961.12	0.00c	0.00	1,015,732.05	42,606.06	1,058,338.11	1,017,623.01		
Group: Land											
1	.07 Ac - Reese St Nat Gas Meter Bl	9/30/60	580.00	0.00	0.00	0.00	0.00	0.00	580.00	Land	0.00
	Land		580.00	0.00c	0.00	0.00	0.00	0.00	580.00		
Group: Vehicles											
3	4010DD Ditch Witch Trencher	9/30/00	25,000.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	S/L	8.00
4	Gas Pipe Trailer	9/30/95	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	S/L	8.00
5	Flat Bed Truck	3/31/00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	8.00
6	1995 Ford T/L/B	1/18/95	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	0.00	S/L	8.00
21	2014 Ford F150	3/13/14	20,615.88	0.00	0.00	20,615.88	0.00	20,615.88	0.00	S/L	8.00
	Vehicles		65,615.88	0.00c	0.00	65,615.88	0.00	65,615.88	0.00		
Grand Total			2,190,702.91	0.00c	0.00	1,124,220.45	45,029.46	1,169,249.91	1,021,453.00		

Book Asset Detail 10/01/22 - 9/30/23

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: Furniture/Fixtures/Equip											
13	Colliey St Wastewater Plant FFE	5/02/69	40,982.00	0.00	0.00	40,982.00	0.00	40,982.00	0.00	S/L	10.00
14	Aerator Control Bldg FFE	5/02/69	45,025.00	0.00	0.00	45,025.00	0.00	45,025.00	0.00	S/L	10.00
15	Telecommunications	3/30/97	999.52	0.00	0.00	999.52	0.00	999.52	0.00	S/L	10.00
16	Miscellaneous	3/31/98	3,532.50	0.00	0.00	3,532.50	0.00	3,532.50	0.00	S/L	10.00
17	Comuter System Upgrade	6/30/09	21,089.96	0.00	0.00	21,089.96	0.00	21,089.96	0.00	S/L	10.00
103	Myers RJ0635 Sewer Ram Jet 429-4	12/31/90	10,984.00	0.00	0.00	10,984.00	0.00	10,984.00	0.00	S/L	10.00
104	Water Jet	2/01/97	8,500.00	0.00	0.00	8,500.00	0.00	8,500.00	0.00	S/L	10.00
107	Water Reading Meter System	8/19/11	16,095.00	0.00	0.00	16,095.00	0.00	16,095.00	0.00	S/L	10.00
109	Water Meters	10/27/11	125,817.50	0.00	0.00	125,817.50	0.00	125,817.50	0.00	S/L	10.00
112	Computer System	5/23/13	61,183.20	0.00	0.00	61,183.20	6,118.32	61,183.20	0.00	S/L	10.00
114	EFT10 Transmitter	1/23/14	1,793.59	0.00	0.00	1,554.45	179.36	1,733.81	59.78	S/L	10.00
116	Computer Systems	8/26/14	16,217.60	0.00	0.00	13,109.23	1,621.76	14,730.99	1,486.61	S/L	10.00
121	Sewer Aerator Motor	7/21/16	1,407.36	0.00	0.00	1,239.81	167.55	1,407.36	0.00	S/L	7.00
122	Sewer Cable Wire	7/21/16	1,274.55	0.00	0.00	1,172.83	151.72	1,274.55	0.00	S/L	7.00
123	Utility Billing Software	7/03/16	4,723.33	0.00	0.00	2,952.06	472.33	3,424.39	1,298.94	S/L	10.00
136	Aerators	9/17/19	29,300.00	0.00	0.00	12,557.13	4,185.71	16,742.84	12,557.16	S/L	7.00
139	SCAG Turf Tiger	9/21/19	6,664.00	0.00	0.00	3,998.40	1,332.80	5,331.20	1,332.80	S/L	5.00
140	7-16 with 4' high side trailer	9/12/19	3,091.33	0.00	0.00	1,854.81	618.27	2,473.08	618.25	S/L	5.00
141	5 Wireless Real Time Alarm System	10/02/19	16,253.00	0.00	0.00	9,751.80	3,250.60	13,002.40	3,250.60	S/L	5.00
141	Wireless Alarm Systems w/ Tank C.	9/14/21	11,654.60	0.00	0.00	2,525.16	2,330.92	4,856.08	6,798.52	S/L	5.00
160	Furniture/Fixtures/Equip		426,588.04	0.00c	0.00	378,756.04	20,429.34	399,185.38	27,402.66		
Group: Infrastructure											
26	Water Tank - Griffin St	3/31/99	332,456.69	0.00	0.00	159,579.16	6,649.13	166,228.29	166,228.40	S/L	50.00
27	Water Tank - City Hall	3/31/00	273,953.31	0.00	0.00	126,018.57	5,479.07	131,497.64	142,453.67	S/L	50.00
28	Water tank upgrade	3/31/00	80,955.76	0.00	0.00	37,239.71	1,619.12	38,858.83	42,096.93	S/L	50.00
29	Water Tank	3/21/01	39,784.50	0.00	0.00	17,505.18	795.69	18,300.87	21,483.63	S/L	50.00
30	Upgrade to water tank	3/31/01	249,858.63	0.00	0.00	109,937.76	4,997.17	114,934.93	134,923.70	S/L	50.00
31	Water Lines - 1975	9/30/75	1,425,327.00	0.00	0.00	977,367.03	20,361.81	997,728.84	427,598.16	S/L	70.00
32	Water Lines - 1985	9/30/85	71,090.00	0.00	0.00	24,373.69	1,015.57	25,389.26	45,700.74	S/L	70.00
33	Water Lines - 1999	9/30/99	29,673.00	0.00	0.00	9,749.70	423.90	10,173.60	19,499.40	S/L	70.00
34	Water Lines - 2000	9/30/00	338,400.00	0.00	0.00	175,645.77	4,834.29	180,480.06	157,919.94	S/L	70.00
35	Water Lines - 2001	9/30/01	123,423.00	0.00	0.00	38,790.14	1,763.19	40,553.33	82,869.67	S/L	70.00
36	Water Lines 2002	9/30/02	100,324.00	0.00	0.00	30,097.20	1,433.20	31,530.40	68,793.60	S/L	70.00
37	Water Lines - 2003	9/30/03	130,386.00	0.00	0.00	37,253.18	1,862.66	39,115.84	91,270.16	S/L	70.00
38	Water Lines - 2004	9/30/04	108,976.00	0.00	0.00	29,579.20	1,556.80	31,136.00	77,840.00	S/L	70.00
39	Water Lines - 2006	9/30/06	75,323.00	0.00	0.00	18,292.69	1,076.04	19,368.73	55,954.27	S/L	70.00
40	Water Lines 2007	9/30/07	57,869.00	0.00	0.00	13,227.20	826.70	14,053.90	43,815.10	S/L	70.00
41	Water Lines - 2009	9/30/09	56,719.00	0.00	0.00	11,343.78	810.27	12,154.05	44,564.95	S/L	70.00
42	Water Lines - 2010	9/30/10	42,062.74	0.00	0.00	7,210.80	600.90	7,811.70	34,251.04	S/L	70.00
43	Water Sys Prior to 1999	9/30/75	99,500.00	0.00	0.00	95,520.00	1,990.00	97,510.00	1,990.00	S/L	50.00
44	Valves & Hydrants - 1999	9/30/99	12,900.00	0.00	0.00	6,192.00	258.00	6,450.00	6,450.00	S/L	50.00
45	Valves & Hydrants - 2000	9/30/00	18,600.00	0.00	0.00	8,556.00	372.00	8,928.00	9,672.00	S/L	50.00
46	Valves & Hydrants - 2001	9/30/01	87,100.00	0.00	0.00	38,324.00	1,742.00	40,066.00	47,034.00	S/L	50.00
47	Valves & Hydrants - 2002	9/30/02	29,200.00	0.00	0.00	12,264.00	584.00	12,848.00	16,352.00	S/L	50.00
48	Valves & Hydrants - 2003	9/30/03	42,400.00	0.00	0.00	16,960.00	848.00	17,808.00	24,592.00	S/L	50.00
49	Valves & Hydrants - 2004	9/30/04	30,500.00	0.00	0.00	11,590.00	610.00	12,200.00	18,300.00	S/L	50.00

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Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
50	Valves & Hydrants - 2006	9/30/06	14,300.00	0.00	0.00	4,862.00	286.00	5,148.00	9,152.00	S/L	50.00
51	Valves & Hydrants - 2007	9/30/07	12,300.00	0.00	0.00	3,936.00	246.00	4,182.00	8,118.00	S/L	50.00
52	Valves & Hydrants - 2009	9/30/09	12,700.00	0.00	0.00	3,556.00	254.00	3,810.00	8,890.00	S/L	50.00
53	Sewer Lines - 1972	9/30/72	445,569.00	0.00	0.00	324,628.82	6,365.27	330,994.09	114,574.91	S/L	70.00
54	PVC FM Lines - 1972	9/30/72	10,170.00	0.00	0.00	10,170.00	0.00	10,170.00	0.00	S/L	50.00
55	Sewer Lines - 1985	9/30/85	240,664.00	0.00	0.00	130,646.21	3,438.06	134,084.27	106,579.73	S/L	70.00
56	Sewer Lines - 1999	9/30/99	120,657.00	0.00	0.00	41,368.09	1,723.67	43,091.76	77,565.24	S/L	70.00
57	PVC FM Lines - 1999	9/30/99	53,920.00	0.00	0.00	25,881.60	1,078.40	26,960.00	26,960.00	S/L	50.00
58	Sewer Lines - 2000	9/30/00	76,246.00	0.00	0.00	25,052.28	1,089.23	26,141.51	50,104.49	S/L	70.00
59	Sewer Lines - 2001	9/30/01	167,255.00	0.00	0.00	52,565.90	2,389.36	54,955.26	112,299.74	S/L	70.00
60	Sewer Lines - 2002	9/30/02	130,080.00	0.00	0.00	39,024.06	1,858.29	40,882.35	89,197.65	S/L	70.00
61	Sewer Lines - 2003	9/30/03	116,163.00	0.00	0.00	33,189.40	1,659.47	34,848.87	81,314.13	S/L	70.00
62	PVC FM Lines - 2003	9/30/03	39,060.00	0.00	0.00	15,624.00	781.20	16,405.20	22,654.80	S/L	50.00
63	Sewer Lines - 2004	9/30/04	68,143.00	0.00	0.00	18,495.93	973.47	19,469.40	48,673.60	S/L	70.00
64	Sewer Upgrade - 2007	9/30/07	6,262.27	0.00	0.00	2,504.95	156.56	2,661.51	3,600.76	S/L	40.00
65	Sewer Rehabilitation - GEFA - 2011	9/30/10	9,502.41	0.00	0.00	2,850.72	237.56	3,088.28	6,414.13	S/L	40.00
66	Manholes - 1972	9/30/72	114,000.00	0.00	0.00	83,057.12	1,628.57	84,685.69	29,314.31	S/L	70.00
67	Manholes - 1999	9/30/99	60,000.00	0.00	0.00	20,571.39	857.14	21,428.53	38,571.47	S/L	70.00
68	Manholes - 2000	9/03/00	32,500.00	0.00	0.00	10,678.63	464.29	11,142.92	21,357.08	S/L	70.00
69	Manholes - 2001	9/30/01	110,000.00	0.00	0.00	34,571.45	1,571.43	36,142.88	73,857.12	S/L	70.00
70	Manholes - 2002	9/30/02	39,200.00	0.00	0.00	11,760.00	560.00	12,320.00	26,880.00	S/L	70.00
71	Manholes - 2003	9/30/03	74,550.00	0.00	0.00	21,300.00	1,065.00	22,365.00	52,185.00	S/L	70.00
72	Manholes - 2004	9/30/04	45,000.00	0.00	0.00	12,214.32	642.86	12,857.18	32,142.82	S/L	70.00
73	Pine St. WW Pond #2	9/30/72	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00	S/L	40.00
74	Meriwether St. WW Pond #2	9/30/99	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00	S/L	40.00
75	Lone St. WW Pond #4	9/30/72	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00	S/L	40.00
76	Ivy Glenn Pump Station	9/30/99	65,000.00	0.00	0.00	39,000.00	1,625.00	40,625.00	24,375.00	S/L	40.00
77	Griffin St. Pump Station	9/30/07	65,000.00	0.00	0.00	65,000.00	0.00	65,000.00	0.00	S/L	40.00
78	Calico Corners Pump Station	9/30/02	65,000.00	0.00	0.00	34,125.00	1,625.00	35,750.00	29,250.00	S/L	40.00
79	Brasch Park Pump Station	9/30/03	65,000.00	0.00	0.00	32,500.00	1,625.00	34,125.00	30,875.00	S/L	40.00
80	Bohannon Woods Pump Station	9/30/00	65,000.00	0.00	0.00	37,375.00	1,625.00	39,000.00	26,000.00	S/L	40.00
81	Wastewater Treatment Ponds - CIP	9/30/10	575,628.78	0.00	0.00	138,150.96	1,512.58	149,663.54	425,965.24	S/L	50.00
82	Stormwater pipes - 1970	9/30/75	1,345,106.00	0.00	0.00	1,345,106.00	0.00	1,345,106.00	0.00	S/L	50.00
83	Stormwater pipes - 1999	9/30/99	252,885.00	0.00	0.00	121,384.80	5,057.70	126,442.50	126,442.50	S/L	50.00
84	Stormwater pipes - 2000	9/30/00	101,820.00	0.00	0.00	46,837.20	2,036.40	48,873.60	52,946.40	S/L	50.00
85	Stormwater pipes - 2001	9/30/01	276,471.00	0.00	0.00	121,647.24	5,529.42	127,176.66	149,294.34	S/L	50.00
86	Stormwater pipes - 2002	9/30/02	98,188.00	0.00	0.00	41,658.96	1,983.76	43,642.72	55,545.28	S/L	50.00
87	Stormwater pipes - 2003	9/30/03	230,926.00	0.00	0.00	92,370.40	4,618.52	96,988.92	133,937.08	S/L	50.00
88	Stormwater pipes - 2004	9/30/04	275,343.00	0.00	0.00	104,630.34	5,506.86	110,137.20	165,205.80	S/L	50.00
89	Stormwater pipes - 2006	9/30/06	85,966.00	0.00	0.00	29,228.44	1,719.32	30,947.76	55,018.24	S/L	50.00
90	Stormwater pipes - 2007	9/30/07	202,252.00	0.00	0.00	64,720.64	4,045.04	68,765.68	133,486.32	S/L	50.00
91	Stormwater pipes - 2009	9/30/09	272,571.00	0.00	0.00	76,319.88	5,451.42	81,771.30	190,799.70	S/L	50.00
92	Stormwater Structures - 1975	9/30/75	151,300.00	0.00	0.00	145,248.00	3,026.00	148,274.00	3,026.00	S/L	50.00
93	Stormwater Structures - 199	9/30/99	70,150.00	0.00	0.00	33,672.00	1,403.00	35,075.00	35,075.00	S/L	50.00
94	Stormwater Structures - 2000	9/30/00	41,700.00	0.00	0.00	19,182.00	834.00	20,016.00	21,684.00	S/L	50.00
95	Stormwater Structures - 2001	9/30/01	72,000.00	0.00	0.00	31,680.00	1,440.00	33,120.00	38,880.00	S/L	50.00
96	Stormwater Structures - 2002	9/30/02	34,700.00	0.00	0.00	14,574.00	694.00	15,268.00	19,432.00	S/L	50.00
97	Stormwater Structures - 2003	9/30/03	81,000.00	0.00	0.00	32,400.00	1,620.00	34,020.00	46,980.00	S/L	50.00
98	Stormwater Structures - 2004	9/30/04	50,300.00	0.00	0.00	19,114.00	1,006.00	20,120.00	30,180.00	S/L	50.00

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Group: Infrastructure (continued)

99	Stormwater Structures - 2006	9/30/06	26,150.00	0.00	0.00	8,891.00	523.00	9,414.00	16,736.00	S/L	50.00
100	Stormwater Structures - 2007	9/30/07	32,850.00	0.00	0.00	10,512.00	657.00	11,169.00	21,681.00	S/L	50.00
101	Stormwater Structures - 2009	9/30/09	42,000.00	0.00	0.00	11,760.00	840.00	12,600.00	29,400.00	S/L	50.00
102	Water Meters 2003	12/31/03	169,200.00	0.00	0.00	169,200.00	0.00	169,200.00	0.00	S/L	15.00
105	Water Meters	7/14/11	16,900.00	0.00	0.00	12,675.04	1,126.67	13,801.71	3,098.29	S/L	15.00
106	Infrastructure	9/30/11	30,392.00	0.00	0.00	29,172.35	607.84	29,780.19	611.81	S/L	50.00
111	Wastewater treatment in pond imprt	2/28/13	3,383.66	0.00	0.00	3,242.71	140.95	3,383.66	0.00	S/L	10.00
113	Lines	4/03/14	3,622.00	0.00	0.00	615.74	72.44	688.18	2,933.82	S/L	50.00
115	180 Water Meters	11/19/13	34,202.00	0.00	0.00	20,141.15	2,280.13	22,421.28	11,780.72	S/L	15.00
117	Water Tower	12/16/14	5,150.00	0.00	0.00	3,991.25	515.00	4,506.25	643.75	S/L	10.00
118	Water Main Improvements	4/26/16	8,321.70	0.00	0.00	5,339.76	832.17	6,171.93	2,149.77	S/L	10.00
119	Water Meters	2/11/16	5,766.00	0.00	0.00	3,840.00	576.00	4,416.00	1,344.00	S/L	10.00
124	Control Panels and Pulsar Flow Mc	4/12/17	13,210.50	0.00	0.00	4,843.85	880.70	5,724.55	7,485.95	S/L	15.00
125	Clearing land @ LAS	6/13/17	8,500.00	0.00	0.00	1,511.09	283.33	1,794.42	6,705.58	S/L	30.00
132	Fire Hydrant	4/20/18	3,109.00	0.00	0.00	1,573.14	310.90	1,884.04	1,424.96	S/L	10.00
133	Pump House	12/14/17	33,559.89	0.00	0.00	10,813.76	2,237.33	13,051.09	20,508.80	S/L	15.00
134	Babbler Flow Meter	2/28/18	5,576.50	0.00	0.00	2,555.90	557.65	3,113.55	2,462.95	S/L	10.00
135	Grandma Branch & Bohannon Rd	1/18/18	287,929.60	0.00	0.00	33,591.79	7,198.24	40,790.03	247,139.57	S/L	40.00
137	Flow Element - Meriwether, Lone C	9/09/19	7,800.00	0.00	0.00	1,603.33	520.00	2,123.33	5,676.67	S/L	15.00
138	Fire Hydrant	8/06/19	12,140.00	0.00	0.00	2,562.88	809.33	3,372.21	8,767.79	S/L	15.00
143	8" Sever main Lone Oak Rd	6/10/20	8,667.78	0.00	0.00	505.61	216.69	722.30	7,945.48	S/L	40.00
146	Meters with Advanced Registers	10/20/20	4,200.00	0.00	0.00	805.00	420.00	1,225.00	2,975.00	S/L	10.00
147	6 Master Meters with Enhanced Reg	12/15/20	1,350.00	0.00	0.00	247.50	135.00	382.50	967.50	S/L	10.00
148	Master Meters (24)	11/05/20	9,000.00	0.00	0.00	1,725.00	900.00	2,625.00	6,375.00	S/L	10.00
149	Backwash Strainer	10/28/20	20,054.19	0.00	0.00	3,843.72	2,005.42	5,849.14	14,205.05	S/L	10.00
150	Floating Acreators	1/25/21	5,175.00	0.00	0.00	1,232.15	739.29	1,971.44	3,203.56	S/L	7.00
151	6" Gate Valve at Post Street	1/28/21	6,500.00	0.00	0.00	1,058.33	635.00	1,693.33	4,656.67	S/L	10.00
152	6" Gate Valve at Lagrange Street	1/28/21	6,350.00	0.00	0.00	1,058.33	635.00	1,693.33	4,656.67	S/L	10.00
153	Auto Dialer Power Conditioner	12/15/20	1,976.75	0.00	0.00	724.81	395.35	1,120.16	856.59	S/L	5.00
154	Pipe and Cable Locator	1/25/21	1,458.00	0.00	0.00	486.00	291.60	777.60	680.40	S/L	5.00
155	6" Gate Valve at West Grantville Rc	1/27/21	4,450.00	0.00	0.00	741.67	445.00	1,186.67	3,263.33	S/L	10.00
156	New Hydrant at Brush Park	4/05/21	4,407.00	0.00	0.00	440.70	293.80	734.50	3,672.50	S/L	15.00
157	New Hydrant at Allen Rd.	4/05/21	4,394.00	0.00	0.00	439.40	292.93	732.33	3,661.67	S/L	15.00
158	New Hydrant at Manx Road	4/05/21	2,980.00	0.00	0.00	298.00	198.67	496.67	2,483.33	S/L	15.00
159	City Hall Water Tank Improvement:	5/13/21	3,500.00	0.00	0.00	495.83	350.00	845.83	2,654.17	S/L	10.00
161	5 HP 1600 Series Floating Brush Rc	9/22/21	86,733.00	0.00	0.00	12,390.43	12,390.43	24,780.86	61,952.14	S/L	7.00
	Infrastructure		11,620,132.66	0.00c	0.00	6,291,779.71	197,132.22	6,488,911.93	5,131,220.73		

Group: Land

1	90.81 Ac - Colley St Wastewater Tr	5/21/69	13,800.00	0.00	0.00	0.00	0.00	0.00	13,800.00	Land	0.00
2	8.6 Ac - Lone Oak Rd Wastewater 1	9/30/72	22,932.00	0.00	0.00	0.00	0.00	0.00	22,932.00	Land	0.00
3	4.62 Ac - Lone Oak Rd Wastewater	7/07/72	1,700.00	0.00	0.00	0.00	0.00	0.00	1,700.00	Land	0.00
4	8.4343 Ac - Meriwether St	9/30/72	945.00	0.00	0.00	0.00	0.00	0.00	945.00	Land	0.00
5	8 Ac - Fine St	9/30/72	1,601.00	0.00	0.00	0.00	0.00	0.00	1,601.00	Land	0.00
6	.47 Ac - Griffin St Water Tank Prop	9/30/75	4,233.00	0.00	0.00	0.00	0.00	0.00	4,233.00	Land	0.00

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Group: Land (continued)											
		Land	45,211.00	0.00c	0.00	0.00	0.00	0.00	45,211.00		
7	1985 Dodge	8/04/04	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	S/L	0.00
8	1995 Ford	3/01/95	12,800.00	0.00	0.00	12,000.00	0.00	12,000.00	0.00	S/L	8.00
9	GMC TopKick C7H042 Flat Bed Tr	10/27/00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	0.00	S/L	8.00
10	1994 Ford LGT Conv Utility Truck	10/01/03	14,050.00	0.00	0.00	14,050.00	0.00	14,050.00	0.00	S/L	8.00
144	John Beam Trailer Unit - sewer jet	8/10/20	63,788.00	0.00	0.00	19,743.90	9,112.57	28,856.47	34,931.53	S/L	7.00
	Vehicle		95,838.00	0.00c	0.00	50,793.90	9,112.57	59,906.47	35,931.53		
Group: Wastewater Treatment/Plant											
18	1998 Plant upgrades	3/31/98	113,048.66	0.00	0.00	70,655.47	2,826.22	73,481.69	39,566.97	S/L	40.00
19	1999 Plant upgrades	3/31/99	137,027.40	0.00	0.00	82,216.52	3,425.69	85,642.21	51,385.19	S/L	40.00
20	2002 Plant upgrades	3/31/02	8,460.00	0.00	0.00	4,230.00	211.50	4,441.50	4,018.50	S/L	40.00
21	Colley St Wastewater Treatment Pl	12/31/99	1,000.00	0.00	0.00	460.00	20.00	480.00	520.00	S/L	50.00
22	LAS & pump station improvements	9/30/05	1,530,639.00	0.00	0.00	551,030.04	30,612.78	581,642.82	948,996.18	S/L	50.00
23	Colley St Aerator control Bids	9/30/97	40,000.00	0.00	0.00	14,400.00	800.00	15,200.00	24,800.00	S/L	50.00
24	Bexley Rd - Chemical Feed Facility	12/31/97	50,804.00	0.00	0.00	13,209.04	0.00	13,209.04	37,594.96	S/L	0.00
25	2008 Plant upgrade	3/31/08	16,021.75	0.00	0.00	6,008.11	400.54	6,408.65	9,613.10	S/L	40.00
120	Sewer Ponds	10/01/16	19,800.00	0.00	0.00	3,960.00	660.00	4,620.00	15,180.00	S/L	30.00
142	Pad for Sediment Bags	6/10/20	80,000.00	0.00	0.00	9,333.33	4,000.00	13,333.33	66,666.67	S/L	20.00
145	Sewer Lagoon Renovation	8/21/20	101,675.00	0.00	0.00	5,083.76	2,541.88	7,625.64	94,049.36	S/L	40.00
	Wastewater Treatment/Plant		2,098,475.81	0.00c	0.00	760,586.27	45,498.61	806,084.88	1,292,390.93		
Grand Total			14,286,245.51	0.00c	0.00	7,481,915.92	272,172.74	7,754,088.66	6,532,156.85		

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Group: Building Improvements											
31	Joint Rect Facility Improvements	9/30/08	46,717.89	0.00	0.00	14,075.40	934.36	15,009.76	31,708.13	S/L	50.00
32	Community Center	9/30/08	6,000.00	0.00	0.00	1,800.00	120.00	1,920.00	4,080.00	S/L	50.00
33	Library Improvements	9/30/08	57,171.00	0.00	0.00	17,151.30	1,143.42	18,294.72	38,876.28	S/L	50.00
34	Senior Center Renovations	9/30/08	73,685.00	0.00	0.00	22,105.50	1,473.70	23,579.20	50,105.80	S/L	50.00
35	Police HVAC	9/30/08	8,350.00	0.00	0.00	2,505.00	167.00	2,672.00	5,678.00	S/L	50.00
36	Community Center Improvements	9/30/09	112,754.81	0.00	0.00	39,464.18	2,818.87	42,283.05	70,471.76	S/L	40.00
37	Library improvements	9/30/09	14,645.97	0.00	0.00	5,126.10	366.15	5,492.25	9,153.72	S/L	40.00
38	Library Improvements	9/30/10	9,901.83	0.00	0.00	3,218.15	247.55	3,465.70	6,436.13	S/L	40.00
39	City Hall Asbestos Removal	9/30/10	17,223.00	0.00	0.00	7,463.30	574.10	8,037.40	9,185.60	S/L	30.00
40	Addition from M&J	9/30/10	12,397.57	0.00	0.00	5,372.25	413.25	5,785.50	6,612.07	S/L	30.00
157	Capped Fireplace @ City Hall	10/14/12	1,125.00	0.00	0.00	225.00	22.50	247.50	877.50	S/L	50.00
158	City Hall Storm Windows	10/19/12	2,550.00	0.00	0.00	505.75	51.00	556.75	1,993.25	S/L	50.00
159	Carpet Squares @ Admin Office	2/06/13	1,188.00	0.00	0.00	229.68	23.76	253.44	934.56	S/L	50.00
160	Install Exhaust Fan @ PD	6/14/13	825.00	0.00	0.00	154.00	16.50	170.50	654.50	S/L	50.00
162	Bolannon Road Project	10/19/12	228,227.59	0.00	0.00	45,265.12	4,564.55	49,829.67	178,397.92	S/L	50.00
165	HVAC @ Genealogical Library	7/18/13	6,010.00	0.00	0.00	1,101.83	120.20	1,222.03	4,787.97	S/L	50.00
182	Bohannon Rd retainage	9/30/13	23,884.00	0.00	0.00	4,299.12	477.68	4,776.80	19,107.20	S/L	50.00
187	HVAC City Hall 3 units	12/20/13	7,650.00	0.00	0.00	2,677.50	306.00	2,983.50	4,666.50	S/L	25.00
188	Lighting City Hall	1/23/14	11,016.00	0.00	0.00	3,818.88	440.64	4,259.52	6,756.48	S/L	25.00
189	Griffin St Rec bathrooms	3/13/14	21,210.00	0.00	0.00	4,551.31	530.25	5,081.56	16,128.44	S/L	40.00
190	Senior Center Lighting	5/09/14	5,320.00	0.00	0.00	1,791.07	212.80	2,003.87	3,316.13	S/L	25.00
197	Crawford Grading and Pipeline	6/18/15	6,075.00	0.00	0.00	880.88	121.50	1,002.38	5,072.62	S/L	50.00
202	Double Doors at Sr Ctr	12/31/14	9,458.75	0.00	0.00	1,466.14	189.18	1,655.32	7,803.43	S/L	50.00
203	Doors at City Hall	12/31/14	8,200.00	0.00	0.00	2,542.00	328.00	2,870.00	5,330.00	S/L	25.00
204	Double Doors at Sr Ctr	12/31/14	2,150.00	0.00	0.00	1,860.00	240.00	2,100.00	3,900.00	S/L	25.00
213	Sr Center Gazebo Repairs	10/31/14	700.00	0.00	0.00	680.83	86.00	766.83	1,383.17	S/L	25.00
214	Elec Upgrade@Gene Library	11/21/14	975.00	0.00	0.00	219.33	28.00	247.33	452.67	S/L	25.00
216	Handicap Ramp@Auditorium	11/21/14	3,644.23	0.00	0.00	305.50	39.00	344.50	630.50	S/L	25.00
217	Auditorium Renovations	12/02/14	650.00	0.00	0.00	1,141.86	145.77	1,287.63	2,356.60	S/L	25.00
218	Doorway Awnings for Auditorium	12/09/14	3,092.00	0.00	0.00	203.67	26.00	229.67	420.33	S/L	25.00
219	ICA	4/17/15	1,187.00	0.00	0.00	917.29	123.68	1,040.97	2,051.03	S/L	25.00
220	Royal Air HVAC	4/17/15	1,850.00	0.00	0.00	352.14	47.48	399.62	787.38	S/L	25.00
222	Denny Robertson Contractors	5/18/15	1,850.00	0.00	0.00	1,716.00	234.00	1,950.00	3,900.00	S/L	25.00
223	Denny Robertson Contractors	7/01/15	600.00	0.00	0.00	536.50	74.00	610.50	1,239.50	S/L	25.00
248	Offices for Dispatch & Officer	8/17/16	7,875.00	0.00	0.00	174.00	24.00	198.00	402.00	S/L	25.00
249	Public Building Evaluation	6/29/16	6,550.00	0.00	0.00	3,193.75	525.00	3,718.75	4,156.25	S/L	15.00
252	10 x 6 weather cover w/railing and c	12/08/15	2,340.00	0.00	0.00	2,729.19	436.67	3,165.86	3,384.14	S/L	15.00
276	City Hall Drainage Improvements	4/20/17	41,800.00	0.00	0.00	1,066.00	156.00	1,222.00	1,118.00	S/L	15.00
277	Improvements to Police Dept Walls	5/10/17	8,222.00	0.00	0.00	9,056.67	1,672.00	10,728.67	31,071.33	S/L	25.00
278	Flooring in Police Dept	5/17/17	13,774.00	0.00	0.00	2,969.04	548.13	3,517.17	4,704.83	S/L	15.00
279	Police Dept Improvements	5/17/17	10,494.00	0.00	0.00	4,897.44	918.27	5,815.71	7,958.29	S/L	15.00
280	Improvements to Patrolman's Office	5/24/17	6,750.00	0.00	0.00	3,731.20	699.60	4,430.80	6,063.20	S/L	15.00
281	Improvements to Police Dept	6/05/17	5,976.00	0.00	0.00	2,400.00	450.00	2,850.00	3,900.00	S/L	15.00
282	Concrete Ramp for City Hall Entran	6/07/17	5,105.00	0.00	0.00	2,124.80	398.40	2,523.20	3,452.80	S/L	15.00
283	Improvements to Police Chief's Offi	6/14/17	5,755.00	0.00	0.00	1,815.09	340.33	2,155.42	2,949.58	S/L	15.00
284	Improvements to Police Dept	6/14/17	16,524.00	0.00	0.00	2,046.24	383.67	2,429.91	3,325.09	S/L	15.00
286	Convert City Hall Doors to Handica	6/27/17	5,957.67	0.00	0.00	5,875.20	1,101.60	6,976.80	9,547.20	S/L	15.00
287	Improvements in the Hallway	8/08/17	8,215.00	0.00	0.00	2,085.19	397.18	2,482.37	3,475.30	S/L	15.00
						2,829.63	547.67	3,377.30	4,837.70	S/L	15.00

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr.	Book Net Value	Book Method	Book Period
Group: Building Improvements (continued)											
288	Flooring for Court and Hallway	8/22/17	5,865.40	0.00	0.00	1,987.74	391.03	2,378.77	3,486.63	S/L	15.00
289	Court Room Improvements	8/31/17	19,793.00	0.00	0.00	6,707.61	1,319.53	8,027.14	11,765.86	S/L	15.00
291	Grading and Concrete Work at City Office @ Splash Park	9/28/17	22,085.00	0.00	0.00	7,361.65	1,472.33	8,833.98	13,251.02	S/L	15.00
306	Senior Center Heat Pump	12/07/15	2,050.00	0.00	0.00	2,001.21	48.79	2,050.00	0.00	S/L	7.00
312	City Hall Renovations	2/02/18	6,797.00	0.00	0.00	4,531.33	971.00	5,502.33	1,294.67	S/L	7.00
314	Train Depot Renovations	9/13/18	116,899.00	0.00	0.00	11,933.46	2,922.48	14,855.94	102,043.06	S/L	40.00
315	AC Unit Police Dept	9/17/18	84,417.91	0.00	0.00	8,441.80	2,110.45	10,552.25	73,865.66	S/L	40.00
323	Dog Kennel	5/31/18	9,974.00	0.00	0.00	4,522.07	997.40	5,519.47	4,654.53	S/L	10.00
334	AC Unit for Senior Center	5/23/19	10,609.00	0.00	0.00	1,768.17	530.45	2,298.62	8,310.38	S/L	20.00
337	Animal Shelter improvements	10/14/19	4,800.00	0.00	0.00	2,037.13	685.71	2,742.84	2,057.16	S/L	7.00
339	Custom Container for Evidence Box	3/24/20	8,657.00	0.00	0.00	1,082.13	432.85	1,514.98	7,142.02	S/L	20.00
351	Freight Department Renovation	9/23/20	9,140.00	0.00	0.00	914.00	457.00	1,371.00	7,769.00	S/L	20.00
356	City Hall Improvements	7/13/21	123,405.03	0.00	0.00	3,856.41	3,085.13	6,941.54	116,463.49	S/L	40.00
358	HVAC Malcolm Clements Building	9/14/21	69,158.62	0.00	0.00	4,994.78	4,610.57	9,605.35	59,553.27	S/L	15.00
360	HVAC Council Chambers	6/16/21	6,240.00	0.00	0.00	312.00	249.60	561.60	5,678.40	S/L	25.00
		9/15/21	7,830.00	0.00	0.00	359.30	313.20	652.50	7,177.50	S/L	25.00
	Building Improvements		1,371,343.27	0.00c	0.00	305,326.81	45,992.93	351,229.74	1,020,113.53		
Group: Buildings											
17	Genealogical Society Bldg - Main S	1/01/40	7,149.00	0.00	0.00	7,149.00	0.00	7,149.00	0.00	S/L	50.00
18	RR Passenger Depot - Grant St	1/01/40	9,272.53	0.00	0.00	7,457.62	185.45	7,643.07	1,629.46	S/L	50.00
19	Comm Bldg/RR Freight Depot Bldg	12/31/75	80,182.00	0.00	0.00	53,836.52	1,145.46	54,981.98	25,200.02	S/L	70.00
20	City Auditorium - 123 LaGrange St	11/09/93	250,906.12	0.00	0.00	99,618.35	3,584.29	103,202.64	147,697.48	S/L	70.00
21	City Hall & Public Works - 123 La	11/09/93	576,700.00	0.00	0.00	576,700.00	0.00	576,700.00	0.00	S/L	70.00
22	Utility Services Warehouse behind	11/09/93	46,237.00	0.00	0.00	26,817.46	924.74	27,742.20	18,494.80	S/L	50.00
23	Well used for park irrigation - 0 Col	12/31/90	1,117.00	0.00	0.00	670.20	22.34	692.54	424.46	S/L	50.00
24	Comm Building at Rec Ctr - Griffin	5/02/72	4,408.00	0.00	0.00	4,408.00	0.00	4,408.00	0.00	S/L	40.00
25	Utility Building at Griffin St pool	5/02/72	171.00	0.00	0.00	171.00	0.00	171.00	0.00	S/L	40.00
26	Pool House - Griffin St	1/01/04	38,423.00	0.00	0.00	18,251.00	960.58	19,211.58	19,211.42	S/L	40.00
27	Bath House - Colley St Park	9/11/75	3,839.00	0.00	0.00	3,839.00	0.00	3,839.00	0.00	S/L	40.00
28	Swim Pool/Community Bldg - Post	9/11/75	4,396.00	0.00	0.00	4,044.32	87.92	4,132.24	263.76	S/L	40.00
29	Pool House - Post St	12/31/05	43,735.00	0.00	0.00	19,680.84	1,093.38	20,774.22	22,960.78	S/L	50.00
30	Animal Control Bldg	12/31/04	25,064.00	0.00	0.00	9,524.52	501.28	10,025.80	15,038.40	S/L	50.00
163	Splash Park Project	5/01/13	155,056.00	0.00	0.00	27,910.08	3,101.12	31,011.20	124,044.80	S/L	50.00
186	Splash Park Project	6/24/14	92,869.35	0.00	0.00	15,323.47	1,857.39	17,180.86	75,688.49	S/L	50.00
	Buildings		1,339,519.00	0.00c	0.00	875,401.18	13,463.95	888,865.13	450,653.87		
Group: Construction in Progress											
331	CIS - Municipal Auditorium	6/12/19	33,814.03	0.00	0.00	2,817.83	845.35	3,663.18	30,150.85	S/L	40.00
332	CIS - GDOT 2018 LMIG Project	12/31/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Land	0.00
335	Passenger Depot	1/26/20	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	Land	0.00
336	Freight Depot	4/23/20	9,990.00	0.00	0.00	0.00	0.00	0.00	9,990.00	Land	0.00
	Construction in Progress		53,804.03	0.00c	0.00	2,817.83	845.35	3,663.18	50,140.85		

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: Furniture/Fixtures/Equip											
70	Historical Society/RR Passenger De	1/01/40	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	0.00	S/L	7.00
71	Genealogical Soc/RR Freight Depot	1/01/40	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
72	City Auditorium FFE	11/09/93	75,000.00	0.00	0.00	75,000.00	0.00	75,000.00	0.00	S/L	7.00
73	City Hall & Public Works Bldg FFE	11/09/93	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
74	Printer	9/03/04	2,109.59	0.00	0.00	2,109.59	0.00	2,109.59	0.00	S/L	7.00
75	Radios	9/30/04	3,647.43	0.00	0.00	3,647.43	0.00	3,647.43	0.00	S/L	7.00
76	Radars	9/30/04	3,240.00	0.00	0.00	3,240.00	0.00	3,240.00	0.00	S/L	7.00
77	Drug scale & microscope	9/30/04	1,474.00	0.00	0.00	1,474.00	0.00	1,474.00	0.00	S/L	7.00
78	Car video equipment	9/30/04	14,659.00	0.00	0.00	14,659.00	0.00	14,659.00	0.00	S/L	7.00
79	Drug dog	9/30/05	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00	S/L	7.00
80	Community Building FFE	12/31/72	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	7.00
81	Swimming Pool Building FFE	9/11/75	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	7.00
82	Animal Control Bldg FFE	9/30/75	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
83	Lights for park	9/30/07	900.00	0.00	0.00	900.00	0.00	900.00	0.00	S/L	10.00
84	Computer System	2/27/09	10,903.00	0.00	0.00	10,903.00	0.00	10,903.00	0.00	S/L	5.00
85	Computer	9/30/09	2,418.00	0.00	0.00	2,418.00	0.00	2,418.00	0.00	S/L	5.00
132	AC Unit	5/11/11	8,120.00	0.00	0.00	8,120.00	0.00	8,120.00	0.00	S/L	10.00
137	Playground Equipment	7/12/12	7,610.00	0.00	0.00	7,610.00	0.00	7,610.00	0.00	S/L	7.00
138	Equipment and Lights	11/16/11	7,209.20	0.00	0.00	7,209.20	0.00	7,209.20	0.00	S/L	7.00
139	Security Cameras	5/25/12	16,143.27	0.00	0.00	16,143.27	0.00	16,143.27	0.00	S/L	7.00
140	5093 Splst Creek	7/12/12	11,988.27	0.00	0.00	11,988.27	0.00	11,988.27	0.00	S/L	7.00
167	Commercial Dishwasher @ Senior C	8/23/13	1,900.00	0.00	0.00	1,900.00	0.00	1,900.00	0.00	S/L	5.00
168	PD Ballistic Vests	1/15/13	5,403.00	0.00	0.00	5,403.00	0.00	5,403.00	0.00	S/L	7.00
169	Ballistic Vest	2/11/13	759.00	0.00	0.00	759.00	0.00	759.00	0.00	S/L	7.00
170	Admin Office Furniture	2/11/13	1,628.48	0.00	0.00	1,628.48	0.00	1,628.48	0.00	S/L	7.00
171	Double pistol mag pouch, radio pou	2/21/13	445.60	0.00	0.00	445.60	0.00	445.60	0.00	S/L	5.00
172	Leg irons and transport belt	2/21/13	756.35	0.00	0.00	756.35	0.00	756.35	0.00	S/L	7.00
173	Drawing table @ city mgr office	2/21/13	1,053.54	0.00	0.00	1,053.54	0.00	1,053.54	0.00	S/L	7.00
174	Runner light kit	2/28/13	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	7.00
175	Taser holster	4/10/13	1,787.72	0.00	0.00	1,787.72	0.00	1,787.72	0.00	S/L	5.00
176	Ballistic Vest	6/20/13	711.00	0.00	0.00	711.00	0.00	711.00	0.00	S/L	7.00
177	Desks & File cabinets for PD	6/20/13	807.44	0.00	0.00	807.44	0.00	807.44	0.00	S/L	7.00
178	Gun safe for PD	6/27/13	531.79	0.00	0.00	531.79	0.00	531.79	0.00	S/L	10.00
181	Computer System	9/30/13	21,804.00	0.00	0.00	19,623.60	2,180.40	21,804.00	0.00	S/L	7.00
185	Computer System	8/26/14	4,667.20	0.00	0.00	3,772.65	466.72	4,239.37	427.83	S/L	10.00
191	Griffin St Park cameras	6/09/14	5,166.91	0.00	0.00	5,166.91	0.00	5,166.91	0.00	S/L	7.00
206	3 Camera LPR mount sys	9/24/15	17,225.00	0.00	0.00	12,057.50	1,722.50	13,780.00	3,445.00	S/L	10.00
209	Emergency Equip in PD Car	9/29/15	22,995.00	0.00	0.00	16,096.50	2,299.50	18,396.00	4,599.00	S/L	10.00
210	Cameras for Police Dept	9/30/15	6,499.00	0.00	0.00	4,549.30	649.90	5,199.20	1,299.80	S/L	10.00
221	Computer System	9/30/15	2,501.38	0.00	0.00	1,750.98	250.14	2,001.12	500.26	S/L	10.00
224	Computer - ICA	5/04/15	1,589.98	0.00	0.00	1,179.25	159.00	1,338.25	251.73	S/L	10.00
234	Cameras for PD cars	1/31/15	621.00	0.00	0.00	621.00	0.00	621.00	0.00	S/L	7.00
236	Cameras in Breakroom	8/05/16	1,099.00	0.00	0.00	1,099.00	0.00	1,099.00	0.00	S/L	5.00
237	Computer @ Admin City Hall	8/12/16	768.00	0.00	0.00	676.55	91.45	768.00	0.00	S/L	7.00
238	Adtran Phone System	5/19/16	9,895.00	0.00	0.00	6,266.83	989.50	7,256.33	2,638.67	S/L	10.00
245	Camera for Clerk's Office	12/30/15	1,018.00	0.00	0.00	981.63	36.35	1,018.00	0.00	S/L	7.00
246	Cameras @ City Hall	10/02/15	6,727.00	0.00	0.00	6,727.00	0.00	6,727.00	0.00	S/L	7.00
247	Camera @ Skate Park	8/09/16	1,648.50	0.00	0.00	1,452.25	196.25	1,648.50	0.00	S/L	7.00
253	Courtware Server @ City Hall	9/30/16	5,395.00	0.00	0.00	4,624.26	770.74	5,395.00	0.00	S/L	7.00

Book Asset Detail 10/01/22 - 9/30/23

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: Furniture/Fixtures/Eqpt (continued)											
265	Annor. for Police Dept	11/19/15	7,243.00	0.00	0.00	7,070.52	172.48	7,243.00	0.00	S/L	7.00
271	Upgrade Fuel Master System	12/08/16	2,885.00	0.00	0.00	2,404.15	412.14	2,816.29	68.71	S/L	7.00
274	Storage Drives for Cameras	2/22/17	3,557.00	0.00	0.00	2,837.12	508.14	3,345.26	211.74	S/L	7.00
290	Laptop for Al Grieshaber	9/28/17	2,247.90	0.00	0.00	1,605.65	321.13	1,926.78	311.12	S/L	7.00
292	Picnic Tables for Park	7/20/17	8,743.31	0.00	0.00	4,517.37	874.33	5,391.70	3,351.61	S/L	10.00
293	Griffin Street Camera	2/10/16	8,307.00	0.00	0.00	7,911.40	395.60	8,307.00	0.00	S/L	7.00
294	Camera System Upgrades @ Rec cti	6/21/16	3,489.00	0.00	0.00	3,115.19	373.81	3,489.00	0.00	S/L	7.00
296	Equipment for Rec Programs	12/04/15	2,414.93	0.00	0.00	2,357.43	57.50	2,414.93	0.00	S/L	7.00
297	Boxing Equipment	1/28/16	2,386.54	0.00	0.00	2,272.87	113.67	2,386.54	0.00	S/L	7.00
298	Camera @ Splash Park	2/11/16	7,138.00	0.00	0.00	6,798.07	339.93	7,138.00	0.00	S/L	7.00
300	Soccer Equipment	11/09/15	5,084.84	0.00	0.00	5,024.33	60.51	5,084.84	0.00	S/L	7.00
302	Police Car Tablets	8/427.54	8,427.54	0.00	0.00	8,327.19	100.35	8,427.54	0.00	S/L	7.00
303	Icemaker in Breakroom	8/21/18	3,437.88	0.00	0.00	2,005.45	491.13	2,496.58	941.30	S/L	7.00
305	Camera	11/30/17	1,853.00	0.00	0.00	1,791.23	61.77	1,853.00	0.00	S/L	5.00
307	Vehicle Radio	4/20/18	1,519.74	0.00	0.00	1,342.45	177.29	1,519.74	0.00	S/L	5.00
308	Police Body Armor	8/29/18	1,159.95	0.00	0.00	1,159.95	0.00	1,159.95	0.00	S/L	3.00
352	Air Purification System	12/01/20	9,154.74	0.00	0.00	2,397.67	1,307.82	3,705.49	5,449.25	S/L	7.00
357	Section Sign Markers for Parks	6/11/21	5,134.92	0.00	0.00	978.08	733.56	3,423.28	1,711.64	S/L	7.00
361	City Hall Office Furniture	9/14/21	8,895.10	0.00	0.00	1,376.62	1,270.73	2,647.35	6,247.75	S/L	7.00
	Furniture/Fixtures/Eqpt		458,405.04	0.00c	0.00	407,643.65	17,584.34	425,227.99	33,177.05		
Group: Infrastructure											
101	Asphalt Road - 1980	9/30/80	29,347.83	0.00	0.00	29,347.83	0.00	29,347.83	0.00	S/L	40.00
102	Roads built in 1985	9/30/85	2,644,826.00	0.00	0.00	2,433,240.92	52,896.52	2,486,137.44	158,688.56	S/L	50.00
103	Roads built in 1999	9/30/99	246,790.46	0.00	0.00	118,459.43	4,935.81	123,395.24	123,395.22	S/L	50.00
104	Roads built in 2000	9/30/00	150,600.85	0.00	0.00	69,276.43	3,012.02	72,288.45	78,312.40	S/L	50.00
105	Roads built in 2001	9/30/01	259,085.04	0.00	0.00	113,997.40	5,181.70	119,179.10	139,905.94	S/L	50.00
106	Roads built in 2002	9/30/02	228,770.35	0.00	0.00	96,083.59	4,575.41	100,659.00	128,111.35	S/L	50.00
107	Roads built in 2003	9/30/03	317,172.85	0.00	0.00	126,869.18	6,343.46	133,212.64	183,960.21	S/L	50.00
108	Roads built in 2004	9/30/04	265,191.97	0.00	0.00	100,772.96	5,303.84	106,076.80	159,115.17	S/L	50.00
109	Roads built in 2006	9/30/06	194,490.08	0.00	0.00	66,126.61	3,889.80	70,016.41	124,473.67	S/L	50.00
110	Roads built in 2007	9/30/07	153,514.81	0.00	0.00	49,124.79	3,070.30	52,195.09	101,319.72	S/L	50.00
111	Roads built in 2009	9/30/09	247,444.68	0.00	0.00	69,284.46	4,948.89	74,233.35	173,211.33	S/L	50.00
112	St.Improvements: Grant Cedar Stok	9/30/10	25,160.30	0.00	0.00	6,541.73	503.21	7,044.94	18,115.36	S/L	50.00
113	Curbs built in 1999	9/30/09	66,633.99	0.00	0.00	31,984.31	1,332.68	33,316.99	33,317.00	S/L	50.00
114	Curbs built in 2000	9/30/00	33,888.20	0.00	0.00	15,588.52	677.76	16,266.28	17,621.92	S/L	50.00
115	Curbs built in 2001	9/30/01	69,958.50	0.00	0.00	30,781.74	1,399.17	32,180.91	37,777.59	S/L	50.00
116	Curbs built in 2002	9/30/02	61,767.39	0.00	0.00	25,942.33	1,235.35	27,177.68	34,589.71	S/L	50.00
117	Curbs built in 2003	9/30/03	85,634.91	0.00	0.00	34,253.99	1,712.70	35,966.69	49,668.22	S/L	50.00
118	Curbs built in 2004	9/30/04	71,603.09	0.00	0.00	27,209.15	1,432.06	28,641.21	42,961.88	S/L	50.00
119	Curbs built in 2006	9/30/06	52,506.25	0.00	0.00	17,852.19	1,050.13	18,902.32	33,603.93	S/L	50.00
120	Curbs built in 2007	9/30/07	41,455.15	0.00	0.00	13,265.61	829.10	14,094.71	27,360.44	S/L	50.00
121	Curbs built in 2009	9/30/09	55,677.29	0.00	0.00	15,589.70	1,115.55	16,703.25	38,974.04	S/L	50.00
122	Sidewalks - 1980	9/30/80	63,448.89	0.00	0.00	53,297.09	1,268.98	54,566.07	8,882.82	S/L	50.00
123	Sidewalks - 2000	9/30/00	19,965.97	0.00	0.00	9,193.55	399.72	9,593.27	10,392.70	S/L	50.00
124	Sidewalks - 2000	9/30/02	101,641.67	0.00	0.00	42,689.46	2,032.83	44,722.29	56,919.38	S/L	50.00
125	Sidewalks - 2003	9/30/03	28,156.30	0.00	0.00	11,262.57	563.13	11,825.70	16,330.60	S/L	50.00

Book Asset Detail 10/01/22 - 9/30/23

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Value	Book Method	Book Period
Group: Infrastructure (continued)											
126	Sidewalks - 2004	9/30/04	17,974.82	0.00	0.00	6,830.48	359.50	7,189.98	10,784.84	S/L	50.00
127	Sidewalks - 2006	9/30/06	21,607.63	0.00	0.00	7,346.56	432.15	7,778.71	13,828.92	S/L	50.00
128	Sidewalks - 2007	9/30/07	68,216.76	0.00	0.00	21,829.43	1,364.34	23,193.77	45,022.99	S/L	50.00
141	LaGrange Street sidewalk	11/14/11	5,200.00	0.00	0.00	1,135.33	104.00	1,239.33	3,960.67	S/L	50.00
166	Restriping Project for Bohannon Rd	1/30/13	2,343.75	0.00	0.00	453.17	46.88	500.05	1,843.70	S/L	50.00
205	Bohannon Rd Reclamation	8/20/15	25,278.63	0.00	0.00	3,581.12	505.57	4,086.69	21,191.94	S/L	50.00
269	Paving @ Lowery Rd	1/24/17	188,710.96	0.00	0.00	35,645.43	6,290.37	41,935.80	146,775.16	S/L	30.00
272	Paving @ West Grantville Rd	1/24/17	243,022.65	0.00	0.00	45,904.30	8,100.76	54,005.06	189,017.59	S/L	30.00
273	FDR Road Improvements & Street	1/23/16	2,365.00	0.00	0.00	598.50	102.60	701.10	1,863.90	S/L	25.00
275	FDR Road Paving	3/06/17	129,320.71	0.00	0.00	28,881.63	5,172.83	34,054.46	95,266.25	S/L	25.00
285	Road Improvements to Post Street	6/26/17	13,037.16	0.00	0.00	2,737.82	521.49	3,259.31	9,777.85	S/L	25.00
295	Concrete Outdoor Water Fountain	3/14/16	1,872.00	0.00	0.00	1,872.00	198.00	1,872.00	0.00	S/L	5.00
353	Ditches/Driveways Lone Oak Sewer	3/18/21	9,900.00	0.00	0.00	297.00	198.00	495.00	9,405.00	S/L	50.00
Infrastructure			6,243,802.89	0.00c	0.00	3,765,148.31	132,906.61	3,898,054.92	2,345,747.97		
Group: Land											
1	.005 Ac - Colley St - Park grounds i	12/31/40	119.00	0.00	0.00	0.00	0.00	0.00	119.00	Land	0.00
2	.08 Ac - Lagrange St - well property	12/31/50	418.00	0.00	0.00	0.00	0.00	0.00	418.00	Land	0.00
3	.11 Ac - LaGrange St - well property	12/31/50	241.00	0.00	0.00	0.00	0.00	0.00	241.00	Land	0.00
4	.14 Ac - Griffin St - Comm Bldg P	5/02/72	2,200.00	0.00	0.00	0.00	0.00	0.00	2,200.00	Land	0.00
5	8.87 Ac - Post & Colley Sts - Swim	12/31/75	10,859.00	0.00	0.00	0.00	0.00	0.00	10,859.00	Land	0.00
6	.17 Ac - Vacant - adj to Griffin St p	12/31/76	2,167.00	0.00	0.00	0.00	0.00	0.00	2,167.00	Land	0.00
7	2.92 Ac - Broad St - Vacant	12/31/80	10,607.00	0.00	0.00	0.00	0.00	0.00	10,607.00	Land	0.00
8	.27 Ac - Griffin St - Vacant	12/31/80	2,064.00	0.00	0.00	0.00	0.00	0.00	2,064.00	Land	0.00
9	13.62 Ac - 123 LaGrange City Hall e	11/09/93	21,693.00	0.00	0.00	0.00	0.00	0.00	21,693.00	Land	0.00
10	2.12 Ac - Griffin St - Vacant	1/14/97	22,940.00	0.00	0.00	0.00	0.00	0.00	22,940.00	Land	0.00
11	1.21 Ac - Griffin St - Vacant	12/19/06	7,900.00	0.00	0.00	0.00	0.00	0.00	7,900.00	Land	0.00
12	.55 Ac - 103 Griffin St Cemetery	9/30/07	46,127.00	0.00	0.00	0.00	0.00	0.00	46,127.00	Land	0.00
316	Meriwether land	5/18/18	5,713.00	0.00	0.00	0.00	0.00	0.00	5,713.00	Land	0.00
Land			133,048.00	0.00c	0.00	0.00	0.00	0.00	133,048.00		
Group: Land Improvements											
13	Comm Pool for Colley St Park	9/11/75	14,850.00	0.00	0.00	14,850.00	0.00	14,850.00	0.00	S/L	30.00
14	Poured Concrete for Pool/Colley St	9/11/75	1,283.00	0.00	0.00	1,283.00	0.00	1,283.00	0.00	S/L	30.00
15	Comm Pool for Griffin St Park	5/02/72	10,909.00	0.00	0.00	10,909.00	0.00	10,909.00	0.00	S/L	30.00
16	Paving/asphalt for City Hall Bldg	11/09/93	1,473.00	0.00	0.00	1,468.90	4.10	1,473.00	0.00	S/L	30.00
134	Pavement in 2012	10/27/11	5,251.00	0.00	0.00	1,910.75	175.03	2,085.78	3,165.22	S/L	30.00
135	Pavement in 2012	7/13/12	5,900.00	0.00	0.00	2,015.88	196.67	2,212.55	3,687.45	S/L	30.00
179	Griffin St Park Fence	9/30/13	15,058.00	0.00	0.00	9,034.83	1,003.87	10,038.70	5,019.30	S/L	15.00
196	Street Lights 1-85 HWY 29	9/30/14	23,369.00	0.00	0.00	6,231.76	778.97	7,010.73	16,358.27	S/L	30.00
215	Downtown Sidewalk	10/31/14	750.00	0.00	0.00	197.92	25.00	222.92	527.08	S/L	30.00
239	Concrete for Auditorium Sidewalk	5/05/16	6,792.00	0.00	0.00	1,743.28	271.68	2,014.96	4,777.04	S/L	25.00
240	FDR Rd Improvements & Resurfaci	4/26/16	4,011.75	0.00	0.00	1,029.68	160.47	1,190.15	2,821.60	S/L	25.00
241	Lagrange Street-storm drain repairs	1/20/16	10,892.80	0.00	0.00	2,904.73	435.71	3,340.44	7,552.36	S/L	25.00
250	Skate Park	7/18/16	66,945.00	0.00	0.00	16,513.10	2,677.80	19,190.90	47,754.10	S/L	25.00
255	Sod for Skate Parks	7/29/16	6,395.00	0.00	0.00	1,577.43	255.80	1,833.23	4,561.77	S/L	25.00

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Land Improvements (continued)											
264	Skate Park	6/29/16	42,975.00	0.00	0.00	10,743.75	1,719.00	12,462.75	30,512.25	S/L	25.00
313	Tennis Court Surface	10/13/17	14,580.00	0.00	0.00	3,645.00	729.00	4,374.00	10,206.00	S/L	20.00
330	Storm Drain Colley Street	4/09/19	6,470.00	0.00	0.00	905.80	258.80	1,164.60	5,305.40	S/L	25.00
Land Improvements											
			237,904.55	0.00c	0.00	86,964.81	8,691.90	95,656.71	142,247.84		
Group: Machinery & Equipment											
86	Chipper	9/30/90	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	S/L	7.00
88	Utility Services Warehouse M&E	12/31/96	13,360.92	0.00	0.00	13,360.92	0.00	13,360.92	0.00	S/L	7.00
89	Body Armor	8/13/03	5,600.00	0.00	0.00	5,600.00	0.00	5,600.00	0.00	S/L	7.00
90	LB75B Backhoe	9/30/05	36,639.08	0.00	0.00	36,639.08	0.00	36,639.08	0.00	S/L	7.00
91	DGG Taser	9/30/07	2,795.84	0.00	0.00	2,795.84	0.00	2,795.84	0.00	S/L	7.00
92	Glock	9/30/07	440.00	0.00	0.00	440.00	0.00	440.00	0.00	S/L	7.00
93	Intoximeters	9/30/07	517.50	0.00	0.00	517.50	0.00	517.50	0.00	S/L	7.00
94	Police Equipment	9/30/09	9,775.59	0.00	0.00	9,775.59	0.00	9,775.59	0.00	S/L	7.00
95	Chainsaw	8/26/09	939.99	0.00	0.00	939.99	0.00	939.99	0.00	S/L	7.00
96	Tractor	7/20/09	9,000.00	0.00	0.00	9,000.00	0.00	9,000.00	0.00	S/L	7.00
97	Tamper	6/18/09	750.00	0.00	0.00	750.00	0.00	750.00	0.00	S/L	7.00
98	Bushhog	8/18/09	3,200.00	0.00	0.00	3,200.00	0.00	3,200.00	0.00	S/L	7.00
99	(3) handheld radios & chargers	8/12/10	2,589.20	0.00	0.00	2,589.20	0.00	2,589.20	0.00	S/L	7.00
100	(4) VHF/UHF front mounts for chat	5/25/10	2,716.20	0.00	0.00	2,716.20	0.00	2,716.20	0.00	S/L	7.00
133	Lawn Mower	5/11/11	6,624.00	0.00	0.00	6,624.00	0.00	6,624.00	0.00	S/L	7.00
136	4 APX 6000 P25 Portable Radios	12/13/11	14,859.96	0.00	0.00	14,859.96	0.00	14,859.96	0.00	S/L	7.00
142	Alco Sensor Intoximeter	10/3/11	1,112.00	0.00	0.00	1,112.00	0.00	1,112.00	0.00	S/L	7.00
143	PD Video, PC & Wireless	11/07/12	7,832.00	0.00	0.00	7,832.00	0.00	7,832.00	0.00	S/L	7.00
144	Spotlights for Patrol Cars	12/18/12	1,171.72	0.00	0.00	1,171.72	0.00	1,171.72	0.00	S/L	7.00
145	Radar Units	12/20/12	9,920.00	0.00	0.00	9,920.00	0.00	9,920.00	0.00	S/L	7.00
146	Graphics 4 cars w/partition w/slides	2/11/13	2,545.00	0.00	0.00	2,545.00	0.00	2,545.00	0.00	S/L	7.00
147	Lights installed on cars, push bump	2/11/13	3,389.14	0.00	0.00	3,389.14	0.00	3,389.14	0.00	S/L	7.00
148	Alco Sensor Intoximeter	2/21/13	1,077.00	0.00	0.00	1,077.00	0.00	1,077.00	0.00	S/L	7.00
149	SuperVisor Tricore lighting in patro	3/12/13	923.33	0.00	0.00	923.33	0.00	923.33	0.00	S/L	7.00
150	Taser X26P	3/12/13	1,617.80	0.00	0.00	1,617.80	0.00	1,617.80	0.00	S/L	7.00
151	Taser X26P	3/19/13	3,776.65	0.00	0.00	3,776.65	0.00	3,776.65	0.00	S/L	7.00
152	Graphic tags and window bars	4/10/13	3,319.70	0.00	0.00	3,319.70	0.00	3,319.70	0.00	S/L	7.00
153	Taser X26P	4/10/13	4,553.06	0.00	0.00	4,553.06	0.00	4,553.06	0.00	S/L	7.00
154	Police Dept door locks	5/01/13	693.25	0.00	0.00	693.25	0.00	693.25	0.00	S/L	7.00
155	Tag Readers	5/31/13	25,310.00	0.00	0.00	23,622.67	1,687.33	25,310.00	0.00	S/L	10.00
156	Guns	1/15/13	1,198.00	0.00	0.00	1,198.00	0.00	1,198.00	0.00	S/L	7.00
161	12" rolling gate @ impound lot	5/23/13	975.00	0.00	0.00	975.00	0.00	975.00	0.00	S/L	7.00
180	Radios	9/30/13	29,984.00	0.00	0.00	29,984.00	0.00	29,984.00	0.00	S/L	7.00
211	Aluminum Products Plus	5/22/15	4,814.00	0.00	0.00	4,412.83	401.17	4,814.00	0.00	S/L	8.00
212	Tucker Merchandise Inc	5/22/15	522.41	0.00	0.00	478.87	43.54	522.41	0.00	S/L	8.00
225	ICA	6/18/15	1,340.00	0.00	0.00	1,340.00	0.00	1,340.00	0.00	S/L	7.00
228	APX6500 Radio System for PD	9/30/15	4,005.75	0.00	0.00	4,005.75	0.00	4,005.75	0.00	S/L	7.00
229	APX6500 Radio System for PD	9/30/15	4,005.75	0.00	0.00	4,005.75	0.00	4,005.75	0.00	S/L	7.00
230	APX6500 Radio System for PD	9/30/15	4,005.75	0.00	0.00	4,005.75	0.00	4,005.75	0.00	S/L	7.00
231	In Car & Body Cameras for PD	9/30/15	4,820.00	0.00	0.00	4,820.00	0.00	4,820.00	0.00	S/L	7.00
232	In Car & Body Cameras for PD	9/30/15	4,820.00	0.00	0.00	4,820.00	0.00	4,820.00	0.00	S/L	7.00

Book Asset Detail 10/01/22 - 9/30/23

FYE: 9/30/2023

Asset Id	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Machinery & Equipment (continued)											
233	In Car & Body Cameras for PD	9/30/15	4,820.00	0.00	0.00	4,820.00	0.00	4,820.00	0.00	S/L	7.00
235	Ice machine Rec Dept	9/03/15	1,988.22	0.00	0.00	1,988.22	0.00	1,988.22	0.00	S/L	5.00
243	Chopper	2/16/16	6,300.00	0.00	0.00	5,925.00	375.00	6,300.00	0.00	S/L	7.00
251	Trallor	2/24/16	5,030.00	0.00	0.00	3,324.58	505.00	3,829.58	1,220.42	S/L	10.00
254	John Deere 6015D Tractor	1/02/16	101,155.36	0.00	0.00	68,279.89	10,115.54	78,395.43	22,759.93	S/L	10.00
257	2010 Mini Excavator	2/03/16	21,000.00	0.00	0.00	5,600.00	840.00	6,440.00	14,560.00	S/L	25.00
270	Refurbished laptop for Lynne	1/09/17	898.00	0.00	0.00	737.66	128.29	865.95	32.05	S/L	7.00
320	Video Conference Setup	9/11/18	3,594.00	0.00	0.00	2,935.10	658.90	3,594.00	0.00	S/L	5.00
324	GIS Database and App	9/18/19	13,840.00	0.00	0.00	13,840.00	0.00	13,840.00	0.00	S/L	3.00
338	John Deere Tractor	5/29/20	23,993.98	0.00	0.00	7,997.99	3,427.71	11,425.70	12,568.28	S/L	7.00
340	2 AR-15s	10/07/19	2,800.00	0.00	0.00	1,680.00	560.00	2,240.00	560.00	S/L	5.00
341	Pro Laser	1/07/20	4,163.00	0.00	0.00	2,289.65	832.60	3,122.25	1,040.75	S/L	5.00
342	In Car Radio	1/31/20	4,497.33	0.00	0.00	2,398.58	899.47	3,298.05	1,199.28	S/L	5.00
343	3 Car Laptop Computers	2/21/20	4,809.90	0.00	0.00	2,483.12	961.98	3,447.10	1,362.80	S/L	5.00
344	9 E911 Compatible GPS units	3/31/20	7,641.00	0.00	0.00	3,820.50	1,528.20	5,348.70	2,292.30	S/L	5.00
345	K-9 Alarm Paging Equipment	4/02/20	2,600.00	0.00	0.00	1,300.00	520.00	1,820.00	780.00	S/L	5.00
346	3 in car docking stations	1/27/20	1,965.00	0.00	0.00	1,048.00	393.00	1,441.00	524.00	S/L	5.00
347	9 SH900 Antennas	3/31/20	2,178.00	0.00	0.00	1,089.00	435.60	1,524.60	653.40	S/L	5.00
349	2 in car video systems	6/01/20	8,762.38	0.00	0.00	4,089.12	1,752.48	5,841.60	2,920.78	S/L	5.00
350	3 Portable Radios w/programming	9/04/20	9,190.00	0.00	0.00	3,829.17	1,838.00	5,667.17	3,522.83	S/L	5.00
354	2 Body Cams	8/31/20	2,020.00	0.00	0.00	841.67	404.00	1,245.67	774.33	S/L	5.00
359	3 Tasers and Training Cartridges	7/27/21	6,325.02	0.00	0.00	1,054.17	903.57	1,957.74	4,367.28	S/L	7.00
362	Pump for Calico Lift Station	6/22/21	6,931.48	0.00	0.00	1,237.76	990.21	2,227.97	4,703.51	S/L	7.00
365	Stop Stick Rack Kit	11/20/20	6,038.00	0.00	0.00	1,586.62	865.43	2,452.05	3,605.95	S/L	7.00
364	2 Portable Radios w/ Programming	12/10/20	8,328.28	0.00	0.00	3,053.71	1,665.66	4,719.37	3,608.91	S/L	5.00
	Vehicle X Ray Machine	1/25/21	42,200.00	0.00	0.00	4,688.89	2,813.33	7,502.22	34,697.78	S/L	15.00
	Machinery & Equipment		550,648.54	0.00c	0.00	397,347.95	35,546.01	432,893.96	117,754.58		
Group: Vehicles											
41	1991 Jeep Cherokee	6/30/91	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	0.00	S/L	8.00
43	2001 Ford Crown Victoria	7/19/01	20,164.00	0.00	0.00	20,164.00	0.00	20,164.00	0.00	S/L	8.00
47	1996 Ford Crown Victoria	7/28/04	3,639.00	0.00	0.00	3,639.00	0.00	3,639.00	0.00	S/L	8.00
50	2005 Ford Crown Victoria	12/30/04	33,433.97	0.00	0.00	33,433.97	0.00	33,433.97	0.00	S/L	8.00
54	2001 Ford Crown Victoria	1/15/06	23,300.95	0.00	0.00	23,300.95	0.00	23,300.95	0.00	S/L	8.00
59	2005 Ford Crown Victoria	5/13/09	12,882.64	0.00	0.00	12,882.64	0.00	12,882.64	0.00	S/L	8.00
64	1993 Ford F-150 Truck	6/12/97	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	S/L	8.00
66	1995 3930 Tractor	6/30/95	30,006.00	0.00	0.00	30,006.00	0.00	30,006.00	0.00	S/L	8.00
67	1995 D18B Spray Tractor	6/30/95	30,004.00	0.00	0.00	30,000.00	0.00	30,000.00	0.00	S/L	8.00
68	2998 GMC 7000 Dump Truck	6/30/98	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	0.00	S/L	8.00
183	Dodge	2/28/14	23,136.00	0.00	0.00	23,136.00	0.00	23,136.00	0.00	S/L	8.00
184	Dodge	2/28/14	23,136.00	0.00	0.00	23,136.00	0.00	23,136.00	0.00	S/L	8.00
192	2006 Mercury Grand Marquis	7/14/14	8,745.00	0.00	0.00	8,745.00	0.00	8,745.00	0.00	S/L	8.00
193	Motorola eqpl - 2 new pd cars	3/26/14	7,904.00	0.00	0.00	7,904.00	0.00	7,904.00	0.00	S/L	8.00
194	PD Visual Warrant System	3/26/14	6,030.00	0.00	0.00	6,030.00	0.00	6,030.00	0.00	S/L	8.00
195	Lights/graphics on pd cars	3/27/14	19,001.00	0.00	0.00	19,001.00	0.00	19,001.00	0.00	S/L	8.00
198	Vehicle for animal control	10/16/14	10,000.00	0.00	0.00	9,895.83	104.17	10,000.00	0.00	S/L	8.00
199	2015 Dodge Charger PD	9/22/15	24,346.00	0.00	0.00	21,302.75	3,043.25	24,346.00	0.00	S/L	8.00

Book Asset Detail 10/01/22 - 9/30/23

FYE: 9/30/2023

Asset ID	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sat Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: Vehicles (continued)											
200	2015 Dodge Charger for PD	9/22/15	24,346.00	0.00	0.00	21,302.75	3,043.25	24,346.00	0.00	S/L	8.00
201	2015 Dodge Charger for PD	9/22/15	24,346.00	0.00	0.00	21,302.75	3,043.25	24,346.00	0.00	S/L	8.00
207	2005 Ford F150 Crew Cab Vehicle	5/06/15	14,950.00	0.00	0.00	13,859.90	1,090.10	14,950.00	0.00	S/L	8.00
208		12/11/14	8,000.00	0.00	0.00	7,833.33	166.67	8,000.00	0.00	S/L	8.00
238	Don Jackson Dodge Truck	12/15/15	24,346.00	0.00	0.00	20,795.54	3,043.25	23,838.79	507.21	S/L	8.00
239	Don Jackson Dodge Truck	4/27/16	24,146.00	0.00	0.00	19,367.10	3,018.25	22,385.35	1,760.65	S/L	8.00
261	Cameras for Police Vehicles	9/30/16	17,225.00	0.00	0.00	12,918.78	2,153.13	15,071.91	2,153.09	S/L	8.00
262	Equipment installed in police vehicle	6/29/16	5,600.00	0.00	0.00	4,375.00	700.00	5,075.00	525.00	S/L	8.00
263	Equipment installed in police vehicle	3/03/16	1,116.78	0.00	0.00	919.03	139.60	1,058.63	58.15	S/L	8.00
266	2015 Dodge Charger	10/12/16	22,500.00	0.00	0.00	16,875.00	2,812.50	19,687.50	2,812.50	S/L	8.00
267	Cameras for Police Cars	11/09/16	5,730.00	0.00	0.00	4,237.81	716.25	4,954.06	775.94	S/L	8.00
268	Emergency Equip for Patrol Car	12/08/16	5,325.00	0.00	0.00	3,882.84	665.63	4,548.47	776.53	S/L	8.00
301	144th marketing group	2/24/16	2,629.00	0.00	0.00	2,163.48	328.63	2,492.11	136.89	S/L	8.00
304	2018 Tahoe & Enter Equip	6/26/18	53,765.00	0.00	0.00	28,562.68	6,720.63	35,283.31	18,481.69	S/L	8.00
309	Dodge F1975-A Don Jackson	1/18/18	29,012.00	0.00	0.00	16,923.67	3,626.50	20,550.17	8,461.83	S/L	8.00
310	Dodge F797 Don Jackson	2/15/18	38,375.00	0.00	0.00	22,385.44	4,796.88	27,182.32	11,192.68	S/L	8.00
311	Woody Folsom Chrysler	8/15/18	28,885.00	0.00	0.00	14,627.62	3,510.63	18,138.25	9,046.75	S/L	8.00
318	2018 Dodge Charger	3/28/18	22,585.00	0.00	0.00	20,326.50	2,258.50	22,585.00	0.00	S/L	5.00
319	Unfitting 2015 Dodge Charger	8/30/18	8,510.00	0.00	0.00	6,949.83	1,560.17	8,510.00	0.00	S/L	5.00
321	Trailer Street Dept	3/14/18	2,399.00	0.00	0.00	2,199.08	199.92	2,399.00	0.00	S/L	5.00
322	Ford F-150 - Police	9/17/19	37,880.00	0.00	0.00	22,728.00	7,576.00	30,304.00	7,576.00	S/L	5.00
325	Dodge Charger	2/20/19	37,707.78	0.00	0.00	27,023.92	7,541.56	34,565.48	3,142.30	S/L	5.00
326	Dodge Charger	2/20/19	37,707.78	0.00	0.00	27,023.92	7,541.56	34,565.48	3,142.30	S/L	5.00
327	Dodge Charger	9/27/19	37,707.78	0.00	0.00	22,624.68	7,541.56	30,166.24	7,541.54	S/L	5.00
328	Ford F-150 - Animal Control	3/28/19	28,970.84	0.00	0.00	20,279.59	5,794.17	26,073.76	2,897.08	S/L	5.00
329	Jeep - Community Service	8/30/19	22,457.00	0.00	0.00	13,848.48	4,491.40	18,339.88	4,117.12	S/L	5.00
333	2005 Chevrolet Avalanche	12/03/18	5,300.00	0.00	0.00	2,902.37	757.14	3,659.51	1,640.49	S/L	7.00
355	Flat Deck Trailer	8/18/21	5,500.00	0.00	0.00	1,191.67	1,100.00	2,291.67	3,208.33	S/L	5.00
366	Seized 2019 Dodge Challenger	7/15/21	27,745.00	0.00	0.00	0.00	0.00	0.00	27,745.00	Memo	7.00
	Vehicles		954,685.52	0.00c	0.00	747,001.90	89,084.55	836,086.45	118,599.07		
	Grand Total		11,343,160.84	0.00c	0.00	6,587,652.44	344,025.64	6,931,678.08	4,411,482.76		

ORDINANCE NO. 2023-13

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF GRANTVILLE, GEORGIA AMENDING THE ZONING ORDINANCE OF THE CITY OF GRANTVILLE TO MAKE THE FOLLOWING TEXT AMENDMENTS TO THE ORDINANCE TO AMEND ARTICLE 4 ZONING DISTRICTS BY ADDING HISTORIC MILL VILLAGE (HMV) AND TO AMEND ARTICLE 5 ZONING DISTRICT STANDARDS AND PERMITTED USES TO ADD STANDARDS AND PERMITTED USES FOR THE HISTORIC MILL VILLAGE (HMV) ZONING DISTRICT; AND FOR OTHER PURPOSES

WHEREAS, the Mayor and Council of the City of Grantville have determined that it is in the best interest of the City to amend the Zoning Ordinance of the City of Grantville;

The Mayor and Council of the City of Grantville, Georgia hereby ordain as follows:

Section 1.

Article 4. Zoning Districts and Boundaries is amended as follows:

A. Section 4.1 is amended by adding the following district:

HMV Historic Mill Village

B. Section 4.1 is amended by adding the following subsections:

4.1-12 *Historic Mill Village (HMV)* The purpose of this district is to recognize the distinctive nature of the City's historic Mill Village area and to encourage residential development that is consistent with the area, including accommodating higher density single family residences of approximately eight (8) units per acre.

Article 5. Zoning District Standards and Permitted Uses is amended as follows:

A. Table 5.1 is amended by adding the following:

Table 5.1: Zoning District Area Yard and Height Requirements

Zoning District	Minimum Lot Area	Min. Lot Width at Setback Line (feet)	Front Yard from Arterial & Collector/Local Street (feet)*	Side Yard (feet)	Rear Yard (feet)	Max. Building Height (feet)
HMV	1/8 acre	50	20	7.5	20	35

B. Table 5.2 is amended by adding the following:

Table 5.2: Appearance Standards for Single-Family Detached Dwellings	
	Type 4
Min. Dwelling Width	24'
Min. Roof Pitch	4/12
Minimum Floor Area	750 sq.ft.
Roof Materials	(1)
External Siding Materials	(2)
Permanent Foundation	Req'd (3)
Utility Meter	Mounted on Structure
Landing Area	(4)
Towing Devices	(5)

C. Table 5.3 is amended by adding the following:

TABLE 5.3 - PERMITTED USE SCHEDULE

Use Type	SIC	Zoning Districts										
		RD	R 20	NUP	R 6	CR	PR	OI	GC	LM	GI	HMV
Dwelling Single-Family Type 4	0000	P	P	S	P	P						P

Section 2.

All ordinances or parts of ordinances in conflict with this ordinance are repealed.

First Reading: _____

SO ORDAINED in lawfully assembled open session this ____ day of _____, 2023.

MAYOR

Attest: _____
Clerk

ORDINANCE NUMBER 2023-14

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF GRANTVILLE, GEORGIA AMENDING THE ZONING ORDINANCE OF THE CITY OF GRANTVILLE TO MAKE THE FOLLOWING TEXT AMENDMENTS TO THE ORDINANCE AND AMEND ARTICLE 14 SIGNS BY AMENDING SECTION 14-12 TO ADD A PROVISION FOR THE GRANTING OF A VARIANCE FOR CERTAIN NON-BUSINESS DIRECTIONAL SIGNS AND FOR OTHER PURPOSES

WHEREAS, the Mayor and Council of the City of Grantville have determined that it is in the best interest of the City to amend the Zoning Ordinance of the City of Grantville.

The Mayor and Council of the City of Grantville, Georgia hereby ordain as follows:

Section 1.

Article 14. Signs is amended as follows:

Section 14-12 Variances is amended by adding the following:

(b) Standards

3. Where the maximum size of a non-business directional sign as provided for by Section 14.6-2(c) of this Article would not accomplish the agency or organization's need to provide adequate direction to its facility.

Section 2. Repealer

All ordinances or parts of ordinances in conflict with this ordinance are repealed.

First Reading: _____

SO ORDAINED in lawfully assembled open session this ____ day of _____, 2023.

MAYOR

Attest: _____
Clerk

ORDINANCE NO. 2023-15

AN ORDINANCE BY THE CITY OF GRANTVILLE, GEORGIA

**TO AMEND CHAPTER 5, ARTICLE III, SECTION 5-172 TO PROVIDE FOR A
REQUIREMENT THAT A LICENSE BE ISSUED BY THE MAYOR AND COUNCIL
FOR THE SALE OF BEER AND WINE FOR CONSUMPTION ON PREMISES AND
TO ESTABLISH THE PROCEDURE AND QUALIFICATIONS FOR THE
APPLICANT(S) FOR SUCH LICENSE; AND FOR OTHER PURPOSES.**

WHEREAS, the Mayor and City Council of the City of Grantville, Georgia are authorized to regulate the sale and distribution of alcoholic beverages within the city limits pursuant to O.C.G.A. § 3-3-2 and the City Charter.; and

WHEREAS, the Mayor and City Council of the City of Grantville, Georgia are authorized to issue licenses and adopt all reasonable rules and regulations governing the qualifications and criteria for the issuance of any licenses for the sale of malt beverages and wine for consumption on premises and further have the power to promulgate reasonable rules and regulations governing the conduct of any licensee to sell malt beverages and wine for consumption on premises, including, but not limited to the regulation of hours of business, types of employees, and other matters which may fall within the police powers of the City of Grantville; and

NOW, THEREFORE, it is hereby ordained by the Mayor and City Council of the City of Grantville, Georgia as follows:

Section 1

Section 5-172 is deleted in its entirety and replaced as follows:

Sec. 5-172. License required for sale; procedure and qualifications for applicant.

- (a) No person shall engage in the business of retailing beer and wine for consumption on the premises in the City of Grantville without first obtaining a license granted by the mayor and council, as provided herein. The state laws and regulations relating to the sale and distribution of alcoholic beverages in this state are incorporated into and made a part of this article as if fully set out herein. Any violation of such state law or regulations shall be grounds for suspension or revocation of any license issued under this article.
- (b) Each licensee shall keep a copy of this article in the licensed premises and shall instruct any person employed by the licensee with respect to the terms of this article, and it is the responsibility of the licensee that his agents and employees be familiar with all of the terms of this article. The licensee is responsible for any acts of his agents or employees in violation of this article.
- (c) Each person holding a license issued pursuant to this article shall display the license prominently at all times on the premises for which the license is issued.
- (d) A license issued to an individual shall be issued in the name of the individual. A license issued to a partnership shall be issued in the name of the partnership and in the name of one of the partners who shall be the named licensee. A license issued to a corporation having as its business the sale of beer and wine for consumption on the premises shall be issued in the name of the corporation and in the name of the majority stockholder or a principal officer of the corporation; and such majority stockholder or officer shall be the named licensee. A license issued to a corporation having as its business an activity other than the sale of beer

and wine for consumption on the premises shall be issued in the name of the corporation and in the name of the officer or employee of the corporation primarily responsible for the operation of the licensed premises; and such officer or employee shall be the named licensee.

- (e) In the case of a partnership, each partner shall join as an applicant for the license and each partner must meet the qualifications of an individual licensee, as provided herein.
- (f) In the case of a corporation having as its business the sale of beer and wine for consumption on the premises, the majority stockholder and each principal officer of the corporation shall join as applicants for the license; and each such person must meet the qualifications of an individual licensee.
- (g) In the case of a corporation having as its principal business an activity other than the sale of beer and wine for consumption on the premises, the officer or employee who is to be the named licensee shall be the applicant and must meet the qualifications of an individual licensee, as provided herein; provided, however, that the city clerk, with the approval of the city council, may require the fingerprinting and investigation of officers and shareholders of the corporation if they deem it necessary in making their investigation.
- (h) In the case of a partnership, each partner shall be responsible for the actions of the named licensee and the conduct of the licensed business. In the case of a corporation, the corporation shall be responsible for the actions of the named licensee and the conduct of the licensed business.
- (i) A licensee must be at least 21 years of age, of good moral character and a citizen of the United States.
- (j) A licensee shall not have been convicted within the past five years of any felony or, misdemeanor, or violation of city alcohol ordinances within the past two years, or at any time of any criminal offense relating to alcoholic beverages, drugs, taxes or gambling. This subsection shall apply with respect to the laws of this state, other states, the United States, and other countries. A plea of nolo contendere or the forfeiture of a bond shall be considered a conviction for purposes of this subsection. The city council may at its discretion waive the conviction of a misdemeanor for a non-alcoholic offense for purposes of this subsection if the city council determines that the misdemeanor does not have a bearing on the applicant's fitness for a license.
- (k) A licensee shall not have been denied or had revoked, within the five years next preceding his application, any license to sell alcoholic beverages issued by any governmental entity.
- (l) No license for the sale of alcoholic beverages by the drink for consumption on the premises shall be issued to any applicant who does not meet the requirements of a restaurant or private club as defined in sections 5-462 and 5-463.

Section 2. Repealer

All ordinances or parts of ordinances in conflict with this ordinance are repealed.

First Reading: _____

SO ORDAINED in lawfully assembled open session this ____ day of _____, 2023.

MAYOR

Attest: _____
Clerk

A RESOLUTION 2023-10

BE IT RESOLVED by the Mayor and City Council of the City of Grantville
that Richard Proctor is hereby appointed to serve as this City's voting delegate on
the Municipal Gas Authority of Georgia's Election Committee, with authority to cast all votes to
which this City is entitled. Casey Evans is appointed as alternate voting
delegate.

This 24 day of April, 2023.

CITY OF Grantville, GA
[Signature]
Mayor

Councilmember

Councilmember

ATTEST:

[Signature]
City Clerk

SEAL



CITY CLERK CERTIFICATION

This is to certify that the attached document is a true and accurate copy of

Resolution 2023-10

 4/24/2023

Roberta J. Higgins
City Clerk
City of Grantville, Georgia

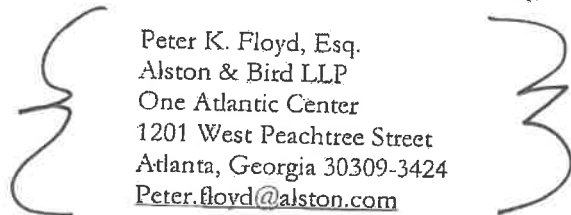


TO: Municipal Gas Authority of Georgia Members
FROM: Bill Hatcher, Election Committee Chairman
DATE: March 20, 2023
RE: Initial Notice - 2023 Municipal Gas Authority of Georgia Annual Election

This is the initial notice that the 2023 Gas Authority Annual Election will be held on Friday, May 5, 2023 at 10:30 a.m. in conjunction with the Gas Authority 2023 Annual Membership Meeting in the Ballroom at The King & Prince Beach and Golf Resort - St. Simons Island, Georgia. Member voting delegates that are unable to attend the in-person meeting will have the opportunity to participate remotely, with details to follow.

Three board terms are expiring at the Annual Membership Meeting, positions currently held by Buddy Duke, Chuck Shaheen and Ken Usry.

If your delegate or alternate has changed from those named on the attached list, or if no delegate or alternate is listed for your City, a certified copy of a resolution naming a delegate and an alternate should be delivered, on or before Tuesday, May 2, 2023, to the following address:

 Peter K. Floyd, Esq.
Alston & Bird LLP
One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30309-3424
Peter.floyd@alston.com

A sample resolution is attached for your convenience. Please check the attached delegate list to verify that your City's voting delegate and alternate are current.

The statute provides that nominations are taken live at the Election Committee meeting. If you would like to nominate a person to one of the open positions, please have your delegate or alternate participate in the meeting prepared to do so. You are also welcome to contact other Election Committee members (other Members' voting delegates) to advise them of your planned nominations in advance of the election.

As you know, we need 67% of the weighted vote for a quorum. Please be sure that your delegate will participate at the meeting. And, please remember that each delegate may represent only one city. Therefore, each city must appoint a separate delegate to the Election Committee.

Also, attached is a list showing the distribution of votes for your information along with a form to be completed by each Member indicating its intent to send a delegate to the Election to help us with planning the meeting and gathering a quorum. Please contact Peter Floyd at (404) 881-7810 or peter.floyd@alston.com or me at (912) 764-3525 with any questions.

cc: Mr. Arthur C. Corbin and Gas Authority Board Members

MEMBERS
MUNICIPAL GAS AUTHORITY
MEMBERSHIP ELECTION COMMITTEE
(Last Revised March 13, 2023)

MEMBER SYSTEM	ELECTION COMMITTEE REPRESENTATIVE	ELECTION COMMITTEE ALTERNATE
Adairsville	Steve Smith	Caleb Martin
Adel	Luther L. Duke III	John H. Flythe
Albany	Jim Deal	Ryshari Burley
Americus	David Wooden	Darrell King
Andersonville		
Ashburn	Joseph Adam Lavender	Demario Byrd
Bainbridge	Chris Hobby	Bo Ladner
Blakely	Danny Thomas Tye	Melinda Crook
Bowman	Roberta Rice	Loyd Ivester
Buford	Phillip Beard	Bryan Kerlin & Daren Perkins
Byron	Michael L. Chidester	Tiffany Bibb
Cairo	Rod Prince	Chris Addleton
Camilla	Steve Sykes	Mike Atkinson
Claxton	Terry Branch	Diane Parker
Cochran	Gary Ates	Jimmy Jones
Colquitt	Cory J. Thomas	Craig Tully
Commerce	Keith Burchett	James Wascher
Covington	Mike Jewell	John King
Dawson	William Tracy Hester	Joseph Carter
Decatur County	Alan Thomas	Pete Stephens
Doerun	Eddie Harp	Mike Blair
Donalsonville	Steven W. Hicks	Ronald Johnson
Douglas	Tony Paulk	Michael Hudson
Dublin	Matthew Bradshaw	Joshua W. Powell and Joshua E. Kight
Eaton	Gary M. Sanders	Alvin Butts
Edison	Walt Pierce	Reeves Lane
Elberton	R. Daniel Graves	Lanier Dunn
Fitzgerald	Jeff Lewis	Robert Levenson
Fort Valley ¹	Chairman (current: Alre' Horton)	General Manager (current: Clay Walker)
Grantville	Doug Jewell Richard Proctor	Ruby Hines Casey Evans
Greensboro	Cory Williams	Larry Postell

¹ Appointed by title (Chairman and General Manager).

MUNICIPAL GAS AUTHORITY OF GEORGIA
DISTRIBUTION OF VOTES FOR 2023
ELECTION BY AUTHORITY GEORGIA MEMBERS

MEMBER	STANDARD VOTES	TOTAL MCF PIPELINE CAPACITY	% OF TOTAL	NUMBER OF VOTES	MCF GAS PURCHASED	% OF TOTAL	NUMBER OF VOTES	TOTAL NUMBER OF VOTES
Adairsville	1,000	4,510	1.28%	3,627	937,593	2.42%	1,402	3,265
Adel	1,000	1,098	0.30%	920	172,033	0.43%	9,344	1,488
Albany	1,000	15,617	4.39%	3,690	1,823,845	4.59%	2,724	6,065
Arceneus	1,000	2,678	0.75%	9,474	318,056	0.80%	3,329	1,000
Andersonville	1,000	62	0.00%	9,413	1,688	0.00%	9,003	1,074
Ashburn	1,000	502	0.14%	9,092	78,800	0.19%	9,186	1,208
Bainbridge	1,000	1,280	0.35%	9,232	323,373	0.82%	9,340	1,572
Blakely	1,000	652	0.18%	9,162	1,888,888	4.78%	9,229	1,358
Brainerd	1,000	120	0.00%	9,393	6,708	0.02%	9,615	1,948
Bullock	1,000	37,920	10.57%	19,679	3,597,844	9.18%	5,357	17,923
Byron	1,000	1,458	0.41%	9,275	278,978	0.71%	6,414	1,688
Cave	1,000	1,352	0.37%	9,230	17,250	0.04%	9,120	1,405
Camilla	1,000	2,676	0.75%	9,392	503,797	1.27%	9,786	2,248
Claxton	1,000	1,023	0.28%	9,188	2,76,633	0.70%	9,497	1,895
Cochran	1,000	4,704	1.31%	9,364	838,970	2.13%	9,957	2,824
Colquhoun	1,000	140	0.04%	9,098	36,438	0.09%	9,098	2,824
Conley	1,000	9,560	2.70%	1,647	1,371,415	3.47%	1,093	1,093
Covington	1,000	13,853	3.88%	2,438	2,251,354	5.73%	2,063	4,501
Dawson	1,000	1,252	0.34%	9,370	2,98,246	0.75%	9,422	1,952
Decatur County	1,000	285	0.08%	9,040	32,621	0.08%	9,140	1,165
Douglas	1,000	280	0.07%	9,040	45,823	0.11%	9,388	1,112
Donelsonville	1,000	280	0.07%	9,040	88,998	0.22%	9,388	1,112
Douglas	1,000	4,870	1.34%	9,450	803,589	2.04%	9,190	2,745
Dublin	1,000	8,804	2.47%	9,538	1,187,247	3.02%	4,786	7,422
Eastman	1,000	3,031	0.84%	9,537	723,607	1.83%	9,181	1,330
Edison	1,000	280	0.07%	9,040	33,677	0.08%	9,080	1,080
Elberton	1,000	4,740	1.32%	9,871	282,288	0.71%	9,549	2,745
Fitzgerald	1,000	3,158	0.89%	9,681	826,619	2.09%	1,244	2,835
Fort Valley	1,000	4,480	1.25%	9,625	639,368	1.62%	9,887	2,632
Granville	1,000	94	0.00%	9,085	29,358	0.07%	9,045	1,140
Herschel	1,000	3,618	1.01%	9,684	823,047	2.08%	9,208	2,902
Harwell	1,000	5,483	1.52%	1,604	617,235	1.56%	9,920	2,739
Hawkinsville	1,000	6,012	1.67%	1,105	1,217,769	3.08%	1,832	3,837
Hogansville	1,000	1,598	0.45%	9,284	101,168	0.25%	9,182	1,448
LaFayette	1,000	1,222	0.34%	9,593	249,985	0.62%	9,376	1,999
Lawrenceville	1,000	66,743	18.88%	12,255	4,246,197	10.79%	9,398	19,553
Louisville	1,000	1,062	0.29%	9,195	104,979	0.26%	9,198	1,369
Lumpkin	1,000	184	0.05%	9,030	17,215	0.04%	9,026	1,056
Madison	1,000	3,363	0.94%	9,738	367,726	0.92%	9,544	2,272
Milledgeville	1,000	2,170	0.60%	9,406	155,568	0.39%	9,524	1,534
Monroe	1,000	5,094	1.42%	9,824	357,259	0.90%	9,537	2,571
Monticello	1,000	1,290	0.35%	9,237	87,356	0.22%	9,101	1,328
Moultrie	1,000	2,202	0.61%	9,495	305,748	0.77%	9,480	1,869
Nashville	1,000	980	0.27%	9,101	209,726	0.52%	9,316	1,497
Pallman	1,000	483	0.13%	9,092	32,699	0.08%	9,051	1,140
Pennington	1,000	7,745	2.16%	1,423	1,005,634	2.55%	1,513	3,336
Ray	1,000	880	0.24%	9,156	190,463	0.48%	9,166	1,325
Rayston	1,000	4,848	1.34%	9,743	276,717	0.70%	9,418	2,156
Social Circle	1,000	4,073	1.13%	9,748	594,591	1.49%	9,964	2,132
Spaulding	1,000	722	0.20%	9,133	69,441	0.17%	9,098	1,231
Statesboro	1,000	3,519	0.98%	9,547	533,268	1.34%	9,802	2,489
Sugar Hill	1,000	12,792	3.56%	2,278	342,194	0.86%	1,275	4,983
Summerville	1,000	5,713	1.59%	1,850	687,007	1.73%	1,834	3,004
Sylvania	1,000	978	0.27%	9,179	734,258	1.84%	1,865	2,764
Sylvester	1,000	1,027	0.28%	9,189	60,887	0.15%	9,092	1,291
Thomasville	1,000	3,016	0.84%	9,354	453,803	1.14%	9,593	2,287
Thomson	1,000	3,462	0.97%	9,636	1,177,068	2.97%	1,771	1,687
Tifton	1,000	3,258	0.90%	9,885	506,138	1.27%	9,852	2,447
Toccoa	1,000	10,535	2.93%	1,936	1,307,802	3.31%	1,588	1,804
Town	1,000	3,035	0.85%	9,568	284,377	0.71%	9,194	2,753
Union Point	1,000	220	0.06%	9,047	96,765	0.24%	9,148	1,183
Vienna	1,000	898	0.25%	9,158	151,138	0.38%	9,227	1,381
Warner Robins	1,000	23,479	6.62%	4,346	4,721,768	11.97%	7,104	12,420
Waynesboro	1,000	1,818	0.51%	9,304	124,159	0.31%	9,187	1,327
West Point	1,000	3,091	0.86%	9,368	119,223	0.29%	9,179	1,477
Winder	1,000	5,422	1.51%	1,741	1,171,605	2.95%	1,763	4,584
TOTALS	96,900	359,167	100.00%	66,000	41,589,991	100.00%	86,000	199,000

NOTES TO VOTE SCHEDULE:

Balance fractional shares; Total MCF Pipeline Capacity Column (E): Added .001 to Warner Robins to adjust rounding for Mid State Energy Allocation; Purchases Votes Column (F): Added 0.0001 to Warner Robins to adjust rounding for Mid State Energy Allocation

Definitions: MCF Demand: Firm services to the citygate, including one-part capacity, peaking services, delivered supply, and seasonal capacity purchased or (said)

MCF Purchased: Gas volumes purchased by a city from the Authority for resale to its customers; excludes enduser transportation volumes.

Other notes: Union Point split with Greensboro based on sales data furnished by Tri County Natural Gas

Robi Higgins

From: Robi Higgins
Sent: Tuesday, April 25, 2023 7:07 PM
o: peter.floyd@alston.com
Cc: Al Grieshaber; Richard Proctor; Casey Evans
Subject: FW: Send data from MFP13370114 04/25/2023 19:01
Attachments: DOC042523-04252023190138.pdf

See attached Resolution from the City of Grantville for the purposes of the upcoming election.

Thank you,
Robi Higgins, CMC/CPPO/CPPB
City Clerk
Georgia Certified Public Manager®
City of Grantville, Georgia
123 LaGrange Street
POB 160 Grantville, GA 30220
P 770-583-2289 ext. 2004
F 770-583-2280
www.grantvillega.org

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-09

A RESOLUTION TO ACCEPT THE AUDITED FINANCIAL STATEMENTS & SUPPLEMENTAL INFORMATION -- SEPTEMBER 30, 2022 FOR THE CITY OF GRANTVILLE

WHEREAS, The City engaged the services of Gerald G. Pentecost, Jr. CPA to perform an audit of the financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia as of and for the year ended September 30, 2022 ; and

WHEREAS, the audit of these statements and funds and the schedule of findings and responses has been completed and presented to the City Council for acceptance;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Grantville, Georgia, and it is hereby resolved as follows:

The Audited Financial Statements and Supplemental Information --- September 30, 2022 for the City of Grantville is hereby accepted and will be forwarded to all other appropriate agencies.

IT IS SO RESOLVED this 24th day of April, 2023.

MAYOR: 

ATTEST: 

City clerk



GGPCPA

Gerald G. Pentecost, Jr., CPA
116 Church Street, Suite 1
Rainbow City, Alabama 35906
(256)459-4310
Fax (866)268-3816

March 24, 2023

City Council
City of Grantville, Georgia
123 Lagrange Street
Grantville, Georgia 30660

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 19, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Grantville, Georgia are described in Note 1 to the financial statements. During the year ending September 30, 2022, the City implemented new accounting policies for leasing arrangements. These changes are spelled out along with the effects on prior periods in Note 1, section P. The City also implemented new accounting policies for pensions along with the entry into the Georgia Municipal Employees Benefit System. Those policies are spelled out in Note 1, section O. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

- We proposed adjustments in connection with the net pension liability and pension expenses required to be reported under GASB 68. These adjustments resulted in an increase in net pension liability of \$ 512,376, an increase in deferred outflows related to pensions of \$ 150,016, and an increase in pension expense of \$ 362,360.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

GGPCPA

Gerald G. Pentecost, Jr., CPA
116 Church Street, Suite 1
Rainbow City, Alabama 35906
(256)459-4310
Fax (866)268-3816

March 24, 2023

City Council
City of Grantville, Georgia
123 Lagrange Street
Grantville, Georgia 30660

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 24, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to The City of Grantville Georgia's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as The City of Grantville, Georgia's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the General Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Drug Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Federal Seized Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Court Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, ARP Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual, Schedule of Changes in Net Pension Liability, and the Schedule of Employer Contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Expenditures of Special Purpose Local Option Sales Tax, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council and management of The City of Grantville, Georgia, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Gerald G. Pentecost, Jr., CPA

City of Grantville

123 LaGrange Street
P.O. Box 160
Grantville, GA 30220

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Telephone


770-583-2280
Telefax

City of Grantville CORRECTIVE ACTION PLAN FYE September 30, 2022

a. 2022-001 Segregation of Duties

1. City of Grantville concurs that segregation of duties within the Financial Administration Department requires attention to ensure basic internal control in transaction processing, record keeping, reconciliation, and custody of assets.
2. The City, however, is handicapped by its small size and lack of financial resources limiting the number of department employees to address the issue.
3. A City of Grantville Financial Policies & Procedures Manual is under development and upon adoption by the City Council will be implemented within the Financial Administration Department.
4. The City has recently approved a headcount increase and hired a new staff member (customer service clerk) along with restructuring the duties of department employees.
5. Also, the City continues to contract with an independent CPA firm to assist department staff and provide an additional level of internal control on a myriad of daily/weekly/monthly financial duties, including revenue receipting, timely reconciliation of City bank accounts, and periodic financial reporting.
6. Management will continue to review departmental policies and procedures and wherever appropriate will implement changes to ensure segregation of duties.

Submitted this 30th day of March, 2023


Richard Proctor
Mayor

City of Grantville

123 LaGrange Street
P.O. Box 160
Grantville, GA 30220

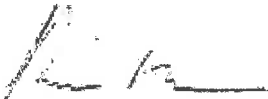
770-583-2289
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770-583-2280
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City of Grantville
CORRECTIVE ACTION PLAN
FYE September 30, 2022

- b. **2022-002 Excess of Actual Expenditures Versus Appropriations – General Fund**
1. City of Grantville was overspent in three General Fund Departments: Legislature, Health & Welfare, and Recreation.
 2. To prevent overspending in the future, the City will take more aggressive steps to review spending by department at monthly and quarterly checkpoints during the fiscal year.
 3. When spending trends indicate the possibility of being overbudget at fiscal year-end, budget amendments will be initiated and submitted to the City Council for approval.

Submitted this 30th day of March, 2023



Richard Proctor
Mayor

CITY OF GRANTVILLE, GEORGIA
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
SEPTEMBER 30, 2022

GERALD G. PENTECOST, JR., CPA



Certified Public Accountants

CITY OF GRANTVILLE, GEORGIA

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FINANCIAL SECTION



Gerald G. Pentecost, Jr., CPA

2331 Rainbow Drive, Suite A

Gadsden, Alabama 35901

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Fax (866)268-3816

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the City Council
Grantville, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual on page 45, the Special Revenue Fund Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget to Actual on page 46 through 49, the Schedule of Changes in Net Pension Liability on page 51, and the Schedule of Employer Contributions on page 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Grantville, Georgia's basic financial statements. The introductory section, and the Schedule of Expenditures of Special Purpose Local Option Sales Tax required by the Official Code of Georgia 48-8-121 on page 50 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Special Purpose Local Option Sales Tax on page 50 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Special Purpose Local Option Sales Tax is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 24, 2023 on our consideration of the City of Grantville, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Grantville, Georgia's internal control over financial reporting and compliance.

 Donald R. Osterhoff, CPA

Gadsden, Alabama
March 24, 2023

**CITY OF GRANTVILLE, GEORGIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,020,036	\$ 3,564,341	\$ 6,584,377
Investments	174,416	-	174,416
Taxes receivable, net of allowances	647,055	-	647,055
Accounts receivable, net of allowances	92,349	424,768	517,117
Due from other governments	24,228	-	24,228
Due from other funds	8,257	325	8,582
Prepaid assets	141,275	21,757	163,032
Restricted cash	-	333,787	333,787
Restricted investments	947,091	728,750	1,675,841
Capital assets:			
Non-depreciable	153,038	58,494	211,532
Depreciable, net of accumulated depreciation	<u>6,177,583</u>	<u>8,589,674</u>	<u>13,747,257</u>
Total Assets	10,385,328	13,701,896	24,087,224
Deferred Outflows			
Pension Related	<u>105,197</u>	<u>44,819</u>	<u>\$ 150,016</u>
Total Assets and Deferred Outflows	<u>\$ 10,490,525</u>	<u>\$ 13,746,715</u>	<u>\$ 24,237,240</u>
LIABILITIES			
Accounts payable	\$ 62,707	\$ 143,115	\$ 205,822
Accrued liabilities	124,964	15,678	140,642
Due to other funds	8,532	-	8,532
Customer deposits payable	-	249,901	249,901
Compensated absences, due within one year	46,618	1,021	47,639
Operating Lease Liability	349,830	-	349,830
Net Pension Liability	359,295	153,081	512,376
Notes payable, due within one year	-	93,797	93,797
Notes payable, due in more than one year	-	251,190	251,190
Bonds payable, due within one year	-	22,354	22,354
Bonds payable, due in more than one year	-	324,841	324,841
Total Liabilities	951,946	1,254,978	2,206,924
NET POSITION			
Net investment in capital assets	5,330,621	7,935,986	13,266,607
Restricted for:			
Public safety	650,426	-	650,426
Capital projects	2,431,664	-	2,431,664
Public works	-	986,236	986,236
Debt Service	-	76,301	76,301
Unrestricted	<u>1,125,869</u>	<u>3,493,214</u>	<u>4,619,082</u>
Total Net Position	<u>9,538,579</u>	<u>12,491,737</u>	<u>22,030,316</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 10,490,525</u>	<u>\$ 13,746,715</u>	<u>\$ 24,237,240</u>

See Notes to Financial Statements

CITY OF GRANTVILLE, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General government	\$ 593,894	\$ 202,135	\$ 126,726	\$ 241,847	\$ (23,186)	\$ -	\$ (23,186)
Police	223,474	359,646	-	-	135,172	-	135,172
Public safety	1,907,614	113,089	-	89,424	(1,705,091)	-	(1,705,091)
Public works	728,900	-	-	1,076,240	347,940	-	347,940
Health and welfare	344,993	-	169,802	-	(175,191)	-	(175,191)
Culture and recreation	223,073	-	-	89,424	(133,649)	-	(133,649)
Housing and development	31,577	-	-	-	(31,577)	-	(31,577)
Total Governmental Activities	4,052,925	674,860	296,528	\$ 1,496,935	(1,584,582)	-	(1,584,582)
Business-type Activities:							
Water and sewer	1,409,879	1,041,421	-	-	(368,458)	(368,458)	(368,458)
Electric	1,515,506	1,575,106	-	-	59,500	59,500	59,500
Gas	512,224	511,187	-	-	(1,037)	(1,037)	(1,037)
Solid waste	260,330	251,073	-	-	(9,257)	(9,257)	(9,257)
Total Business-type Activities	3,697,939	3,368,787	-	-	(326,252)	(326,252)	(326,252)
Total Primary Government	\$ 7,750,864	\$ 4,026,867	\$ 296,528	\$ 1,496,935	(1,584,582)	(326,252)	(1,910,834)
General Revenues:							
Property taxes					722,724	-	722,724
Sales taxes					1,066,360	-	1,066,360
Franchise taxes					50,104	-	50,104
Insurance premium taxes					253,468	-	253,468
Other taxes					72,644	-	72,644
Gain on sale of assets					6,520	-	6,520
Other					195,908	-	195,908
Unrestricted investment earnings					14,420	56,307	70,727
Transfers					409,243	310,743	720,000
Total General Revenues and Transfers					2,697,800	366,550	3,064,350
Change in Net Position					498,327	(4,258)	538,625
Net Position, Beginning					5,023,258	12,451,439	21,474,698
Cumulative Effect of Change in Accounting Principle (See Note 1(P))					16,841	-	16,841
Net Position, Ending					\$ 5,538,579	\$ 12,447,181	\$ 22,679,916

See Notes to Financial Statements

CITY OF GRANTVILLE, GEORGIA
BALANCE SHEETS - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	2018 SPLOST Fund	2019 SPLOST Fund	Drug Fund	Federal Sealed Fund	Court Fund	ARP Fund	Total Governmental Funds
ASSETS								
Cash and cash equivalents	812,729	57,522	527,529	83,972	73,882	530,793	853,045	1,020,036
Investments	174,418	-	-	-	-	-	-	174,418
Taxes receivable	147,495	-	-	-	-	-	-	147,495
Accounts Receivable	20,054	-	67,295	-	-	-	-	87,349
Due from other governments	24,224	-	-	-	-	-	-	24,224
Due from other funds	8,257	-	-	-	-	-	-	8,257
Prepaid expenses	136,941	-	-	-	-	9,374	-	146,315
Reserves cash and investments	-	-	947,691	-	-	-	-	947,691
Total Assets	1,629,858	117,522	1,541,915	83,972	73,882	539,123	853,045	2,189,117
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	29,340	11,418	8,341	3,305	-	12,372	-	62,766
Due to other funds	8,529	-	-	2,942	-	-	-	11,471
Accrued liabilities	124,211	-	-	-	-	233	-	124,444
Total Liabilities	152,080	11,418	8,341	6,247	-	12,605	-	180,291
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues - property taxes	551,786	-	-	-	-	-	-	551,786
Total deferred inflows of resources	551,786	-	-	-	-	-	-	551,786
FUND BALANCES								
Respendable	-	-	-	-	-	-	-	-
Prepays	536,544	-	-	-	-	4,344	-	540,888
Restricted for	-	-	-	-	-	-	-	-
Public safety	-	-	-	53,355	78,882	510,417	-	642,654
Capital projects	-	411,074	1,532,573	-	-	-	325,045	2,268,692
Unassigned	1,093,314	-	-	-	-	-	-	1,093,314
Total Fund Balances	1,629,858	411,074	1,532,573	53,355	78,882	514,767	325,045	2,189,117
Total Liabilities, deferred inflows of resources, and Fund Balances	\$ 1,629,858	\$ 411,074	\$ 1,532,573	\$ 53,355	\$ 78,882	\$ 514,767	\$ 325,045	\$ 2,189,117

See Notes to Financial Statements

**CITY OF GRANTVILLE, GEORGIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances of governmental funds **\$ 4,306,708**

Total net position reported for governmental activities in the Statement of Net Position is different because:

Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Governmental capital assets	12,006,744	
Less: Accumulated depreciation	<u>(6,676,123)</u>	
Total Capital Assets		5,330,621

Long-term assets (receivables) are not available to pay current period expenditures and; therefore, are unavailable in the funds		551,796
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Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities both current and long-term are reported in the statement of net position.

Compensated absences	(46,618)	
Operating lease liability	(349,830)	
Net pension liability and deferred outflows not reported in the funds	(254,098)	
		<u>(650,546)</u>

Net position of governmental activities		<u>\$ 9,538,579</u>
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CITY OF GRANTVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	2019 SPLOST Fund	2019 SPLOST Fund	Drug Fund	Federal Sealed Funds	Court Fund	ARP Fund	Total Governmental Funds
REVENUES:								
Taxes	\$ 2,142,276	-	-	-	-	-	-	\$ 2,142,276
Licenses and permits	184,533	-	-	-	-	-	-	184,513
Intergovernmental	271,000	-	809,828	-	-	-	629,418	1,711,142
Fees and forfeitures	-	-	-	34,812	78,888	302,146	-	472,746
Charges for services	17,622	-	-	-	-	-	-	17,622
Interest	14,411	10	3,552	8	-	-	51	18,033
Contributions	10,620	-	80,000	-	-	-	-	90,620
Other	150,808	-	-	-	-	-	-	150,808
Total Revenues	2,830,246	10	893,380	34,220	78,888	359,046	629,469	4,821,947
EXPENDITURES:								
Current								
General government	\$ 493,821	-	120,415	-	-	-	110,106	553,442
Police	-	-	-	-	-	208,809	-	208,809
Public safety	1,648,201	40,183	20,595	67,138	-	-	-	1,776,128
Public works	312,087	22,083	146,113	-	-	-	177,368	700,488
Health and culture	112,778	-	-	-	-	-	-	112,778
Housing	87,201	19,712	19,331	-	-	-	-	126,244
Housing and development	31,877	-	-	-	-	-	-	31,877
Total Expenditures	2,706,858	132,778	385,510	67,138	-	208,809	297,501	3,789,806
Excess Revenues Over (Under) Expenditures	132,900	(132,778)	497,854	(32,919)	78,888	150,237	331,968	1,032,141
Other Financing Sources (Uses):								
Proceeds from sale of capital assets	41,059	-	-	-	-	-	-	41,059
Operating Lease Liability	46,701	-	-	-	-	-	-	46,701
Transfers in	300	-	-	-	-	8,180	-	8,480
Transfers out	(227,713)	-	-	-	-	-	-	(227,713)
Total Other Financing Sources (Uses)	160,347	-	-	-	-	8,180	-	(112,873)
Change in Fund Balance	(7,323)	(132,778)	497,854	(32,919)	78,888	168,057	331,968	100,720
Fund Balance, Beginning	1,227,607	170,852	1,034,020	88,211	-	361,881	517,048	3,308,529
Fund Balance, Ending	\$ 1,220,284	\$ 48,074	\$ 1,532,014	\$ 55,292	\$ 78,888	\$ 522,517	\$ 859,016	\$ 4,409,249

See Notes to Financial Statements

**CITY OF GRANTVILLE, 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 SEPTEMBER 30, 2022**

Net change in fund balances total governmental funds **\$ 900,726**

The change in net position reported for governmental activities in the Statement of Activities is different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are capitalized and depreciated over their estimated useful lives.

Expenditures for capital assets	259,276	
Less: current year depreciation	<u>(459,620)</u>	(200,344)

Governmental funds report proceeds from sales of capital assets as other financing uses. However, in the Statement of Activities, the associated undepreciated costs of the assets sold are deducted against the proceeds and a gain or loss is recorded. (34,539)

Revenues in the statement of activities that do not provide current financial resources are not in the governmental funds because they are not financial resources. 33,028

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in compensated absences	(17,320)	
Change in operating lease liability	117,575	
Change in net pension liability and deferred outflows	(254,098)	

Operating lease liabilities arising from leasing arrangements in the current period are recorded as other financing sources in the governmental funds but are liabilities in the statement of net position (46,701)

Change in net position of governmental activities **\$ 498,327**

CITY OF GRANTVILLE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

Business-type Activities - Enterprise Funds

ASSETS	Water and Sewer Fund	Electric Fund	Gas Fund	Non-major Enterprise	Total
				Solid Waste Fund	
Current Assets					
Cash and cash equivalents	\$ 700,533	\$ 1,698,843	\$ 1,086,647	\$ 78,318	\$ 3,564,341
Accounts receivable, net of allowances	101,745	289,167	19,761	23,095	424,768
Due from Other Funds	195	65	65	-	325
Prepaid assets	11,483	5,075	5,199	-	21,757
	<u>813,956</u>	<u>1,993,150</u>	<u>1,102,672</u>	<u>101,413</u>	<u>4,011,191</u>
Restricted Assets					
Restricted cash	76,301	39,571	217,915	-	333,787
Restricted investments	-	728,750	-	-	728,750
	<u>76,301</u>	<u>768,321</u>	<u>217,915</u>	<u>-</u>	<u>1,062,537</u>
Total Current Assets	890,257	2,761,471	1,320,587	101,413	5,073,728
Capital assets					
Non-depreciable	45,211	12,703	580	-	58,494
Depreciable, net of accumulated depreciation	6,848,320	655,451	1,065,903	-	8,569,674
Total Non-current Assets	6,893,531	668,154	1,066,483	-	8,628,168
Total Assets	7,783,788	3,429,625	2,387,070	101,413	13,701,896
Deferred Outflows					
Pension Related	22,219	12,231	10,369	-	44,819
Total Assets and Deferred Outflows	\$ 7,806,007	\$ 3,441,856	\$ 2,397,439	\$ 101,413	\$ 13,746,715
LIABILITIES					
Current Liabilities					
Accounts payable	\$ 31,831	\$ 59,861	\$ 18,843	\$ 32,580	\$ 143,115
Accrued liabilities	2,187	11,989	1,484	38	15,678
Customer deposits payable	71,021	109,780	69,100	-	249,901
Compensated absences, due within one year	1,021	-	-	-	1,021
Notes payable, due within one year	93,797	-	-	-	93,797
Bonds payable, due within one year	22,354	-	-	-	22,354
Total Current Liabilities	222,211	181,610	89,427	32,618	525,866
Noncurrent Liabilities					
Net Pension Liability	75,890	41,774	35,417	-	153,081
Notes payable, due in more than one year	251,190	-	-	-	251,190
Bonds payable, due in more than one year	324,841	-	-	-	324,841
Total Noncurrent Liabilities	651,921	41,774	35,417	-	729,112
Total Liabilities	874,132	223,384	124,844	32,618	1,254,978
NET POSITION					
Net Investment in capital assets	6,201,349	668,154	1,066,483	-	7,935,986
Restricted for Public Works	-	768,321	217,915	-	986,236
Restricted for Debt Service	76,301	-	-	-	76,301
Unrestricted	654,225	1,781,997	988,197	68,795	3,493,214
Total Net Position	6,931,875	3,218,472	2,272,595	68,795	12,481,737
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 7,806,007	\$ 3,441,856	\$ 2,397,439	\$ 101,413	\$ 13,746,715

See Notes to Financial Statements

CITY OF GRANTVILLE, GEORGIA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Business-type Activities - Enterprise Funds

	Water and Sewer Fund	Electric Fund	Gas Fund	Non-major Enterprise Solid Waste Fund	Totals
OPERATING REVENUE					
Charges for sales and services	\$ 1,041,421	\$ 1,575,106	\$ 511,187	\$ 224,073	\$ 3,351,787
Total Revenues	1,041,421	1,575,106	511,187	224,073	3,351,787
OPERATING EXPENSES					
Costs of sales and services	224,932	1,079,272	227,416	222,234	1,753,854
General operating costs	884,615	323,788	238,705	18,096	1,465,204
Depreciation	275,436	112,548	46,103	-	434,085
Total Operating Expenses	1,384,983	1,515,606	512,224	240,330	3,653,143
Operating Income (Loss)	(343,562)	59,500	(1,037)	(16,257)	(301,356)
NON-OPERATING INCOME (EXPENSES)					
Interest income	22	4	22	-	48
Interest expense	(24,896)	-	-	-	(24,896)
Investment Income (loss)	-	75,325	20,934	-	96,259
Total Non-Operating Income (Expenses)	(24,874)	35,329	20,956	-	31,411
Capital Contributions	90,960	-	-	-	90,960
Transfers in	256,117	42,170	25,766	1,312	325,365
Transfers out	(106,082)	-	-	-	(106,082)
	240,995	42,170	25,766	1,312	310,243
Change in Net Position	(127,441)	136,999	45,685	(14,945)	40,298
Total Net Position, Beginning	7,059,316	3,081,473	2,226,910	83,740	12,451,439
Total Net Position, Ending	\$ 6,931,875	\$ 3,218,472	\$ 2,272,595	\$ 68,795	\$ 12,491,737

See Notes to Financial Statements

CITY OF GRANTVILLE, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities - Enterprise Funds				
	Water and Sewer Fund	Electric Fund	Gas Fund	Non-major Enterprise Solid Waste Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	\$ 1,064,136	\$ 1,519,283	\$ 526,999	\$ 226,765	\$ 3,337,173
Payments to suppliers	(899,771)	(1,242,469)	(327,596)	(206,867)	(2,676,705)
Payments to employees	(203,436)	(194,802)	(115,382)	(17,442)	(611,062)
Net cash provided by (used in) operating activities	(39,071)	141,912	84,009	2,751	189,601
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	256,117	42,170	25,766	1,312	325,365
Transfer out to other funds	(106,082)	-	-	-	(106,082)
Net cash provided by (used in) non-capital financing activities	150,035	42,170	25,766	1,312	219,283
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal payments on notes payable	(90,302)	-	-	-	(90,302)
Principal payments on bonds payable	(21,774)	-	-	-	(21,774)
Interest paid	(25,206)	-	-	-	(25,206)
Net cash used in capital and related financing	(137,282)	-	-	-	(137,282)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	22	35,329	20,956	-	56,307
Net cash provided by (used in) investing activities	22	35,329	20,956	-	56,307
Net Increase (Decrease) in cash	(26,296)	219,411	130,731	4,063	327,909
Cash, Beginning	803,130	2,247,753	1,173,831	74,255	4,298,969
Cash, Ending	\$ 776,834	\$ 2,467,164	\$ 1,304,562	\$ 78,318	\$ 4,626,878
Classified as:					
Cash	\$ 700,533	\$ 1,690,843	\$ 1,086,847	\$ 78,318	\$ 3,556,341
Restricted cash and investments	76,301	768,321	217,915	-	1,662,537
Total	\$ 776,834	\$ 2,467,164	\$ 1,304,562	\$ 78,318	\$ 4,626,878
CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES					
Operating income (loss)	\$ (343,562)	\$ 59,500	\$ (1,037)	\$ (16,257)	\$ (301,356)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	275,436	112,546	46,103	-	434,085
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	22,115	(54,730)	13,503	2,692	(16,420)
(Increase) decrease in prepaid items	(1,488)	5,884	271	-	4,667
(Increase) decrease in deferred outflows	(22,219)	(12,231)	(10,369)	-	(44,819)
Increase (decrease) in accounts payable	(34,438)	(5,447)	1,584	16,878	(21,623)
Increase (decrease) in accrued liabilities	(5,657)	(2,399)	(2,014)	(302)	(10,372)
Increase (decrease) in customer deposits payable	600	(700)	2,300	-	2,200
Increase (decrease) in compensated absences payable	(5,748)	(2,285)	(1,749)	(60)	(9,842)
Increase (decrease) in net pension liability	75,890	41,724	35,417	-	153,031
Net cash provided by (used in) operating activities	\$ (39,071)	\$ 141,912	\$ 84,009	\$ 2,751	\$ 189,601
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION					
Non-Cash Investing Activities					
Reassignment of Capital Assets Purchased by Governmental Funds Transferred to Enterprise Funds	90,960	-	-	-	90,960

See Notes to Financial Statements

**CITY OF GRANTVILLE, GEORGIA
STATEMENT OF FIDUCIARY NET POSITION
SEPTEMBER 30, 2022**

		<u>Private-Purpose Trust</u>
	Assets	
Cash		\$ 5,715
Total Assets		<u>\$ 5,715</u>
	Liabilities	
Due to other funds		\$ 50
Total Liabilities		<u>\$ 50</u>
	Net Position	
Held in trust for other purposes		<u>5,665</u>
Total Net Position		<u>\$ 5,665</u>
Total Net Position and Liabilities		<u>\$ 5,715</u>

**CITY OF GRANTVILLE, GEORGIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Private-Purpose Trust
Additions:	
Other sources	461
Total Additions	461
Deductions:	
Cemetery services	-
Total Deductions	-
Change in Net Position	461
Net position, Beginning	5,204
Net position, Ending	\$ 5,665

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

Incorporated in 1852, under the laws of the State of Georgia, the City of Grantville is governed by a five member Mayor/Council form of government. The Mayor and Council are elected to four-year terms. The Mayor and the other four Council members serve on a part-time basis. The Mayor and Council appoint a city manager to handle the daily operations of the City.

The City's major operations include public safety, public works, culture and recreation, housing and development, utility services and general administrative services.

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. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of net position will include non-current assets, deferred inflows of resources, and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not considered program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, intergovernmental grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

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.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The **2013 SPLOST Fund** is used to account for the one percent Special Purpose Local Option Tax (SPLOST) funds collected as part of the referendum adopted in 2012. The funds are used for specific capital projects as approved by voter referendum.

The **2019 SPLOST Fund** is used to account for the one percent Special Purpose Local Option Tax (SPLOST) funds collected as part of the referendum adopted in 2019. The funds are used for specific capital projects as approved by voter referendum.

The **Drug Fund** accounts for revenue from seizures and forfeitures which are legally restricted to expenditures for law enforcement services.

The **Federal Seized Fund** accounts for revenue from seizures and forfeitures in conjunction with federal agencies which are legally restricted to expenditures for law enforcement services.

The **American Rescue Plan Fund (ARP Fund)** accounts for revenue received from the State of Georgia American Rescue Plan funds restricted for expenditures incurred as a result of the COVID-19 Pandemic.

The **Court Fund** is used to account for all operations of the court including fines and other fees for violations of city ordinances.

The City reports the following major enterprise funds:

The **Water and Sewer Fund** is used to account for all operations relating to activities conducted in the operation of a municipal water supply and wastewater treatment system.

The **Electric Fund** is used to account for all operations related to providing electrical utilities to citizens of the City.

The **Gas Fund** is used to account for all operations related to providing natural gas utilities to citizens of the City.

The City reports the following fiduciary funds:

The *fiduciary fund* accounts for funds collected and expended on the cemetery.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The City also reports the following non-major fund type:

The *enterprise fund* is used to account for the charges and expenses incurred in providing garbage services to the city. The City has a service contract in place with a third party to provide the collection and disposal of solid waste.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

D. Budgets

An annual appropriated budget is adopted for the General Fund, the Drug Fund, the Federal Seized Fund, the ARP Fund, and the Court Fund. A project-length budget is adopted for the 2013 and 2019 SPLOST Funds. Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles for governmental funds. All appropriations lapse at fiscal year end. The City does not use encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Deposits and Investments

Georgia statutes authorize the City to invest in the following: (1) obligations of Georgia or any other state; (2) obligations of the United States; (3) obligations fully insured or guaranteed by the United States government or one of its agencies; (4) obligations of any corporation of the United States government; (5) prime bankers' acceptances; (6) the State of Georgia local government investment pool; (7) repurchase agreements; and (8) obligations of any other political subdivisions of the State of Georgia. Any investment or deposit in excess of the federal depository insured amounts must be collateralized by an equivalent amount of State or U.S. obligations. For purposes of the statement of cash flows, all highly liquid investments with an original maturity of less than 90 days are considered to be cash equivalents. Investments are reported at fair value as determined by quoted market prices.

F. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds is reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, represent long-term borrowing arrangements with established repayment schedules, and are offset by a fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Payments made to vendors for services that will benefit periods beyond September 30, 2022, are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported on the consumption basis of accounting.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets.

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. In accordance with GASB 34, infrastructure assets acquired prior to October 1, 2003 have not been capitalized.

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

Capital assets of the City are depreciated using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Land Improvements	15 to 30
Buildings	25 to 70
Vehicles	5 to 8
Equipment	5 to 10
Water distribution system	15 to 75
Sewerage treatment plant	40 to 70
Gas distribution system	25 to 50
Electricity distribution system	25 to 50
General infrastructure	50

I. Restricted Assets

Restricted assets in the enterprise funds include amounts for customer utility deposits, funds established for debt service for revenue bonds, and amounts related to the Municipal Electric Authority of Georgia (MEAG) trust accounts.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Compensated Absences

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

K. Deferred Outflows / Inflows of Resources

The City implemented GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities*, as of October 1, 2012. These standards establish accounting and financial reporting for deferred outflows / inflows of resources and the concept of net position as the residual of all other elements presented in a statement of financial position.

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

The governmental funds report unavailable revenues from 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. Additionally, the governmental funds balance sheet and will report unearned property tax revenues as a deferred inflow of resources as the amount represents resources associated with an imposed non-exchange revenue transaction received or reported as a receivable before the period for which the property taxes were levied. These revenues will be recognized as an inflow of resources in the period for which they were levied.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the term of the bonds using the effective interest method. Bonds payable are reported net of the applicable discount or premium. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures or expenses.

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

Fund balances are classified as follows:

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

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

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a resolution of the City Council. Only the City Council may modify or rescind the commitment through a formal voting resolution.

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

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 Council has not currently designated the authority to make assignments, and retains the authority with the Council.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. The City, by resolution, has created a minimum fund balance policy to be no less than 30 to 55 days or 9% to 15% of the next fiscal year's budgeted expenditures, in order to maintain adequate reserves to cover unforeseen emergencies and/or revenue shortfalls.

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

Net Position – Net position represent the difference between assets, deferred inflows of resources, and liabilities 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 positions is reported as unrestricted. The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Restrictions on the government-wide statement of net position represent amounts segregated to meet debt covenants and State laws.

N. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred inflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures/expenses during the period. Actual results could differ from those estimates.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Pensions

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

P. Change in Accounting Principle and Restatement

For 2022, the City implemented Governmental Accounting Standards Board (GASB) Statement 87, *Leases*

GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the City's 2022 financial statements and had an effect on the beginning net position of the government wide financial statements for governmental activities.

The implementation of GASB Statement No. 87 had the following effect on net position as reported September 30, 2021:

	<u>Governmental Activities</u>
Net position September 30, 2021	\$ 9,023,259
Net book value leased assets	437,696
Operating lease liability (net of amortization)	<u>(420,703)</u>
Cumulative effect of change in accounting principle	<u>16,993</u>
Restated net position September 30, 2021	<u>\$ 9,040,252</u>

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

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 (\$650,546) difference are as follows:

Compensated absences	\$:	(46,618)
Operating lease liability		(349,830)
Net pension liability and deferred outflows not reported in the funds		<u>(254,098)</u>
Net adjustment to reduce <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	\$	<u>(650,546)</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense.” The details of this (\$200,344) difference are as follows:

Capital outlay	\$	259,276
Depreciation expense		<u>(459,620)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	\$	<u>(200,344)</u>

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 3. LEGAL COMPLIANCE - BUDGETS

The City of Grantville, Georgia employs the following procedures in establishing its annual budget:

1. Prior to October 1, the City Manager prepares a proposed budget for the fiscal year commencing October 1. The proposed budget is submitted to the Mayor and City Council. The operating budget includes proposed expenditures and the means for financing them.
2. The City Council holds a public hearing on the budget of the City of Grantville, Georgia.
3. The budget is then revised and adopted or amended by the City Council at a subsequent regular meeting in the year to which it applies.
4. The adopted budget may be revised during the year only by formal action of the City Council in a regular meeting and no increase shall be made therein without provision also being made for financing same, for anything above the legal level of budgetary control, which is the department level. The final budget amounts shown in these financial statements reflect amendments approved by the City Council.

The General fund had excess of actual expenditures over appropriations for the year ended September 30, 2022 as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
General Government			
Legislative	\$ 65,097	\$ 66,770	\$ (1,673)
Health and Welfare	291,634	312,779	(21,145)
Recreation	84,658	87,281	(2,623)

The Drug Fund had no excess of actual expenditures over appropriations as follows for the year ended September 30, 2022:

The Federal Seized Fund had no excess of actual expenditures over appropriations as follows for the year ended September 30, 2022:

The ARP Fund had no excess of actual expenditures over appropriations as follows for the year ended September 30, 2022:

The Court fund had no excess of actual expenditures over appropriations for the year ended September 30, 2022,

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 4. DEPOSITS AND INVESTMENTS

Total deposits and investments as of September 30, 2022 are summarized as follows:

Amounts as presented on the entity wide statement of net position:	
Cash and cash equivalents	\$ 6,584,377
Investments	174,416
Restricted cash and cash equivalents	342,878
Restricted investments	1,666,750
Total	<u>\$ 8,768,421</u>
Cash deposited with financial institutions	\$ 6,927,255
Certificates of deposit	1,112,416
Municipal Competitive Trust	728,750
	<u>\$ 8,768,421</u>

Credit Risk. State statutes authorize the City to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime banker's acceptances; the local government investment pool established by State law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

At September 30, 2022, the City had the following investments:

Investment	Maturities (in years)	Fair Value
Certificate of deposit	1 year	\$ 374,416
Certificate of deposit	3 years	738,000
Municipal Competitive Trust	Less than 1 year	350,898
Municipal Competitive Trust	1-5 years	377,852
Total		<u>\$ 1,841,166</u>

The investments above are not rated by a national rating organization.

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.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes and City policy, require all deposits and investments (other than Federal or State governmental instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of September 30, 2022, the City's deposits are insured or collateralized as required by State law.

NOTE 5. RECEIVABLES

Property taxes are levied on property values assessed as of January 1. The City contracts with Coweta County to bill and collect their property taxes. The taxes are levied by October 21 based on the assessed value of property as listed on the previous January 1 and are due on December 20 of each year.

Property taxes are recorded as receivables and deferred revenues when assessed. Revenues are recognized when available.

Receivables at September 30, 2022, for the City's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	2019 <u>SPLOST</u>	Water & <u>Sewer</u>	<u>Electric</u>	<u>Gas</u>	Nonmajor Solid <u>Waste</u>
Receivables:						
Taxes	647,055	-	-	-	-	-
Accounts	25,054	-	107,863	308,097	19,079	25,728
Other Governments	24,228	67,295	-	-	-	-
Less Allowance for uncollectible	-	-	(6,118)	(18,930)	(8,318)	(2,633)
Net Total Receivable	696,337	67,295	101,745	289,167	10,761	23,095

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 6. CAPITAL ASSETS

Primary Government

Capital asset activity for the fiscal year ended September 30, 2022 is as follows:

	Beginning Balance	Increases	Deletions	Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated					
Construction in progress	19,990	-	-	-	19,990
Land	133,048	-	-	-	133,048
Total	153,038	-	-	-	153,038
Capital assets, being depreciated					
Land Improvements	237,906	-	-	-	237,906
Buildings and Improvements	2,744,876	50,206	-	-	2,794,882
Vehicles	954,685	-	(82,201)	-	872,484
Machinery and equipment	1,009,054	162,369	-	-	1,171,423
Infrastructure	6,243,803	-	-	-	6,243,803
Intangible right of use assets	486,508	46,701	-	-	533,209
Total	11,676,632	259,276	(82,201)	-	11,853,707
Less accumulated depreciation for:					
Land Improvements	(118,603)	(8,737)	-	-	(127,340)
Buildings and Improvements	(1,123,088)	(62,244)	-	-	(1,185,332)
Vehicles	(647,192)	(92,871)	47,662	-	(692,401)
Machinery and equipment	(735,337)	(81,216)	-	-	(816,553)
Infrastructure	(3,591,134)	(133,639)	-	-	(3,724,773)
Intangible right of use assets	(48,812)	(80,913)	-	-	(129,725)
Total	(6,264,166)	(459,620)	47,662	-	(6,676,124)
Total capital assets, being depreciated, net	5,412,466	(200,344)	(34,539)	-	5,177,583
Governmental activities capital assets, net	5,565,504	(200,344)	(34,539)	-	5,330,621

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 6. CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases/ Transfers	Ending Balance
Business-type activities				
Capital assets, not being depreciated				
Land	\$ 58,494	\$ -	\$ -	\$ 58,494
Construction in Process	101,675	-	(101,675)	-
Total	<u>160,169</u>	<u>-</u>	<u>(101,675)</u>	<u>58,494</u>
Capital assets, being depreciated				
Building and improvements	2,014,224	-	-	2,014,224
Vehicles	484,581	-	-	484,581
Machinery & equipment	619,542	7,498	-	627,040
Infrastructure	15,543,344	83,462	101,675	15,728,481
Total	<u>18,661,691</u>	<u>90,960</u>	<u>101,675</u>	<u>18,854,326</u>
Less accumulated depreciation for:				
Building and Improvements	(732,511)	(45,744)	-	(778,255)
Vehicles	(353,729)	(37,603)	-	(391,332)
Machinery & equipment	(503,760)	(41,773)	-	(545,533)
Infrastructure	(8,260,567)	(308,965)	-	(8,569,532)
Total	<u>(9,850,567)</u>	<u>(434,085)</u>	<u>-</u>	<u>(10,284,652)</u>
Total capital assets being depreciated, net	<u>8,811,124</u>	<u>(343,125)</u>	<u>101,675</u>	<u>8,569,674</u>
Business-type activities capital assets, net	<u>\$ 8,971,293</u>	<u>\$ (343,125)</u>	<u>\$ -</u>	<u>\$ 8,628,168</u>

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

Governmental activities:	
General government	\$ 22,222
Public safety	212,515
Public works	181,443
Health and welfare	2,039
Culture and recreation	41,401
Total depreciation expense - governmental activities	<u>\$ 459,620</u>
Business-type activities:	
Water & sewer	\$ 275,436
Gas	46,103
Electric	112,546
Total depreciation expense - business-type activities	<u>\$ 434,085</u>

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 7. LONG-TERM DEBT

Primary Government

Long-term liability activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Compensated absences	\$ 29,299	\$ 46,618	\$ (29,299)	\$ 46,618	\$ 46,618
Operating lease liability	420,704	46,701	(117,575)	349,830	131,835
Net Pension Liability	-	359,295	-	356,295	-
Governmental activities Long-term liabilities	<u>\$ 450,003</u>	<u>\$ 452,614</u>	<u>\$ (146,874)</u>	<u>\$ 752,743</u>	<u>\$ 178,453</u>
Business-type activities:					
Revenue bonds payable	\$ 368,969	-	\$ (21,774)	\$ 347,195	\$ 22,354
Note payable	435,289	-	(90,302)	344,987	93,797
Compensated absences	11,463	1,021	(11,463)	1,021	1,021
Net Pension Liability	-	153,081	-	153,081	-
Business-type activities Long-term liabilities	<u>\$ 815,721</u>	<u>\$ 154,102</u>	<u>\$ (123,539)</u>	<u>\$ 846,284</u>	<u>\$ 117,172</u>

For governmental funds, compensated absences and claims and judgements are liquidated by the General Fund.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 7. LONG-TERM DEBT (CONTINUED)

Revenue Bonds. In 2009, the City adopted a bond ordinance to borrow up to \$760,000 on Sewer System Revenue Bonds Series 2009. These funds are to be used for capital improvements to the sewer system and are secured by the net revenues of the City's water and sewer services. Bond terms call for an interest only payment one year from issue, with monthly payments of \$2,600 being made thereafter for 468 months, maturing in November 2035. The bonds will bear interest at 2.625% per annum.

The debt service to maturity on the Series 2009 revenue bonds is as follows:

Fiscal Year Ending September 30,	Series 2009		Total
	Principal	Interest	
2023	22,354	8,846	31,200
2024	22,948	8,252	31,200
2025	23,557	7,643	31,200
2026	24,183	7,017	31,200
2027	24,826	6,374	31,200
2028-2032	134,380	21,620	156,000
2033-2035	94,947	1,347	96,294
Total	<u>\$ 347,195</u>	<u>\$ 61,099</u>	<u>\$ 408,294</u>

Notes Payable. The City has also incurred debt to the Georgia Environmental Finance Authority for construction of various water and sewer system projects. The notes outstanding at September 30, 2022 are as follows:

<u>Interest Rate</u>	<u>Term</u>	<u>Due Date</u>	<u>Original Balance</u>	<u>Balance at September 30, 2022</u>
3.96%	20 years	2025	<u>\$1,460,761</u>	<u>\$344,987</u>
			<u>\$1,921,741</u>	<u>\$344,987</u>

During the fiscal year ending September 30, 2020, the City entered into a deferral agreement on these notes payable to aid with financial difficulties encountered during the Covid-19 pandemic. The agreement allowed for the deferral of interest and principal for 6 months with no additional interest charged on the balances. The term of the notes was extended 6 months at the end of the loan term.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 7. LONG-TERM DEBT (CONTINUED)

The City's notes payable debt service requirements to maturity are as follows:

Fiscal Year Ending September 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	93,797	12,285	106,082
2024	97,567	8,515	106,082
2025	101,489	4,593	106,082
2026	52,134	777	52,911
Total	<u>\$ 344,987</u>	<u>\$ 26,170</u>	<u>\$ 371,157</u>

NOTE 8. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The following is a summary of the inter-fund balances as of September 30, 2022.

	Due From Fund	Due To Fund
General Fund	\$ 8,257	\$ 5,620
Drug Fund	-	2,912
Total Governmental Funds	<u>8,257</u>	<u>8,532</u>
Water and Sewer	195	-
Electric Fund	65	-
Gas Fund	65	-
Total Proprietary Funds	<u>325</u>	<u>-</u>
Fiduciary Fund	-	<u>50</u>
Total Interfund Balances	<u>\$ 8,582</u>	<u>\$ 8,582</u>

The purpose of all other interfund balances was to temporarily record small accounts payable in the Enterprise Funds to the proper expense categories in the General Fund and Fiduciary Fund. The City will reimburse the Enterprise Funds in the subsequent period.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 8. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (Continued)

Transfers are used to (1) move unrestricted revenues from utility funds to the General Fund to supplement operations of the City, (2) move unrestricted revenues between the various utility funds for operational purposes, (3) to show the current year additions of capital assets to the business-type activities which were funded with current resources of the governmental activities of the City. The composition of inter-fund transfer balances at September 30, 2022 is as follows:

	Transfers Out	Transfers In
General Fund		
General Fund	\$ 227,773	\$ 300
Total General Fund	227,773	300
Special Revenue Fund		
2019 SPLOST Fund	90,960	-
Court Fund	-	8,190
Total Special Revenue Fund	90,960	8,190
Proprietary Funds		
Water and Sewer Fund	106,082	347,077
Electric Fund	-	42,170
Gas Fund	-	25,766
Solid Waste Fund	-	1,312
Total Proprietary Funds	106,082	416,325
Total Interfund Transfers	\$ 424,815	\$ 424,815

NOTE 9. DEFINED CONTRIBUTION PENSION PLAN

The City of Grantville's Internal Revenue Code Section 457 Plan (the "Plan") is a deferred compensation plan and qualifies as a defined contribution pension plan. The Plan is administered by VALIC for all full time employees. The Plan is funded through employee contributions. Plan provisions and contribution requirements are established and may be amended by the City Council. At September 30, 2022, there were 5 plan members. Beginning October 1, 2022, the City entered into the Georgia Municipal Employees Benefit System retirement plan (see Note 14) and discontinued use of this defined contribution plan.

Beginning in the year ended September 30, 2017, the City also maintained a Simplified Employer Pension (SEP) Plan. This plan was funded through contributions from the employer. Plan provisions and contribution requirements are established and may be amended by the City Council. Beginning October 1, 2022, the City entered into the Georgia Municipal Employees Benefit System retirement plan and discontinued use of this defined contribution plan. The City did not make any contributions to this plan during the fiscal year ended September 30, 2022. Elective deferrals from employees are not allowed under a SEP Plan.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 10. JOINT VENTURE

Under Georgia law, the City, in conjunction with the other municipalities and county governments in a thirteen county area, was a member in the Three Rivers Regional Development Center (RDC). As of July 1, 2009, the Three Rivers RDC was dissolved and merged into the Three Rivers Regional Commission. Membership in the Commission is required under the Official Code of Georgia Annotated (OCGA) Section 50-8-34. During the fiscal year ended September 30, 2022, the City paid \$2,733 in dues to the Commission. The governing Board of the Commission includes the chief elected official of each county and one municipality included in the Commission area. Member governments are liable for any debts or obligations incurred by the Commission. Separate financial statements may be obtained from the Three River Regional Commission, PO Box 1600, Franklin, Georgia 30217.

NOTE 11. LEASES

Lease agreements are summarized as follows:

<u>Description</u>	<u>Date</u>	<u>Payment Terms</u>	<u>Payment Amount</u>	<u>Interest Rate</u>	<u>Total</u>	<u>Balance</u>
					<u>Lease Liability</u>	<u>9/30/2022</u>
Ford F150	9/2/2020	4 Years	7,554	3.25%	28,262.0	14,589
Ford Police Utility	8/14/2020	4 Years	13,182	3.25%	49,381.0	24,462
Ford F150	8/27/2020	4 Years	7,831	3.25%	29,335.0	14,532
Ford F150	9/2/2020	4 Years	8,124	3.25%	30,434.0	15,711
Ford F250	2/9/2021	4 Years	7,941	3.25%	29,748.0	18,432
Dodge Charger Police	6/23/2021	4 Years	10,573	3.25%	39,608.0	27,778
Ford F150	2/16/2021	4 Years	7,056	3.25%	26,433.0	16,378
Dodge Charger Police	6/23/2021	4 Years	10,902	3.25%	40,840.0	28,642
Dodge Charger Police	6/23/2021	4 Years	10,902	3.25%	40,840.0	28,642
Dodge Charger Police	7/1/2021	4 Years	10,636	3.25%	39,845.0	28,752
Ford F150	2/16/2021	4 Years	7,081	3.25%	26,528.0	16,437
Ford F150	2/16/2021	4 Years	7,081	3.25%	26,528.0	16,437
Ford F150	2/16/2022	4 Years	7,081	3.25%	26,528.0	16,437
Ford Police Utility	6/23/2021	4 Years	12,013	3.25%	46,002.0	31,561
Dodge Charger Police	9/21/2022	4 Years	13,701	3.25%	46,701.0	46,701
Office Equipment	8/28/2020	5 Years	7,196	3.25%	7,196.0	4,339
						349,830

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 11. LEASES (Continued)

The City leases vehicles for its various activities from Enterprise Fleet Management. The interest rate used was the estimated incremental borrowing rate of the City of 3.25% since there was no an interest rate implicit in the leases. The City will not acquire the vehicles at the end of the lease period and there are no options to renew or extend the lease.

The City leases its copier equipment under an agreement that qualifies as an operating lease. The interest rate used was the estimated incremental borrowing rate of the City of 3.25% since there was no an interest rate implicit in the leases. The City will not acquire the equipment at the end of the lease period and there are no options to renew or extend the lease.

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending <u>30-Sep</u>	<u>Principal</u>	<u>Interest</u>
2023	131,511	11,378
2024	134,928	6,448
2025	69,693	2,343
2026	<u>13,698</u>	<u>632</u>
Total	<u>349,830</u>	<u>20,801</u>

NOTE 12. FIDUCIARY FUND

The Grantville Cemetery Trust:

The Grantville Cemetery Trust (the "Trust") is a fiduciary fund to the City of Grantville. The City Council voted to obligate 4/10 of one mil, with an annual maximum of \$5,000, to the maintenance of the cemetery. The Trust is a 501(c)(3) organization formed to maintain the City Cemetery. During the year ended September 30, 2018, the remaining member of the independent Board of Trustees turned the trust over to the City to be held in a separate restricted account for Capital Improvements to the Cemetery. The Trust's financial statements are included on pages 13 and 14 of these financial statements but are excluded from the government-wide statement of net position and statement of activities in accordance with GASB 34.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 13. RELATED ORGANIZATIONS

Housing Authority of the City of Grantville

The Housing Authority of the City of Grantville (the "Housing Authority") is a related organization to the City of Grantville. The City made no contributions to the Housing Authority during the fiscal year ended September 30, 2022. The City does not have the power to remove board members.

NOTE 14. PENSION PLAN

Plan Description

The City's defined benefit pension plan, City of Grantville Retirement Plan ("GRP"), provides retirement and death benefits to plan members and beneficiaries. GRP plan is affiliated with the Georgia Municipal Employees Benefit System ("GMEBS"), an agent multiple-employer pension plan administered by the Georgia Municipal Association. The Georgia Municipal Association assigns the authority to establish and amend the benefit provisions of the plans that participate in GMEBS to the respective employer entities; for GRP, that authority rests with the City of Grantville. The Georgia Municipal Association issues a publicly available financial report that includes financial statements and required supplementary information for GMEBS. That report may be obtained by written request to Georgia Municipal Association, 201 Pryor Street, SW, Atlanta, Georgia 30303.

Membership of the plan

Active plan members	32
Total	32

Funding Policy

GRP members are not required and do not contribute to GRP, GRP is a noncontributory plan. The City is required to contribute 100% of the amount necessary to fund GRP at an actuarially determined rate; the current rate is 6.97% of expected payroll. The contribution requirements of the City are established and may be amended by the GMEBS Board of Trustees.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Plan Description (Continued)

Funding policy (Continued)

GRP is subject to minimum funding standards of the Georgia Public Retirement Systems standards Law. The GMEBS Board of Trustees has adopted an actuarial funding policy that requires a different funding level than the estimated minimum annual contribution to minimize fluctuations in annual contribution amounts and to accumulate sufficient funds to secure benefits under the plan. The funding policy for the plan is to contribute an amount equal to the recommended contribution each year. The recommended contribution is developed under the actuarial funding policy each year, and meets the applicable state funding standards. These contributions are determined under the entry age normal actuarial cost method and the asset valuation method for developing the actuarial value of assets. The amortization of the unfunded actuarial accrued liability is level dollar over 30 years for the initial unfunded accrued liability, 15 years for actuarial gains and losses, 10 years for temporary retirement incentive programs, 20 years for other changes to plan provisions, and 30 years for actuarial assumptions and cost methods. The total amortization must be within a corridor of the 10-year and the 30-year amortization of the unfunded/(surplus) actuarial accrued liability. In a year when the 10-year or 30-year corridor applies, the following year, the prior year bases are combined into one 10-year or 30-year base. These amortization periods, if applicable, are closed for this plan year.

Investment Data

The market value of assets is based on current values as of the three months preceding the valuation date (January 1, 2022) and is assumed to be current through that date. All asset data that was used in the actuarial valuation has been supplied by GMEBS. Net investment return is estimated at 7.375% on an on-going basis, based on long-term expected rate of return on pension plan investments. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. An inflation rate of 2.25% has been assumed. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	45%	6.41%
International equity	20%	6.96%
Domestic fixed income	20%	1.96%
Real estate	10%	4.76%
Global fixed income	5%	3.06%
Cash	0%	
Total	<u>100%</u>	

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Net Pension Liability

The City has implemented the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - an amendment of GASS Statement No. 27, as well as GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASS Statement No. 68, which significantly changed the City's accounting for pension amounts. The information disclosed below is presented in accordance with these standards.

The City's net pension liability was measured as of September 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022 with update procedures performed by the actuary to roll forward to the total pension liability measured as of September 30, 2021.

Net pension liability is calculated as follows:

Total pension liability	\$ 2,500
Fiduciary net position	514,876
Net pension liability	<u>514,876</u>
Fiduciary net position as a percentage of total pension liability	<u>485%</u>

Total pension liability uses Entry Age Normal liabilities calculated using ages and service amounts as of January 1, 2021 are used to measure total pension liability as of September 30, 2021. The balances as of September 30, 2020 constitute measurements of the net pension liability for the fiscal year ending September 30, 2021.

Total pension liability uses Entry Age Normal liabilities calculated using ages and service amounts as of January 1, 2022 are used to measure total pension liability as of September 30, 2021. The balances as of September 30, 2021 constitute measurements of the net pension liability for the fiscal year ending September 30, 2022.

The mortality and economic actuarial assumptions used in the January 1, 2022 valuation were based on the results of an actuarial experience study for the period January 1, 2015 through June 30, 2019. Mortality rates were based on the sex-distinct Pri-2012 head count rated Healthy Mortality Table with rates multiplied by 1.25.

Assumptions on which the cost of GRP is calculated include investment return, mortality rates, retirement rates, disability rates, withdrawal rates and salary increase rates.

Total pension liability, fiduciary net position, and net pension liability are based on a September 30, 2021 measurement date which would make them applicable to the fiscal year beginning October 1, 2021 and ending September 30, 2022.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14, PENSION PLAN (Continued)

Net Pension Liability (Continued)

Benefit Terms

The eligibility requirement is immediate for employees, officials and MLO's. Employees are vested after 5 years and officials, MLO's, and City manager are vested immediately. The type of benefit payment is a life annuity. Death benefits are actuarial reserve for full-time employees only. The benefit formula is 1.00% - 1.75% (table breakpoint). There are no automatic postemployment benefit changes due to COLAs. The Georgia Municipal Association has assigned the authority to the City to establish and amend the benefit provisions of the plan.

Actuarial Assumptions

The total pension liability in the January 1, 2021 actuarial valuation was based on the projected unit credit actuarial cost method and the asset valuation method for developing the actuarial value of assets. The actuarial assumptions included the following:

- Rate of return on investments 7.375% per year
- Projected salary increases 2.25% per year plus age and service based on merit increases
- Inflation rate assumption 2.25%
- Cost of living adjustments 0.00%

Changes in assumptions

There were no changes in assumptions in the last two fiscal years.

Benefit Changes

There were no changes in benefit provisions in the last two fiscal years.

Discount Rate

The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the difference between actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability. There were no changes in the discount rate since the prior fiscal period.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Net Pension Liability (Continued)

Changes in the Net Pension Liability of the City

The changes in the components of the net pension liability of the City for the year ended September 30, 2021, were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a-b)
Balances at 09/30/2020	\$ -	\$ -	\$ -
Changes for the year:			
Service cost	-	-	-
Interest	-	-	-
Changes of assumptions	-	-	-
Difference between expected and actual experience	-	-	-
Contributions - Employer	-	2,500	(2,500)
Contributions - Employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-
Administrative expense	-	-	-
Other	514,876	-	514,876
Net Changes	514,876	2,500	512,376
Balances at 09/30/2021	514,876	\$ 2,500	\$ 512,376

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

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

	1% Decrease (6.375%)	Current Rate (7.375%)	1% Increase (8.375%)
Plan's net pension liability	\$ 593,930	\$ 512,376	\$ 445,809

**CITY OF GRANTVILLE, GEORGIA
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022**

NOTE 14. PENSION PLAN (Continued)

Net Pension Liability (Continued)

Changes in the Net Pension Liability of the City

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of September 30, 2021 and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized pension expense of \$514,876. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pension of the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	*
Employer contributions subsequent to the measurement date		
measurement date	150,016	-
Total	<u>\$ 150,016</u>	<u>\$ -</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources to pensions will be recognized in pension expense as follows:

<u>Year Ended October 31</u>	
2023	\$ 150,016
2024	-
2025	-
2026	-
2027	-
Thereafter	*

CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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 Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers' Compensation Fund, public entity risk pools currently operating as common risk management and insurance programs for member local governments.

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

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

Settled claims have not exceeded the coverage in the past three 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 current or prior year.

NOTE 16. COMMITMENTS AND CONTINGENCIES

Litigation:

The City is named as a defendant in certain legal actions in the nature of claims for alleged damages to persons and property and other similar types of actions arising in the course of City operations. The outcome of these legal actions cannot be ascertained at this time. There are no liabilities recorded in the statement of net position.

**CITY OF GRANTVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 16. COMMITMENTS AND CONTINGENCIES (Continued)

Grant Contingencies:

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

Agreements with the Municipal Electric Authority of Georgia:

The Municipal Electric Authority of Georgia (MEAG) is a public corporation and an instrumentality of the State of Georgia created to supply electricity to local government electric distribution systems. As provided by State law, MEAG establishes rates and charges so as to produce revenues sufficient to cover its costs, including debt service, but it may not operate any of its projects for profit unless any such profits inure to the benefit of the public.

Agreements with the Municipal Gas Authority of Georgia:

The City has also entered into a contract for wholesale natural gas purchases with the Municipal Gas Authority of Georgia (MGAG) that requires the City to purchase all of its natural gas from MGAG. The gas supply contract with MGAG authorizes MGAG to establish rates and charges so as to produce revenues sufficient to cover its operating costs and retire its bonds issued to acquire long-term gas supplies for sale to its members, including the City. In the event that revenues are insufficient to cover all costs and retire the bonds issued by MGAG, the City is obligated to pay its "obligation share" of the costs of the gas supply and related services MGAG provides to the City, which costs includes amounts equal to principal and interest on MGAG's bonds. These obligations, which extend through the year 2022, are general obligations of the City to which the City's full faith, credit and taxing powers are pledged. The City's obligation to MGAG for gas supply costs are based on MGAG's costs to provide such supply, including bonds issued to purchase long-term rights to bulk supply. Payments to MGAG are made monthly based on actual usage. The total payments under these contracts amounted to \$227,416 in 2022.

At September 30, 2022, the outstanding debt of MGAG was approximately \$171 million. The City's guarantee varies by individual projects undertaken by MGAG and totals \$102,691 at September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GRANTVILLE, GEORGIA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GENERAL FUND BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Taxes	\$ 1,810,065	\$ 1,810,065	\$ 2,142,276	\$ 332,211
Licenses and permits	145,550	145,550	184,513	38,963
Charges for services	23,170	23,170	17,622	(5,548)
Intergovernmental	206,978	216,978	271,896	54,918
Interest	10,000	10,000	14,411	4,411
Contributions	11,000	11,000	10,620	(380)
Other revenues	<u>195,824</u>	<u>195,824</u>	<u>196,908</u>	<u>1,084</u>
Total Revenue	2,402,587	2,412,587	2,838,246	425,659
EXPENDITURES:				
General government:				
Legislative	65,097	65,097	66,770	(1,673)
Executive	10,888	10,888	8,635	2,253
Finance	<u>292,386</u>	<u>282,386</u>	<u>236,536</u>	<u>43,870</u>
Total general government	368,371	358,371	313,921	44,450
Public safety:				
Police	1,405,375	1,415,375	1,331,982	83,393
Fire	226,737	226,737	205,495	21,242
Animal control	<u>122,751</u>	<u>112,751</u>	<u>110,724</u>	<u>2,027</u>
Total public safety	1,754,863	1,754,863	1,648,201	106,662
Public works:				
Highways and streets	227,358	237,358	226,335	11,023
Cemetery	25,000	25,000	19,800	5,200
Street lights	<u>70,000</u>	<u>70,000</u>	<u>65,962</u>	<u>4,038</u>
Total public works	322,358	332,358	312,097	20,261
Health and welfare				
Recreation	281,634	291,634	312,779	(21,145)
Housing and development	84,658	84,658	87,281	(2,623)
	<u>55,000</u>	<u>55,000</u>	<u>31,577</u>	<u>23,423</u>
Total Expenditures	<u>2,865,884</u>	<u>2,876,884</u>	<u>2,705,856</u>	<u>171,028</u>
Excess Revenues				
Over (Under) Expenditures	(464,297)	(464,297)	132,390	596,687
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	3,100	3,100	41,059	47,259
Transfer in	461,197	461,197	335,013	(126,184)
Transfers out	-	-	<u>(227,773)</u>	<u>(227,773)</u>
Total Other Financing Sources (Uses)	464,297	464,297	148,299	(306,698)
Net Changes in Fund Balances	-	-	280,689	289,989
Beginning Fund Balance	<u>1,227,607</u>	<u>1,227,607</u>	<u>1,227,607</u>	-
Ending Fund Balance	<u>\$ 1,227,607</u>	<u>\$ 1,227,607</u>	<u>\$ 1,508,296</u>	<u>\$ 289,989</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 DRUG FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	250,000	250,000	34,212	(215,788)
Interest	-	-	8	8
Total Revenues	<u>250,000</u>	<u>250,000</u>	<u>34,220</u>	<u>(215,780)</u>
EXPENDITURES:				
Public safety:				
Police	<u>250,000</u>	<u>250,000</u>	<u>67,139</u>	<u>182,861</u>
Total public safety	<u>250,000</u>	<u>250,000</u>	<u>67,139</u>	<u>182,861</u>
Excess Revenues Over (Under) Expenditures	-	-	(32,919)	(32,919)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	(32,919)	(32,919)
Beginning Fund Balance	<u>86,274</u>	<u>86,274</u>	<u>86,274</u>	<u>-</u>
Ending Fund Balance	<u>\$ 86,274</u>	<u>\$ 86,274</u>	<u>\$ 53,355</u>	<u>\$ (32,919)</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 FEDERAL SEIZED FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	250,000	250,000	78,887	(171,113)
Interest	-	-	1	1
Total Revenues	<u>250,000</u>	<u>250,000</u>	<u>78,888</u>	<u>(171,112)</u>
EXPENDITURES:				
Public safety:				
Police	<u>250,000</u>	<u>250,000</u>	-	250,000
Total public safety	<u>250,000</u>	<u>250,000</u>	-	250,000
Excess Revenues Over (Under) Expenditures	-	-	78,888	78,888
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	78,888	78,888
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,888</u>	<u>\$ 78,888</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 COURT FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	395,000	395,000	359,646	(35,354)
EXPENDITURES:				
Public safety:				
Judicial	395,000	395,000	206,900	188,100
Total public safety	<u>395,000</u>	<u>395,000</u>	<u>206,900</u>	<u>188,100</u>
Excess Revenues Over (Under) Expenditures	-	-	152,746	152,746
OTHER FINANCING SOURCES (USES)				
Transfer out	-	-	-	-
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Changes in Fund Balances	-	-	152,746	152,746
Beginning Fund Balance	<u>361,581</u>	<u>361,581</u>	<u>361,581</u>	-
Ending Fund Balance	<u>\$ 361,581</u>	<u>\$ 361,581</u>	<u>\$ 514,327</u>	<u>\$ 152,746</u>

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 AMERICAN RESCUE PLAN FUND BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual	Variance
REVENUES:				
Fines and forfeitures	1,038,453	1,038,453	629,418	(409,035)
Interest	-	-	51	51
Total Revenues	<u>1,038,453</u>	<u>1,038,453</u>	<u>629,469</u>	<u>(408,984)</u>
EXPENDITURES:				
Public safety:				
Police	1,038,453	1,038,453	293,501	744,952
Total public safety	<u>1,038,453</u>	<u>1,038,453</u>	<u>293,501</u>	<u>744,952</u>
Excess Revenues Over (Under) Expenditures	-	-	335,968	335,968
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	335,968	335,968
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>517,048</u>	<u>(517,048)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 853,016</u>	<u>\$. 853,016</u>

CITY OF GRANTVILLE, GEORGIA
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	ESTIMATED COST		PRIOR	EXPENDITURES		PERCENTAGE OF COMPLETION
	ORIGINAL	CURRENT		CURRENT	TOTAL	
2013 SPLOST						
Road and sidewalk construction	1,118,520	943,165	877,886	32,070	910,056	98.49
Utility capital expansion	674,360	943,165	377,838	40,812	918,751	97.41
City hall	444,540	388,484	386,404	-	386,404	100.00
Recreation and culture	386,800	491,528	471,816	19,712	491,528	100.00
Public safety	243,780	259,261	219,087	40,184	259,261	100.00
	<u>2,868,000</u>	<u>3,033,623</u>	<u>2,843,212</u>	<u>132,788</u>	<u>2,876,000</u>	
2019 SPLOST						
Road and sidewalk construction	1,199,082	1,112,768	267,812	73,550	341,362	30.68
Utility capital expansion	376,810	378,051	208,312	72,664	280,876	74.29
City hall	338,360	339,485	156,264	48,081	204,345	60.19
Recreation and culture	338,360	339,485	8,527	-	8,527	2.51
Public safety	338,360	339,485	107	34,397	34,504	10.16
Historic Preservation	288,375	289,334	9,990	-	9,990	3.45
Downtown Revitalization	288,375	289,334	-	154,922	154,922	53.54
	<u>3,077,722</u>	<u>3,087,952</u>	<u>651,012</u>	<u>383,514</u>	<u>1,034,526</u>	
TOTALS	<u>\$ 5,945,722</u>	<u>\$ 6,121,575</u>	<u>\$ 3,494,224</u>	<u>\$ 516,302</u>	<u>\$ 4,010,526</u>	

CITY OF GRANTVILLE, GEORGIA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN FISCAL YEARS ENDING
SEPTEMBER 30, 2021

The effective date of the plan was October 1, 2021 so no historical data exists prior to that date

	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability							
Service Cost	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Changes on benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	-	-	-	-
Changes of assumption	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>514,876</u>						
Net change in total pension liability	514,876	-	-	-	-	-	-
Total Pension Liability - beginning		-	-	-	-	-	-
Total Pension Liability - ending (a)	<u>514,876</u>						
Plan fiduciary net position							
Contributions - employer	2,500	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-	-	-	-	-
Transfers among employers	-	-	-	-	-	-	-
	<u>2,500</u>						
Net change in plan fiduciary net position	2,500	-	-	-	-	-	-
Plan net position - beginning		-	-	-	-	-	-
Plan net position - ending (b)	<u>2,500</u>						
Net Pension Liability (a)-(b)	512,376	-	-	-	-	-	-
Plan fiduciary net position as a percentage of the total pension liability	0.49%	-	-	-	-	-	-
Covered employee payroll	1,372,017	-	-	-	-	-	-
Net pension liability (asset) as a percentage of covered employee payroll	37.34%	-	-	-	-	-	-

CITY OF GRANTVILLE, GEORGIA
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 LAST TEN FISCAL YEARS ENDING
 SEPTEMBER 30, 2022

The effective date of the plan was October 1, 2021 so no historical data exists prior to that date

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contributions	150,000									
Contributions in excess of the actuarially determined contributions										
Contribution deficiency (increase)										
Covered employee payroll	1,372,017									
Contributions as a percentage of covered employee payroll	10.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NOTES TO SCHEDULE

The actuarially determined contribution rate was determined as of January 1, 2021, with an interest adjustment to the fiscal year.

Contributions for the fiscal year September 30, 2022 were based on the September 30, 2021 actuarial valuations.

Methods and assumptions used to determine contribution rates for the period October 1, 2021 through September 30, 2022:

Actuarial Cost Method	Entry Age Normal
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	30 years
Actuarial valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds is less than the market value at the end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value
Cost of Living Adjustments	1.75%
Salary Increases	2.25% per year plus service based merit increases
Investment rate of return	7.375%, net of pension plan investment expense, including inflation

COMPLIANCE SECTION



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

To the City Council
City of Grantville, 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 business-type activities, each major fund, and the aggregate remaining fund information of the City of Grantville, Georgia, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Grantville, Georgia's basic financial statements and have issued our report thereon dated March 24, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Grantville, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Grantville, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Grantville, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency 2022-001 described in the accompanying schedule of findings and responses to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The results of our tests disclosed no weaknesses in internal control that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Grantville, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Grantville, Georgia's Response to Findings

City of Grantville, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. City of Grantville, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Gadsden, Alabama

March 24, 2023

CITY OF GRANTVILLE, GEORGIA

SCHEDULE OF FINDINGS AND REPOSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SECTION 1
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued	Unmodified	
Internal control over financial reporting		
Material weaknesses identified?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Noncompliance material to the financial statements noted	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

There was not an audit of major federal award programs for the fiscal year ended September 30, 2022 due to the total federal amount expended being less than \$750,000

CITY OF GRANTVILLE, GEORGIA

SCHEDULE OF FINDINGS AND REPOSESES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

SECTION 2

FINANCIAL STATEMENT FINDINGS AND REPOSESES

2022-001

Segregation of Duties

Criteria: A basic internal control over financial reporting is the segregation of duties of transaction processing, record keeping, reconciliation, and custody of assets.

Condition : This is an inherent limitation for entities that are small in size and thus, have limited staff to perform designated functions.

Context/Cause : During our audit, we noted that duties were not segregated in a number of areas where small adjustments to the policies of the City could help to further facilitate this important control. These areas include cash disbursements, bank reconciliation, customer billing, cash receipts and collections, and approval of journal entries.

Effects: Lack of segregation of duties and a corresponding lack of monitoring and oversight increases exposure to misappropriation of assets and errors in financial reporting.

Recommendation ; We recommend that management continue to evaluate the procedures and policies used in the accounting area and continue to segregate duties where possible. Additional oversight, monitoring, and approval will be necessary in areas where duties cannot be segregated at an optimal level due to limitations in staff size.

Auditee's Response; Management has incorporated an external accountant with 20+ years of experience into the daily, weekly, and monthly accounting processes of the City and will continue to explore areas where duties can be segregated.

THE CITY OF GRANTVILLE, GEORGIA


RESOLUTION NO. 2023-08
BEFORE THE CITY COUNCIL

**A RESOLUTION APPROVING AND ADOPTING THE 2023 CITY OF GRANTVILLE
PERSONNEL POLICIES ATTACHED HERETO AS EXHIBIT A AND
INCORPORATED HEREIN AS FULLY AS IF SET FORTH VERBATIM**


WHEREAS, the Employee Handbook for the City of Grantville adopted in January 1999 and later updated is outdated and does not comport with the City's current employment practices, best practices and employment law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville, that the Schedule of Fees for City Services listed in Exhibit A attached hereto and incorporated herein as if set forth verbatim are approved and adopted for the City of Grantville.

This Resolution is passed this 24th day of April, 2023.


Richard Proctor, Mayor

ATTEST:


Roberta Higgins, City Clerk



City of Grantville, Georgia
Personnel Policy Handbook



Adopted by Resolution Number 2023-08
Effective Date: April 24, 2023

City of Grantville, Georgia Personnel Policy

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City of Grantville, Georgia Personnel Policy

Coverage

These policies apply to all part-time and full-time positions in all departments with the following exceptions:

- a. The Mayor, and the members of the City Council;
- b. Members of appointed or elected boards and commissions, judges and the city attorney;
- c. Persons employed to make or conduct a temporary and special inquiry, investigation, examination, or assignment on behalf of the City Council, a committee thereof, or the Mayor;
- d. Temporary positions unless specifically covered by action of the City Council;
- e. Volunteer personnel who receive no regular compensation from the City;
- f. Any position determined by the Mayor and Council to be of a policy-making or Elected Officials nature with regard to elected officials or members of their Elected Officials

There may be exceptions where certain individual policies do not apply to part-time positions and some that do not apply to full-time positions.

At-Will Employment

Employees of the City are employed at-will, which means that either the employee or the City may terminate the employment relationship at any time, for any reason, with or without cause, and with or without advance notice. Nothing contained in this Personnel Policy Handbook shall be interpreted to create a contract of employment or to eliminate or modify in any way the at-will status of any City employee. The only exception to this policy is a written employment agreement approved by the City Council.

Administration

The Mayor and City Manager are charged with the faithful and impartial administration of and execution of this Personnel Policy. Department Heads are responsible for enforcing the provisions of this policy. The City Manager shall have final authority for administering, interpreting, and applying the terms of this policy.

Effect of an Amendment to Policies

If and when it seems advisable in the interest of good administration, the City Manager or his designee may make additions to or amend these policies, subject to the approval of the Mayor.

The provisions of the Personnel Policy have been developed at the discretion of the Mayor and City Manager and may be amended or canceled at any time.

City of Grantville, Georgia Personnel Policy

**SECTION II
DEFINITIONS**

- a. **Adverse Action.** An action by a covered employee that results in a disciplinary suspension, disciplinary salary reduction, disciplinary demotion, or disciplinary dismissal.
- b. **City.** The City of Grantville.
- c. **Covered Employees.** Employees who are covered under this personnel plan.
- d. **Days.** When the word “days” is used as a method of counting, it means calendar days unless stated otherwise.
- e. **Exempt Position.** A position exempt from the overtime standards as defined in the Fair Labor Standards Act (FLSA).
- f. **FLSA.** Fair Labor Standards Act.
- g. **Immediate Family.** The employee’s spouse, children, parents, brothers, sisters, grandparents, and grandchildren whether by blood or marriage. The definition includes a brother-in-law and sister-in-law but does not include any relative of a brother-in-law or sister-in-law. The definition is not extended to any other person who resides in the employee’s household.
- h. **May.** The word “may” is conditional, and implies that there is discretion as to whether a condition exists or an act or action will take place.
- i. **Non-exempt Position.** A position subject to the overtime provisions of the FLSA.
- j. **Overtime.** Time worked in excess of the minimum number of hours in a work period that is eligible for overtime payments under the FLSA.
- k. **Partially Exempt.** Employees of the Police Department and Fire Department who are subject to the partial overtime exemption under Section 7(K) of the FLSA.
- l. **Probationary Period.** A period of time during which a regular service employee will be evaluated by the employee’s Supervisor or Department Head to determine if the employee is meeting the department’s expectations following a disciplinary action.
- m. **Regular Service.** Full-time employees receive regular service status when they have satisfactorily completed their orientation test period.
- n. **Shall/Will.** These terms are unconditional and imply that a condition exists or an act or action will take place.

**SECTION III
EQUAL EMPLOYMENT OPPORTUNITY
(EEO) POLICY**

1. Statement of Policy

The City is an Equal Employment Opportunity Employer. As such, the City is committed to providing equal employment and advancement opportunity for all employees and applicants for employment without regard to:

- a. Race, color, creed or religion, sex (including pregnancy), marital or family status, sexual orientation, gender identity, national origin or ethnicity, citizenship (except to the extent citizenship constitutes a mandatory qualification under federal or state law), age, disability, genetic information, political affiliation, military or veteran status, or any other classification or status protected by applicable federal, state and local laws;
- b. Current or previous (i) opposition to an alleged violation of this Policy or any federal, state, or local law prohibiting employment discrimination or (ii) participation in a complaint, investigation, lawsuit or other official proceeding relating to any such alleged violation; or
- c. Association with or support of others who fall within any such classification or status or who engaged in any such protected opposition or participation.

2. Coverage and Applicability

This Policy covers all applicants for employment and City employees (including supervisors, managers, and department heads), as well as non-employees associated with the City (including elected officials, City Manager, appointed officials, judges, volunteers, contractors, sub-contractors, vendors, and program participants). All such employees, applicants, and other covered individuals are expected to adhere to the standards of conduct that this Policy establishes, to support and cooperate in its enforcement, and to report any violations that they observe or experience themselves.

This Policy applies to all terms and conditions of employment, including but not limited to, recruitment, testing, hiring, placement, assignment, transfer, promotion, performance review, discipline, termination, layoff, recall, leave of absence, compensation, benefits, training, testing, and work environment.

3. Employment Qualifications

Nothing contained in this Policy is intended or shall be interpreted or applied to require that a less qualified employee or applicant be favored or preferred over a better qualified employee or applicant due to his/her membership in any of the above-stated classifications protected by applicable federal, state, or local laws.

**SECTION IV
ANTI-HARASSMENT POLICY**

1. Purpose

It is the City's policy to attempt to prohibit harassment of any employee by another employee or supervisor, customer, or anyone on City property or who is in contact with City employees, (including elected officials, City Manager, appointed officials, judges, volunteers, contractors, sub-contractors, vendors, and program participants). The purpose of this policy is not to regulate personal morality within the City. It is to try to ensure that all City employees are free from harassment of any kind.

2. Sexual Harassment

While it is not easy to define precisely what types of conduct could constitute sexual harassment, examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, movies, internet sites, calendars or posters, sending sexually explicit e-mail or voice-mail, and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually-related comments. Depending upon the circumstances, the conduct can also include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about your own or someone else's sex life, teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive to create an unprofessional and hostile working environment.

3. Employee's Role

The City encourages the employee to tell a fellow employee that his/her comments or conduct is inappropriate. The employee should try to talk problems out on a person-to- person level first, but if the comments or conduct continues, or if the employee feels he/she cannot address the issue with the other person, the employee should contact his/her Supervisor and/or Department Head and/or the Assistant City Clerk, the City Manager and/or the Mayor.

4. Reporting of Harassment

Anyone who feels that he or she has been subjected to or has witnessed conduct which violates this policy must immediately report the matter to his or her Supervisor. If the Supervisor is unavailable or if the employee believes it would be inappropriate to contact that person, the employee should immediately contact the Assistant City Clerk or City Manager or any other Supervisor with whom the employee feels comfortable.

The City will investigate all reports of harassment confidentially, promptly, thoroughly and impartially, and will take appropriate remedial steps, including disciplinary action, up to and including dismissal, if a violation of this policy is found.

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**SECTION V
EMPLOYMENT PRACTICES**

1. Types of Employment

The following types of employment may be made under the provisions of this Policy in conformity with the rules established:

- a. **Temporary or part-time.** From time to time a Department Head may need to hire a temporary or part-time employee to fill a position when the work of the City requires the services for the efficiency of the operation of the department. The City Manager must authorize all temporary and part-time positions prior to the positions being filled. Temporary and part-time are employed at-will and may be removed from their position with or without cause, without prior notice, and with no right of appeal. Temporary appointments generally shall not exceed one year. The City Manager may approve extensions when necessary.
- b. **Regular Service.** An employee shall acquire regular status upon satisfactory completion of the orientation test period. Regular service employees are employed at-will and may be removed from their position with or without cause, without prior notice.

2. Applications for Employment

Applications for employment and promotion will only be accepted for open positions or anticipated openings, as announced and posted. All applications shall indicate the specific position for which the candidate is applying. Applications for employment must be submitted to the City Clerk's Office unless otherwise stated in the job announcement.

3. Employee Medical Examinations

To help assure that employees are able to perform their duties safely, medical examinations may be required for employment consideration in the following departments: Police Department (other than administrative), Public Works, and Utilities Department.

- a. After a conditional offer of employment has been made to an applicant entering a designated job category, a health professional of the City's choice may perform a medical examination at the City's expense when the examination is job-related and consistent with business necessity. The offer of employment and assignment to duties is contingent upon satisfactory completion of the exam.
- b. If an employee or an applicant who has been given a conditional offer of employment desires a second medical opinion concerning his/her medical examination, such an opinion may be obtained at that individual's expense. If there should be conflicting opinions between the first examination and the second examination, a third opinion

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All employees working for the City of Grantville are paid in accordance with all FLSA requirements. Those employees who receive overtime pay shall receive it based on the following schedule:

- a. Non-exempt sworn Patrol Officers – after working eight-six (86) hours in any fourteen (14) day work period.
- b. All others – after working forty (40) hours in a seven (7) day work period.

No employee of the City may perform overtime work without the prior knowledge and consent of his or her Department Head. All work performed will be paid in accordance with the FLSA, however, failure to obtain prior authorization for overtime except in emergency circumstances may lead to disciplinary action, up to and including termination.

Time off for sick leave, vacation leave, holiday leave, Bereavement Leave, jury duty, City paid inclement weather leave, or any leave of absence will not be considered hours worked for purposes of performing overtime calculations.

Employees in an exempt status are expected to work as needed to carry out the responsibilities of their positions and are exempt from overtime.

8. Meal Time

- a. Most City employees are expected to take a 30 minute meal period for each shift. However, there are some positions which may necessitate shorter periods and the meal criteria for those departments will be established by the individual departments. There may also be an occasion when the operation of city business necessitates an employee work through the meal time and in those cases the employee will be compensated for that time worked.
- b. The schedule for meal periods will be set by the Department Head. Employees are expected to take their meal break at the specified time unless prior approval to alter the schedule has been received.
- c. Generally, meal periods are not paid because the employee is completely relieved from duty for the purpose of eating a meal. However, if a meal period is interrupted by a call-to-duty, then the entire meal period will be paid as time worked. But, rare and infrequent contacts by the employer or citizens during a meal period are not the same as a call-to-duty, and do not make the meal period compensable for pay. Hourly employees are not allowed to clock out and take their meal period, then clock back in and eat their meal on City time. Hourly employees must clock out for lunch even if they remain in the building for lunch.

9. Breaks

- a. Breaks are not mandatory and not an employee right. Breaks may be taken if the work situation permits. The supervisor may authorize two (2) paid breaks of up to 15 minute duration each, or may authorize variable breaks during the working day. The timing of

13. Recordkeeping

- a. All hourly paid employees will utilize the time clock where provided. It is the responsibility of each employee to properly clock in and out for the time they work. Exceptions may be made for employees away from the work station on City business with the approval of the Department Head or supervisor.
- b. Employees should not clock in more than fifteen (15) minutes before the beginning of their shift, nor clock out more than fifteen (15) minutes after the end of their shift, unless they are actually working additional time and the time has been approved by the supervisor.
- c. All hourly employees must clock out for meal periods, and for any other unpaid time when they are away from their job. Exceptions may be made for employees who have certain work assignments.
- d. No employee shall clock in or out for another employee. Violation of this policy may result in disciplinary action, up to and including termination.

14. Orientation Period

Every effort will be made to place an employee in a job where he/she will find satisfaction and have an opportunity to progress. As a final test of employability, the first 6 months of employment in positions of original appointment, promotion, or transfer to a class that has different qualifications shall be a orientation test period with the exception of Police Department Employees, other than administrative, who shall have a 12 month orientation test period.

- a. If an extension of the orientation test period is requested by a Department Head, such an extension may be granted by the City Manager for a period of time up to an additional six (6) months beyond the end of the normal orientation test period. Any employee, who is continued in a orientation test status beyond the original six (6) months period, or 12 months for Police Department Employees, other than administrative, shall be notified in writing by the Department Head upon approval by the City Manager.
- b. Periodically during the orientation test period the Department Head or other designated supervisory person shall prepare a written evaluation of the orientation test employee's performance and his/her willingness and ability to perform his/her duties satisfactorily. During the orientation test period, the employee's supervisor will be responsible for counseling with the employee when he/she is not performing satisfactorily and is not meeting the orientation test requirements.

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new salary will take effect on the first day of the pay period following the effective date of the promotion.

- c. Exceptions may be made at the discretion of the City Manager.

19. Temporary Promotion

When a vacancy occurs within a department it may be necessary from time to time to temporarily promote an employee into the vacant position to assist in the efficient operation of the department. If it becomes necessary for an employee to serve in the temporary position for longer than 60 days the employee shall be compensated up to an additional 5% (five percent) of his/her salary until the employee is relieved of the temporary duties. Additional compensation begins on the first day of the pay period following the end of 60 days. Once employee is relieved of the temporary duties the employee's salary will be reduced to his/her previous rate of pay. An employee who has been temporarily promoted and is being compensated up to an additional 5% of his/her salary and is officially promoted into that position shall be compensated at his/her current salary or the minimum of the new salary grade, whichever is greater.

20. Voluntary Demotion

An employee may request to be transferred to a position in a lower pay grade. If a position is available for which the employee is qualified and the employee's request is approved, the demotion shall be accompanied by a salary reduction consistent with the City's Pay Plan. Typically the employee's pay will be reduced to the same step in the lower Grade.

New hires in a Orientation period are not eligible to be transferred to a position in a lower pay grade. Exceptions may be made with the approval of the City Manager.

21. Involuntary Demotion

An employee may be demoted due to unfitness to perform assigned duties, negligence, delinquency, or inability or inefficiency in performing duties, misconduct, insubordination, or for other reasons not stated above. An involuntary demotion may be accompanied by a salary reduction consistent with the City's Pay Plan. Typically the employee's pay will be reduced to the same step in the lower Grade. Additionally, a disciplinary demotion may also be accompanied by a salary reduction consistent with the City's Pay Plan. Employees receiving a disciplinary demotion may be placed in a probationary period during which the employee will be evaluated by the Supervisor or Department Head to determine if the employee is meeting the department's expectations. Exceptions may be made with the approval of the City Manager.

22. Work Assignments

Most employees are assigned to a regular job or section. It is possible for employees to voluntarily move upward, downward, or laterally in the organization. It is also possible under certain circumstances for the employee to be involuntarily moved in all three

25. Donated time

Employees may donate sick or annual leave to an employee who is away from work for a prolonged period of time due to a qualifying FMLA absence for their own serious health condition, or the serious health condition of their spouse, parent, or child, with permission of the City Manager. Employees who are out of work due to a workers' compensation illness, injury, or disability are not eligible to receive donated time.

Recipient:

- a. Must be a regular service employee as defined in this policy and must have been employed for at least 12 months.
- b. Must submit a written request for donated leave via letter or email to City Clerk's Office prior to absence, if possible.
- c. Will be advised by City Clerk's Office, if the request has been approved by the City Manager.
- d. Must exhaust own available leave before receiving donated time.
- e. Will not accrue additional vacation or sick leave, or receive holiday pay if still receiving donated time after any paid FMLA has been exhausted.
- f. May only receive a maximum of 480 hours of donated time per qualifying absence, not to exceed 480 hours in one year. The year begins the first day of approved FMLA leave.
- g. Donated leave ends when all donated leave has been exhausted or 12 months from the date FMLA was approved, or when employee is eligible for long-term disability, whichever comes first.
- h. Donated time does not extend the FMLA leave beyond the 12 weeks as provided by law.
- i. All donated time will be credited into the Recipient's sick leave bank in the order the donations were received.
- j. Is ineligible if absence from work is due to an injury, illness, or disability incurred in the course of violating a City or Departmental policy, procedure, rule, regulation; or while committing a crime.
- k. Will be required to pay back any donated time received if FMLA request is not approved.
- l. Employees who have notified the City of their intent to resign or retire, who are under investigation, or who have been notified of the intent of the City to discharge them from employment are not eligible to request or receive donated leave.

Upon approval of a request for donated time by the City Manager, the City Clerk's Office will post an announcement in each department of the need for donated time. The announcement will contain the name of the recipient and the approximate date the employee will begin the leave.

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28. Honesty

The City believes that honesty is an important employment attribute and expects all employees to conduct themselves in an honorable manner. Therefore, any false statements, misrepresentation of facts of any nature, or falsification of any documents including but not limited to personnel records, medical records/excuses, time cards, leave of absence documentation, documents specific to individual departments, or the like will not be tolerated. The same honesty standard applies to any investigation, whether internal or external. Any violations may result in disciplinary action, up to and including termination.

29. Inclement Weather/Emergency Closure

Offices or departments of the City are to remain open during normal business hours, unless in conjunction with official holidays or closures, which are only with Manager's approval, or emergencies.

- a. At times, emergencies such as severe weather, fires, power failures, earthquakes, or other unanticipated events can disrupt the City's operations. In extreme cases, these circumstances may require the closing of a City office or work facility.
- b. When operations are officially closed due to emergency conditions, the time off from scheduled work will be paid. The need for such emergency closings will be determined by the Manager, who shall notify the City Clerk and Department Heads. The Department Heads will be responsible for notifying each of the affected employees. A calling post or similar system may be in place to transmit closing information as well. Paid emergency leave shall not exceed five (5) days unless extenuating circumstances warrant additional days as determined by the City Manager.
- c. Employees assigned to departments that provide essential public health or safety services, including police, city clerk's office, public works and utilities, should expect to report to work during an emergency closing unless specifically directed otherwise by their Department Head or immediate Supervisor.
- d. Employees who are not directly affected by the conditions warranting closure, or who are not scheduled to work during such times, shall not accrue any right to, and shall not be compensated in any manner for any absence that may be authorized for the employees directly affected.
- e. Employees who fail to report to work due to inclement weather conditions or other similar conditions, when operations are not officially closed due to emergency conditions will be charged with annual leave if available or leave without pay.

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drugs or alcohol on the job, including the performance of job duties while under the influence of illegal drugs or alcohol, to be an unsafe and intolerable work practice. Therefore:

1. Employees shall not possess nor consume any intoxicating drug such as alcohol, illicit drugs, or prescription drugs that impair judgment during work hours.
2. Employees shall not use or consume alcohol while on city premises or on duty, including meals or other breaks.
3. Employees shall not report to work under the influence of controlled substances or have a blood alcohol level greater than .00 in violation of the City's Drug and Alcohol Policy.
4. Employees shall not use or consume alcohol while on-call.

Refer to the City's Drug and Alcohol Policy for testing procedures. Violations may lead to disciplinary action, up to and including termination.

- e. Abuse and Misuse of Equipment and Supplies.** Employees are entrusted with the use of public equipment and supplies. Under no circumstances should City property be employed for the personal use of any employee without express written permission of the City Manager. Under no circumstances should an employee sell City property for personal gain. City property means all equipment, supplies, and other items purchased by the City regardless of its current function or usability. Equipment or supplies that are broken or are considered scrap and thrown into the trash or dumpster are still considered city property. The abuse, misuse, or misappropriation of City equipment, supplies, or funds may result in disciplinary action, up to and including termination.
- f. Disclosure of City Records.** As a public agency, almost all City records are subject to public disclosure including records relating to cell phone usage, text messaging, and email correspondence. The City will adhere to the requirements of all federal and state laws, and state record retention laws regarding open records and open meetings. Employees who have responsibility for maintaining public records are expected to understand the laws and practices governing their disclosure.

Any employee who knowingly or willfully violates applicable state and federal laws governing open meetings and open records and state record retention laws, or City policies regarding confidentiality will be subject to disciplinary action, up to and including termination of employment and possible legal action.

- g. Use of Tobacco, Electronic Cigarettes, and Vaping Products.** In keeping with the City's intent to provide a safe and healthy work environment, the use of tobacco products, electronic cigarettes, or any vaping product is prohibited in any City building, except in those locations that have been specifically designated in writing as tobacco, electronic cigarette, and vaping use areas. These areas must comply with all

3. Workplace Romance/ Personal Relationships

The City does not prohibit personal relationships between employees. Personal relationship shall mean marital or other committed romantic relationship, significant familial relationship, or sexual or romantic encounter or relationship. If any employees enter into a personal relationship, the senior ranking person in the relationship shall inform his/her supervisor, Department Head and City Clerk's Office of the relationship as soon as practicable.

If a personal relationship arises between two employees and a determination has been made that the potential for creating adverse impact exists, the Department Head in conjunction with the City Manager, shall make reasonable efforts to minimize problems of supervision, or safety, security, or morale through reassignment of duties, relocation or transfer. If the City is unable to make an acceptable accommodation, then the two individuals will be notified by the Department Head that one of the employees must separate from City employment within 60 days. The choice of who shall separate from City service shall be the employees. In the event the employees do not agree with respect to which one shall resign, the employee with the least seniority shall be separated from City service.

Elected Official/employee relationships are not allowed. If an Elected Official/employee relationship begins, the employee must resign his/her position. The employee engaging in such relationship must disclose the relationship to the City Manager.

Supervisor/subordinate romantic and/or sexual relationships or encounters are not allowed. If a Supervisor/subordinate romantic and/or sexual relationship begins, the options for resolving the situation include moving one of the parties to another position within the organization if such a position is available, or asking one of the parties to resign their position with the City, typically the employee with least seniority. Refusal of reasonable alternative positions, if available, will be deemed a voluntary resignation. Furthermore, the Supervisor must disclose the relationship to his/her supervisor, Department Head, City Clerk's Office, and City Manager.

The City requires any employee in a personal relationship with another employee, whether supervisor/subordinate or not, to immediately notify his/her supervisor, Department Head, City Clerk's Office, and City Manager if the relationship ends.

Failure to disclose the existence and/or termination of a personal relationship will be considered a violation of this Policy subject to disciplinary action, up to and including termination.

4. Notification of Arrest or Citation

Any employee who is arrested off duty shall notify his/her Department Head or designee no later than the beginning of the next work day after the arrest. Any employee whose position requires driving a departmental vehicle, or any employee who on occasion drives a city vehicle, who receives a moving violation citation, other than a parking citation, on or off the

**SECTION VII
EMPLOYEE PERSONNEL RECORDS**

1. Maintenance and Access to Personnel Records

The City Clerk's Office is responsible for protecting and maintaining personnel records. Access to personnel records is subject to the provisions of the Georgia Open Records Act. Medical records are confidential and not subject to the Georgia Open Records Act. All records are maintained in accordance with the Georgia Archives Local Government Retention Schedules.

2. Penalty for Unauthorized Examining, Copying, or Removal of Confidential Material

Any person who is not specifically authorized to have access to a personnel file and who knowingly and willfully examines, removes, or copies any portion of the file shall be punished subject to the laws of the State of Georgia and will be subject to disciplinary action, up to and including termination.

3. Destruction of Records

No employee and/or City official may destroy, sell, loan, or otherwise dispose of any public record, except in accordance with laws and regulations established by the State of Georgia and the City of Grantville Record Retention Policy. Whoever unlawfully removes a public record from the office where it is usually kept, or whoever alters, defaces, mutilates, or destroys it shall be punished subject to the laws of the State of Georgia, and will be subject to disciplinary action, up to and including termination.

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hours worked over ten (10) on a holiday unless they have reached the minimum hours worked for overtime for their department.

- e. Regular service non-exempt employees who work a 12 hour day and are required to work on a holiday shall be paid overtime (time and one half) for hours worked up to the first twelve (12) hours on that day and will receive pay at their regular hourly rate for all hours worked over twelve (12) on a holiday unless they have reached the minimum hours worked for overtime for their department.
- f. Shift employees who work on a holiday will be paid the time and one half for hours worked on the day on which the holiday actually falls (not on the day City Hall may observe the holiday if the holiday falls on a weekend) based on the above-listed overtime criteria.
- g. Employees who are on paid FMLA leave will receive holiday pay. Employees on unpaid FMLA leave, or employees who are on unpaid medical leave, if FMLA has been exhausted, are not eligible to receive holiday pay.
- h. Part-time employees are not eligible for holiday pay.

2. Annual Leave

Annual leave is leave that is earned to be used for vacations, personal business activities, and other personal activities. Taking annual leave is a privilege that must be approved by the Department Head or his or her designee in advance. Regular employees are entitled to annual leave.

- a. **Annual Leave.** Annual leave is afforded at the following rate:

FULL-TIME PERSONNEL

Length of Service	Hours Per Year
1st through 3th year	80
4th through 7th year	120
8th through 14th year	160
15th year and up	200

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Sick leave is available for the employee's personal health care as well as for the care of the employee's spouse, child, or parent.

Sick leave cannot be used to care for grandparents, brothers, sisters, girlfriends, boyfriends, or any family member of a spouse. Except as otherwise stated in this policy, sick leave may not be used for any other relative unless proof of guardianship is provided to the Assistant City Clerk.

Sick leave may not be used as a substitute for annual leave.

Sick leave may not be used to attend a memorial service to honor a deceased loved one in subsequent years after death.

Regular employees are entitled to accrue sick leave.

- a. **Accumulation Rate.** Sick leave will be accumulated at the rate of 1.54 hours weekly for eligible regular employees. Unused sick leave may be carried over from one year to the next.
- b. **Maximum Accumulation.** Sick leave may not be accrued in excess of 320 hours.
- c. **Request for Leave.** All sick leave requests should be made as far in advance as possible but no less than two (2) weeks in advance if possible. All use of sick leave requires the approval of the Department Head or designee. If all sick leave has been exhausted, employee may substitute annual leave at the approval of the Department Head.

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5. Military Leave

The City complies with all relevant state and federal laws concerning military leave. An employee requesting military leave must notify his/her Department Head and City Clerk's Office as soon as possible. Employees will be required to provide supporting documentation of the leave dates.

6. Bereavement Leave

Employees are entitled to bereavement leave up to three (3) working days in the event of the death of an immediate family member as outlined in Section II, Definitions, of this policy. Extenuating circumstances other than immediate family members will be handled at the discretion of the City Manager (e.g., death of a relative serving in active military duty).

Employees are entitled to Bereavement Leave up to eight (8) working hours in the event of the death of an aunt, uncle, niece, or nephew, whether by blood or marriage. If the funeral is held on a Saturday the employee may use Bereavement Leave on Friday.

Deferred bereavement may be approved in those cases where a funeral is not held at the time of death and the employee does not use Bereavement Leave at that time. An example of this would be if the family member was cremated and a memorial service is scheduled for a later date to perhaps spread the ashes. In those type circumstances it will be permissible for the employee to use Bereavement Leave as outlined above. Employee must use deferred bereavement within one year of family member's death. Proof of death will be required before deferred bereavement is approved.

Employees are not entitled to use Bereavement Leave for memorial services held in subsequent years in honor of a deceased loved one. Employees may request to use annual leave or take unpaid leave upon approval of the Department Head.

Employees are expected to take no more Bereavement Leave than necessary. However, if more leave is required than is provided for in the above, annual leave, if approved, may be used.

To receive paid Bereavement Leave, employee must attend the funeral and the family relationship must be listed on the absence request leave slip. Employee may be asked to submit proof of attendance upon returning to work. A funeral bulletin is the preferred proof of attendance.

A copy of the death certificate may be required at the City's sole discretion.

7. Leave-of-Absence

- a. **Request for leave.** All full-time employees are eligible to request an unpaid leave of absence. Leaves of absence without pay may be granted for good and sufficient reason within the sole discretion of the City Manager, and provided that no significant disruption to the City's activities will result. Each case will be considered

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9. Witness Duty

Regular full-time or part-time employees who have been subpoenaed or otherwise requested to testify as a witness by the City of Grantville or in an official capacity representing the City, will receive pay for the entire period of witness duty.

Under all other circumstances, employees may be granted time off without pay to appear in a personal capacity as a witness at the request of a party other than the City. Employees requesting time off may take leave without pay or may request to use annual leave.

The subpoena should be shown to the employee's supervisor immediately after it is received so that operating requirements can be adjusted, where necessary, to accommodate the employee's absence. The employee is expected to report for work whenever the court schedule permits. Upon release from witness duty, the employee is expected to return to work.

10. Leave to Vote

In accordance with O.C.G.A. 21-2-404, all employees are eligible for a maximum of two hours unpaid leave to vote. Time off to vote is not available to employees whose scheduled work hours begin at least two hours after the polls open or end at least two hours prior to the closing of the polls, unless authorized by the Department Head.

Unpaid leave time to vote can be used in any municipal, county, state, or federal political party primary or election for which the employee is qualified and registered to vote.

The employee must give reasonable notice to their supervisor regarding their desire to take unpaid leave time to vote. It is up to the supervisor to specify when the employee may take the leave to vote.

11. Family and Medical Leave Act (FMLA)

A. FMLA compliance. The City of Grantville will comply with the Family and Medical Leave Act of 1993 ("FMLA"), and any amendments thereto, in accordance with the applicable Statutes Regulations, and Department of Labor Guidelines ("FMLA Statutes").

This FMLA policy is intended to explain the FMLA Statutes, and any terms herein used that are defined in the FMLA Statutes carry the same definitions as in the FMLA Statutes. This policy neither adds to nor subtracts from the rights and obligations under the FMLA Statutes, and in the event of any inconsistencies between this policy and the FMLA Statutes, the FMLA Statutes will control.

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- (b) **Military events and related activities.** Leave may be granted to attend any official ceremony, program, or event sponsored by the military that is related to the covered active duty or call to covered active duty status of the military member; and to attend family support or assistance programs and informational briefings sponsored or promoted by the military, military service organizations, or the American Red Cross that are related to the covered active duty or call to covered active duty status of the military member.
- (c) **Childcare and school activities.** Leave to arrange, in connection with the child (including stepchildren and adopted or foster children who are under the age of 18 or are age 18 or older and are incapable of self-care) of the servicemember, for alternative or changed childcare or schooling, to provide urgent or immediate care (as opposed to routine or regular care), or to attend meetings with school or childcare staff when the need to make such arrangements or provide such care arises from the call to active duty.
- (d) **Financial and legal arrangements.** Leave to make or update financial arrangements in connection with the servicemember's absence or, during active duty status and for a period of 90 days following the termination of the servicemembers' active duty status, to act as the servicemembers representative in connection with obtaining, arranging, or appealing military service benefits.
- (e) **Counseling.** To attend counseling by someone other than a healthcare provider for the employee, the covered servicemember, or the child of the servicemember in connection with the call to active duty.
- (f) **Rest and recuperation.** Leave for up to 15 calendar days in connection with each instance in which the servicemember is on short term leave for rest and recuperation.
- (g) **Post-deployment activities.** Leave to attend arrival ceremonies, reintegration meetings and events, and any other official ceremony or program sponsored by the military within 90 days of termination of the servicemember's active duty status or to address issues arising from the servicemember's death.
- (h) **Parental care.** Leave, in connection with the parent of the military member who is incapable of self-care, to arrange for alternative care of the parent, to provide care on an immediate basis, to admit or transfer the parent to a care facility, or to attend meetings with staff at the care facility, when the need to make such arrangements or provide such care arises from the call to active duty. The military member must be the spouse, son, daughter, or parent of the employee requesting qualifying exigency leave.

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(c) **Pregnancy.** Any period of incapacity due to pregnancy or for prenatal care.

(d) **Chronic Condition Requiring Treatment.** A chronic condition which (1) requires periodic visits (at least twice a year) for treatment by, or under the direct supervision of, a Health Care Provider, (2) continues over an extended period of time (including recurring episodes of a single underlying condition), and (3) may cause episodic rather than a continuing period of incapacity (examples: asthma, diabetes, epilepsy).

(e) **Permanent/Long-term Conditions Requiring Supervision.** A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The individual must be under the continuing supervision of, but need not be receiving active treatment by, a Health Care Provider (examples: Alzheimer's, a severe stroke, or the terminal stages of a disease).

(f) **Multiple Treatments.** Any period of absence to receive multiple treatments (including any necessary recovery period) by a Health Care Provider or by a provider of health care services under orders of, or on referral by, a Health Care Provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, such as cancer (chemotherapy, radiation, etc.), severe arthritis (physical therapy), and kidney disease (dialysis).

B. Notice Required of Employee. When use of FMLA leave is foreseeable, an employee must provide 30 days advance notice to the City of Grantville. If the employee becomes aware of the need for leave less than 30 days in advance, notice must be provided as soon as practicable. If an employee fails to provide 30 days advance notice, and it is determined that use of FMLA leave was reasonably foreseeable, then FMLA leave may be denied until 30 days have elapsed from the date notice was given or should have been given. If additional FMLA leave is needed for qualifying reason previously approved, the employee should specifically refer to that reason or specifically request FMLA leave.

When scheduling medical treatment, the employee should consult with the immediate supervisor and department head regarding the schedule so as to minimize undue disruption caused by the employee's absence(s).

If a leave request in connection with an Exigency of Deployment is not accompanied by a copy of the military orders or other acceptable military documentation, such documentation will be requested in connection with the first request for leave for each deployment.

C. Medical Certification. If an employee is taking FMLA leave, the leave request should be accompanied by a medical certification of the need for leave on a form approved by the City of Grantville. If the leave request does not include a medical certification, the City of Grantville will request, in writing, that the employee provide medical certification

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both spouses intend to care for a Covered Servicemember and are both employed by the City of Grantville, they are limited to a combined total of 26 weeks of leave if the leave is in connection with Covered Servicemember Leave.

F. Reinstatement. On return from FMLA leave, the employee is entitled to be returned to the same position the employee held when leave commenced, or to an equivalent position with equivalent benefits pay, and other terms and conditions of employment, provided the employee is able to perform the essential functions of the position. An employee has no greater right to reinstatement or to other benefits and conditions of employment than if the employee had been continuously employed during the leave period.

G. Return to Work Certification. An employee with a Serious Health Condition who has been out on FMLA leave must provide certification that the employee is fit to return to work. The employee will be provided with a list of the essential functions of his/her job with the City of Grantville response to a request for FMLA leave. For certain positions, an employee on intermittent leave may be required to submit a fitness-for-duty certification every 30 days due to safety concerns. The employer may delay restoration until the certification is provided.

H. Intermittent and Reduced Schedule Leave. FMLA leave for the Serious Medical Condition of the employee or a family member, for an Exigency of Deployment, or Covered Servicemember, may be taken in increments or result in a reduced schedule of work, provided (except in the case of an Exigency of Deployment) the need for intermittent/reduced-schedule leave is certified by the Health Care Provider on the approved medical certification form. If an employee needs leave intermittently or on a reduced leave schedule for planned medical treatment, then the employee must make a reasonable effort to schedule the treatment so as not to disrupt unduly the employer's operations. In addition, if an employee takes intermittent or reduced-schedule leave, the City of Grantville has the right to assign the employee to an alternative position with equivalent pay and benefits if the alternative position better accommodates the need for such leave. Regardless of the manner in which any leave is taken by an employee pursuant to the City of Grantville policies, leave may not be deducted from an employee's "bank" of FMLA leave in increments of time that are greater than one hour.

I. Key Employees. At the time FMLA leave is requested, the City of Grantville will designate a salaried employee as a "key employee" if that employee is among the highest paid ten (10) percent of the City of Grantville employees at the time the FMLA leave is requested.

- (1) The key employee will be given a written notice at the time FMLA leave is requested, or as soon as practicable thereafter, that the employee qualifies as a key employee. In addition to informing the employee that he/she qualifies as a key employee, the City of Grantville will also inform the employee of the potential consequences with respect to reinstatement and maintenance of health benefits.

**SECTION IX
BENEFITS**

1. Health Insurance

All regular full-time employees have the option to enroll in the City's Health Insurance Plan at no cost to the employee after ninety (90) days. These plans are described on separate documents provided by the insurance carrier and are available from the City Clerk's Office. Dependent coverage for health insurance is also available at a significantly reduced group rate.

2. COBRA

The Federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under the City's health plan when a "qualifying event" would normally result in the loss of coverage. The length of continued coverage will be determined by COBRA regulations. Under COBRA, the employee or beneficiary pays the full cost of the coverage at the City's group rates, and, at the City's discretion, up to a 2% administrative fee.

3. Workers' Compensation

- a. **Workers' compensation benefits.** If an employee should suffer a work-related injury or disease he/she may be eligible to receive benefits through the City's Workers' Compensation Policy, which is paid for entirely by the City. Employees shall use any accrued sick leave until Workers' Compensation benefits become effective as outlined by the City's Workers' Compensation carrier. Once benefits become effective, the employee may use any accrued sick leave to supplement workers' compensation pay up to 100% of employee's regular pay. This program provides for payment of medical expenses and weekly compensation payments, as allowed by law. Workers' Compensation leave will run concurrent with FMLA leave.
- b. **Workers' compensation medical appointments.** If an employee has follow up appointments related to the original injury, the employee is encouraged to make these appointments early in the morning or late in the day to minimize time away from work. The City will allow employees up to two hours of paid leave to attend follow up appointments during working hours. If the appointment exceeds two hours, the employee may elect to use accrued sick or vacation leave, or leave without pay, to cover the additional time. In rare instances, an employee may be allowed paid leave in excess of two hours, subject to the sole discretion of the City Manager.
- c. **Benefit payroll deductions.** If an employee has exhausted all sick and annual leave and is on leave without a paycheck, the employee must submit to the City of Grantville on the first day of each month an amount equal to the monthly premiums that would have been deducted from the employee's pay. The City of Grantville may cancel all payroll deducted benefits if the employee's premium payment is more than thirty days late if the City of Grantville has provided fifteen days' written

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- e. Supplemental employee benefits, such as AFLAC, can only be changed or cancelled outside of the annual open enrollment period due to a qualifying event such as marriage, birth, divorce, and other events as provided by the plan policy.
- f. Additional life insurance paid for by the employee (other than life insurance offered through the City's plan) can be cancelled at any time by the employee contacting the company through which the employee has the policy. Employee must notify City Clerk's Office when dropping additional life insurance for the purpose of updating payroll deductions.

6. Retirement

The City adopted a retirement plan for all regular full-time employees. A copy of the Master Plan, all revisions, and details of the plan are available in the City Clerk's office.

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Management reserves the right to determine appropriateness. Any problems with what is considered inappropriate attire will be discussed with the employee. The employee will be asked to go home and change and will not be compensated for time away from work to change inappropriate attire. If the problem continues, disciplinary actions will be taken up to and including termination.

4. Jewelry and Body Piercing

All jewelry worn by employees must be appropriate so it does not detract from a business- like appearance or negatively affect reasonable customer expectations. All facial piercing jewelry, such as piercings of the tongue, eyebrows, cheeks, face, lips, or any other facial piercing jewelry is prohibited.

SECTION XI
EMPLOYEE USE OF INFORMATION TECHNOLOGY RESOURCES

1. Purpose

The purpose of this policy is to establish expectations for employee use of Information Technology (IT) resources in the City of Grantville. This policy applies to all City IT resources regardless of location (i.e. office, home, field locations, etc.).

2. Background

The mission of the City of Grantville requires its employees to have access to electronic mail (e-mail), Intranet, Internet and other technology resources (such as the City's local area network, computer hardware and software) to support the conduct of official programmatic and administrative duties. Use of these technology systems is intended for official City purposes.

3. Policy

This policy shall apply to all City of Grantville employees; Elected Officials; the City Manager, and other appointed officials; and members of City boards, commissions and authorities.

Employees are permitted limited use of e-mail, Intranet, Internet and other technology resources for occasional brief personal needs if the use is incidental, involves no additional expense to the government, is performed on the employee's personal time, does not hinder or interfere with the mission, productivity, or operations of the City, and does not violate federal or state laws or the provisions of this policy, including the Social Media policy.

Employees may be allowed by their respective supervisor/department head to use these resources for self-development during duty hours, insofar as such use is job related, promotes professional development, promotes productivity, and is related to or reinforces the mission or customer service capabilities of Grantville city government.

All internet/intranet data that is composed, transmitted, or received via the IT system of the City is considered part of the City's official records system and as such, is subject to disclosure law (ie., the Georgia Open Records Act), and the confidentiality/privacy provisions of Federal and State law. As a public record, City of Grantville management retains the right to inspect, copy, or retrieve any data on the City IT system without prior approval of the employees.

4. Authority

Generally, employees may use City equipment for official purposes only, or as authorized by the City. As set forth in this policy, incidental personal use of City of Grantville IT resources by employees during personal time that is in compliance with this IT Policy is considered to be an "authorized use" of City property.

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- k. The loading of ANY software onto a City Desktop Computer System or Laptop from any source without prior approval from the City Clerk is strictly prohibited. This includes but is not limited to, Screen Savers, Image, video, or audio clips not intended for business purposes. It is also against policy to alter settings in your computer's control panel, system registry, or any other areas dealing with advanced settings which may alter your computer's performance.
- l. Attaching or installing ANY piece of hardware to a City Desktop System, without prior approval from the City Clerk is also strictly prohibited. This includes but is not limited to, Laptops, External Modems, Zip Drives, and Non-Standard Audio or Video Devices.
- m. Removal of ANY piece of City Hardware or Software from its intended location without prior approval from the City Clerk is strictly prohibited. This includes but is not limited to, Desktop Computers, Laptops, Printers, Scanners, External Drives, Terminals, and all software packages.
- n. No one at any time should move or change ANYTHING in any of Grantville's Telecommunication Closets. These changes are to be made ONLY by contractors approved by the City Clerk. Changes in the Police Department must be approved by the Police Chief and City Clerk. Failure to comply with this policy could cause very costly down time.
- o. Unlocking the computer room on the third floor. Computer room must remain locked at all times. The Mayor, City Manager, City Clerk, City Clerk, or their designees are the only ones authorized to unlock the room.
- p. Participating during duty hours in unauthorized chat rooms (not related to City business or to job related/professional development), or playing computer games.
- q. Transmitting or re-transmitting chain letters.
- r. Conducting or participating in fund drives or charitable events not sponsored or authorized by the City Manager (e.g., United Way campaign, Red Cross Blood Drives).
- s. Use of the internet/e-mail system for gambling, union activities, or to promote/defame religious perspectives.
- t. Subscribing to push technology services that are not related to subscription type services that send information to personal computers automatically and routinely as a result of prior registration by the user. Examples of such services include: weather reports, sports news, hobby updates. Permitted push technology services are those that provide information on City business or professional enhancement topics such as Government, environmental, health, or technology related subjects.
- u. Establishing personal web sites or bulletin board systems not authorized by the Grantville City Manager.
- v. Using City of Grantville logos to misrepresent personal materials as falling under official Grantville auspices.
- w. Intentionally misrepresenting, either implicitly or explicitly, personal views or comments in electronic forums or e-mail as the City's policy or position. (Note: if there is reasonable expectation that a personal communication could be interpreted as official business, then a disclaimer shall be used. For example, "My personal opinion is..." or "While not speaking on behalf of the City of Grantville, I think...").
- x. Attempting to tamper with or inappropriately access ("break into") the computer system of another organization or person.

**SECTION XII
MOBILE DEVICE POLICY**

Purpose

The purpose of this document is to set policy as to the appropriate use, security, support of, assignment of, governance, and employee responsibilities for the use of mobile devices whether owned solely by City of Grantville or supplied by the employees for any purpose germane to the work flow processes of the City of Grantville government, associated Authorities, contractors, agencies, courts, or any person or organization that receives any benefit by any city resource using a mobile device enabled with city provided resources such as email, telephony, messaging of any type, and other forms of communication. This policy also includes the use of intellectual property used, downloaded, stored, etc., by mobile technology and communication devices.

Scope of Policy

This policy shall apply to all City of Grantville employees.

1. Definitions

- a. Mobile Device: Any device or medium not permanently connected to the City of Grantville network used for the purpose of receiving, sending, or storing information. This may include, but is not limited to, cell phones, laptops, computers, smart phones, tablets, USB thumb drives, and digital storage media (CD, DVD, Thumb Drives, floppy disks, hard drives, etc.)
- b. Exempt Employee: Any employee who is considered exempt from overtime provisions of the Fair Labor Standards Act (FLSA).
- c. Non-Exempt: Any employee that is not exempt from the overtime provisions of the FLSA.

2. Responsibilities and Enforcement of this Policy

- a. City of Grantville has set forth this policy in an effort to meet organizational goals, improve employee satisfaction, and to improve efficiency for city departments, agencies, courts, authorities, officials, and employees by enabling the use of mobile devices, and enabling those devices with access to city resources (such as email).
- b. Each person using a mobile device enabled with city provided resources is responsible for compliance with this policy, as well as any other employee policy set forth within this Handbook and any other applicable policies set forth by the department, agency, court, authority, etc., for which an employee works, or has worked in the past within City of Grantville government.

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- email during non-scheduled work hours.
5. If at any time any email enabled device is lost or stolen, the employee for whom the device is assigned is responsible for reporting the loss to their Department Head within 24 hours of discovering a lost/stolen device. The Administrative Department shall then remotely disable, lock, and/or “wipe” the device, therefore rendering the device inoperable.
 6. All email enabled devices shall be required to automatically “Lock” after a reasonable period of inactivity (no longer than 5 minutes), and must be password protected to “unlock” the device. This is to ensure that a device left unattended will not be able to access devices or information by parties not governed by this policy. These policies shall be enforced by the Department Head or City Manager.
 7. All email shall be archived, and stored on central servers. Email may be accessed, but not permanently removed from central servers, archiving solutions, etc., in accordance with email retention requirements.
 8. Non-Exempt Employees granted access to email on mobile devices shall strictly follow work schedules when replying to any email request taking longer than five minutes. Replying when not at work or otherwise “on the clock” is not authorized for Non-Exempt Employees without explicit written directions from the Department Director or equivalent and/or the City Manager.

4. Other General Issues

A. APPS (Applications) on mobile devices

1. Unless previously approved by the Department Head and budgeted for, no applications shall be downloaded to any device that would cause a charge, invoice, withdrawal, etc., to any City funding mechanism, credit mechanism, or purchasing mechanism.
2. Consumer Grade mobile devices are generally capable of downloading and using APPS (Applications or programs). The Administrative Department may at its discretion limit, restrict, or allow the capability for devices granted access to City of Grantville network resources the ability to download and use commercially available Apps.
3. If at any point the City Manager discovers any downloaded app has, or has the potential to compromise security to the network, the IT Department or designee shall disable, lock, and/or wipe the compromised device as soon as possible, and render it unusable for network access.

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D. Safe Use of Mobile Devices

1. Use of mobile devices while operating a city vehicle is prohibited, unless directly being used in the course of duties during a Public Emergency situation.
2. Mobile devices left in closed vehicles during summer heat can damage the device. Moving the hot device into an air conditioned space will cause condensation and possible other damage.

4. Prohibitions on Social Media Activity

- a. All employees of the City of Grantville should remain mindful that, as public servants, they are generally held to higher standards than the general public with regard to their on-duty and off-duty conduct, professionalism, and ethics. As a result, certain social media activity that may be tolerated or even acceptable in the private sector may nevertheless constitute a violation of this policy.
- b. Each employee of the City of Grantville who engages in social media activity must take personal responsibility for ensuring that such activity is consistent with all policies of the City, including, but not limited to, those pertaining to making false or misleading statements, promoting or endorsing violence or illegal activity, promoting or endorsing the abuse of alcohol or drugs, disparaging individuals or groups based on race, ethnicity, national origin, gender, sexual orientation, religion, disability, age, or other characteristics protected by law, or otherwise engaging in conduct unbecoming an employee of the City, bringing discredit to the City, or interfering with the mission or function of the City.
- c. Employees must refrain from engaging in any social media activity which disqualifies them from performing, or in any way reasonably calls into question their ability to objectively perform their assigned job duties. Examples of such functions include, but are not limited to, testifying, making hiring or promotion decisions or recommendations, conducting performance evaluations, and determining eligibility for City of Grantville programs.
- d. While any employee, at his/her discretion, may engage in social media activity with any other employee(s) consistent with the prohibitions, limitations, restrictions, and guidelines of this policy, no employee may be required or otherwise compelled to engage in such activity with another employee.
- e. No employee, whether for purposes of engaging in social media activity or otherwise, may disclose or otherwise reveal any privileged or confidential information of the City of Grantville, any other current or former employee of the City, or any applicant for employment with the City of Grantville.

5. Limitations and Restrictions on Social Media Activity

- a. Employees are strongly discouraged from disclosing or otherwise revealing their status as employees of the City of Grantville through social media and, except as otherwise authorized in advance by the City Manager or his/her designee, are strictly prohibited from directly or indirectly representing themselves to be speaking on behalf of the City of Grantville. Similarly, in the absence of prior approval, employees' social media activity should not reveal or depict the City of Grantville's adopted logos, seals, symbols, uniforms, patches, badges, or similar items identified with the City.

6. Application to Other Policies

All personnel policies of the City relating to employee conduct apply equally to conduct that occurs through social media. This includes, but is not limited to, policies relating to discrimination, harassment, retaliation, workplace violence, conflicts of interest, and political activity. Any conflicts or inconsistencies between this policy and any one or more other policies shall be resolved by City Manager or his/her designee.

7. Duty to Report

All employees have an ongoing duty to report any violations of this policy by any other employee. The City of Grantville considers this duty to report to be a critical component of its efforts to enforce this policy, and thereby ensure the safety, well-being morale, and efficiency of its employees, preserve its reputation and goodwill in the community, and avoid or minimize unnecessary disruptions to or interference with its operations and service to the public.

8. No Expectation of Privacy in Social Media Activity

- a. City of Grantville employees should be aware that social media activity is not secure or private, even if active steps are taken to restrict access. Once information has been posted or exchanged via social media, it is generally tractable, traceable, and accessible indefinitely. For this reason, and consistent with the City of Grantville's current Employee Use of Information Technology Resources policy (SEE SECTION XI), employees should have no expectation of privacy in any social media activity conducted in the workplace and/or on-duty or off-duty in any social media activity which otherwise directly or indirectly relates to or affects the City of Grantville, any of its departments, or its employees.
- b. The City of Grantville reserves the right to inspect or monitor any social media activity engaged in by its employees using City-owned computers or other electronic equipment or devices. In addition, employees may be required to provide access to any social media websites or other applications in which they participate upon a determination by the City that there is reasonable suspicion to believe that such access will reveal evidence of a violation of this policy or any other City of Grantville policy.

9. Workplace and/or On-Duty Usage

Because it recognizes that social media is an emerging form of communication, the City of Grantville permits employees to engage in limited social media activity in the workplace and/or while on duty, similar to receiving a personal text message or a telephone call of limited duration. Employees choosing to do so, however, are expected and required to use proper judgment and discretion, recognizing that even very brief periods of social media activity can collectively amount to significant periods of time. Supervisors are authorized to restrict or prohibit workplace/on-duty

**SECTION XIV
WEAPONS AT THE WORKPLACE**

1. Purpose

It is the policy of the City to foster and maintain a work and business environment that minimizes workplace violence, security risks, and manages other such elements within the confines of prevailing law.

2. Scope of Policy

- a. This policy shall apply to all City of Grantville employees, but does not include sworn employees of the Police Department who work under the supervision of the Chief of Police.
- b. Except as specifically provided herein, this policy shall apply to all employees regardless of any license or permit that such employee may have, including a valid weapons carry license.
- c. This policy does not apply to firearms issued to employees by the City for use during employment.

3. Prohibited Conduct

- a. No employee shall carry, possess, or transport a firearm, while on-duty or otherwise acting in the course of his or her employment, including inside any City government building and on the grounds of any City property.
- b. No employee, whether on or off-duty and whether or not acting in the course of his or her employment, shall carry, possess, or transport a firearm inside a City government vehicle.
- c. No employee who is off-duty or otherwise not acting in the course of his or her employment shall wear any uniform, shirt, jacket, hat, or other visible article of clothing or other item that identifies him or her as an employee of the City while carrying, possessing, or transporting a firearm. The purpose of this prohibition is to prevent misunderstandings or confusion among members of the general public as to the identity, position, authority, duties, or responsibilities of an off-duty employee of the City and to make clear that such an employee is not carrying, possessing, or transporting the firearm in the course of his or her employment.

**SECTION XV
SAFETY**

1. Safe Work Place

- a. It is the policy of the City of Grantville that every employee is entitled to work under the safest possible conditions. Every reasonable effort will be made to provide and maintain a safe and healthful work place, safe equipment, proper materials and to establish and insist upon safe methods and practices at all times. It is a basic responsibility of everyone to make safety a part of his or her daily concern. Employees are obligated to observe the rules of conduct of safety that have been established or that may hereafter be established by the City Manager or his/her designee.
- b. The City provides information to employees about workplace safety and health issues through regular internal communication channels such as supervisor-employee meetings, bulletin board postings, memos, email, or other written communications.
- c. Each employee is expected to obey safety rules and to exercise caution in all work activities. Employees must immediately report any unsafe conditions to the appropriate supervisor. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, may be subject to disciplinary action, leading up to and including termination of employment.
- d. In the case of accidents that result in injury or damage to City property or equipment, or other property or equipment, regardless of how insignificant the accident may appear, employees should immediately notify the appropriate supervisor. Such reports are necessary to comply with laws and initiate insurance and workers' compensation benefits procedures.

2. Use of Equipment and Vehicles

- a. Equipment and vehicles essential in accomplishing job duties are expensive and may be difficult to replace. When using property that belongs to the City, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines. All City personnel operating a City-owned motorized vehicle or operating a personal vehicle for City business are required to wear seat belts at all times the vehicle is in motion. Operators of City-owned equipment are to wear issued safety equipment (e.g., safety goggles, hard-hats, gloves, earplugs, reflective vests, etc.) at all times during the equipment's operation.
- b. Employees are to notify their immediate supervisor or Department Head if any equipment, machines, tools, or vehicles appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The

**SECTION XVI
DISCIPLINARY ACTION**

1. Purpose

The purpose of this section is to inform all employees of the City's expectations for employee conduct, the types of conduct that may result in disciplinary action, and to prescribe guidelines that should be utilized by management when disciplinary actions are needed due to violations of work rules or failure to meet standards of performance or conduct. The City generally adheres to the concept of "progressive discipline." However, the City is neither obligated nor required to follow this concept at any time including a first offense.

2. Responsibilities and Enforcement of this Policy

Employees in a supervisory role, including but not limited to, the City Manager, City Clerk, Department Heads, Supervisors, and Managers, shall fully understand and enforce this policy. If a disciplinary action is necessary the immediate supervisor will initiate the proper paperwork using disciplinary forms distributed by the City Clerk's Office.

All disciplinary actions, with the exception of a Notes of Discussion, will be reviewed by the Department Head and the Assistant City Clerk prior to being given to the employee.

3. Types of Disciplinary Action

The following types of disciplinary action may be taken against any City employee covered by this Policy:

- a. **Notes of Discussion.** A supervisor may need to counsel an employee when the supervisor notices minor unacceptable behavior or work performance. The discussion will be documented and kept in the supervisor's file for future reference. The Notes of Discussion is not placed in the employee's personnel file.
- b. **Oral Warning.** Any employee may be called in at any time for private conference with his or her supervisor regarding unacceptable behavioral patterns or work performance. The conference shall be documented in the employee's personnel file by his or her supervisor as soon as possible. An employee receiving an oral warning does not have appeal rights.
- c. **Written Warning.** A written warning may be given to an employee when an oral warning has not resulted in the desired improvement or if the incident requires greater discipline than an oral warning. A copy of the warning shall be placed in the personnel file of the employee as soon as possible. An employee receiving a written warning does not have appeal rights.

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whether the offense was willful or a result of lack of knowledge or information, the overall work record of the employee, and how many and how frequent previous offenses have been, etc.

The violation of any of these rules may result in disciplinary action ranging from an oral warning to dismissal:

- a. Habitual tardiness or absenteeism.
- b. Failure to report immediately to the supervisor any job-related accident or injury or unsafe working condition.
- c. Failure to report an off-the-job accident or injury that may affect the performance of your job.
- d. Failure to report harassment of any kind.
- e. Smoking in restricted areas.
- f. Gambling during work or on City property.
- g. Working on personal business or projects on City time.
- h. Creating or contributing to unsanitary or disorderly housekeeping conditions.
- i. Failing to notify the City promptly when you will be absent from work or late to work.
- j. Soliciting employees while either the person being solicited or the person doing the soliciting is on work time. This applies to selling of any type; solicitation of memberships, pledges, or subscriptions; circulating petitions; or collecting money. Employees may be permitted, with prior approval of the City Manager, passive solicitation for non-profit purposes.
- k. Conduct that endangers you or another employee or conduct that brings discredit to yourself, your department, the City, or any co-worker.
- l. Unauthorized use of City tools, equipment, telephones or other City property.
- m. Failure to use safety equipment required by the City or to comply with safety rules.
- n. Distribution of literature or printed material of any kind in the work area or during work time or posting or removing notices, signs or other written materials.
- o. Remaining on or coming onto City work premises during off-duty hours for purposes other than to work without advance approval. (Employees may report early and/or leave late due to transportation arrangements.)
- p. Sleeping, loafing on the job, engaging in horseplay, throwing anything that may harm another, playing jokes or otherwise distracting or startling others, acting in a disorderly manner or being away from your work station unnecessarily.
- q. Insubordination (refusal or failure to carry out instructions or to perform work assignments as required by supervisory personnel.)
- r. Negligence, carelessness, or abuse resulting in the damage, destruction, or misplacement of tools, machinery, equipment, products, materials, or other property belonging to the City or to others.
- s. Removing City property from work site without written authorization.
- t. Operating or tampering with City equipment that had not been authorized to use or repair.
- u. Restricting work production, encouraging or persuading others to restrict work production or supporting an interruption of work.

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Any employee covered by this policy with the exception of Orientation employees, who has been suspended, demoted, suffered a reduction in pay or dismissed as a result of a disciplinary action shall have the right to file an appeal as outlined in Section XVII.

Termination for violating City policies may result in denial of unemployment benefits.

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- f. The reason why the employee believes the requested relief is appropriate.

The formal appeal request must be submitted to the City Manager in writing within five (5) business days of the adverse action or the Department Head's written response. In the event the employee does not respond within five (5) business days of receiving the adverse action, the action becomes final and the employee will have waived all further appeal rights.

The City Manager, after considering the employee's response to the adverse action, will give the employee written notification of his/her findings within ten (10) business days. Extenuating circumstances may extend response time and written notification of the extension will be given to the employee.

The decision of the City Manager shall be final.

If the City Manager determines that he/she is unable to provide an impartial review of an appeal, the City Manager may designate an impartial individual, including an expert or professional from outside of the City if necessary, to review the appeal and recommend a resolution.

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Step One, the employee may submit the grievance in writing to the Department Head within five (5) business days of receipt of the supervisor's response.

A written reply from the Department Head shall be furnished to the employee, typically within ten (10) business days, absent extenuating circumstances.

Step Three. If the employee is still aggrieved, he/she may, within ten (10) business days of receipt of the Department Head's response, submit the grievance in writing to the City Manager. Said request shall contain all applicable facts concerning the grievance. The City Manager shall render a decision in writing to the aggrieved, typically within ten (10) business days, absent extenuating circumstances. The decision of the City Manager shall be final.

5. Management Prerogatives

The following areas of personnel administration are considered management prerogatives and are not subject to grievance review unless there is evidence of abuse and discretion in the exercise of these prerogatives. The City Manager shall make this determination.

- a. Scheduling and assigned work
- b. Establishing work standards and quality
- c. Size of work force and reorganizations
- d. Reductions in work force
- e. The City's Pay Classification Plan
- f. Content or rating of a performance appraisal
- g. The selection of an individual by the City Manager or Department Head to fill a position through appointment, promotion or transfer except when the employee can show that he or she has been adversely affected because of unlawful discrimination.
- h. Decisions, policies, practices, resolutions, or ordinances made or passed by the City Council
- i. Employee disciplinary actions

5. Separation through Death

Separation shall be effective as of the date of death of any employee covered by this policy. All compensation due including payment for time worked and payment for any accrued annual leave shall be paid to the designated beneficiary or beneficiaries or estate of the employee except for such sums which by law must be paid to the surviving spouse.

6. Termination

An employee may be terminated due to delinquency, misconduct, inefficiency, inability to perform assigned work in a satisfactory manner, or for other reasons not stated above. Written notice of termination to employee shall be dated and in writing and placed in the employee's personnel folder.

7. Upon resignation, termination or dismissal or abandonment

City of Grantville, Georgia Personnel Policy

including a plea of nolo-contender, or the imposition of a sentence by a judge or jury in any detail or state court.

5. The City of Grantville realizes drug dependence and alcohol addiction as an illness and a major health problem. The City also realizes drug and alcohol abuse are a potential health, safety, and security problem. Employees needing help in dealing with such problems and who voluntarily come forward will be provided assistance by the City to the extent possible. Employees requesting such assistance should feel free to do so without fear of reprisal. Upon request, employees will be provided information for assistance provided by the City's current healthcare provider or employee assistance program. Employees must request assistance prior to a positive drug test or an arrest or conviction for a drug or alcohol related crime.
6. Failure to comply with any part of the policy will result in serious adverse personnel action, including possible dismissal from employment.
7. Any questions that any employee may have concerning this policy should be directed to the City of Grantville Assistant City Clerk.

DRUG AND ALCOHOL TESTING POLICY

City of Grantville strives to provide a safe, efficient and productive work environment and encourages good personal health of its employees. In that regard, the City considers the possession or use of illegal drugs or alcohol on the job, including the performance of job duties while under the influence of illegal drugs or alcohol, to be an unsafe and intolerable work practice.

It is, therefore, the City of Grantville's policy that the possession and/or use of illegal drugs and alcohol at the workplace, including the performance of job duties while under the influence of illegal drugs or alcohol, is inconsistent with the behavior expected of City employees, subjects employees and the general public to unacceptable safety risk, and undermines the City's ability to operate effectively and efficiently. Therefore, the possession and/or use of alcohol and the unlawful manufacture, distribution, dispensation, possession, sale or use of illegal drugs in the workplace or while on duty, including the performance of job duties while under the influence of illegal drugs or alcohol are strictly prohibited.

To ensure compliance with the above-stated goals, with the City of Grantville Drug and Alcohol Policy, and with federal, state and local laws, the City will conduct drug and alcohol testing to the extent allowed and/or required by law, and in accordance with the procedures implementing this policy. All City employees will be subject to drug and alcohol testing as outlined in this policy. In addition, applicants for employment (as defined herein) with the City will be subject to drug and alcohol testing as outlined in this policy.

City employees or applicants for employment will be subject to one or more of the following types of drug and alcohol testing: pre-offer, post-offer, post-accident, random, reasonable suspicion, and return to duty. The Assistant City Clerk will implement appropriate procedures to carry out the purposes of this policy.

City of Grantville, Georgia Personnel Policy

position requiring a commercial driver's license, however, upon violation of this policy such employees will be subject to disciplinary action in the same manner as current City employees) will be subject to drug and alcohol testing as outlined in this policy.

- a. Applicants for positions designated by the City as "safety-sensitive" positions, as defined in section II above, will be subject to post-offer drug and alcohol testing, and if hired, will be subject to post-accident, random, reasonable suspicion and return to duty drug and alcohol testing.
- b. Applicants for positions which require commercial driver's licenses (CDL) will be subject to post-offer drug and alcohol testing, and if hired, will be subject to post-accident, random, reasonable suspicion, and return to duty drug and alcohol testing. The drug and alcohol testing of CDL holders is required pursuant to United States Department of transportation regulations, 49 CFR Part 382. The drug and alcohol testing of CDL holders may also be conducted if the position applied for by a CDL holder is designated as safety-sensitive by the City.

5. Testing Positive for Drugs and Alcohol:

A. Current Employees

1. Positive Drug Test

An employee testing positive for illegal drugs in violation of this policy shall be placed on paid administrative leave until the positive result is verified by a confirmation test conducted and verified by a Medical Review Officer using the test. If confirmed positive by the Medical Review Officer, the employee will be terminated immediately.

2. Positive Alcohol Test

An employee testing positive for alcohol in violation of this policy may be treated as follows:

- a. For a first offense with an alcohol concentration greater than .00 but less than 0.04: employee shall be suspended without pay for a minimum of 24 hours and shall be prohibited from returning to work until he or she has undergone a return to duty alcohol test with a test result of .00.
- b. For a first offense with an alcohol concentration of 0.04 or greater: employee will be terminated from employment
- c. For a second offense with an alcohol concentration greater than .00 but less than 0.04: employee will be terminated from employment if the second offense occurs within one year of the first offense.

3. Safe Harbor Program

If prior to being requested to submit to a drug or alcohol test, an employee notifies the Assistant City Clerk that the employee currently uses

City of Grantville, Georgia Personnel Policy

with the City for a period of one (1) year from the date in which applicant refused to submit to drug or alcohol test.

DRUG AND ALCOHOL TESTING PROCEDURES

The Drug and Alcohol Testing Procedures formulated in this document have been developed to implement, control and manage the City of Grantville Drug and Alcohol Testing Policy.

1. Administration

The Mayor and City Council has delegated authority to the City Clerk's Office to serve as the City's designated representative who shall administer and ensure compliance with the Omnibus Transportation Employee Testing Act of 1991 (Omnibus Act), the Drug-Free Workplace Act of 1988, Georgia's Drug-Free Workplace Program, and answer questions about these procedures. The City Clerk's Office shall consult as required with the City Attorney to ensure that the City procedures are in compliance with applicable law. Department Heads will ensure compliance with the Drug and Alcohol Testing Policy and these procedures.

2. Designation

Employees and applicants will be informed if their positions are designated as "Safety-Sensitive" and will be required to sign a statement acknowledging that they understand their position is designated as safety-sensitive and they are subject to the alcohol and drug testing requirements contained in these procedures. The City Clerk will maintain the list of "Safety-Sensitive" positions.

3. Applicability

All City employees and applicants (as defined herein) will be subject to drug and alcohol testing as outlined in these procedures.

4. Definitions

- a. Alcohol.** The intoxicating agent in beverage alcohol, ethyl alcohol or other low molecular weight alcohols including methyl and isopropyl alcohol.
- b. Alcohol Test.** A test conducted by a Breath Alcohol Technician, or any other person approved by the Department of Transportation rules, using an Evidential Breath Testing Device (EBTD) to measure the amount of alcohol concentration in a volume of breath or any other test used to detect the presence of alcohol that is approved by the Federal Highway Administration (FHWA)
- c. Alcohol Use.** The consumption of any beverage, mixture or preparation, including medication, containing alcohol.

City of Grantville, Georgia Personnel Policy

- n. **Job Applicant.** Any person who has filed an application for employment in accordance with the provisions of the Code of City of Grantville.
- o. **Medical Review Officer (MRO).** A licensed physician (medical doctor or doctor of osteopathy) responsible for receiving laboratory results generated by the City's drug testing program who has knowledge of substance abuse disorders and has appropriate medical training to interpret and evaluate an individual's confirmed positive test result together with his or her medical history and any other relevant biomedical information.
- p. **Negative Alcohol Test.** A breath alcohol concentration of .00
- q. **Negative Drugs/Controlled Substances Test.** A specimen, which does not contain controlled substances at levels denoting a positive test or is not confirmed by GC/MS.
- r. **Non-Evidential alcohol Screening Devices.** Non-evidential alcohol screening test, performed using screening devices included by the National Highway Traffic Safety Administration on its conforming products list for non-evidential screening devices, may be used in lieu of EBTs to perform screening tests required by operating administrations' alcohol testing regulations. Non-evidential screening devices may not be used for confirmation alcohol tests, which must be conducted using EBTs.
- s. **On-Duty Time.** All time from the time an employee begins work or is required to be in readiness to work until the time he/she is relieved from work and all responsibility for performing work. As such, all time spent providing a breath sample or urine specimen, including travel time to and from the collection site, in order to comply with the random, reasonable suspicion, post-accident or follow-up testing as directed by the City will be considered on-duty time.
- t. **Post-Accident Testing.** An alcohol and/or drugs/controlled substances test administered to a covered employee following an accident resulting in a fatality or an injury to themselves or to others or involving damage to a City vehicle or any vehicle or equipment used in the performance of City business.
- u. **Post-Officer Employment Test.** An alcohol and/or drugs/controlled substances test administered to an individual who has been offered employment in a city designated safety-sensitive position, including CDL positions. This test will be administered as part of the physical examination and will occur prior to the first time the individual performs a safety-sensitive function.
- v. **Positive Alcohol Test.** A breath alcohol concentration greater than .00.
- w. **Positive Drug/Controlled Substance Test.** A specimen containing controlled substances at levels, which exceed specified detectable amounts and are confirmed by BC/MS and reviewed by a certified MRO.

City of Grantville, Georgia Personnel Policy

- dd. **Safety Sensitive Function.** An employee shall be considered to be performing “safety sensitive” functions whenever the employee regularly performs work where inattention to duty or errors in judgment while on duty will have the potential for significant risk of harm to the employee, other employees, or the general public. The Human Resources Director maintains a listing of those positions identified by the City as “Safety- Sensitive”.
- ee. **Substance Abuse Professional (SAP).** A licensed physician (Medical Doctor or Doctor of Osteopathy), or a licensed or certified psychologist, social worker or addiction counselor (certified by the National Association of Alcoholism and Drug Abuse Counselors Certification Commission) with knowledge of and clinical experience in the diagnosis and treatment of alcohol and drugs/controlled substances-related disorders.
- ff. **Supervisor.** A management or supervisory employee of City of Grantville.
- gg. **Trained Supervisor or Trained City Official.** A City supervisor or management employee who has received the requisite training in identifying the signs and symptoms of alcohol abuse and/or drugs/controlled substances abuse.
- hh. **Under the Influence.** Having the presence of a drug or alcohol at or above the level of a positive test result as determined by blood, urine or breath test.

5. **Prohibitions**

A. **Alcohol**

1. Employees are prohibited from reporting for duty or remaining on duty when their ability to perform assigned functions is adversely affected by alcohol or when their breath alcohol concentration greater than .00. Employees are prohibited from possessing or using alcohol while on duty.
2. Covered employees are prohibited from performing safety-sensitive functions for 24 hours following an alcohol test result indicating an alcohol concentration of greater than .00. Employees should be informed that abstaining from alcohol for several hours prior to reporting to work does not necessarily result in a negative test.
3. Employees required to take a post-accident alcohol test are prohibited from using alcohol for eight (8) hours following the accident or until they undergo a post-accident alcohol test, whichever occurs first.
4. Employees are prohibited from refusing to submit to alcohol testing as set forth in this policy.

B. **Drugs/Controlled Substances**

1. Employees are prohibited from reporting for duty or remaining on duty when they use drugs/controlled substances, except when the use is pursuant to the instructions of a physician who has advised the employee that the substance does not adversely affect their ability to safely perform their duties.

City of Grantville, Georgia Personnel Policy

- B. Current Employee Testing.** The City may require a current employee to undergo drug and alcohol testing if there is reasonable suspicion that the employee is under the influence of drugs or alcohol during work hours. Circumstances which constitute a basis for determining reasonable suspicion may include, but are not limited to:
1. a pattern of abnormal or erratic behavior;
 2. information of recent drug use provided by a reliable and credible source as judged by the City Manager;
 3. direct observation of drug or alcohol possession/use;
 4. presence of the physical symptoms of drug or alcohol use (i.e. glassy or bloodshot eyes, odor associated with alcohol beverage intake, slurred speech, poor coordination and/or reflexes, tremor); or
 5. patterns of behavior over a period of time that may indicate a substance abuse problem.
- C. Former Employee Testing.** Former City employees who were previously terminated for violation of the Drug and Alcohol testing Policy and/or these procedures will be disqualified from employment for one year and be required to show proof of successfully completing an appropriate treatment program before being eligible to have their application considered for City of Grantville employment. If offered employment, applicant will be required to undergo a drug and/or alcohol test resulting in a negative test as a condition of employment.
- D. Prior Notice of Testing.** The City will provide written notice of its drug and alcohol testing policy to all employees and job applicants.
- E. Consent.** Before a drug and/or alcohol test is administered, employees and job applicants will be asked to sign a consent form authorizing the test and permitting release of test results to those City officials with a need to know. The consent form shall provide space for employees and applicants to acknowledge that they have been notified of the City's drug testing policy. Employees who refuse to sign a consent form will be considered as having a positive test.
- F. Refusal By Applicants To Take Test.** Applicants who refuse to consent or submit to a drug and/or alcohol test as defined in these procedures will be treated as if they had tested positive for illegal drugs and/or alcohol.
- G. Refusal By Employees To Take Test.** Employees who refuse to consent or submit to a drug and/or alcohol test as defined in these procedures will be treated as if they had tested positive for illegal drugs and/or alcohol.

7. Testing Requirements

- A. Post-Offer Testing**
1. Any applicant selected to a safety-sensitive position shall undergo testing for alcohol and drugs/controlled substances prior to engaging in any safety-sensitive duties. The alcohol test must indicate a concentration

City of Grantville, Georgia Personnel Policy

7. When randomly selected, a covered employee may be required to submit to either an alcohol or drugs/controlled substance test or both.

C. **Reasonable Suspicion Testing**

1. All reasonable suspicion testing of employees must be approved by the respective Department Head and the City Clerk's Office. If such approval is obtained, a City employee shall promptly submit to an alcohol and/or drugs/controlled substances test. If possible, whenever a trained supervisor or trained City official has a reasonable suspicion to believe that an employee has violated the alcohol and/or drugs/controlled substances prohibitions of the policy or these procedures, he/she should have a second supervisor or official witness the subject employee before seeking their department head's approval to test for reasonable suspicion.
2. After determination of reasonable suspicion, the alcohol test shall be administered within two hours unless the supervisor or City official prepares and maintains on file a record stating the reasons the test was not administered within that time. The test may be conducted up to 8 hours after the reasonable suspicion determination is made. If the test is not administered within eight hours after the determination, attempts to administer the test shall stop and the supervisor or City official shall record and maintain on file the reasons why the test was not conducted.
3. No City employee shall be subject to reasonable suspicion drug testing later than 32 hours following the determination that reasonable suspicion exists to require the covered employee to undergo such test. If the test is not administered within 32 hours after the reasonable suspicion determination, attempts to administer the test shall stop and the supervisor or City official shall record and maintain on file the reasons why the test was not conducted.
4. A trained supervisor or trained City official who makes the determination that reasonable suspicion exists to conduct an alcohol test shall not conduct the alcohol test of the employee.
5. A written record shall be made of the observations leading to a drugs and/or alcohol reasonable suspicion test and shall be signed by the trained supervisor or trained City official who made the observations.
6. Safe transportation is to be provided for the employee to the testing site and his/her residence in the event of a positive test, and the employee is to be accompanied by a supervisor or his/her designee. An employee being tested because of reasonable suspicion will not be allowed to perform any duties until the results of the test(s) are available and confirmed negative.

D. **Post-Accident Testing**

1. A City employee shall be subject to post-accident alcohol and drugs/controlled substances testing within two hours following an accident when one or more of the following occurs:
 - a. there is a fatality;

City of Grantville, Georgia Personnel Policy

administration of tests by such other persons and/or the use of such other methods or technologies shall be permitted under this policy. Alcohol testing shall be conducted in accordance with valid procedures.

- B. Drugs/Controlled Substances testing shall be conducted by a City approved Drugs/Controlled Substances testing site in accordance with valid procedures.

9. Training

A. Supervisor Training

1. The City will develop and conduct a program of training to assist supervisor personnel in identifying drug and alcohol use among employees. Such training will be directed toward helping supervisors to recognize the conduct and behavior giving rise to a reasonable suspicion of drug or alcohol use, to identify employees who may need drug counseling and employee assistance programs, and to be aware of those employees who pose an immediate safety threat.
2. Supervisors will sign a document acknowledging that they have received training in the detection of alcohol and/or drugs/controlled substances under reasonable suspicion, all information relative to the City Policy, these procedures, and other relevant information.
3. Supervisor training will be completed before alcohol and drug/controlled substances testing under these procedures will commence.
4. Appropriate refresher training will be conducted after completion of initial training.

B. Employee Training

1. The City will develop and conduct an educational training program for all employees to outline all required policies and procedures and to assist the employee with identifying problems with drugs and/or alcohol and to alert the employee of the potential consequences should the employee violate the policy.
2. Employees will sign a document acknowledging that they have received a copy of the Drug and Alcohol testing Policy and these procedures and have received training concerning the potential consequences should they violate the policy and/or procedures.
3. Employee training will be completed before alcohol and/or drugs/controlled substances testing under these procedures will commence and will be added to the City's New Employee 999 Training.

10. Discipline

Discipline will be administered in accordance with the City of Grantville Drug and Alcohol Testing Policy and the City of Grantville Personnel Policy Handbook.

CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-07

A RESOLUTION REAFFIRMING THE MAYOR & CITY COUNCIL OF THE CITY OF GRANTVILLE'S PLEDGE TO SUBSCRIBE TO THE FIVE PRINCIPLES OF ETHICS OF THE GEORGIA MUNICIPAL ASSOCIATION CITY OF ETHICS PROGRAM

WHEREAS the Board of Directors of the Georgia Municipal Association has established a Certified City of Ethics program; and,

WHEREAS the City of Grantville, wishes to be recertified as Certified City of Ethics under the GMA Program; and,

WHEREAS part of the recertification process requires the Mayor and Council to re-adopt the ethics principles approved by the GMA Board;

NOW THEREFORE IT BE RESOLVED by the governing authority of the City of Grantville, Georgia, that as a group and as individuals, the governing authority reaffirms its pledge to subscribe to the following ethics principles and pledges to conduct its affairs accordingly:

- *Serve Others, Not Ourselves
- *Use Resources With Efficiency and Economy
- *Treat All People Fairly
- * Use The Power of Our Position For The Well Being Of Our Constituents
- *Create An Environment Of History, Openness And Integrity

RESOLVED this 24th day April, 2023.



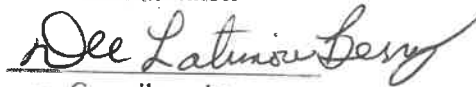
Mayor



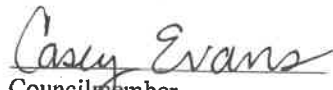
Councilmember



Councilmember



Councilmember



Councilmember



ATTEST City Clerk



RESOLUTION 2023- 06
CITY OF GRANTVILLE, GEORGIA

WHEREAS, the City is a Beneficiary of the Municipal Competitive Trust (the "Trust") that MEAG Power established as of January 1, 1999; and

WHEREAS, pursuant to the terms of the Trust, the City is allowed to transfer certain funds between accounts and withdraw certain funds from accounts by written direction to MEAG Power and the Trustee; and

WHEREAS, by official action of the City, a City official was delegated authority to make deposits to the Trust and to communicate City decisions with respect to the Trust to MEAG Power and the Trustee; and

WHEREAS, in order to improve the notification process, MEAG Power has requested that all written directions communicating City decisions with respect to the Trust be executed by two independent City officials; and

WHEREAS, the City, after due consideration, has determined that such procedural changes are in the best interest of the City.

NOW, THEREFORE, BE IT RESOLVED that henceforth Mayor Richard Proctor and Al Grieshaber Jr., City Manager (together, the "Authorized Officials") are authorized to communicate City decisions with respect to the Trust by jointly executing written directions to MEAG Power and the Trustee; and


FURTHER RESOLVED that the City hereby authorizes the Authorized Officials to execute, and the City Clerk to attest and deliver, certificates specifying the names, titles, term of office and specimen signatures of the Authorized Officials and other certificates and documents that MEAG Power may require from time to time to effect the purposes of the Trust and this Resolution.

This the 27th day of March, 2023.

ATTEST:



City Clerk

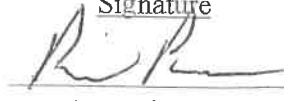



Mayor



INCUMBENCY AND SIGNATORY CERTIFICATE

I, the undersigned, Roberta Higgins, DO HEREBY CERTIFY that I am the duly appointed and acting City Clerk of the City of Grantville, Georgia (the "City"). I HEREBY FURTHER CERTIFY that the below named persons have been duly appointed or elected, as applicable, have been qualified, are duly holding the offices set opposite their names on this day and the signatures set opposite their names are their genuine signatures:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>	<u>Signature</u>
<u>Richard Proctor</u>	<u>Mayor</u>	<u>12/31/2026 *</u>	
<u>Al Grieshaber Jr.</u>	<u>City Manager</u>	<u>At the pleasure of the City * Council</u>	

IN WITNESS WHEREOF, I have hereunder subscribed my name and affixed the official seal of the City this 27th day of March, 2023.



By: ROBERTA J. HIGGINS

Its: City Clerk

[SEAL]

- * Examples: (1) At the pleasure of the Council; or
 (2) Month, day and year (i.e. December 31, 2020)

RESOLUTION 2023-05
CITY OF GRANTVILLE, GEORGIA
PLEDGING TO PRACTICE AND PROMOTE CIVILITY IN THE CITY OF GRANTVILLE, GEORGIA

WHEREAS, the City of Grantville City Council, the governing body of the City of Grantville, Georgia (the "Municipality"), recognizes that robust debate and the right to self-expression, as protected by the First Amendment to the United States Constitution, are fundamental rights and essential components of democratic self-governance; and

WHEREAS the Grantville City Council further recognizes that the public exchange of diverse ideas and viewpoints is necessary to the health of the community and the quality of governance in the Municipality; and

WHEREAS, the members of Grantville City Council, as elected representatives of the community and stewards of the public trust, recognize their special role in modeling open, free, and vigorous debate while maintaining the highest standards of civility, honesty, and mutual respect; and

WHEREAS City Council meetings are open to the public and thus how City officials execute their legal duties is on public display; and

WHEREAS civility by City officials in the execution of their legislative duties and responsibilities fosters respect, kindness, and thoughtfulness between City officials, avoiding personal ill will which results in actions being directed to issues made in the best interests of residents; and

WHEREAS civility between City officials presents an opportunity to set a positive example of conduct and promotes thoughtful debate and discussion of legislative issues, resulting in better public policy and a more informed electorate while also encouraging civil behavior between residents; and

WHEREAS civility between City officials is possible if each member of the elected body remembers that they represent not only themselves, but the constituents of their district and city; and

WHEREAS, to publicly declare its commitment to civil discourse and to express its concern for the common good and well-being of all its residents, the City Council has determined to adopt this resolution.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION ONE

The City of Grantville pledges to practice and promote civility within the governing body as a means of conducting legislative duties and responsibilities.

SECTION TWO

The elected officials of the Grantville City Council enact this civility pledge to build a stronger and more prosperous community by advocating for civil engagement, respecting others and their viewpoints, and finding solutions for the betterment of the City of Grantville.

SECTION THREE

This pledge strives to ensure that all communication be open, honest, and transparent as this is vital for cultivating trust and relationships.

SECTION FOUR

This pledge strives to show courtesy by treating all colleagues, staff, and members of the public in a professional and respectful manner whether in-person, online or in written communication, especially when we disagree.

SECTION FIVE

This pledge strives to ensure mutual respect to achieve municipal goals, recognizing that patience, tolerance, and civility are imperative to success and demonstrates the City Council's commitment to respect different opinions, by inviting and considering different perspectives, allowing space for ideas to be expressed, debated, opposed, and clarified in a constructive manner.

SECTION SIX

This pledge demonstrates our commitment against violence and incivility in all their forms whenever and wherever they occur in all our meetings and interactions.

SECTION SEVEN

The City of Grantville expects members of the public to be civil in its discussion of matters under consideration by and before the City Council, with elected officials, staff, and each other.

ADOPTED this 27 day of March, 2023.

Rui Rui
Mayor

Daniel McChesney
Councilmember

Casey Evans
Councilmember

ATTEST *Robert Higgins*
City Clerk

Dee Latimore Berry
Councilmember

Alan Warren
Councilmember



THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-04
BEFORE THE CITY COUNCIL

**A RESOLUTION APPROVING AND ADOPTING A
SCHEDULE OF FEES FOR CITY SERVICES**

WHEREAS, the Schedule of Fees for City Services presently utilized are outdated, do not comport with the current economic realities and not reflective of the cost incurred for the services provided.


NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville, that the Schedule of Fees for City Services listed in Exhibit A attached hereto and incorporated herein as if set forth verbatim are approved and adopted for the City of Grantville.

This Resolution is passed this 27th day of February, 2023.


Richard Proctor, Mayor



ATTEST:


Roberta Higgins, City Clerk

City of Grantville
Grantville Rate/Fee Schedule
Resolution 2023-04 Exhibit A

ANIMAL CONTROL FEES

Impound Dogs	\$30 Initial pickup and impound per dog \$18 each additional day impounded
2 nd Offense	\$75 per dog
3 rd Offense	\$150 per dog

*Animals requiring vet services, owner will be responsible for all associated cost prior to release of animal.

CEMETERY FEES – ANNEX A

Fee Schedule for the Purchase of Burial Plots – Annex A Grantville Cemetery

MUST SHOW PROOF OF RESIDENCY

Grantville City Resident:	\$500 per 5' x 11'
Coweta County Resident:	\$750.00 per 5' x 11'
Outside Coweta Resident:	\$1000.00 per 5' x 11'

Plots shall be sold in increments of TWO (2) in Blocks H – R.

*Only Block G of Annex A shall be sold singularly.

Cemetery Deed Recording Fee	\$25.00
Cemetery Marker Placement Permit Fee	\$15.00

COURT FEES

Expungements (Each)	\$20.00
Certified Copies (Each)	\$3.00
Official Copies (Per page)	\$0.10
FTA Fee (Failure to Appear)	\$150.00
Contempt Charge	\$50.00
Video	\$10.00

FACILITIES RENTALS

Freight Depot (CURRENTLY CLOSED PENDING REPAIRS)

Resident	\$50.00 per hour/4-hour min.	\$100 Refundable Deposit
Non-Resident	\$100.00 per hour/4-hour min.	\$100 Refundable Deposit

Clements/Malcolm Recreation Building – 329 Griffin Street

Resident	\$10.00 per hour/4-hour min.	\$100 Refundable Deposit
Non-Resident	\$25.00 per hour/4-hour min.	\$100 Refundable Deposit

Grantville Community Center – 92 Post Street

Resident	\$10.00 per hour/4-hour min.	\$100 Refundable Deposit
Non-Resident	\$25.00 per hour/4-hour min.	\$100 Refundable Deposit

*A \$100.00 Non-refundable cleaning fee will be assessed on each facility rental or reservation. The deposit and cleaning fee must be PAID before the reservation date is booked.

Grantville Non-Profit (501(c)(3)) organizations who have an approved service contract with the City of Grantville will not be charged a rental fee, deposit nor cleaning fee.

Pavilions at Griffin Street and Post Street are not rented. Available first come, first serve. If outside restrooms are requested to be available for use at Griffin Street Pavilion, a \$100.00 non-refundable cleaning fee will be required to be paid in advance with reservation.

SPLASH PAD – Not available for private rental.

OCCUPATIONAL TAXES

Occupational Tax Rates (Based on gross receipts)

Class 1	1.00%
Class 2	1.33%
Class 3	1.66%
Class 4	2.00%
Class 5	2.33%
Class 6	2.66%

*Plus \$75.00 Administrative Fee

Payment is due each year within 30 days of January 1st. If unpaid within 90 days, on April 1st, a penalty of 10% of the tax or fee due, plus interest at a rate of 1.5% per month thereafter will be assessed.

MISCELLANEOUS FEES

Credit Check Fee	\$15.00
Late Fee (added at 8:00 am the morning of the next business day after the 15 th of each month)	\$25.00
Reconnect Fee (if not paid in full on the 24 th of the month)	\$25.00
Returned Check Fee	\$30.00
Re-Read Fee	\$25.00
Garbage Pickup (billing on utility bill)	\$14.18
Extra Garbage Can (per month)	\$9.73
Special Event Permit Fee	\$25.00
Parade/Assembly Permit Fee	\$25.00
Sign Permit	\$25.00
Copies (per page)	\$0.10
Fax (per page)	\$1.00
Copies of Meeting Recordings (per disk)	\$2.00
Notary (per page notarized)	\$2.00
Open Records Request	Associated Costs
Motorized Cart Permit	\$25.00
Retail Beer and Wine License Fee	\$250.00 each
Retail Package: Liquor License Fee	\$5000.00
Beer and Wine Consumption on Premises	\$525.00
Distilled Spirits (liquor) Consumption on Premises	\$2000.00
Certificate of Appropriateness Application (Historical Preservation Commission)	\$20.00

UTILITY DEPOSITS – based on a Transunion credit check ordered by the Clerk on the date of application for the new account. The deposit amount is credited to the account upon account set up and remains on the account until it is applied against the final bill when the account is closed.

<u>Service</u>	<u>Basic Deposit</u>	<u>Double Deposit (due to credit check)</u>
Electric	\$100.00	\$200.00
Water	\$50.00	\$100.00
Gas	\$100.00	\$200.00

Utility deposits are \$250.00 or \$500.00 for all services; some locations are not serviced by all utilities. The above utility deposits are based on services that Grantville provides.

UTILITY TAP AND CUT-IN FEES

Residential

Gas Tap	
Without road or other bore	\$500.00 (plus cost of trenching)
With road bore	\$620.00 (plus cost of trenching)
Water Tap (fee update effective 9/28/2020)	
Water Tap (up to 1 inch)	\$2500.00
Water Tap (up to 1 inch) w/ road bore	\$2500.00 (plus cost of bore)
Sewer Tap (up to 6 inches)	\$3000.00
Electric Cut-in Fees	
Up to 200 AMP overhead	\$350.00
Underground	\$2000.00 down payment; plus final bill at cost

Commercial

Commercial all other taps and cut ins listed will be made at cost; labor and materials, plus 10%.

YARD LIGHT: NEW INSTALL will be AT COST TO INSTALL, then \$12.50 per month.

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-03
BEFORE THE CITY COUNCIL

**A RESOLUTION APPROVING AND AUTHORIZING CREATION OF A NEW
POSITION, SUPERVISOR OF PARKS, RECREATION AND SPECIAL EVENT
ACTIVITIES, WITHIN THE ORGANIZATIONAL STRUCTURE OF EMPLOYEES
WITHIN THE CITY OF GRANTVILLE**

WHEREAS, the City Council deems a viable parks, recreation programs and special event activities vital to the quality of life of the residents and essential to the future growth and health of the City of Grantville.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Grantville that a new position, Supervisor of Parks, Recreation and Special Event Activities within the Organizational Structure of Employees within the City of Grantville is approved and adopted. Exhibit A, a copy of the suggested/proposed job description for the new position, is attached hereto and incorporated herein as if set forth verbatim.

This Resolution is passed this 27th day of February, 2023.


Richard Proctor, Mayor



ATTEST:


Roberta Higgins, City Clerk

Exhibit A

JOB DESCRIPTION for Supervisor of Parks, Recreation and Special Event Activities

SUMMARY DESCRIPTION:

Under the direction of the City Manager, administers, plans, directs, manages, oversees and evaluates the activities, operation and maintenance of the Parks, Recreation programs, Special Event activities and facilities within the City of Grantville.

OVERVIEW OF DUTIES, RESPONSIBILITIES AND POSITION REQUIREMENTS:

The following duties are typical for this job. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

1. Develop, plan, organize, implement, and evaluate a variety of community services and recreation programs, including special events and contract services.
2. Establish schedules and methods for providing recreation services; identify resource needs; review needs with appropriate management staff; allocate resources accordingly.
3. Participate in the development of goals and objectives as well as policies and procedures; make recommendations for changes and improvements to existing standards, policies, and procedures; participate in the implementation of approved policies and procedures; monitor work activities to ensure compliance with established policies and procedures.
4. Prepare community event and recreation publicity; coordinate referral systems and the publication of seasonal brochures; coordinate the dissemination of recreation and community service publicity.
5. Identify community needs and recommend appropriate programs related to area of assignment.
6. Prepare periodic reports; maintain files and records.
7. Conduct and supervise special events; develop contracts and hire contracted instructors.
8. Maintain and design the online recreation registration program; process reservation requests for City parks and other City-owned facilities.
9. Serve as staff liaison on various City recreation or community related committees and subcommittees as assigned by the City Manager.
10. Prepare purchase requisitions, order supplies and materials.
11. Participate in the selection of part-time recreation staff; provide or coordinate staff training; work with employees to correct deficiencies; implement discipline procedures.
12. Participate in the preparation and administration of the recreation program budget; submit budget recommendations; monitor expenditures.
13. Respond to complaints and requests for information.
14. Coordinate community service activity programs with other City departments, divisions, outside agencies, and service providers.

15. Coordinate the reservation of facilities with outside organizations.
16. Meet with public groups, clubs, organizations, and agencies to explain and promote community services, activities, and programs that encourage community participation.
17. Attend and participate in professional group meetings; maintain awareness of new trends and developments in the recreation field; incorporate new developments as appropriate into programs.
18. Perform related duties as required.

QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

KNOWLEDGE OF:

- Methods, techniques, principles, and procedures used in the planning, development and administration of parks, recreation and community service programs.
- Common recreational and social needs of various age groups.
- Principles of supervision, training, and performance evaluation.
- Principles and procedures for implementing and direction a wide variety of community services activities.

PRINCIPLES AND PRACTICES OF BUDGET DEVELOPMENT:

- Office procedures, methods, and equipment including computers and applicable software applications such as word processing, spreadsheets, and databases.
- Various sports equipment used in recreation programs.

ABILITY TO:

- Develop and administer a community services and recreation programs suited to the needs of the community.
- Plan, organize, coordinate, and direct the development and implementation of community services programs.
- Analyze, interpret, and explain section policies and procedures.
- Supervise, train, and evaluate employees and volunteers.
- Operate office equipment including computers and supporting word processing, spreadsheet, and database applications.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

Education and Experience Guidelines – Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Education/Training:

Preferred: a bachelor's degree from an accredited college or university with major course work in recreation administration or a related field.

Experience:

Two years of increasingly responsible community service or recreational program administration experience.

License or Certificate:

Possession of an appropriate, valid driver's license.

Possession of, or ability to obtain, an appropriate, valid C.P.R. Certificate.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT:

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office environment and at indoor and outdoor recreational facilities; travel to different locations; incumbents may be exposed to inclement weather conditions; work and/or walk on various types of surfaces including slippery or uneven surfaces; incumbents may be required to work extended hours including evenings and weekends.

Physical: Primary functions require sufficient physical ability and mobility to work in an office and recreation facility setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to lift, carry, push, and/or pull light to moderate amounts of weight; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; to travel to other recreation sites; and to verbally communicate to exchange information.

RESOLUTION NO. 2023-02

A RESOLUTION TO IMPLEMENT A LEAK PROTECTION PROGRAM FOR WATER CUSTOMERS OF THE CITY OF GRANTVILLE; TO REPEAL INCONSISTENT RESOLUTIONS; AND FOR OTHER PURPOSES

WHEREAS, the City of Grantville is a municipal corporation duly organized and existing under the laws of the state of Georgia; and

WHEREAS, pursuant to Sections 1.04 (f) & (g) of the Charter of the City of Grantville the City is authorized to operate public utilities, including water, and to fix the rates for same; and

WHEREAS, the City Council finds that some water customers experience leaks resulting in abnormally high water charges; and

WHEREAS, these high charges place a financial burden on the customer and an administration and enforcement burden on the city; and

WHEREAS, the City believes the implementation of an optional leak protection plan whereby customers could, for a fee, be protected from a loss in the event of a water leak would be in the City's best interest; and

WHEREAS, the City desires to adopt a leak protection program for its water customers.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Grantville, Georgia, and it is hereby resolved as follows:

1. Water Leak Protection Program

(a) Water-Leak Protection Program ("Program") shall mean a program by which eligible customers may purchase, in addition to the normal rates of charge implemented by the Utilities Department of the City of Grantville, Georgia ("the Department"), protection against excessive leaks caused by any and all types of defects that might exist as a result of an inordinate, unusual, or non-customary amount of water being used by a customer.

(b) The charge for the Water-Leak Protection Program shall be \$2.00 per month for coverage limited to one thousand dollars (\$1,000.00) per calendar year, per meter and per customer; \$4.00 per month for coverage limited to three thousand dollars (\$3,000.00) per calendar year, per meter and per customer; and \$10.00 per month for coverage limited to seven thousand five hundred dollars (\$7,500.00) per calendar year, per meter and per customer. Failure to pay this charge, subject to any and all grace periods and/or exigent circumstances, will result in termination of the Water-Leak Protection Program.

(c) To enroll in the Program the customer must complete the application at the City Clerk's office, and pay the monthly charge for a twenty-four (24) month period. Once a customer is enrolled in the Program he/she cannot cancel the Program, unless the customer's water service for the meter registered for the Program is discontinued by the customer. Once a customer has enrolled in the Program he/she may upgrade his/her Program to a higher protection level, or downgrade to a lower protection level, at any time during the twenty four (24) month program period. Once the customer has cancelled the Program, the customer will not be entitled to the coverage under the Water-Leak Protection Program and no adjustments will be made for any leaks that may occur. Customers may reenroll at any time, but to be eligible for adjustments, the customer must be enrolled for at least ninety (90) days.

(d) The method of calculating a leak adjustment shall be an average of six-month water usage for the period not involved in the leak, which normally will be the six-month period prior to discovery of the leak. In the event the customer has had water service for less than six months, the average monthly usage before the leak and after the leak shall be calculated so as to either meet the six-month requirement, or as nearly as practicable to determine the appropriate average six-month usage.

(e) To obtain a leak adjustment, within 30 days of identifying a leak, the customer must notify the Department when the leak is identified and repaired and must submit proof that the leak has been repaired.

(f) If the Department determines, in its sole discretion, that a leak qualifies for adjustment under this resolution, the customer will receive an adjustment after a reading of the meters.

(g) Whether as a result of excessive claims under the policy, alterations or damage to Department equipment due to customer negligence and/or tampering, modifications in the Water-Leak Protection Program, or for any other reason, within the sole discretion of the Department, the Department reserves the right to terminate coverage under the Water-Leak Protection Program for any customer at any time, provided that the Department gives the customer ten days' written notice of such termination.

(h) No customer shall be entitled to coverage under the Water-Leak Protection Program unless the customer has purchased the Water-Leak Protection Program as described in this resolution.

For purposes of interpretation of this resolution, "exigent circumstances" means any circumstances beyond the control and reasonable foreseeability of a customer.

II. Repealer

All resolutions or parts of resolutions in conflict are hereby repealed.

IT IS SO RESOLVED this 27th day of February, 2023.



Mayor

Attest: 
Clerk



THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2023-01
BEFORE THE CITY COUNCIL

**A RESOLUTION APPROVING AND AUTHORIZING SUBMISSION OF AN
APPLICATION FOR A GRANT TO THE USDA 2023-2024 RURAL BUSINESS
DEVELOPMENT GRANT PROGRAM AND AUTHORIZING MATCHING MONIES**

WHEREAS, the purpose of the Rural Business Development Grants is to finance the development of small and emerging businesses in rural areas with fewer than 50 employees and less than one million dollars in gross revenues. The funds can be used for land acquisition, construction, renovation, technical assistance, project planning and more.

NOW, THEREFORE, BE IT RESOLVED by the City of Grantville, Georgia and it is hereby resolved by the same that submission of an Application for a Grant to the USDA 2023-2024 Rural Business Development Grant Program to renovate the Freight Depot for use as a Multi-functional Community Center/Event Center/Food Pantry including the pledge of matching monies is approved and adopted.

This Resolution is passed this 23rd day of January, 2023.



Richard Proctor, Mayor

ATTEST:



Roberta Higgins, City Clerk

