



**CARTERSVILLE
CITY COUNCIL MEETING**
Council Chambers, Third Floor of City Hall
Thursday, May 19, 2022 at 7:00 PM

AGENDA

COUNCILPERSONS:

Matt Santini – Mayor
Calvin Cooley – Mayor Pro Tem
Gary Fox
Kari Hodge
Cary Roth
Jayce Stepp
Taff Wren

CITY MANAGER:

Dan Porta

CITY ATTORNEY:

David Archer

CITY CLERK:

Julia Drake

Work Session - 6:00 PM

Regular Meeting - 7:00 PM

OPENING OF MEETING

Invocation

Pledge of Allegiance

Roll Call

COUNCIL MEETING MINUTES

1. May 05, 2022

PROCLAMATIONS

2. National Safe Boating Week

APPOINTMENTS

3. Planning Commission Appointment

PUBLIC HEARING - 1ST READING OF ZONING/ANNEXATION REQUESTS

4. AZ22-02. De-annex a 3.23 acre tract.. Zoning is R-20 with conditions. Applicant: CAE, LLC

5. Z22-01. Rezone 103.85 acres from R-20 to RA-12. Applicant: Prime Engineering, Inc.

PRESENTATIONS

6. FY 2021 Audit Presentation

CONTRACTS/AGREEMENTS

- [7.](#) 2022-2023 GEMS Main Street MOU
- [8.](#) Red Top Industrial
- [9.](#) Cartersville Fence Company
- [10.](#) GO Bond Project

BID AWARD/PURCHASES

- [11.](#) Fine Screen Replacement Brushes
- [12.](#) Painting and Drywall Repair

CHANGE ORDER

- [13.](#) Douthit Ferry Road Widening Engineering Change Order

OTHER

- [14.](#) Banking Services

MONTHLY FINANCIAL STATEMENT

- [15.](#) March 2022 Financial Report

ADJOURNMENT

Persons with disabilities needing assistance to participate in any of these proceedings should contact the human resources office, ADA coordinator, 48 hours in advance of the meeting at 770-387-5616.

P.O Box 1390 – 10 N. Public Square – Cartersville, Georgia 30120
Telephone: 770-387-5616 – Fax 770-386-5841 – www.cityofcartersville.org



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Council Meeting Minutes
DEPARTMENT NAME:	Planning and Development
AGENDA ITEM TITLE:	May 05, 2022
DEPARTMENT SUMMARY RECOMMENDATION:	The minutes from the May 05, 2022 meeting have been uploaded for your review and approval.
LEGAL:	NA

City Council Meeting
10 N. Public Square
May 5, 2022
6:00 P.M. – Work Session
7:00 P.M. – Council Meeting

WORK SESSION

Mayor Matthew Santini opened Work Session at 6:01 P.M. Council Members discussed each item from the agenda with corresponding Staff Members.

Council Member Cooley made a motion to enter into a Closed Session for the purposes of Potential Litigation, Property, and Personnel. Council Member Roth seconded the motion. Motion carried unanimously. Vote: 4-0

Mayor Santini closed Work Session at 7:04 P.M.

OPENING MEETING

Mayor Santini called the Council Meeting to order at 7:05 P.M.

Invocation by Council Member Roth.

Pledge of Allegiance led by Council Member Fox.

The City Council met in Regular Session with Matthew Santini, Mayor presiding, and the following present: Jayce Stepp, Council Member Ward Two; Cary Roth, Council Member Ward Three; Calvin Cooley, Council Member Ward Four; Gary Fox, Council Member Ward Five; Dan Porta, City Manager; Samantha Fincher, Assistant City Clerk; and David Archer, City Attorney.

Absent: Kari Hodge, Council Member Ward One, and Taff Wren, Council Member Ward Six

REGULAR AGENDA

COUNCIL MEETING MINUTES

1. April 21, 2022

A motion was made by Council Member Fox to approve April 22, 2022, Council Minutes. Council Member Cooley seconded the motion. Motion carried unanimously. Vote: 4-0.

PUBLIC HEARING - 2ND READING OF ZONING/ANNEXATION REQUESTS

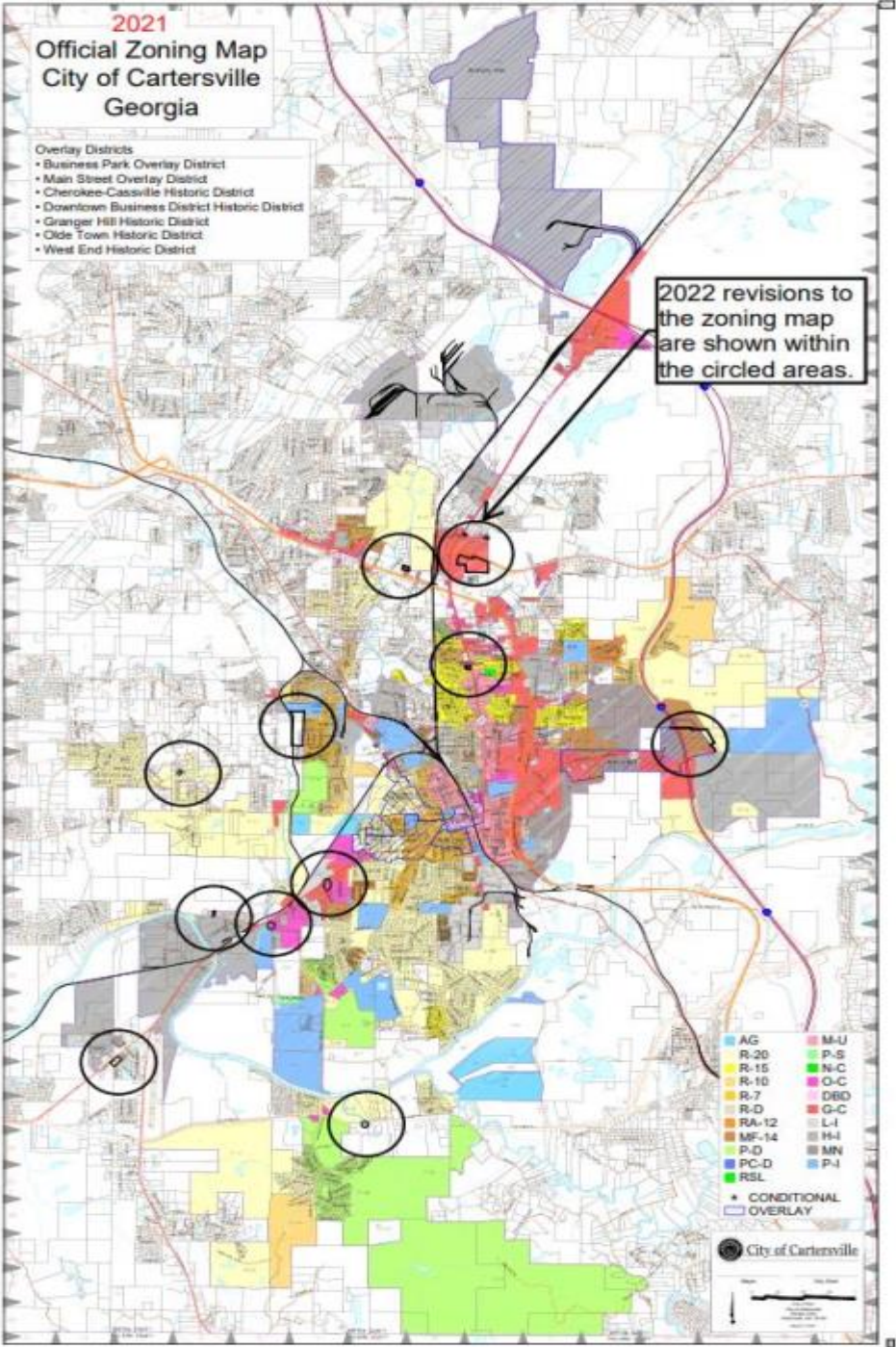
2. ZMA 22-01: Zoning Map Amendment

Randy Mannino, Planning and Development Director, stated this is the annual adoption of

the official zoning map of the City. It includes the annexation/de-annexation and zoning actions approved by City Council in the last 11 months. This is a second reading.

Public hearing opened. With no one to come forward to speak for or against the Zoning Map Amendment, the public hearing was closed.

A motion was made by Council Member Fox to approve ZMA 22-01: Zoning Map Amendment. Council Member Roth seconded the motion. Motion carried unanimously. Vote: 4-0.



CONTRACTS/AGREEMENTS

3. Satisfaction and Release of Extension Agreement, Commerce Center at 75

Brian Friery, Gas Department Assistant Director stated the City of Cartersville had entered into an Extension Agreement with the Developers Core5 Commerce Centre at 75, LLC for the extension of natural gas facilities dated May 20, 2021. The construction of this project is now complete and all costs associated with the extension have been invoiced to and paid by the Developer and all other requirements of the Agreement have been satisfied. Since it is the recommendation of the City Attorney's office to record all such Agreements, the Developer and the Developer's buyers of the property have requested the City execute and record a document stating that all obligations of the Extension Agreement have been satisfied and the City releases the Developer from the Extension Agreement. Mr. Dickson recommended the City grant the Developer's request and execute and record the agreement stating that all obligations of the Extension Agreement have been satisfied and the City releases the Developer from the Extension Agreement.

A motion was made by Council Member Fox to approve the Satisfaction and Release of Extension Agreement, Commerce Center at 75. Council Member Roth seconded the motion. Motion carried unanimously. Vote: 4-0.

4. Brazilian Jiu-Jitsu Contract

Frank McCann, Police Chief, stated The Cartersville Police Department applied for and received a \$21,000.00 grant in reference to de-escalation and use of force. The Cartersville Police Department requests to enter into a contract with the Cartersville Soap Company to teach officers the art of Brazilian Jiu-Jitsu (BJJ). Mr. McCann recommended approval.

A motion was made by Council Member Fox to approve the Brazilian Jiu-Jitsu Contract. Council Member Cooley seconded the motion. Motion carried unanimously. Vote: 4-0.

5. Sewer Flow Monitoring

Sidney Forsyth, Water Department Director stated this proposal is a continuation of the sewer flow study begun in January 2020 and is a long-term monitoring proposal for sewer flows to help address the inflow and infiltration problems in our sewer system. Previous monitoring has produced data sufficient for us to identify problem areas and we are currently developing projects to address these portions of the system. This proposal will consist of moving seven monitoring stations further upstream in the system to continue to build the database of flow characteristics of the system. Monitoring will continue for one (1) year to assess multiple events at each station. ADS Environmental Services is the sole-source provider of this flow monitoring service and has submitted a proposal of \$118,688.00. This is a budgeted item and recommended for approval.

A motion was made by Council Member Roth to approve the Sewer Flow Monitoring Study. Council Member Fox seconded the motion. Motion carried unanimously. Vote: 4-0.

BID AWARD/PURCHASES

6. Digester Gearbox Rebuild

Mr. Forsyth stated one of two aerator gearboxes on the #2 aerobic digester suffered a significant failure in March 2022. The gearbox was taken to Cole Electric, which has performed

many rebuilds and repairs on these boxes for the City. Mr. Forsyth recommended approval for Cole Electric to repair this gearbox at a cost of \$49,502.57, which turned around in 24 weeks. This is a budgeted maintenance item.

A motion was made by Council Member Cooley to approve the Digester Gearbox Rebuild. Council Member Fox seconded the motion. Motion carried unanimously. Vote: 4-0.

7. Self-Contained Breathing Apparatus (SCBA) Cylinders

Hagen Champion, Battalion Chief requested approval to purchase 15 Self-Contained Breathing Apparatus (SCBA) cylinders. These carbon-composite bottles are replacing 15 bottles that have reached the end of their working life and must be removed from service based on DOT and NFPA standards. This is a single source quote through our SCBA vendor Municipal Emergency Services (MES) and matches all other SCBA's and 45-minute cylinders in service. This purchase is an FY21-22 budgeted purchase for a total price of \$17,674.65.

A motion was made by Council Member Roth to approve the purchase of Self-Contained Breathing Apparatus (SCBA) Cylinders. Council Member Fox seconded the motion. Motion carried unanimously. Vote: 4-0.

Council Member Fox made a motion to add an item to the Agenda. Council Member Roth seconded the motion. Vote: 4-0.

8. Fiber Optic Cable

Steven Grier, FiberCom Director stated this item is the purchase of 20,000 feet of 60 count fiber optic cable for stock. This is a budgeted item. The total amount is \$13,804.14 from Wholesale Electric Supply. Mr. Grier recommended approval.

A motion was made by Council Member Fox to approve the purchase of Fiber Optic Cable. Council Member Roth seconded the motion. Motion carried unanimously. Vote: 4-0.

9. A/C Unit Replacement – CMO Building

Freddy Morgan, Assistant City Manager stated this is a request to approve the replacement of the 15-ton Trane (1986 model) unit that serves the 1st floor of the City Manager's Office (CMO) building at a cost of \$24,638.00 from Mike Jones HVAC.

A motion was made by Council Member Roth to approve the A/C Unit Replacement – CMO Building. Council Member Cooley seconded the motion. Motion carried unanimously. Vote: 4-0.

With no other business to discuss, Council Member Stepp made a motion to adjourn.

Meeting Adjourned at 7:15 P.M.

/s/ _____
Matthew J. Santini
Mayor

ATTEST:
/s/ _____
Samantha Fincher
Assistant City Clerk



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Proclamations
DEPARTMENT NAME:	Administration
AGENDA ITEM TITLE:	National Safe Boating Week
DEPARTMENT SUMMARY RECOMMENDATION:	This proclamation is to promote National Safe Boating Week, May 21 – 27, 2022 and remind those who are boating on Allatoona Lake how to remain safe on the lake.
LEGAL:	N/A



CITY of CARTERSVILLE
Proclamation

WHEREAS, The City of Cartersville, Georgia, with its unique weather and water resources, offers special water-related recreational activities to its residents and people from around the world; and

WHEREAS, Allatoona Lake when full, covers more than 12,000 acres, has 270 miles of shoreline and is one of the most visited lakes in the United States; and

WHEREAS, the local Allatoona Lake flotilla of the U.S. Coast Guard Auxiliary averages nearly 300 hours of safety patrols on Allatoona Lake, teaches more than 90 hours of boating safety public education classes, provides 800 vessel safety checks to local boaters, staffs 700 hours of local public affairs events, and provides boating safety materials during 600 visitations to local retailers; and

WHEREAS, on average, 600 people die each year in boating-related accidents in the U.S. and life jackets could prevent a significant number of boating fatalities; and

WHEREAS, carrying lifesaving emergency distress and communications equipment, wearing life jackets, attending safe boating courses, participating in free boat safety checks, and staying sober when navigating can help ensure boaters stay safe.

NOW, THEREFORE I, Matthew J. Santini, Mayor of the City of Cartersville, do hereby support the goals of the Safe Boating Campaign and proclaim May 21 - 27, 2022 as "NATIONAL SAFE BOATING WEEK" and the start of the year-round effort to promote safe boating.

In Witness whereof I have hereunto set my hand and caused this seal to be affixed

_____ Mayor

Attest: _____ City Clerk



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Appointments
DEPARTMENT NAME:	Administration
AGENDA ITEM TITLE:	Planning Commission Appointment
DEPARTMENT SUMMARY RECOMMENDATION:	Planning Commission member, Harrison Dean, has resigned after serving for over 18 years. The new appointee for Ward 4 is Anissa Cooley. If her appointment is approved, her new term will expire January 31, 2024.
LEGAL:	N/A

CITY OF CARTERSVILLE

City Board/Commission Application Form

Applicant Information

Name Cooley Anissa N.
(last) (first) (middle initial)

Address 522 W. Main St.
(street)

Email Address [REDACTED]

Home Phone _____ Cell Phone [REDACTED]

City Resident Yes No _____ Ward 1 2 3 4 5 6
(if applicable)

Related Experience: Civic/Business/Other

Shaw Industries Plant 13 United Way Campaign Leader
for 10 years.
CC Board of Directors Secretary

Personal References (list at least 3)

Jessica Mitcham _____
Karen Boone _____
Calvin Cooley Sr. _____

Position Information

Board/Commission applying for: Planning Commission

Reason interested in position (please explain in space provided)
Now that my Dad, Harrison Dean is stepping down, I would
be honored to fill his position. I am very active in this
community and look forward to being a member of a group
that makes decisions in our town. I look forward to the
challenge and opportunity to further serve my community

Applicant Signature Anissa N. Cooley Date 5-4-2022

Thank you for your interest in serving our community



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Public Hearing – 1st Reading of Zoning/Annexation Requests
DEPARTMENT NAME:	Planning and Development
AGENDA ITEM TITLE:	AZ22-02. De-annex a 3.23 acre tract.. Zoning is R-20 with conditions. Applicant: CAE, LLC
DEPARTMENT SUMMARY RECOMMENDATION:	<p>De-annex 3.23 acres from City, zoned R-20 with conditions, to County for the construction of a mixed-housing development in Unincorporated Bartow County. The project site is located behind the Holiday Inn Express and Suites adjacent to I-75 and south of SR20.</p> <p>Planning Commission recommends approval with the following conditions:</p> <ol style="list-style-type: none"> 1) Allow a utility easement for a natural gas main extension per a developer approved location; and, 2) The easement shall not exceed 20ft in width.
LEGAL:	N/A

ZONING & DE-ANNEXATION SYNOPSIS

Petition Number(s): AZ22-02

REQUEST SUMMARY:

The applicant is requesting to de-annex property identified as Parcel No. C108-0002-014 containing 3.23 acres into Bartow County to support a mixed-use residential development planned on parcel, 0078-0101-001, and zoned R-3CU (Bartow County).

APPLICANT INFORMATION AND PROPERTY DESCRIPTION

Property Address: Hwy 20 @ I75 (C108-0002-014)
Applicant: CAE, LLC.
Representative: Karl Lutjens
Total Acreage: 3.23 acres

LAND USE INFORMATION

Current Zoning: R-10 Single Family Residential (w/ conditions)

Proposed Zoning: NA

Proposed Use: Multi-family development in Uninc. Bartow County

Current Zoning of Adjacent Property:

North: County C-1
South: City R-20
East: City R-10
West: County R-3CU; County M-1

Tract:

District: 4th Section: 3rd
Land Lots: 102
Ward: 1 Council Member: Kari Hodge

The Future Development Plan designates the subject properties as: Suburban Living

The Future Land Use Map designates adjacent or nearby city properties as: Low and Medium Density Residential

ANALYSIS

This de-annexation request is to accommodate a residential planned development for the adjacent western property identified as County Parcel No. 0078-0101-001. The concept plan shows a driveway and several residential units on the city tract, C108-0002-014. Both tracts have the same owner, CAE, LLC. Both tracts are undeveloped. The city tract is landlocked.

In 2004, zoning case Z04-14, showed that this city tract was included with the overall Etowah Preserve property. See Hart & Rozier survey dated 2-11-03. The Etowah Preserve Phase 1 Preliminary Plat, approved by the Planning Commission on 2-11-06, shows this city tract had been subdivided from the overall Etowah Preserve property. Because the city tract was included with Etowah Preserve at the time of the 2004 rezoning, all zoning conditions were also applied to the city tract. Only three of the eight conditions affected this tract (C108-0002-014):

- 5. *No development to occur above the 1100 ft elevation prior to approval and consent of the Water Department of an approved plan to be able to provide service above this elevation.*
- 6. *A buffer or open space must be provided between the development and both sides of Center Rd, subject to the review and approval of the Planning and Development Department and a 50 ft setback must be provided between the development and the R/W for Interstate 75.*
- 7. *Developer to provide necessary easements for gas lines on the property.*

The City will urge the County to consider leaving item 7 as a condition of zoning so that a natural gas line can be installed to connect the existing gas main on Center Road to the gas main on Hwy 20. Ideally, a utility easement will be recorded prior to a decision on the de-annexation by city council.

City Departments Reviews

Electric: *Takes No Exception*

Fibercom: *No comments received*

Fire: *No comments received*

Gas: *Requires that a utility easement be recorded to accommodate zoning condition #7 of Z04-14.*

Public Works: *Takes No Exception*

Water and Sewer: *No comments received*

Cartersville School District: *Not applicable.*

Bartow County Administrator: *No comments received as of 5-4-22.*

Public comments: *No comments received as of 5-4-22.*

STANDARDS FOR EXERCISE OF ZONING POWERS.

- A. *Whether the zoning proposal will permit a use that is suitable in view of the use and development of adjacent and nearby property.*
The request is not expected to change the proposed residential use of the property.

- B. *Whether the zoning proposal will create an isolated district unrelated to adjacent and nearby districts.*
The proposed application will not create an isolated district.

- C. *Whether the zoning proposal will adversely affect the existing use or usability of adjacent or nearby property.*
The proposed county zoning should not adversely affect the use of adjacent property.

- D. *Whether the property to be affected by the zoning proposal has a reasonable economic use as currently zoned.*
The property has a limited economic use as zoned.

- E. *Whether the zoning proposal will result in a use which will or could cause an excessive or burdensome use of existing streets, transportation facilities, utilities, or schools.*
No change in use or burden to the infrastructure is expected. If so, the County or GDOT will address.

- F. *Whether the zoning proposal is in conformity with the adopted local Comprehensive Land Use Plan.*
The de-annexation and county zoning should conform to the land use plan for the area.

- G. *Whether the zoning proposal will result in a use which will or could adversely affect the environment, including but not limited to drainage, wetlands, groundwater recharge areas, endangered wildlife habitats, soil erosion and sedimentation, floodplain, air quality, and water quality and quantity.*
The zoning proposal should not have an adverse environmental effect.

- H. *Whether there are other existing or changing conditions affecting the use and development of the property which give supporting grounds for either approval or disapproval of the zoning proposal.*
No additional conditions are known.

RECOMMENDATION

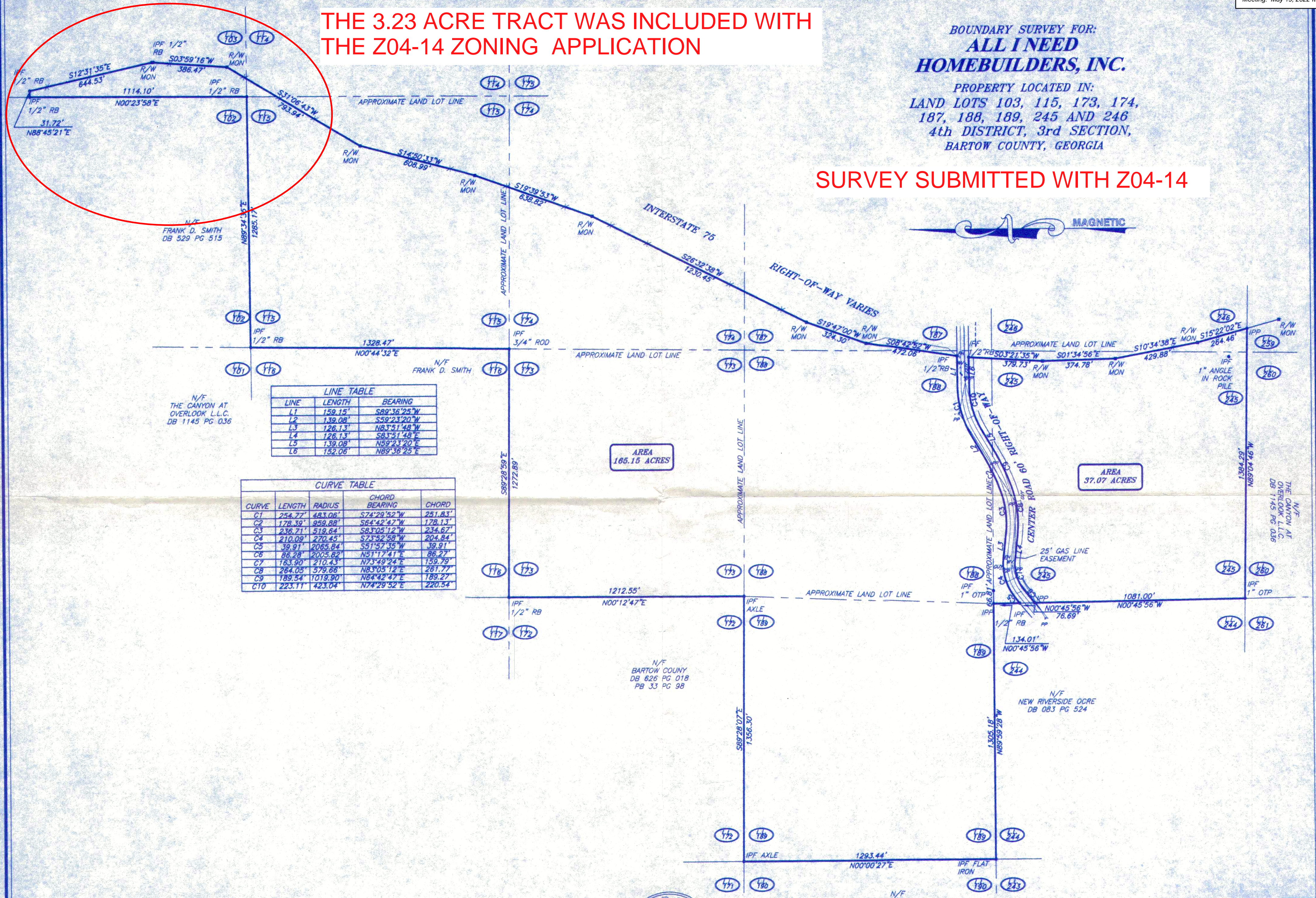
Staff has no objection to the de-annexation request. An executed utility easement to accommodate a future natural gas main extension would be preferred prior to city council's decision on the de-annexation.

THE 3.23 ACRE TRACT WAS INCLUDED WITH THE Z04-14 ZONING APPLICATION

**BOUNDARY SURVEY FOR:
ALL I NEED
HOMEBUILDERS, INC.**

PROPERTY LOCATED IN:
LAND LOTS 103, 115, 173, 174,
187, 188, 189, 245 AND 246
4th DISTRICT, 3rd SECTION,
BARTOW COUNTY, GEORGIA

SURVEY SUBMITTED WITH Z04-14



LINE TABLE

LINE	LENGTH	BEARING
L1	159.15'	S89°36'25"W
L2	139.08'	S59°23'20"W
L3	126.13'	N83°51'48"E
L4	126.13'	S83°51'48"E
L5	139.08'	N59°23'20"E
L6	152.06'	N89°36'25"E

CURVE TABLE

CURVE	LENGTH	RADIUS	CHORD BEARING	CHORD
C1	254.77'	483.06'	S74°29'52"W	251.83'
C2	178.39'	959.88'	S64°42'47"W	178.13'
C3	236.71'	519.64'	S83°05'12"W	234.67'
C4	210.09'	270.45'	S73°52'58"W	204.84'
C5	39.91'	2065.84'	S51°57'35"W	39.91'
C6	86.28'	2005.82'	N51°17'41"E	86.27'
C7	163.90'	210.43'	N73°49'24"E	159.79'
C8	264.05'	579.66'	N83°05'12"E	261.77'
C9	189.54'	1019.90'	N84°42'47"E	189.27'
C10	223.11'	423.04'	N74°29'52"E	220.54'

AREA
166.15 ACRES

AREA
37.07 ACRES

PREPARED BY:
HART & ROZIER
LAND SURVEYING, INC.

137 N. ERWIN STREET, SUITE 104
CARTERSVILLE, GA 30120
PHONE: (770) 382-0993 FAX: (770) 382-0993



GENERAL SURVEY NOTES:

PROJECT INFORMATION	THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE PRECISION OF 1 FOOT IN 21,007 AND AN ANGULAR ERROR OF 0.1" PER POINT AND WAS ADJUSTED USING THE COMPASS METHOD. ALL ANGLES AND DISTANCES WERE MEASURED USING A SOKKIA SET 500.	THE PLAT HAS BEEN CALCULATED FOR CLOSURE AND IS FOUND TO BE ACCURATE TO WITHIN 1 FOOT IN 482,411 FEET.
FILE: 02-072		
DATE: 2/11/03		
SCALE: 1"=300'		
DRAWN BY:		
CHECKED BY:		

LEGEND


- IPF - IRON PIN FOUND (AS NOTED)
- IPP - IRON PIN PLACED (1/2" REBAR)
- RB - REBAR
- OTP - OPEN TOP PIPE
- CTP - CRIMP TOP PIPE
- SFP - STEEL FENCE POST
- CMF - CONCRETE MARKER FOUND
- PP - POWER POLE
- POWER LINE - [Symbol]
- FENCE LINE - [Symbol]

**Ordinance
of the
City of Cartersville, Georgia**

Ordinance No. 02-05

Petition No. Z04-14

NOW BE IT AND IT IS HEREBY ORDAINED by the Mayor and City Council of the City of Cartersville, Georgia, that all that certain tract of land owned by All I Need Homebuilders, Inc. (Mike Garrett). Property is located on the north and south side of Center Road, adjacent to the west side of I-75. Said property contains 202 acres located in the 4th District, 3rd Section, Land Lots 103, 115, 173-174, 187-189, and 245-246 as shown on the attached plat Exhibit “A”. Property is hereby rezoned from R-20 (Residential) to R-10 (Residential) with the following conditions. Zoning will be duly noted on the official zoning map of the City of Cartersville, Georgia.

1. **Maximum of 360 lots total (both sides of Center Rd) provided that no more than 290 lots shall be built below the 1100 feet elevation level.**
2. **Minimum 1,750 square feet of heated floor area per home.**
3. **Development must include swimming pool, tennis court(s), and clubhouse as part of the amenity package.**
4. **Along the entire frontage of Center Road where the proposed development (both sides of road) is adjacent, widen Center Rd out to Minor Collector standards (this includes the donation of required R/W to go from 50 ft to 60 ft or more where necessary for project related improvements). Construct the accel/decal lanes required by the Development Regulations for the proposed development and also add right and left turn storage lanes in the widened portion of Center Rd for access to said development.**
5. **No development to occur above the 1100 ft elevation prior to approval and consent of the Water Department of an approved plan to be able to provide service above this elevation.**
6. **A buffer or open space must be provided between the development and both sides of Center Rd, subject to the review and approval of the Planning and Development Department and a 50 ft setback must be provided between the development and the R/W for Interstate 75.**
-  7. **Developer to provide necessary easements for gas lines on the property.**
8. **A minimum of 40 acres of green space.**

BE IT AND IT IS HEREBY ORDAINED.

First Reading this the 16th day of December 2004.

ADOPTED this the 6th day of January 2005. Second Reading.

/s/ MICHAEL FIELDS

Michael G. Fields

Mayor

ATTEST:

/s/ SANDRA CLINE

Sandra E. Cline

City Clerk

SITE DATA

TOTAL ACREAGE: 161.93 AC.

TOTAL LOTS: 276

LOT DENSITY: 1.70 LOTS/AC.

MINIMUM LOT WIDTH: 60' @ BUILDING LINE

MINIMUM LOT FRONTAGE: 35'

SETBACKS:

FRONT: 10'

REAR: 20'

SIDE: 8'

GREEN SPACE: 65.2 AC. (EXCLUDING RECREATION AREA)

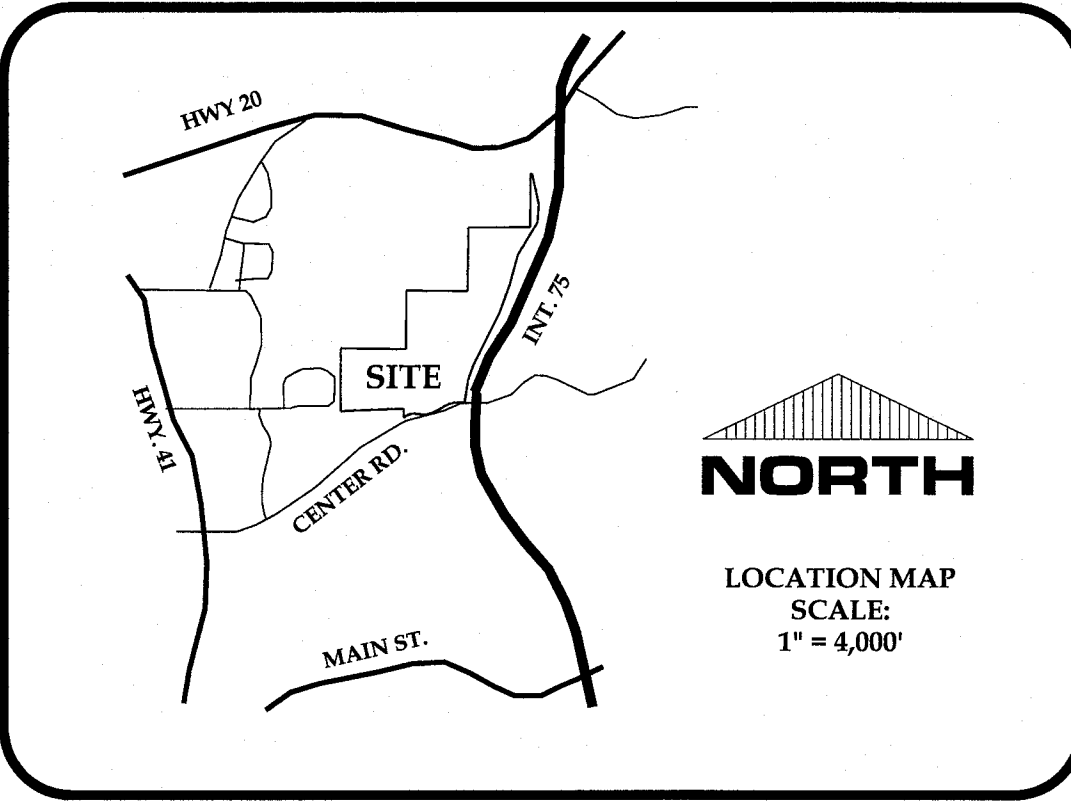
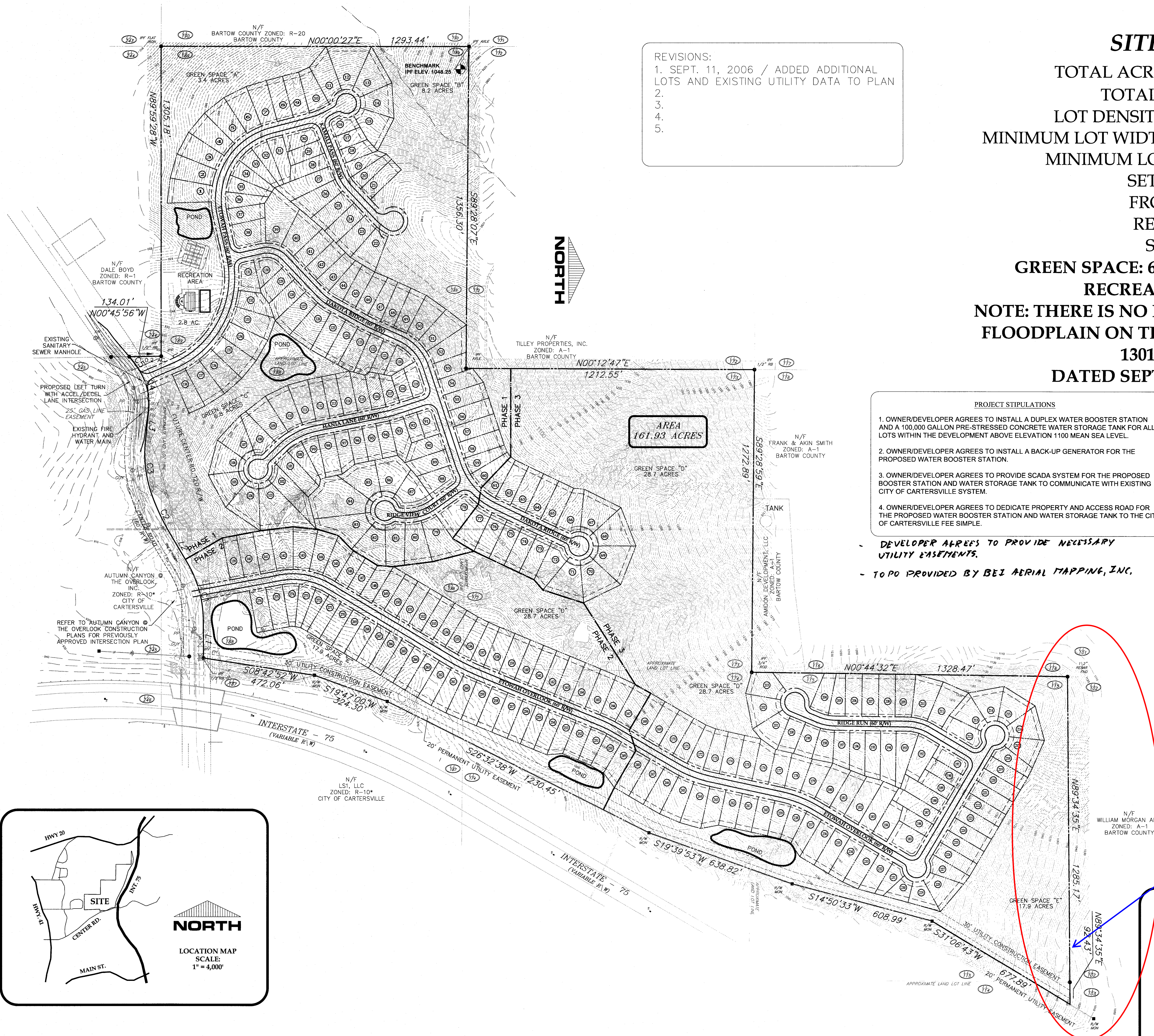
NOTE: THERE IS NO FEDERALLY REGULATED FLOODPLAIN ON THIS SITE PER FEMA MAP

13015C0087 F

DATED SEPTEMBER 29, 1989.

REVISIONS:

1. SEPT. 11, 2006 / ADDED ADDITIONAL LOTS AND EXISTING UTILITY DATA TO PLAN
- 2.
- 3.
- 4.
- 5.



PROJECT STIPULATIONS

1. OWNER/DEVELOPER AGREES TO INSTALL A DUPLEX WATER BOOSTER STATION AND A 100,000 GALLON PRE-STRESSED CONCRETE WATER STORAGE TANK FOR ALL LOTS WITHIN THE DEVELOPMENT ABOVE ELEVATION 1100 MEAN SEA LEVEL.
2. OWNER/DEVELOPER AGREES TO INSTALL A BACK-UP GENERATOR FOR THE PROPOSED WATER BOOSTER STATION.
3. OWNER/DEVELOPER AGREES TO PROVIDE SCADA SYSTEM FOR THE PROPOSED BOOSTER STATION AND WATER STORAGE TANK TO COMMUNICATE WITH EXISTING CITY OF CARTERSVILLE SYSTEM.
4. OWNER/DEVELOPER AGREES TO DEDICATE PROPERTY AND ACCESS ROAD FOR THE PROPOSED WATER BOOSTER STATION AND WATER STORAGE TANK TO THE CITY OF CARTERSVILLE FEE SIMPLE.

Ordinance
of the
City of Cartersville, Georgia

Ordinance No.
Petition No. Z04-14

NOW BE IT AND IT IS HEREBY ORDAINED by the Mayor and City Council of the City of Cartersville, Georgia, all that certain tract of land owned by All I Need Homebuilders, Inc. (Mike Garrett). Property is located on the north and south side of Center Road, adjacent to the west side of I-75. Said property contains 202 acres located in the 4th District, 3rd Section, Land Lots 103, 115, 173, 174, 187, 188, 189, 245 and 246 as shown on the attached plat Exhibit "A". Property is hereby rezoned from R-20 (Residential) to R-10 (Residential) with the following conditions. Zoning will be duly noted on the official zoning map of the City of Cartersville, Georgia.

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2. Minimum 1,750 square feet of heated floor area per home.
3. Development must include swimming pool, tennis court(s), and clubhouse as part of the amenity package.
4. Along the entire frontage of Center Road where the proposed development (both sides of road) is adjacent, widen Center Road out to Minor Collector standards (this includes the donation of required R/W to go from 50' to 60' or more where necessary for project related improvements). Construct the accel/decel lanes required by the Development Regulations for the proposed development and also add right and left turn storage lanes in the widened portion of Center Road for access to said development.
5. No development to occur above the 1100 elevation prior to approval and consent of the Water Department of an approved plan to be able to provide service above this elevation.
6. A buffer or open space must be provided between the development and both sides of Center Road, subject to the review and approval of the Planning and Development Department and a 50 foot setback must be provided between the development and the right-of-way for Interstate 75.
7. Development to provide necessary easements for gas line on the property.
8. A minimum of 40 acres of green space.

BE IT AND IT IS HEREBY ORDAINED.

ADOPTED this the 16th day of December 2004. First Reading
ADOPTED this the 6th day of January 2004. Second Reading

DEVELOPER AGREES TO PROVIDE NECESSARY UTILITY EASEMENTS.
- TO BE PROVIDED BY BEI AERIAL MAPPING, INC.

PROPERTY LINE EXTENDED.
C108-0002-014
REMOVED FROM ETOWAH PRESERVE PROPERTY

Preliminary Plat Approval Certificate

All requirements of the City of Cartersville Development Regulations relative to the preparation and submission of a Preliminary Plat having been fulfilled, approval of this plat is hereby granted subject to further provisions of said Regulations. This certificate is effective for 24 months from the date of signing unless a Final Plat is recorded.

Robert Miller
Planning Commission
Chairman

Sept 12, 2006
Date

OWNER/DEVELOPER:
AMIDON DEVELOPMENT, LLC
505 HAMES ROAD
MARIETTA, GA 30060
24 HOUR PHONE: 678-410-0170
CONTACT: FRANK SNAFFORD

PRELIMINARY PLAT FOR ETOWAH PRESERVE

DISTRICT: 4th SECTION: 3rd
LAND LOTS: 103, 115, 173, 174, 187, 188, 189, 245, 246
BARTOW COUNTY, CITY OF CARTERSVILLE, GEORGIA

OVERALL PLAN

ISSUE DATE	DESCRIPTION
A 8/29/06	PRE-PLAT SUBMITTAL TO CARTERSVILLE
B 9/12/06	PRE-PLAT SUBMITTAL TO CARTERSVILLE

DESIGNED: WRF
DRAWN: WRF
PROJ NO.: 06001

FILE: 06001.PLT PLOTTED: 9/12/2006

REGISTERED PROFESSIONAL ENGINEER
FRANK SNAFFORD
9/12/06

ADVANCED ENGINEERING CONSULTANTS, LLC
3880 PINWOOD COURT
PHENIX CITY, GA 31763
PHONE: 678-841-2888
FAX: 678-841-2882

PP-ALL
1 OF 4

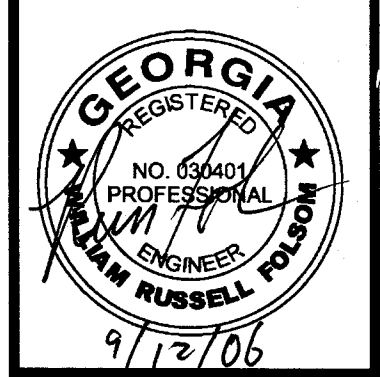
OWNER/DEVELOPER:
AMIDON DEVELOPMENT, LLC
505 HAMES ROAD
MARIETTA, GA 30060
24 HOUR PHONE: 678-410-0170
CONTACT: FRANK SWAFFORD

**PRELIMINARY PLAT
FOR
ETOWAH PRESERVE**
DISTRICT: 4th SECTION: 3rd
LAND LOTS: 103, 115, 173, 174, 187, 188, 189, 245, 246
BARTOW COUNTY, CITY OF CARTERSVILLE, GEORGIA

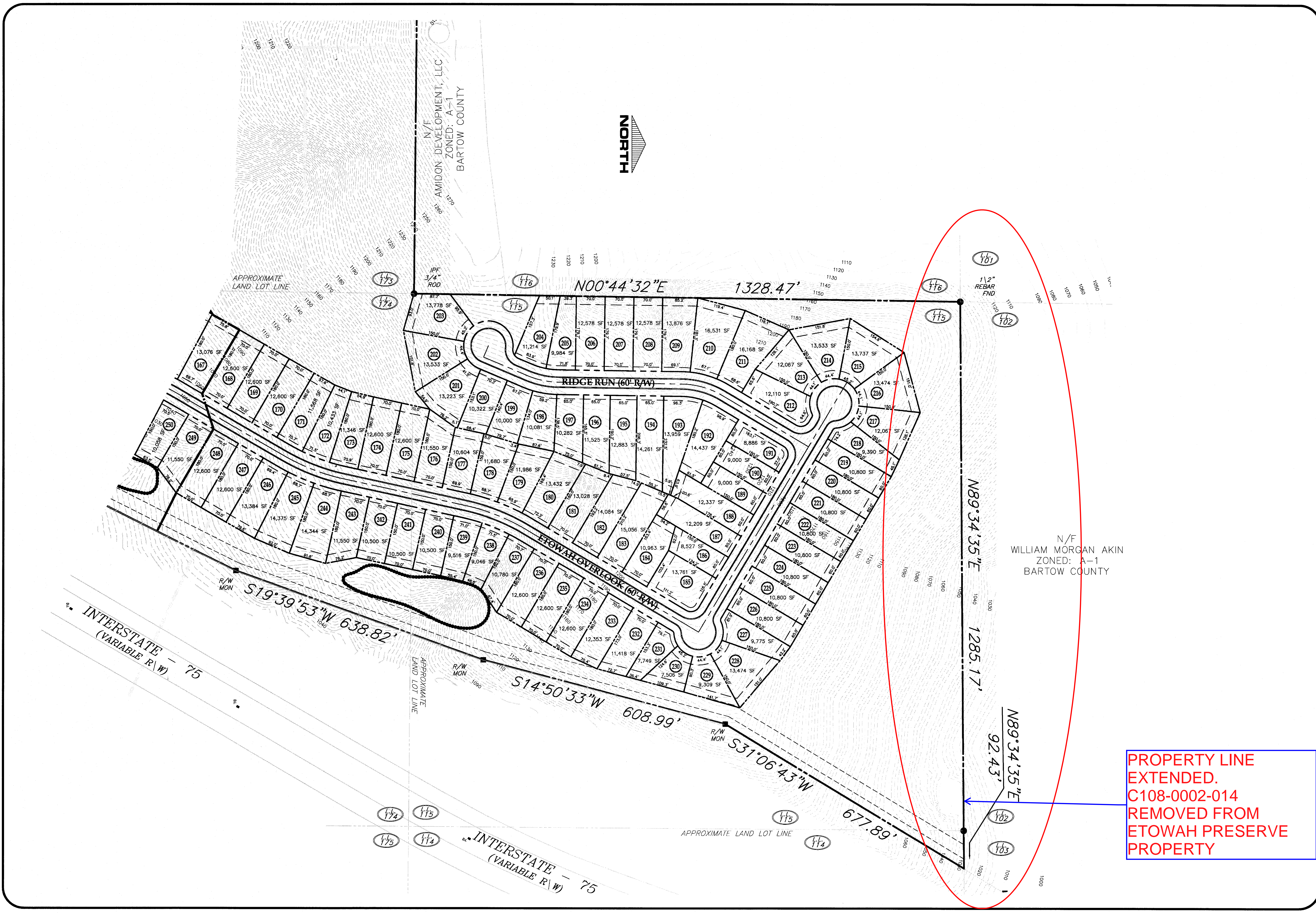
**PRELIMINARY
PLAT
3 OF 3**

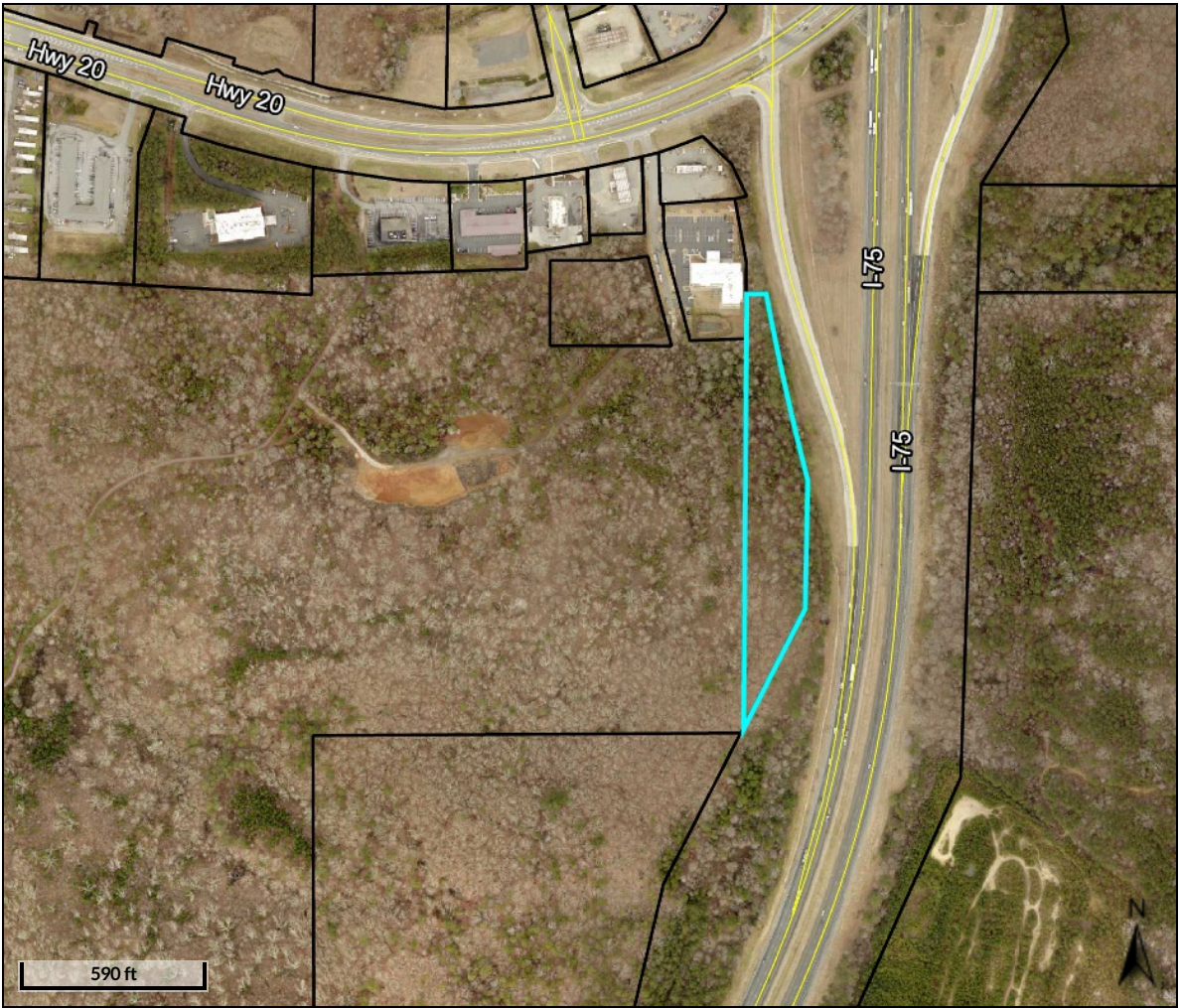
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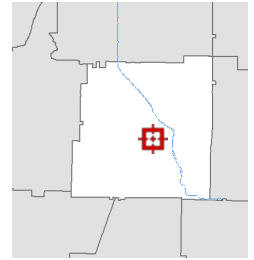


ADVANCED ENGINEERING CONSULTANTS, LLC
3880 PINWOOD COURT
PHOENIX, AZ 85018
TEL: (480) 841-2888
FAX: (480) 841-2888





Overview



Legend

- Parcels
- Roads

Parcel ID	C108-0002-014	Alternate ID	40424	Owner Address	CAE LLC
Sec/Twp/Rng	n/a	Class	Residential		PO BOX 1312
Property Address	HWY 20	Acreage	3.23		CARTERSVILLE, GA 30120
District	Cartersville				
Brief Tax Description	LL 102 D 4 3RD SEC. CITY PORTION TRACT 6				
	(Note: Not to be used on legal documents)				

Date created: 4/29/2022
 Last Data Uploaded: 4/29/2022 9:16:13 AM

Developed by **Schneider**
 GEOSPATIAL

Application for Annexation/ Zoning
City of Cartersville

Case Number: AZ 22-02
Date Received: 4/5/22

Public Hearing Dates:

Planning Commission 5/10/22 5:30pm 1st City Council 5/19/22 7:00pm 2nd City Council 6/2/22 7:00pm

Applicant CAE, LLC Office Phone _____
(printed name)
 Address PO BOX 1312 Mobile/ Other Phone _____
 City CARTERSVILLE State GA Zip 30120 Email tommys@raintree-properties.com
 Representative's printed name (if other than applicant) KARL LUTJENS Phone (Rep) 770.387.0940
 Representative Signature [Signature] Email (Rep) KARL@SOUTHLANDENGINEERS.COM
 Applicant Signature [Signature]
 Signed, sealed and delivered in presence of _____ My commission expires: 01-23-2025
 Notary Public [Signature]



* Titleholder CAE, LLC Phone _____
(titleholder's printed name)
 Address PO Box 1312, Cartersville, GA 30120 Email tommys@raintree-properties.com
 Signature [Signature]
 Signed, sealed, delivered in presence of _____ My commission expires: 01-23-2025
 Notary Public [Signature]

Present Zoning District R-10 Requested Zoning N/A C108-0002-014
 Acreage 3.23 Land Lot(s) 202 District(s) 4th Section(s) 3rd
 Location of Property: HWY 20
(street address, nearest intersections, etc.)
 Reason for Rezoning Request: De-annexation to combine with parcel already located in the county.
(attach additional statement as necessary)

* Attach additional notarized signatures as needed on separate application pages.

Zoning Analysis for Annexation/ Zoning

Specifics of Proposed Use

Case Number: AZ 22-02

Tax Map Parcel(s) # C108-0002-014 Voting Ward(s) 1 (Hdgo)

Current Land Use Suburban Living Current Zoning R-10

Proposed Land Use N/A Proposed Zoning N/A

Number of Dwelling Units N/A Number of Occupants _____

Owner Occupied? Yes _____ No _____

Number of School-aged Children _____ Grade Level(s) of School-aged Children _____

School(s) to be attended: _____

Current Utility Service Providers (Check Service provider or list if Other)

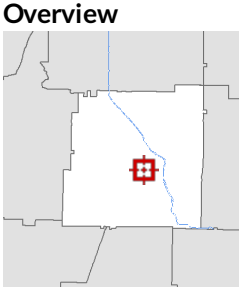
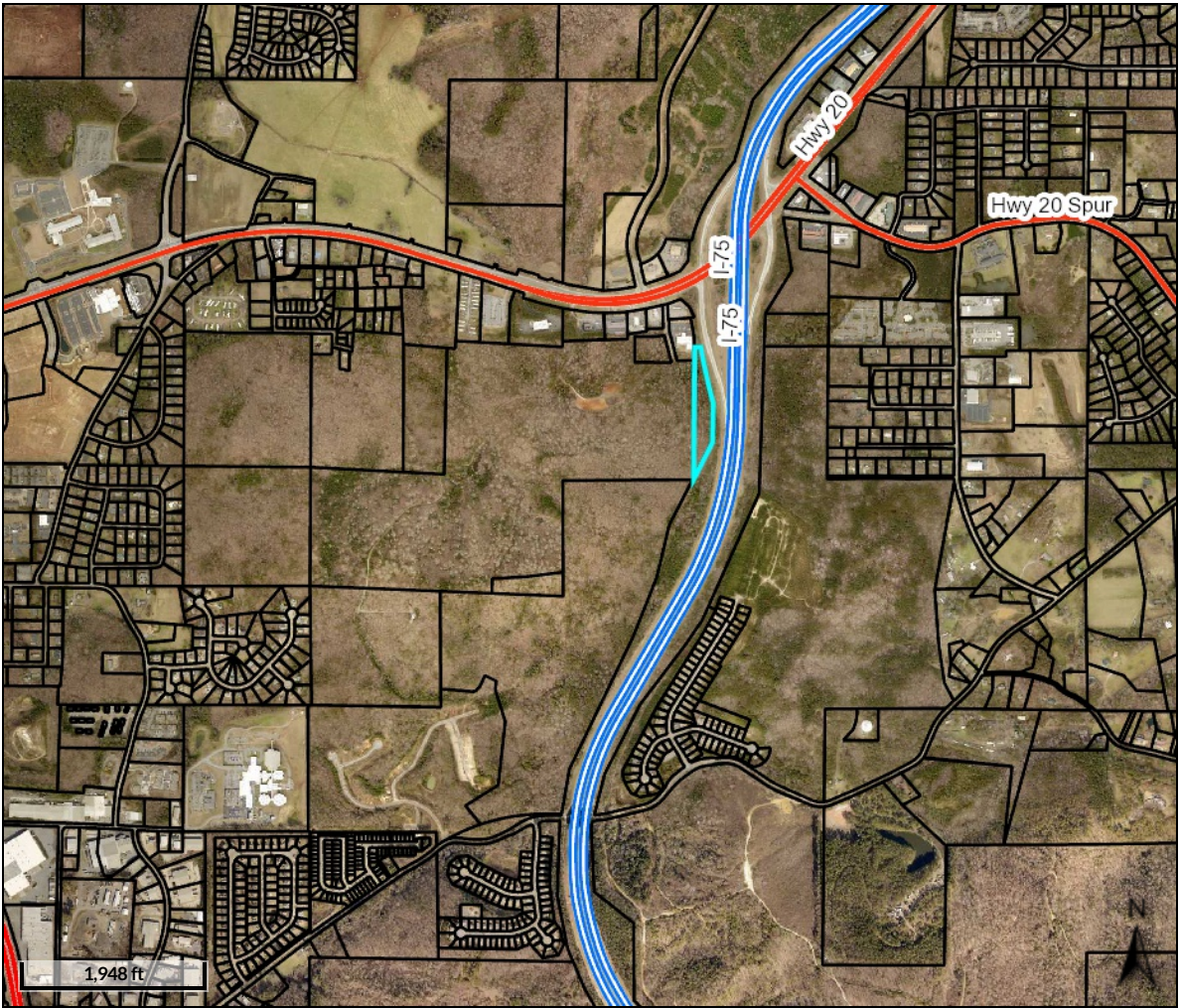
Water: _____ City County _____ Well/ Other _____

Sewer: _____ City County _____ Septic/ Other _____

Natural Gas: _____ City _____ Other (List) _____

Electricity: _____ City _____ GA Power _____ Greystone _____

_____ Other (List) _____



Legend
 □ Parcels
 — Roads

Parcel ID	C108-0002-014	Alternate ID	40424	Owner Address	CAE LLC
Sec/Twp/Rng	n/a	Class	Residential		PO BOX 1312
Property Address	HWY 20	Acreeage	3.23		CARTERSVILLE, GA 30120
District	Cartersville				
Brief Tax Description	LL 102 D 4 3RD SEC. CITY PORTION TRACT 6				
	<i>(Note: Not to be used on legal documents)</i>				

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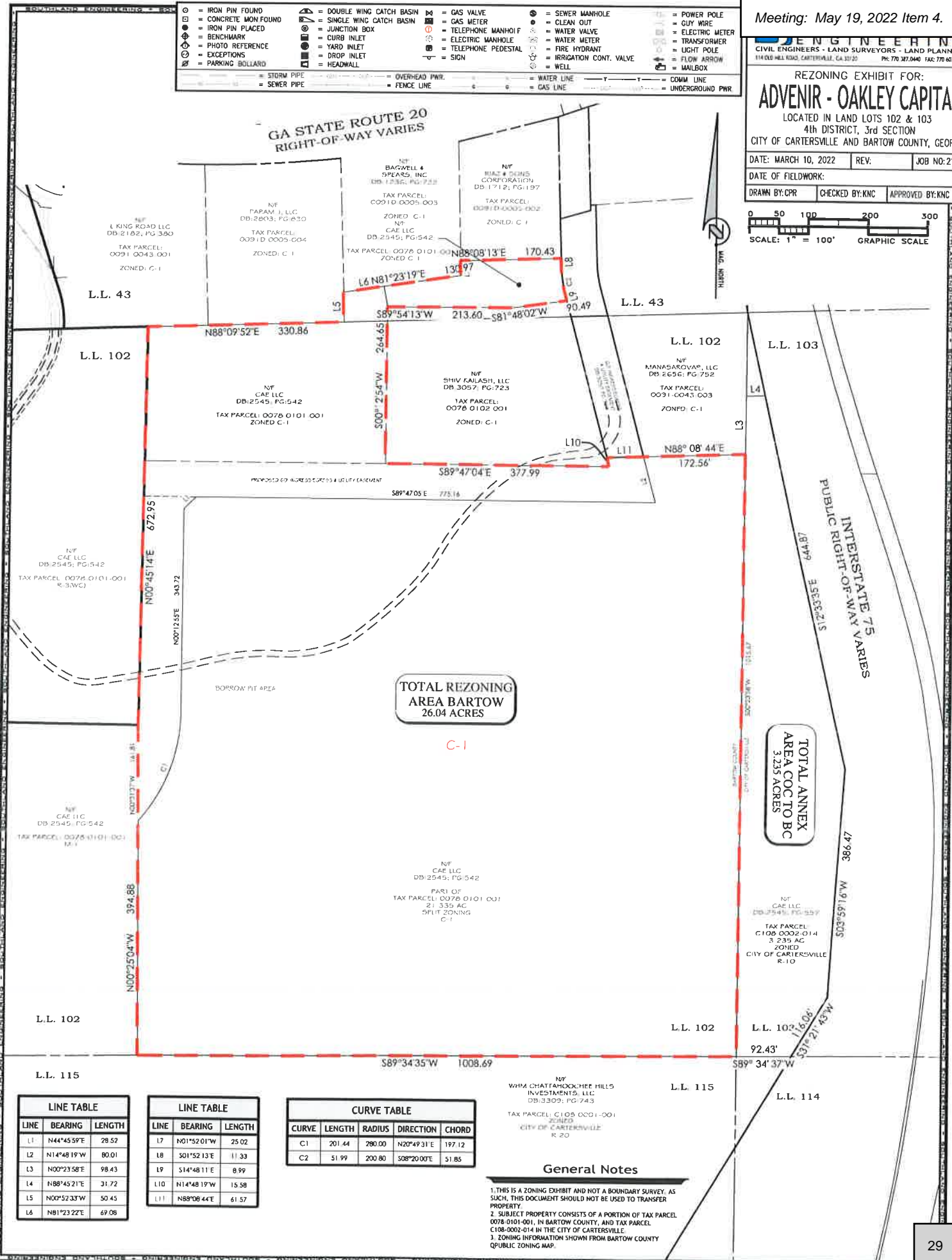
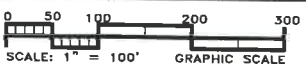
Developed by Schneider
 GEOSPATIAL

Meeting: May 19, 2022 Item 4.

ENGINEERING
 CIVIL ENGINEERS - LAND SURVEYORS - LAND PLANNERS
 114 OLD HILL ROAD, CARTERSVILLE, GA 30130 PH: 770.387.0440 FAX: 770.607.5151

REZONING EXHIBIT FOR:
ADVENIR - OAKLEY CAPITAL
 LOCATED IN LAND LOTS 102 & 103
 4th DISTRICT, 3rd SECTION
 CITY OF CARTERSVILLE AND BARTOW COUNTY, GEORGIA
 DATE: MARCH 10, 2022 REV: JOB NO: 21182
 DATE OF FIELDWORK:
 DRAWN BY: CPR CHECKED BY: KNC APPROVED BY: KNC

○ = IRON PIN FOUND	⊠ = DOUBLE WING CATCH BASIN	⊠ = GAS VALVE	⊠ = SEWER MANHOLE	⊠ = POWER POLE
⊠ = CONCRETE MON FOUND	⊠ = SINGLE WING CATCH BASIN	⊠ = GAS METER	⊠ = CLEAN OUT	⊠ = GUY WIRE
⊠ = IRON PIN PLACED	⊠ = JUNCTION BOX	⊠ = TELEPHONE MANHOLE	⊠ = WATER VALVE	⊠ = ELECTRIC METER
⊠ = BENCHMARK	⊠ = CURB INLET	⊠ = ELECTRIC MANHOLE	⊠ = WATER METER	⊠ = TRANSFORMER
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⊠ = PARKING BOLLARD	⊠ = HEADWALL		⊠ = WELL	⊠ = MAILBOX
— = STORM PIPE	— = OVERHEAD PWR.	— = WATER LINE	— = COMM LINE	
— = SEWER PIPE	— = FENCE LINE	— = GAS LINE	— = UNDERGROUND PWR	



TOTAL REZONING AREA BARTOW 26.04 ACRES

C-1

TOTAL ANNEX AREA COC TO BC 3.235 ACRES

LINE	BEARING	LENGTH
L1	N44°45'59"E	28.52
L2	N14°48'19"W	80.01
L3	N00°23'58"E	98.43
L4	N88°45'21"E	31.72
L5	N00°52'33"W	50.45
L6	N81°23'22"E	69.08

LINE	BEARING	LENGTH
L7	N01°52'01"W	25.02
L8	S01°52'13"E	11.33
L9	S14°48'11"E	8.99
L10	N14°48'19"W	15.58
L11	N88°08'44"E	61.57

CURVE	LENGTH	RADIUS	DIRECTION	CHORD
C1	201.44	280.00	N20°49'31"E	197.12
C2	51.99	200.80	S08°20'00"E	51.85

General Notes

1. THIS IS A ZONING EXHIBIT AND NOT A BOUNDARY SURVEY. AS SUCH, THIS DOCUMENT SHOULD NOT BE USED TO TRANSFER PROPERTY.
2. SUBJECT PROPERTY CONSISTS OF A PORTION OF TAX PARCEL 0078-0101-001, IN BARTOW COUNTY, AND TAX PARCEL C108-0002-014, IN THE CITY OF CARTERSVILLE.
3. ZONING INFORMATION SHOWN FROM BARTOW COUNTY QPLC ZONING MAP.

SURVEYOR'S CERTIFICATE

That the undersigned, a Georgia Registered Land Surveyor, on behalf of the above Annexation/ zoning applicant do certify the following:

- 1) That the attached survey contains no fewer than four surveyed map regulation points and recorded with the Georgia Coordinate System of 1985.
- 2) That the attached survey shows the boundaries of the area being annexed and the existing boundaries of the area being annexed and the existing boundaries of the annexing municipality between the points at which these boundaries close, if applicable.
- 3) That the attached survey meets the requirements of O.C.G.A. 15-6-67 and Section 180-7-01 Technical Standards for Property Survey, Rules and Regulations of the State of Georgia.
- 4) That the map demarcation of the map registration points are well distributed along, within, or near the boundary of the annexed area.
- 5) That at least one-eighth of the aggregate external boundary or fifty (50) feet of the area to be annexed, whichever is less, either abuts directly on the municipal boundary or would directly abut on the municipal boundary if it were not otherwise separated from the municipal boundary by other lands owned by the municipal corporation, by lands owned by this State, or by the definite width of any street or street right of way; any creek or river; any right of way of a railroad or other public service corporation, which divides the municipal boundary from any area proposed to be annexed.

04-04-2022
Date


 Georgia Registered Land Surveyor


ZONING ADMINISTRATOR:

- 1. Case Number: A722-02
- 2. Yes No N/A

The above property complies with the City of Cartersville minimum size requirements to construct a building or structure occupiable by persons or property under the policies, ordinance, or regulations of the City of Cartersville.

3. Survey attached?
4/4/22
Date


 Zoning Administrator

LIST OF ADJACENT PROPERTY OWNERS
(Not required if City mails public notices)

The following are all of the individuals, firms, or corporations owning property on the sides, rear, and in front of (across street from) the property sought to be rezoned:

	<u>NAME</u>	<u>ADDRESS</u>
1.	MANASAROVAR, LLC.	35 Hobson Way, Rome, GA 30161
2.	WMM Chattahoochee Hills Investments, LLC.	800 Capps Ferry, Douglasville, GA
3.	HYBRASS Properties, LLC.	988 East Freeway Drive Ste A, Conley, GA 30135
4.		30094
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		

Attach additional names if necessary.

(Indicate property owned by the above persons on plat accompanying this application.)

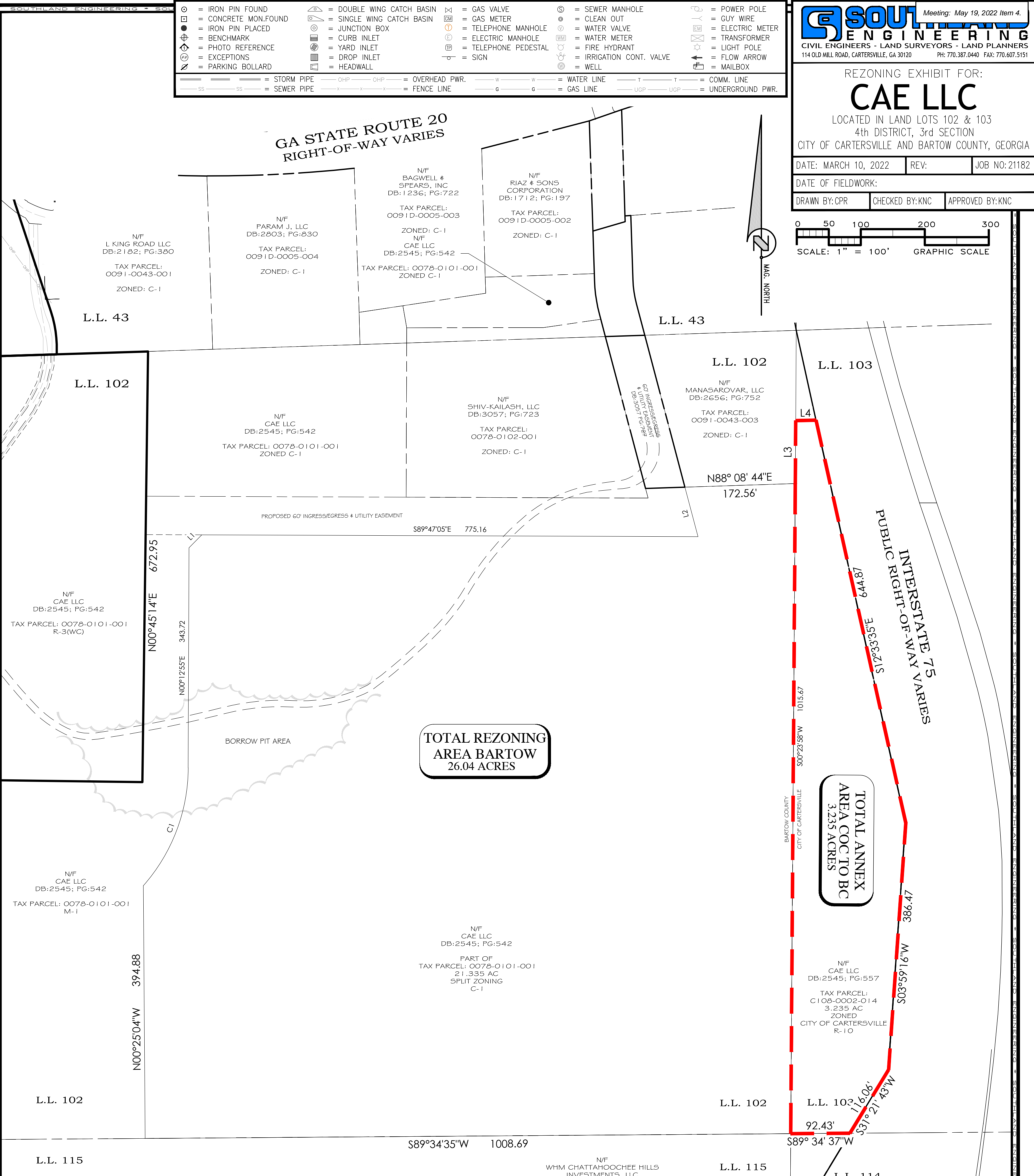
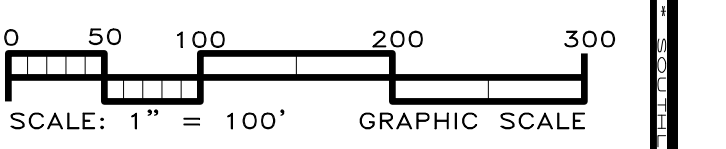
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REZONING EXHIBIT FOR:
CAE LLC
 LOCATED IN LAND LOTS 102 & 103
 4th DISTRICT, 3rd SECTION
 CITY OF CARTERSVILLE AND BARTOW COUNTY, GEORGIA

DATE: MARCH 10, 2022 REV: JOB NO: 21182

DATE OF FIELDWORK:

DRAWN BY: CPR CHECKED BY: KNC APPROVED BY: KNC



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 AREA BARTOW
 26.04 ACRES**

**TOTAL ANNEX
 AREA COC TO BC
 3.235 ACRES**

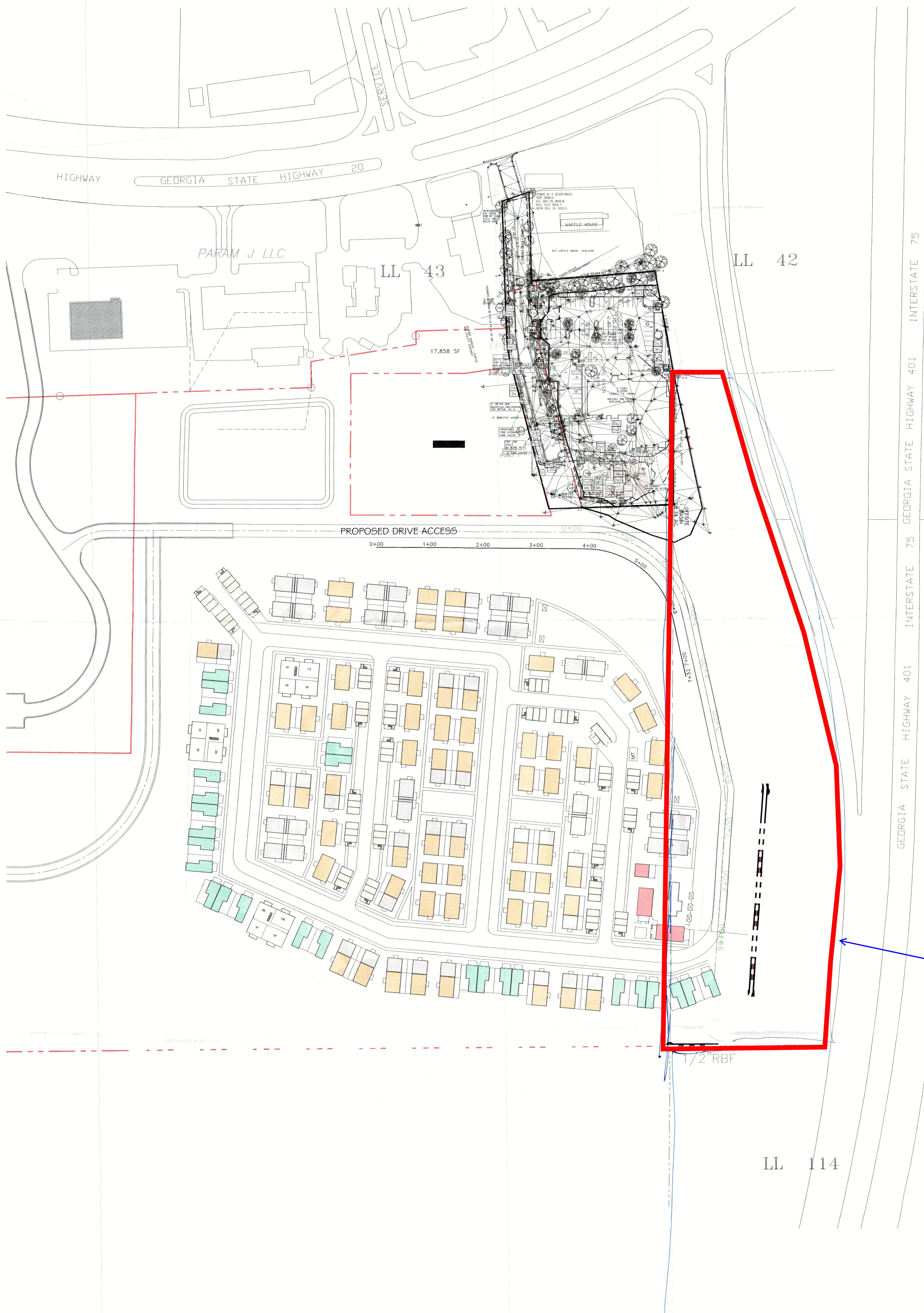
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- ZONING INFORMATION SHOWN FROM BARTOW COUNTY QPUBLIC ZONING MAP.



APPROXIMATE
BOUNDARY.
C108-0002-014

IMAGE TAKEN 4-20-22





CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Public Hearing – 1st Reading of Zoning/Annexation Requests
DEPARTMENT NAME:	Planning and Development
AGENDA ITEM TITLE:	Z22-01. Rezone 103.85 acres from R-20 to RA-12. Applicant: Prime Engineering, Inc.
DEPARTMENT SUMMARY RECOMMENDATION:	<p>Rezone 103.85 acres from R-20 to RA-12 for the construction of 199 townhomes adjacent to I-75 and north of Center Rd. Project site is known as Etowah Preserve Phase 2.</p> <p>Planning Commission recommends denial of the application, 4-1.</p>
LEGAL:	N/A

ZONING SYNOPSIS
Petition Number(s): Z22-01

REQUEST SUMMARY:

The applicant is requesting the rezoning of Parcel No. C108-0001-001 containing 103.85 acres from R-20 (Single Family Residential) to RA-12 (Single Family Residential, Attached) for development of 199 townhomes.

APPLICANT INFORMATION AND PROPERTY DESCRIPTION

Applicant: **Prime Engineering**
Representative: **Justin Purucker**
Property Owner: **WHM Chattahoochee Hills Investments LLC (Harrison Merrill, Jr.)**
Property Location: **Center Rd & I75 (C108-0001-001)**
Access to the Property: **Center Rd**

Site Characteristics:

Tract Size: Acres: **103.85** District: **4th** Section: **3rd** LL(S): **245**
Ward: **1** Council Member: **Kari Hodge**

LAND USE INFORMATION

Current Zoning: **R-20 Single-Family Residential**
Proposed Zoning: **RA-12 Single-Family Residential**
Proposed Use: **Town Home Development**

Current Zoning of Adjacent Property:

North: **County R-3CU (Multi-Family Conditional Use); County M-1 (Mining)**
South: **R-10 (Single Family Residential)**
East: **R-10 (Single Family Residential)**
West: **RA-12 (Single family Residential); County M-1 (Mining)**

The Future Development Plan designates the subject property as: **Suburban Living**

The Future Land Use Map designates the subject property as: **Low & Medium Density Residential**

ZONING ANALYSIS

Site History:

2004: Z04-14. Approximately 202 acres were rezoned from R-20 to R-10 with conditions for two tracts of land north and south of Center Road west of and adjacent to I-75. Tract 1 was north of Center Road and named the Etowah Preserve subdivision. Tract 2 was south of Center Road and encompassed what is now the Autumn Canyon subdivision. 360 lots were approved with this zoning application.

2018: Z18-03. Zoning proposal to develop Etowah Preserve in 2 phases. Phase 1, now known as Everton Estates, would improve all existing infrastructure components and construct 182 townhome units and one amenity lot on the 50 +/- acres. Phase I requested rezoning from R-10 with conditions to RA-12. Phase 2 development on the remaining 111 +/- acres would occur at a future date and requested rezoning from R-10 with conditions to R-20 with conditions.

The Z18-03 rezoning request for Phases 1 and 2 was approved with conditions by City Council on April 19, 2018. The conditions are:

1. Maximum of 281 lots/units provided. No more than 199 lots/units shall be built in Phase 1 and 82 lots/units in Phase 2. ((360) lots approved Z04-14 – (79) lots Autumn Canyon = 281).
2. No development or Finished Floor Elevation (FFE) is to occur above the 1100 ft elevation without the review and approval of the Water Department.
3. Widen Center Rd out to Minor Collector standards (this includes the donation of required R/W to go from 50 ft to 60 ft or more where necessary for project related improvements)
4. A 50ft. buffer must be provided between the development and the Proposed Center Road Re-alignment.
5. A 50ft. buffer must be provided between the development and the Right-of-Way for Interstate 75.
6. Provide/maintain a minimum of 36 acres of green space.
7. Owner/developer is required to re-plat the property prior to development.
8. As referenced in the letter from Commissioner Steve Taylor, the owner/developer is required to leave in place the unnamed county service road on property identified as Tax Parcel C108-0001-001 and access to Center Road from adjoining properties, identified as Tax Parcel ID Nos. 0078-0172-001 and 0078-0101-001, or to provide an alternative solution for access to Center Road for said adjoining properties.

2019: Z19-02. Zoning proposal for 111 +/- acres currently zoned R-20 with conditions be rezoned to MF-14 for the construction of 300 apartment units. Application withdrawn.

Zoning Summary:

Zoning application, Z22-01, requests that 103.85 +/- acres, currently zoned R-20 with conditions, be rezoned to RA-12 for the construction of 199 townhome units with an amenity area. The site is located directly west and adjacent to I-75 on the north side of Center Road.

In 2004, the original zoning case, Z04-14, approved a maximum of 360 lots for both sides of Center Rd. Currently, Autumn Canyon contains 79 lots/units and Everton Estates will have 183 units- a total of 262 leaving (98) lots/units available for development. Etowah Preserve Phase 2 is proposing (199) lots/units for a total of 461 lots/units. This exceeds the 2004 zoning plans by 101 lots or units.

The 2004 zoning condition #7 for the “developer to provide necessary easements for gas lines on the property” was accidentally omitted from the zoning condition on case no. Z18-03. It should be carried forward as a condition under this zoning application so that the natural gas mains on Center Road and S.R. 20 can be connected at some point in the future.

Due to water service restrictions above the 1100 ft. elevation, development is limited to the southern half of the property. Upper elevations are intended to remain as green space due to this constraint.

A comparison of the proposed project to the townhome requirements in Chapter 26 of the Zoning ordinance, Section 6.7, RA-12 Single Family Dwelling District, is provided. Several items have been identified as requiring a variance in order to construct the project. These items are highlighted. Variances would be addressed during the plan development phase.

In 2021, Everton Estates and Tilley Properties, Inc. executed and recorded an access agreement that would provide access from Tilley property, Tax ID. 0078-0172-001, east and south on the Everton Estates property and terminating at the property line of Etowah Preserve Phase 2. This easement is per the Z18-03 zoning condition No. 8, but was done without knowledge of future development that would occur on Etowah Phase 2. The easement access point is in conflict with the proposed amenity area at the southern end of Road B. This conflict will have to be resolved to implement the zoning condition. Continued access across the Phase 2 property to Center Road is required.

The Future Development Map identifies the area as Suburban Living which promotes single family detached homes as the primary land use; however, language in the description for Suburban Living encourages housing choices and internal connectivity to recreation and green space which this proposed development would provide.

The Future Land Use Map identifies this area as Low & Medium Density Residential. The proposed development achieves this metric. Refer to the table below for a comparison of development densities for past and current proposals and nearby developments.

Density Comparison

Zoning Case/ Name of Development	Lots or Units (P=Proposed, C=Constructed)	Acreage (+/-)	Density (Lots or Units/ Acre)	Allowed Density by Zoning Cat. (Units or Lots/Acre)
Z22-01, Etowah Preserve Phase 2, RA-12 (Townhomes), Proposed	199 (P)	*103.85	1.9	12
Z18-03, Etowah Preserve Phase 1. Everton Estates. RA-12 (Townhomes)	183 (P)- Under Construction	58	3.3	12
Z04-14 (Etowah Preserve Original Plan, All Phases)	281	162	1.7	---
Autumn Canyon Subd. (Z04-14)	79 (C)	37	2.1	4.3
Hamilton Township Subd.	87 (C)	38	2.3	4.3
Ponders Mountain Subd. Phase 1	74 (C)	29	2.6	4.3
Ponders Mountain Subd.- All Phases	Max. allowed = 315 (241 remaining)	187	1.7 (based on 315 lots)	---

* Approximately (7) seven acres were removed from the Phase 2 tract and added to the Everton Estates tract thereby reducing the original 111 acres to the 103.85 acres.

City Department Comments

Electric: Takes no exception.

Fibercom: No Comment provided

Fire: CFD takes no exceptions to the rezoning request for Etowah Phase 2 rezoning from R-20 to R-12 provided all city adopted codes and ordinances are followed.

Gas: Takes No Exception

Public Works: [W. Wilson] We do not support front loading townhomes and would not support this being a public drive if the townhomes are loaded from the front.

[T. Sanders] Just to put some official numbers to supplement our conversation, per GDOT Center Road near the location of the proposed development has 3,530 vehicles per day. The Highway Capacity Manual shows a typical two lane rural road can handle 2650 vehicles per hour. The Trip Gen rate for this type of development is 7.32 trips per unit which comes out to 1456 trips per day, this means about 750 in and 750 out. Therefore, there should be plenty of remaining capacity for Center Road to handle this development and others in the future.

Water and Sewer: See attached.

Cartersville School District: Comments pending bedroom counts.

Public Comments:

4/21: Sherri Rys, resident, Autumn Canyon Subdiv. General Inquiry.

5/2: Robert Walker, attorney, for Tilley Properties, Inc. Meeting to discuss access to Center Rd.

5/5: See email from Sherri Rys, Autumn Canyon resident

STANDARDS FOR EXERCISE OF ZONING POWERS.

1. *The existing land uses and zoning of nearby property.*
Adjacent properties are zoned for residential (R-10 & RA-12), mining (M-1), and multi-family residential (R3CU).

2. *The suitability of the subject property for the zoned purposes.*
The topography, soils and water pressure issues will challenge any proposed development. The site is suitable for development below the 1100ft. contour elevation.

3. *The relative gain to the public, as compared to the hardship imposed upon the individual property owner.*
The proposed development would provide a housing product that, currently, seems to be in demand. Attached housing units may be the better option for development given the topography and surrounding land uses. There is limited hardship to the property owner as the topographic and water delivery challenges existed prior to purchase of the property.

4. *Whether the subject property has a reasonable economic use as currently zoned.*
The property has a reasonable economic use as currently zoned; however, any development will be challenging.

5. *Whether the zoning proposal will permit a use that is suitable in view of the use and development of adjacent and nearby property.*
The zoning proposal may permit a use that is suitable in view of the use of the adjacent residential properties. The proposed density is compatible with adjacent developments.

6. *Whether the proposed zoning will adversely affect the existing use or usability of adjacent or nearby property.*
The zoning proposal should not have an adverse effect on adjacent property owners. Concerns regarding traffic increases will likely be raised. The Public Works director stated in his comments that Center Road can accommodate significant traffic count increases. The zoning condition that provides access from the Tilley Properties, Inc. property to Center Road remains in effect. A modification to the 2021 recorded easement may be required.

7. *Whether the zoning proposal is in conformity with the current future development plan and community agenda of the comprehensive land use plan as currently adopted or amended in the future.*
The zoning proposal generally conforms with the Future Development Plan and Comprehensive Land Use Plan for Suburban Living and Low to Medium density requirements. At 12 units per acre, mathematically, 1246 units could be constructed which would be a high density development for the City; however, the proposed 199 units would comply with the low-medium density requirement.

8. *Whether the zoning proposal will result in a use which will or could adversely affect the environment, including but not limited to drainage, wetlands, groundwater recharge areas, endangered wildlife habitats, soil erosion and sedimentation, floodplain, air quality, and water quality and quantity.*
Development resulting from an approved zoning proposal would be required to meet all local, state, and federal environmental regulations.

9. *Whether the zoning proposal will result in a use which will or could cause an excessive or burdensome use of existing streets, transportation facilities, utilities, or schools.*
The proposed use could be burdensome on the school district if there is a high number of 3 bedroom units. Center Road would experience an increase in traffic, but not a burdensome increase. No burden is expected on city utilities. Water service is not available above the 1100 ft. elevation.

10. *Whether there are other existing or changing conditions affecting the use and development of the property which give supporting grounds for either approval or disapproval of the zoning proposal.*
There are no known conditions.

STAFF RECOMMENDATION:

If approved, the following zoning conditions should be adopted:

1. No more than 199 lots/units shall be built in Etowah Preserve Phase 2 as presented in this application and on the concept plan.
2. No development or Finished Floor Elevation (FFE) is to occur above the 1100 ft elevation without the review and approval of the Water Department.
3. A 50ft. buffer must be provided between the development and the Proposed Center Road Re-alignment.
4. A 50ft. buffer must be provided between the development and the Right-of-Way for Interstate 75.
5. Developer to provide necessary easements for a natural gas line extension on the property.
6. As referenced in the letter from Commissioner Steve Taylor, the owner/developer is required to leave in place the unnamed county service road on property identified as Tax Parcel C108-0001-001 and access to Center Road from adjoining properties, identified as Tax Parcel ID Nos. 0078-0172-001 and 0078-0101-001, or to provide an alternative solution for access to Center Road for said adjoining properties.

David Hardegree

From: Sherri Rys <sherrirys999@gmail.com>
Sent: Thursday, May 5, 2022 1:21 PM
To: David Hardegree
Subject: [EXTERNAL] Zoning Meeting May 10
Attachments: Zoning Ordinance.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION! : This email originated from outside the City of Cartersville network. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Sender: sherrirys999@gmail.com

Hello David,

I was wondering if you could make my questions part of the public record for the rezoning case and provide copies to each of the board members at the next public hearing? I believe you did this last time for me in regards to Etowah Preserve Phase 1 and the traffic accident report I provided for Center Road.

This is in regards to Phase 2 across from Autumn Canyon subdivision. I will be at the meeting May 10 and wasn't sure if I could get up and address these questions, or not?

My questions are:

According to the City of Cartersville Zoning Ordinance (I have a copy dated June 17, 2020) Chapter 26, Article 1, Sec. 1.4: (attached and highlighted)

The City of Cartersville Zoning Ordinance is designed to implement the provisions of the Comprehensive Plan for the development and use of the land. The purpose of these regulations shall be to:

6. Lessen congestion on streets (Center Road is already busy, especially getting out on JFH/41, and dangerous, according to the accident report I compiled for the Zoning Meeting for Phase 1. Adding 200 units is adding another 200-400 cars. This doesn't even take into consideration the 300 Bartow County townhomes going on Center Road and Smiley Ingram or the 200 Phase 1 townhomes that are being built right now) That means a total of 700-1400 more cars traveling on Center Road when all are complete)

9. Avoid undue concentration of population (adding 200 units in addition to what the county (100 units) and city (200 units) are adding on Center Road is putting a large population in one area)

10. Facilitate the adequate provision of transportation, water, sewerage, schools, parks and other public requirements (are there going to be more schools, parks, recreation areas added to accommodate the additional population?)

12. Discourage urban sprawl (spreading development over a beautiful, green, mountainous area close to the city rather than preserving it)

I do not see how the above regulations are being honored with all the high density housing that is going up on a road that is very dangerous. I would like the board to address this, please.

Thanks, David.

Sherri Rys
22 Canyon Trail SE
Cartersville, GA

CITY OF CARTERSVILLE

ZONING ORDINANCE

ADOPTED NOVEMBER 7, 1996

ALL REVISIONS AS OF June 17, 2020

FOR MOST CURRENT VERSION, GO TO
[HTTPS://LIBRARY.MUNICODE.COM/GA/CARTERSVILLE/CODES/CODE OF ORDINANCES](https://library.municode.com/ga/cartersville/codes/code_of_ordinances)



CITY OF CARTERSVILLE
PLANNING & DEVELOPMENT DEPARTMENT

P.O. BOX 1390 * 10 NORTH PUBLIC SQUARE * CARTERSVILLE, GEORGIA 30120 * TELEPHONE: 770-387-5600 *
dhardegree@cityofcartersville.org * www.cityofcartersville.org

City of Cartersville, GA

Chapter 26 - ZONING⁽¹⁾

ZONING ORDINANCE OF THE
CITY OF CARTERSVILLE, GEORGIA
ORDINANCE NO. 27-10

PREAMBLE

AN ORDINANCE REGULATING WITHIN THE CITY OF CARTERSVILLE THE LOCATION, HEIGHT, BULK, NUMBER OF STORIES AND SIZE OF BUILDINGS AND OTHER STRUCTURES; THE SIZES OF YARDS, COURTS, AND OTHER OPEN SPACES; THE DENSITY AND DISTRIBUTION OF POPULATION; THE USE OF BUILDINGS, STRUCTURES, AND LAND FOR TRADE, INDUSTRY, RESIDENCE, RECREATION, AGRICULTURE, FORESTRY, CONSERVATION, SANITATION, PROTECTION AGAINST FLOODS, PUBLIC ACTIVITIES, AND OTHER PURPOSES; CREATING DISTRICTS FOR SAID PURPOSES AND ESTABLISHING THE BOUNDARIES THEREOF; DEFINING CERTAIN TERMS USED HEREIN; PROVIDING FOR THE METHOD OF ADMINISTRATION AND AMENDMENT; DEFINING THE POWERS AND DUTIES OF THE PLANNING COMMISSION AND BOARD OF APPEALS; PROVIDING PENALTIES FOR VIOLATIONS; REPEALING CONFLICTING ORDINANCES; AND FOR OTHER PURPOSES.

Footnotes:

--- (1) ---

Editor's note— Ord. No. 2710, adopted Sept. 17, 2010, deleted and replaced ch. 26, Zoning, in its entirety to read as herein set out. Former ch. 26 derived from Ord. No. 50-96, adopted Nov. 7, 1996, the amendatory history for which can be found in the Code Comparative Table at the back of this volume.

ARTICLE 1. - ENACTMENT, SHORT TITLE, JURISDICTION, PURPOSE

Sec. 1.1. - Enactment clause.

The Mayor and Council of the City of Cartersville, under the authority of the General Planning and Zoning Enabling Act Article IX, Section 2, paragraph 4 of the 1983 Constitution of the State of Georgia and amendments thereto, hereby ordains and enacts into law the following articles and sections:

Sec. 1.2. - Short title.

These regulations shall be known and may be cited as "The Zoning Ordinance for the City of Cartersville."

Sec. 1.3. - Jurisdiction.

These regulations shall govern the use of all land and the developments thereof within the corporate limits of the City of Cartersville.

Sec. 1.4. - Purpose and relationship to the Comprehensive Plan.

The City of Cartersville Zoning Ordinance is designed to implement the provisions of the Comprehensive Plan for the development and use of land. The purpose of these regulations shall be to:

1. Promote the health, safety, morals, order, prosperity, and general welfare of the City;
2. Promote desirable living conditions and the sustained stability of neighborhoods;
3. Promote the proper location, height, bulk, number of stories, and size of buildings and other structures;
4. Promote the proper sizes of yards, courts, and other open spaces;

City of Cartersville, GA

- 5. Protect property against blight and depreciation;
- 6. Lessen congestion on streets;
- 7. Secure safety from fire, panic, and other dangers;
- 8. Provide adequate light and air and preventing the overcrowding of land;
- 9. Avoid undue concentration of population;
- 10. Facilitate the adequate provision of transportation, water, sewerage, schools, parks, and other public requirements;
- 11. Promote a balance of residential, commercial, and industrial uses throughout the community;
- 12. Discourage urban sprawl;
- 13. Encourage the use of ecodevelopment, green building, sustainable development, and LEED (Leadership in Energy and Environmental Design) practices, as defined herein; and
- 14. Promote the most appropriate use of land, buildings, and structures throughout the city in accordance with the Comprehensive Plan.

ARTICLE II. - INTERPRETATIONS AND DEFINITIONS

Sec. 2.1. - Interpretation of certain terms and words.

Words used in the present tense include the future tense. Words used in the singular include the plural, and words used in the plural include the singular.

The word "person" includes a firm, co-partnership, company, corporation, or association.

The word "lot" includes the word "plot" or "parcel."

The word "building" includes the word "structure."

The word "shall" is always mandatory, and not merely directory.

The word "used" or "occupied" as applied to any land or building shall be construed to include the words "intended, arranged, or designed to be used or occupied."

The word "district" shall mean "zoning district" for the purposes of this chapter.

The word "map" or "zoning map" shall mean "Official Zoning Map of the City of Cartersville" for the purposes of this chapter.

Sec. 2.2. - Definitions.

For the purposes of this chapter, certain terms or words used herein shall be defined as follows:

2.2.1. A

Accessory structure. A structure on the same lot with, and of a size and nature customarily incidental and subordinate to, the principal structure. Examples of accessory structures include, but are not limited to, the following: detached garages and/or carports; storage structures and/or barns; freestanding greenhouses; aboveground swimming pools and pool houses; tennis courts; freestanding workshops; freestanding decks and gazebos; and freestanding ATM bank machines.

Accessory use. A use on the same lot with, and of a nature customarily incidental and subordinate to, the principal use.

Acre. For the purpose of this chapter, a measure of land consisting of 43,560 square feet.

Acresage. Acres collectively in a tract of land.

Date: April 22, 2022

WATER DEPARTMENT ANNEXATION/ZONING REVIEW COMMENTS

Zoning Petition Number: Z22-01 Applicant: Prime Engineering

Location: Center Rd. & I-75

Acreage: 103.85

WATER SERVICE COMMENTS:

This property is located in the City of Cartersville Water Department's water service area. Water service to this property is limited to the portions of the site with finished floor elevations below 1050 feet MSL. The Owner/Developer is advised to proceed as soon as possible with development of site plans and water demand calculations to determine if the existing water system is capable of meeting water demands for the increased development density. The Owner/Developer will be responsible for all costs associated with hydraulic studies for determining water service availability. The Owner/Developer will be responsible for all costs for water system improvements and water line extensions necessary to serve the proposed development.

SEWER SERVICE COMMENTS:

This property is located in the City of Cartersville Water Department's sewer service area. Sewer service is available from an existing 18-inch diameter sanitary sewer paralleling the south side of Center Road.

6.7 RA-12 Single-family dwelling district.

**Z22-01 P&D Analysis. Etowah Preserve Phase 2
Center Rd @I-75**

Code Section	Description and/ or Requirements	Required	Proposed	Notes
6.7.1	RA-12 district scope and intent. Regulations set forth in this section are the RA-12 district regulations. The RA-12 district is intended to provide land areas devoted to high density uses consisting of single-family dwellings as further described in section 3.1.8 of this chapter. Land areas zoned RA-12 are also intended to provide a transition between medium density single-family residential areas and higher density multifamily residential areas or between medium density residential areas and nonresidential areas. The RA-12 district is intended to encourage home ownership.	---	Fee Simple Implied	Fee Simple or Rental?
6.7.2	Use Regulation	---	---	---
6.7.3	Development Standards	---	---	---
A.	Height regulations. Buildings shall not exceed a height of thirty-five (35) feet or two and one-half (2½) stories, whichever is higher.	Y	No data provided	
B.	Minimum lot area per dwelling unit: Two thousand (2,000) square feet.	Y	1875sf (25x75)	Can lot dimensions be adjusted to achieve 2,000sf min. area? Potential Variance item.
C.	Maximum density: Twelve (12) units per gross acre.	Y	1.92 un/ac	
D.	Minimum lot width: Twenty (20) feet.	Y	25ft.	Shown as note on concept plan
E.	Minimum lot frontage:	---	---	---
1	Single-family detached units: Thirty-five (35) feet.	---	NA	---
2	All other uses: Twenty (20) feet.	Y	OK	Shown as note on concept plan
F.	Minimum lot depth: One hundred (100) feet.	Y	75ft	Can lot dimensions be adjusted to achieve 100ft depth? Potential Variance item. Proposed dim. 25x75
G.	Minimum development area: One-half (0.5) acres.	Y	103.85	
H.	Minimum heated floor area: One thousand (1,000) square feet.	Y	No data provided	Addressed during site plan review.

Code Section	Description and/ or Requirements	Required	Proposed	Notes
I.	Setbacks:	---	---	---
1	Front yard: Ten (10) feet.	Y	No data provided	Addressed during site plan review.
2	Side yard: Ten (10) feet (each end of row).	Y	No data provided	Addressed during site plan review.
3	Rear yard: Twenty (20) feet.	Y	No data provided	Addressed during site plan review.
J.	[Gable or hip roofs.] Gable or hip roofs shall have a minimum roof pitch of 6/12. Both gable and hip roofs shall provide overhanging eaves on all sides that extend a minimum of one (1) foot beyond the building wall.	Y	No data provided	Addressed during building plan review.
K.	Accessory use, building and structure requirements. See section 4.9 of this chapter.	---	---	---
L.	Minimum buffer requirements. In addition to required setbacks, a fifteen-foot wide buffer is required along all property lines which abut a single-family district or use to provide a visual screen in accordance with section 4.17 of this chapter.	Y	---	Buffer required along Everton Estates development. Potential natural buffer. Addressed during site plan review.
M.	Other required standards.	---	---	---
1	No fewer than three (3) dwelling units in a row shall be allowed.	Y	4 to 8 units/ block	
2	Alley or private drive access required.	Y	None shown	Potential Variance item.
3	Required parking shall be allowed in the rear yard only.	Y	None shown	Potential Variance item.
4	Principal buildings shall front a private drive or public right-of-way.	Y		Public Works will require private streets if front parking and access is desired.
5	Principal structures on lots within the RA-12 district shall have a minimum of fifty (50) percent finish product on the exterior walls of the buildings consisting of brick, stone, hard-coat stucco, or fiber cement siding.	Y	No data provided	Addressed during building plan review.

Code Section	Description and/ or Requirements	Required	Proposed	Notes
6	A metal panel exterior finish product shall not be allowed on metal buildings exceeding one hundred fifty (150) square feet in gross floor area constructed or placed on lots within the RA-12 district.	---	NA	---

Ordinance Source:

https://library.municode.com/ga/cartersville/codes/code_of_ordinances?nodeId=COOR_CH26ZO_ARTVISIMIDWDIRE_S6.7RASIMIDWDI

8572387763
7067927936
PARTICIPANT ID

BK:3368 PG:734-743

D2021016029

AFTER RECORDING, RETURN TO:

Jenkins, Bowen & Walker, P.C.
15 South Public Square
Cartersville, Georgia 30120
Attn: Robert L. Walker, Esq.

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SUPERIOR COURT
BARTOW COUNTY, GA



STATE OF GEORGIA
COUNTY OF BARTOW

EASEMENT AND RIGHT OF WAY AGREEMENT

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, **Etowah Venture Partners I LLC**, a Georgia limited liability company (“Grantor”, whether one or more), for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, receipt of which is hereby acknowledged, does hereby grant, bargain, sell and convey unto **Tilley Properties, Inc.**, a Georgia corporation, whose address is 917 N. Tennessee Street, Cartersville, Georgia 30120, and its successors-in-title (“Grantee”) for the benefit of that certain real property owned by the Grantee described as Bartow County Tax Parcel ID No. 0078-0172-001 (the “Grantee Property”) the non-exclusive easements described in this Agreement (collectively, the “Easements”) through and across the portions of the Grantor Property identified in this Agreement, which entire Grantor Property is described in “**Exhibit B**” attached hereto and made a part hereof, subject to the terms of this Agreement.

Grantor grants to Grantee for the benefit of the Grantee Property a perpetual, non-exclusive easement for vehicular ingress and egress through and across the portion of the Grantor Property being a strip of land identified as “Permanent Right of Way and Easement”, as shown on the drawing marked “**Exhibit A**” attached hereto and made a part hereof (hereinafter “Permanent Right of Way and Easement”).

During the course of construction of any roadway or improvements authorized herein, Grantee shall have the right to enter upon, clear off, and use an additional strip (or strips) of land contiguous to the Permanent Right of Way and Easement (as defined above), such strip (or strips) of land being generally identified on the attached "**Exhibit A**" as an "Area of Temporary Work Space" (hereinafter "Temporary Work Space"). Grantee agrees that it will restore or repair any property of the Grantor within the Temporary Work Space which is impacted or damaged by any work performed by the Grantee, or on behalf of the Grantee, during the course of construction of any roadway or improvements authorized herein. Grantee's right and easement to use the Temporary Work Space as provided above shall expire upon the earlier of: (i) the completion of construction of the road within the Permanent Right of Way and Easement; (ii) One Hundred Eighty (180) days after Grantee commences construction of such road, unless such construction is delayed by weather, act of God, or non-financial circumstances beyond Grantee's control, in which events such period shall be extended on a day-for-day basis for each day of delay; or (iii) the twenty fifth (25th) annual anniversary of the date of this Agreement. Additionally, after the completion of the initial construction of any roadway within the Permanent Right of Way and Easement, should Grantee thereafter decide to improve said roadway by paving or putting down any other surfacing, or re-pave or otherwise maintain the roadway within the Permanent Right of Way and Easement, the Grantor will provide a temporary construction easement to permit Grantee to complete such additional work or maintenance that shall expire upon the earlier of: (i) the completion of the upgrades to the road within the Permanent Right of Way Easement; or (ii) One Hundred Twenty (120) days after the Grantee commences such additional construction of such road, unless such construction is delayed by weather, act of God, or non-financial circumstances beyond Grantee's control, in which events such period shall be extended on a day-for-day basis for each day of the delay. Moreover, Grantor hereby grants to Grantee a slope or grade easement on the property immediately adjacent to the Permanent Right of Way and Easement, that has been approved by Grantor, which approval shall not be unreasonably withheld, conditioned, or delayed and for such reasonable periods of time as necessary for Grantee to maintain the elevation and slope of the Permanent Right of Way and Easement (the "Slope Easement").

The Grantee shall have the right, from time to time as it may find convenient, to cut or remove all trees, undergrowth and other obstructions from the Permanent Right of Way and Easement and to install and maintain utilities, or to grant easements to the appropriate utility providers to install and maintain utilities, under the Permanent Right of Way and Easement (the "Ancillary Easement"). The Grantee shall also have the rights and benefits necessary to maintain the Easements, at its sole expense.

Grantor shall have the right to enter and use the land within the Permanent Right of Way and Easement if and to the extent such entry and use does not interfere with and is not inconsistent with Grantee's rights herein, and except that the Grantor will not build any permanent structures on the Permanent Right of Way and Easement or any part thereof, will not change the grade of the Permanent Right of Way and Easement, or any part thereof without the express written permission of the Grantee, which permission shall not be unreasonably withheld, conditioned, or delayed, will not plant trees on the Permanent Right of Way and Easement, or any part thereof, will not change

or alter any slopes or other supporting facilities, including but not limited to stormwater detention areas, or use the Permanent Right of Way and Easement or any part thereof in such a way as to interfere with Grantee's immediate and unimpeded access to the Permanent Right of Way and Easement, or otherwise interfere with Grantee's lawful exercise of any of the rights herein granted without first having obtained Grantee's approval in writing, which approval shall not be unreasonably withheld, conditioned, or delayed; and Grantor will not authorize others to do any of said acts without first having obtained Grantee's approval in writing, which approval shall not be unreasonably withheld, conditioned, or delayed. Grantor's right to enter and use the land within the Permanent Right of Way and Easement is limited to entering and using only that part of the Permanent Right of Way and Easement contained on the Grantor Property. No forbearance by Grantee to cut and remove any trees, undergrowth or other obstructions from the Permanent Right of Way and Easement or to exercise any other right provided by Grantee hereunder for any period of time shall constitute a waiver of such right or limit Grantee's ability to exercise such right as it may find convenient. Notwithstanding the foregoing, Grantee may construct paved or unpaved roadways within the Permanent Right of Way and Easement. Should Grantee elect to construct any paved or unpaved roadways within the Permanent Right of Way and Easement, any and all technical specifications of the roadway, including but not limited to width, type of surfacing or paving, or similar specifications, shall be determined by the Grantee, without further approval from the Grantor. Prior to constructing any road within the Permanent Right of Way and Easement, Grantee shall provide thirty (30) days written notice thereof to Grantor of the location and dimensions of such road within the Permanent Right of Way and Easement at the following address: c/o Atlantic Realty Partners, Inc., 3500 Lenox Road, Suite 1250, Atlanta, Georgia 30326, and notwithstanding the terms of the immediately preceding sentence, such specifications shall be subject to Grantor's approval, which approval shall not be unreasonably withheld, conditioned, or delayed. Grantor agrees that nothing contained in this Agreement shall require Grantee to pave any roadway constructed by Grantee within the Permanent Right of Way and Easement unless Grantee decides that such paving is necessary for its use and enjoyment of the same, or unless required by applicable governmental laws or regulations in effect from time to time.

This Easement and Right of Way Agreement and any and all rights of Grantee hereunder shall run with the land that is the Grantor Parcel and the Grantee Parcel (collectively, the "Property"), and shall create equitable servitudes in favor of the Property, and shall bind every person having any fee, leasehold or other interest in the Property, and shall inure to the benefit of the respective parties and their successors-in-title. Upon the conveyance of any portion of the Property, the owner and transferor of such portion of the Property at the time of the transfer shall be relieved of all obligations arising hereunder after the time of such conveyance, and such transferee is deemed to have assumed all such obligations during the time that such assignee owns such portion of the Property.

Nothing herein, nor in the use of the Easements made under this Easement and Right of Way Agreement shall constitute a dedication by Grantor of the Permanent Right of Way and Easement as a public right of way, and the rights and Easements herein created shall not be for the benefit of the general public, whether as a third party beneficiary or otherwise.

TO HAVE AND TO HOLD said right of way and Easements unto said Grantee, and its successors-in-title, immediately upon the execution of this Agreement and so long thereafter until the Grantee releases or otherwise relinquishes said right of way and Easements in writing; and the undersigned hereby bind themselves, their heirs, executors and administrators (and successors and assigns) to warrant and forever defend all and singular said premises unto the Grantee, its successors and assigns, against every person whomsoever lawfully claiming or to claim the same or any part thereof by, through or under Grantor.

Grantee and Grantor, by the acceptance hereof, further covenant and agree:

- (a) Grantee will reimburse the Grantor for any physical damages which Grantor, on any of the Grantor Property outside of the Permanent Right of Way and Easement, may suffer as a consequence of the laying, constructing, altering, repairing, removing, changing the size of, or replacing any roadway or improvements, in the exercise of its rights granted.
- (b) Grantor shall reimburse Grantee for any and all repair and replacement costs to any utility lines, pavements, or other improvements on the Permanent Right of Way and Easement resulting from any damage caused by any person acting on behalf or with Grantor's permission using the easement rights granted to Grantee hereunder.
- (c) Grantor shall have the right, at its choosing to connect to any portion of the Permanent Right of Way and Easement that is located on the Grantor Property. Notwithstanding the foregoing, Grantor shall provide thirty (30) days written notice thereof to Grantee of its plans to connect to the Permanent Right of Way and Easement at the following address: Tilley Properties, Inc., 917 N. Tennessee Street, Cartersville, Georgia 30120. Moreover, Grantor's rights to connect, enter and use the land within the Permanent Right of Way and Easement is limited to connecting, entering and using only that part of the Permanent Right of Way and Easement contained on the Grantor Property and shall not extend to any adjacent property owned by the Grantee. Notwithstanding the foregoing or any other provision of this Agreement to the contrary: (i) in the event that Grantee or an affiliate of Grantee ever acquires fee simple title to all or a portion of Lot 3 ("Lot 3") identified in the attached "**Exhibit A**" (which acquired land is hereinafter referred to as the "Future Property"), Grantee for itself and on behalf of its affiliate, as applicable, does hereby grant, bargain, sell and convey, and shall be deemed contemporaneously with the acquisition of the Future Property to have granted, bargained, sold and conveyed, unto Grantor and its successors-in-title for the benefit of the Grantor Property a perpetual, non-exclusive easement for vehicular ingress and egress through and across all driveways and roadways, that are now or hereafter located upon the Future Property that connects the Permanent Right of Way and Easement to Center Road "(the "Future Property Easement"). Although the Future Property

Easement is self-executing, upon the request of Grantor following such acquisition of the Future Property, Grantee or its affiliate, as applicable, shall execute and deliver to Grantor for recordation in the Bartow County real estate records a Future Property Easement in form and substance that is reasonably acceptable to such parties; or (ii) in the event that an access easement is ever granted over all or a portion of Lot 3 for the benefit of all or a portion of the Grantee Property that connects the Permanent Right of Way and Easement to Center Road (the "Future Access Easement"), Grantee covenants and agrees for the benefit of Grantor and the Grantor Property that such Future Access Easement will also benefit the Grantor Property and the Adjacent Land (as said term is hereinafter defined), to the extent agreed upon by the grantor of the Future Access Easement. Grantee covenants and agrees to make a commercially reasonable effort to obtain such agreement from such grantor of the Future Access Easement. Grantor may authorize any affiliate of Grantor that acquires fee simple title to any land that is adjacent to the Grantor Property (the "Adjacent Land") to use on a non-exclusive basis the rights and easements granted to Grantor in this Section (c) for the benefit of such Adjacent Land, and in the event that Grantor provides such authorization, such affiliate and its successors-in-title to such Adjacent Land shall become a third party beneficiary of such rights and easements for the benefit of such Adjacent Land, and such rights and easements shall run with the title to such Adjacent Land in perpetuity. For purposes hereof, an affiliate of Grantor is deemed to be an entity directly or indirectly owned in whole or in part by Grantor or by a principal of Grantor, and an affiliate of Grantee is deemed to be an entity directly or indirectly owned in whole or in part by Grantee or by a principal of Grantee.

- (d) In the event that any paved or unpaved roadway is constructed by the Grantee within the Permanent Right of Way and Easement area, Grantee agrees that it shall be responsible for any stormwater management that may be required by any state or local government regulations existing at the time of said improvements.
- (e) At its sole cost and expense, Grantee shall maintain and repair for its intended purpose each of the improvements made by or on behalf of Grantee pursuant to the terms of this Agreement, including the road within the Permanent Right of Way and Easement (collectively, the "Improvements"). All such Improvements and all modifications, alterations, and enhancements of such Improvements shall be constructed at Grantee's expense in accordance with applicable governmental laws and regulations, and subject to plans and specifications that have been approved by Grantor, which approval shall not be unreasonably withheld, conditioned, or delayed, and if after an Improvement has been constructed it must be modified or changed to comply with governmental laws or regulations then in effect, Grantee shall promptly take the required action at its expense. Notwithstanding the terms of the immediately preceding sentence, Grantor

agrees that nothing contained in this Agreement shall require Grantee to pave any roadway constructed by Grantee within the Permanent Right of Way and Easement unless Grantee decides that such paving is necessary for its use and enjoyment of the same, or unless required by applicable governmental laws or regulations in effect from time to time. In its use of the Easements, Grantee shall make a commercially reasonable effort to minimize interference with the use and occupancy of the Grantor Property, and shall promptly restore and repair any damage that it causes to the Grantor Property. Grantee shall indemnify and save Grantor harmless from and against all claims, demands, actions, causes of action, losses, costs and expenses or injury to or death of persons and/or for loss of or damage to property, including attorneys' fees and costs, arising out of or relating to the use or exercise of any of the rights or Easements herein granted to Grantee or its agents, employees, tenants, invitees, licensees, contractors, or subcontractors. The Grantor agrees that the Grantee shall not have any obligation to indemnify or hold harmless the Grantor from any claims, demands, actions, causes of action, losses, costs and expenses or injury to or death of persons and/or for loss of or damage to property, including attorneys' fees and costs, arising out of injuries to any trespasser on the Grantor Property or Grantee Property, nor arising out of injuries to any person using the Grantor Property or Grantee Property without the express permission of the Grantee. Similarly, Grantor shall indemnify and save Grantee harmless from an against all claims, demands, actions, causes of action, losses, costs and expenses or injury to or death of persons and/or for loss of or damage to property, including attorneys' fees and costs, arising out of or relating to the use or exercise of any of the rights or Easements herein granted to Grantor or its agents, employees, tenants, invitees, licensees, contractors or subcontractors. The Grantee agrees that that Grantor shall not have any obligation to indemnify or hold harmless the Grantee from any claims, demands, actions, causes of action, losses, costs and expenses or injury to or death of persons and/or for loss of or damage to property, including attorneys' fees and costs, arising out of injuries to any trespasser on the Grantor Property or Grantee Property, nor arising out of injuries to any person using the Grantor Property or Grantee Property without the express permission of the Grantor.

- (f) Grantor agrees to cooperate with Grantee by providing any information or documentation necessary for Grantee to obtain suitable title insurance, at the Grantee's sole expense, insuring that the Grantor has the legal authority to provide and convey the rights given in this Easement and Right of Way Agreement.

This Agreement may not be modified or amended, except in writing, signed by all parties hereto. This Agreement shall be governed by and construed in accordance with the laws of the State of Georgia. This Agreement shall be binding upon the heirs, executors, administrators, and successors-in-title of the parties hereto. In the event of the breach of any party's obligations under this Agreement, the breaching party shall be liable for all costs and expenses occasioned by such breach, including but not limited to court costs and attorneys' fees.

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IN TESTIMONY AND WITNESS WHEREOF, Grantor and Grantee have hereunto set their hands and seals this 25 day of August 2021.

GRANTOR:

ETOWAH VENTURE PARTNERS I LLC, A Georgia limited liability company

By: [Signature]

Name: Richard D. Aaronson
Title: Manager

Signed, sealed and delivered in the presence of:

[Signature]
Witness

[Signature]
Notary Public

[NOTARIAL SEAL]

Z Maddox
NOTARY PUBLIC
DeKalb County, GEORGIA
My Commission Expires 04/08/2025

GRANTEE:

TILLEY PROPERTIES, INC., a Georgia corporation

By: [Signature]
Name: Beth Tilley
Title: CEO, Tilley Properties, Inc.

Signed, sealed and delivered in the presence of:

[Signature]
Witness

[Signature]
Notary Public

[NOTARIAL SEAL]

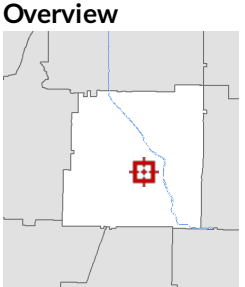
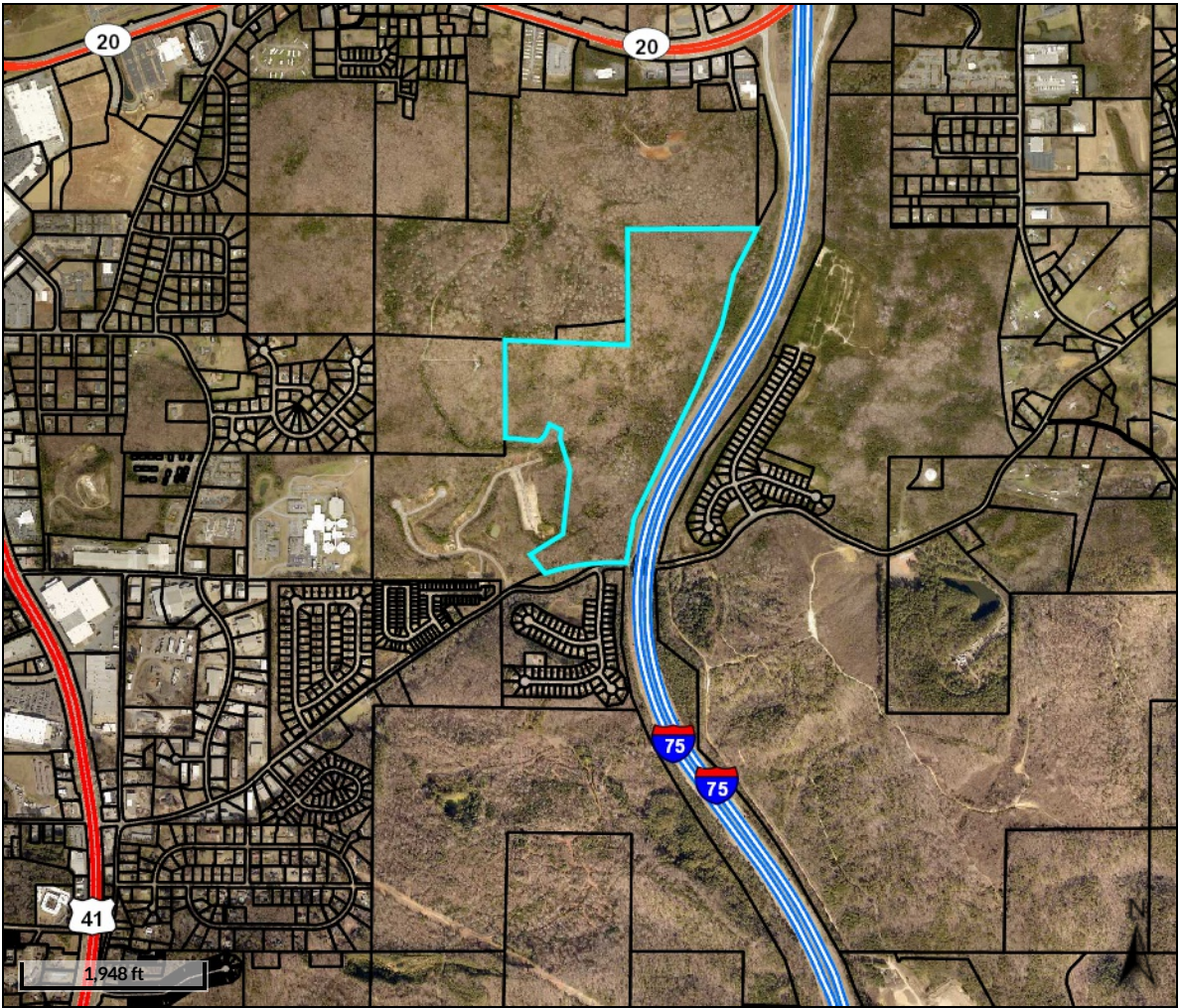
4825-8172-51681
Aaronson/Cartersville/Tilley Easement Agreement/access easement agreement 08/30/21





EXHIBIT "B"

ALL THAT TRACT OR PARCEL OF LAND LYING AND BEING SITUATED IN LAND LOTS 173, 188, 189, AND 245, OF THE 4TH DISTRICT, 3RD SECTION IN THE CITY OF CARTERSVILLE, BARTOW COUNTY, GEORGIA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN IRON PIN FOUND (CAR AXLE) AT THE COMMON LAND LOT CORNER OF LAND LOTS 172, 173, 188, AND 189; THENCE ALONG THE WESTERN LAND LOT LINE OF LAND LOT 173 WITH A BEARING OF N 00°12'47" E A DISTANCE OF 27.09 FEET TO AN IRON PIN FOUND (#4 REBAR); THENCE CONTINUING ALONG SAID LAND LOT LINE WITH A BEARING OF N 00°12'47" E A DISTANCE OF 160.81 FEET TO A POINT; THENCE LEAVING SAID LAND LOT LINE WITH A BEARING OF S 85°11'54" E A DISTANCE OF 325.04 FEET TO AN IRON PIN FOUND (#4 REBAR); THENCE WITH A BEARING OF N 67°53'47" E A DISTANCE OF 32.28 FEET TO AN IRON PIN PLACED (#4 REBAR); THENCE WITH A BEARING OF N 35°59'04" E A DISTANCE OF 24.16 FEET TO AN IRON PIN PLACED (#4 REBAR); THENCE WITH A BEARING OF N 51°24'37" E A DISTANCE OF 24.16 FEET TO AN IRON PIN PLACED (#4 REBAR); THENCE WITH A BEARING OF N 25°33'04" E A DISTANCE OF 61.63 FEET TO AN IRON PIN PLACED (#4 REBAR); THENCE WITH A BEARING OF N 25°26'59" E A DISTANCE OF 70.00 FEET TO AN IRON PIN PLACED (#4 REBAR); THENCE WITH A BEARING OF S 64°33'01" E A DISTANCE OF 128.50 FEET TO AN IRON PIN PLACED (#4 REBAR); THENCE WITH A BEARING OF S 06°07'07" W A DISTANCE OF 89.34 FEET TO AN IRON PIN FOUND (#4 REBAR – CAPPED); THENCE WITH A BEARING OF S 17°01'05" E A DISTANCE OF 343.18 FEET TO AN IRON PIN FOUND (#4 REBAR – CAPPED #796); THENCE WITH A BEARING OF S 06°08'33" W A DISTANCE OF 656.50 FEET TO A TREE LOCATED 18.5 FEET NORTHEAST OF AN IRON PIN FOUND (#4 REBAR); THENCE WITH A BEARING OF S 57°56'20" W A DISTANCE OF 394.22 FEET TO AN IRON PIN FOUND (#4 REBAR); THENCE WITH A BEARING OF S 38°18'37" E A DISTANCE OF 211.47 FEET TO AN IRON PIN FOUND (#4 REBAR) ALONG THE NORTHERN RIGHT OF WAY (R/W) OF CENTER ROAD (VARIABLE PUBLIC R/W); THENCE ALONG SAID R/W IN A SOUTHWESTERLY DIRECTION WITH A CURVE TURNING TO THE LEFT WITH A RADIUS OF 2060.11 FEET, HAVING A CHORD BEARING OF S 65°43'28" W, A CHORD DISTANCE OF 469.55 FEET AND AN ARC LENGTH OF 470.58 FEET TO AN IRON PIN PLACED (#4 REBAR) AT THE INTERSECTION OF SAID R/W AND THE WESTERN LAND LOT LINE OF LAND LOT 245; THENCE ALONG SAID LOT LINE WITH A BEARING OF N 00°45'50" W A DISTANCE OF 85.85 FEET TO AN IRON PIN PLACED (#4 REBAR) AT THE COMMON LAND LOT CORNER OF LAND LOTS 188, 189, 244, AND 245; THENCE ALONG THE SOUTHERN LAND LOT LINE OF LAND LOT 189 WITH A BEARING OF N 89°59'28" W A DISTANCE OF 1305.18 FEET TO AN IRON PIN FOUND (#4 REBAR – FLAT IRON) AT THE COMMON LAND LOT CORNER OF LAND LOTS 189, 190, 243, AND 244; THENCE ALONG THE WESTERN LAND LOT LINE OF LAND LOT 189 WITH A BEARING OF N 00°00'27" E A DISTANCE OF 1293.44 FEET TO AN IRON PIN FOUND (#4 REBAR) AT THE COMMON LAND LOT CORNER OF LAND LOTS 171, 172, 189, AND 190; THENCE ALONG THE NORTHERN LAND LOT LINE OF LAND LOT 189 WITH A BEARING OF S 89°28'07" E A DISTANCE OF 1356.30 FEET TO AN IRON PIN FOUND (CAR AXLE) AT THE COMMON LAND LOT CORNER OF LAND LOTS 172, 173, 188, AND 189 AND THE POINT OF BEGINNING.



Legend
 Parcels
 Roads

Parcel ID	C108-0001-001	Alternate ID	38131	Owner Address	WHM CHATTAHOOCHEE HILLS INVESTMENTS LLC
Sec/Twp/Rng	n/a	Class	Agricultural		8000 CAPP'S FERRY
Property Address	CENTER RD	Acreage	103.85		DOUGLASVILLE, GA 30135
District	Cartersville				
Brief Tax Description	LL245 D4 Etowah preserve Ph 2				

(Note: Not to be used on legal documents)

Date created: 5/2/2022
Last Data Uploaded: 4/29/2022 9:58:24 PM

Developed by 

Application for Rezoning


City of Cartersville

Case Number Meeting: May 19, 2022 Item 5.


Date Received: 3-25-22

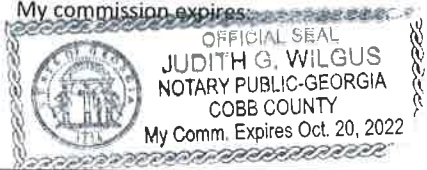
Public Hearing Dates:


Planning Commission May 10th **1st City Council** May 19th **2nd City Council** June 2nd
5:30pm 7:00pm 7:00pm

Applicant Prime Engineering Office Phone 404-425-7100
 (printed name)
 Address 3715 Northside Pkwy Mobile/ Other Phone _____
 City Atlanta State GA Zip 30327 Email _____
Justin Purucker Phone (Rep) 404-425-7118
 Representative's printed name (if other than applicant) Email (Rep) jpurucker@prime-eng.com
same as applicant 
 Representative Signature Applicant Signature


Signed, sealed and delivered in presence of:

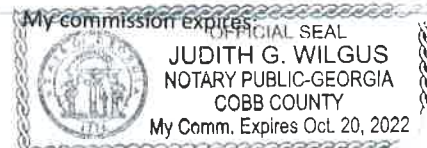

 Notary Public

My commission expires: 

* Titleholder Harrison Merrill Jr Phone 404-467-6921
 (titleholder's printed name)
 8000 Capps ferry rd,
 Address Douglasville, GA 30135 Email HMerrilljr@foxhallresort.com
 Signature 

Signed, sealed, delivered in presence of:


 Notary Public

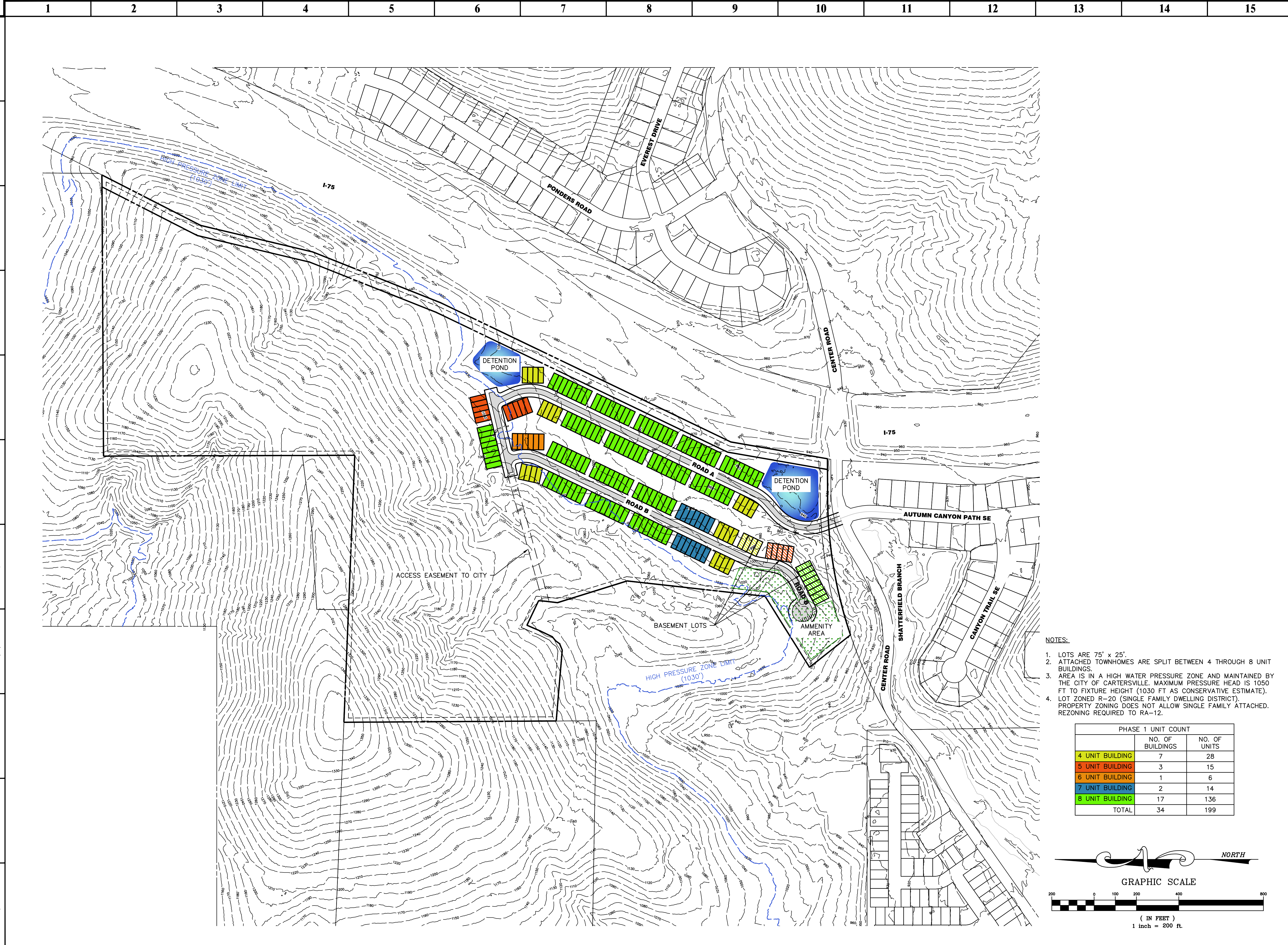
My commission expires: 

Present Zoning District R20 Requested Zoning RA-12
 Acreage 103.85 Land Lot(s) 245 District(s) 04 Section(s) _____
 Location of Property: Center Rd & I-75, Cartersville, Bartow, GA
 (street address, nearest intersections, etc.)
 Reason for Rezoning Request: Residential town home neighborhood development

 (attach additional statement as necessary)

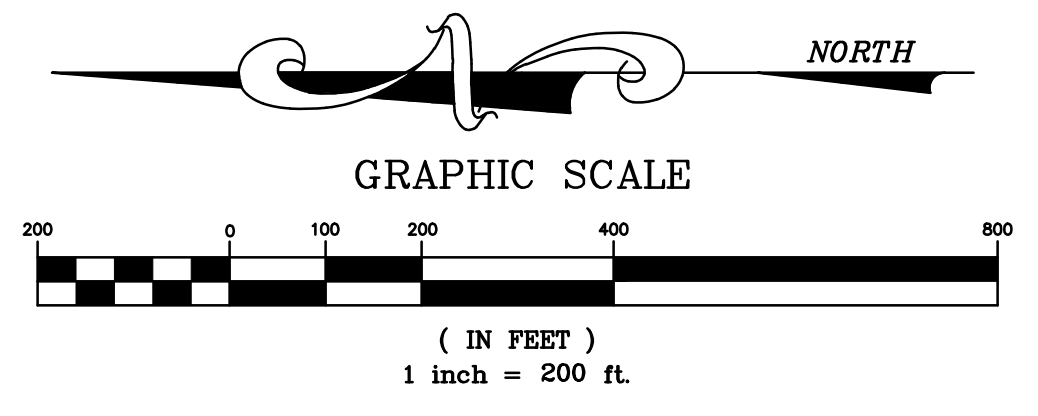
*** Attach additional notarized signatures as needed on separate application pages.**

R:\1477-0003 - Merrill-Center Rd Townhomes Concept Plan\3 ENGINEERING Drawings\VR-C-SITE - Phase 1.dwg Wed, 03/16/22 9:35 AM



- NOTES:**
1. LOTS ARE 75' x 25'.
 2. ATTACHED TOWNHOMES ARE SPLIT BETWEEN 4 THROUGH 8 UNIT BUILDINGS.
 3. AREA IS IN A HIGH WATER PRESSURE ZONE AND MAINTAINED BY THE CITY OF CARTERSVILLE. MAXIMUM PRESSURE HEAD IS 1050 FT TO FIXTURE HEIGHT (1030 FT AS CONSERVATIVE ESTIMATE).
 4. LOT ZONED R-20 (SINGLE FAMILY DWELLING DISTRICT). PROPERTY ZONING DOES NOT ALLOW SINGLE FAMILY ATTACHED. REZONING REQUIRED TO RA-12.

PHASE 1 UNIT COUNT		
	NO. OF BUILDINGS	NO. OF UNITS
4 UNIT BUILDING	7	28
5 UNIT BUILDING	3	15
6 UNIT BUILDING	1	6
7 UNIT BUILDING	2	14
8 UNIT BUILDING	17	136
TOTAL	34	199



PRIME ENGINEERING INCORPORATED
 3715 NORTHSIDE PARKWAY NW
 BUILDING 300, SUITE 200
 ATLANTA, GEORGIA 30327
 404-425-7100

PROJECT:
 PID C108-0001-001
 CENTER RD & I-75
 CARTERSVILLE,
 BARTOW, GA

PREPARED FOR:
 MERRILL TRUST

SEAL:

DRAWING TITLE:
TOWNHOME CONCEPT #1

DRAWING DATE:
03/07/2022

DRAWN BY:
ABL

DESIGNED BY:
JDP

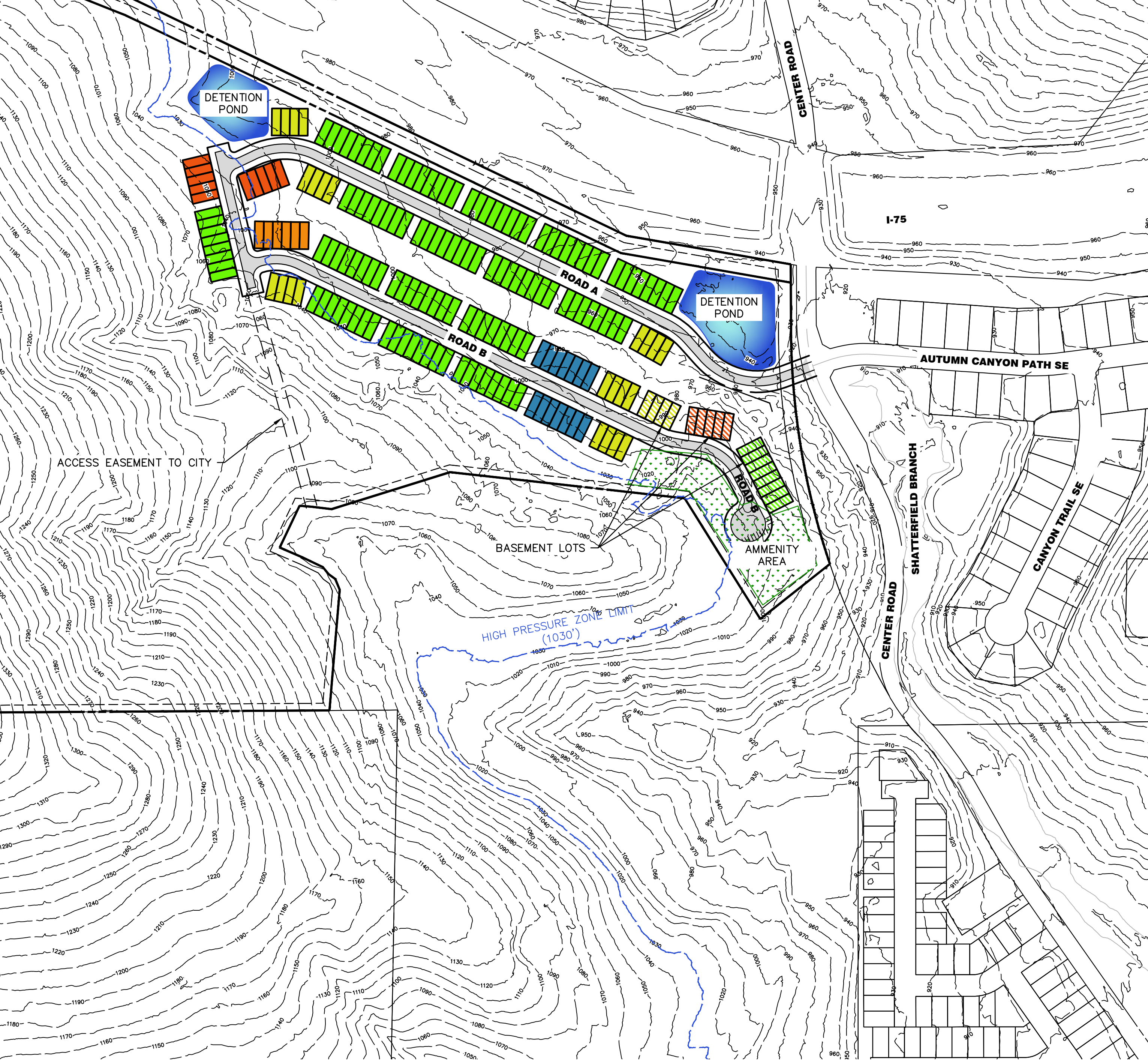
CHECKED BY:
RRM

DRAWING NUMBER:
C-100

PROJECT NUMBER:
1477-0004

DRAWING SCALE:
1" = 200'

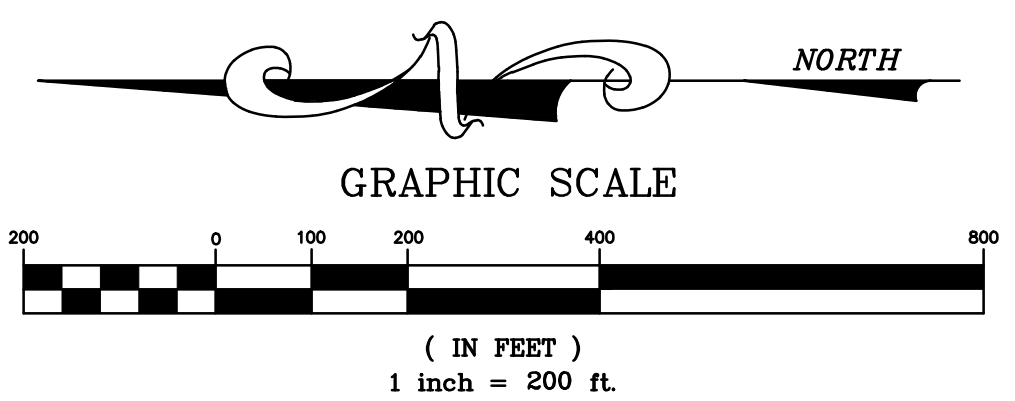
NOT ISSUED FOR CONSTRUCTION



NOTES:

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8 UNIT BUILDING	17	136
TOTAL	34	199







CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Other
DEPARTMENT NAME:	Finance
AGENDA ITEM TITLE:	FY 2021 Audit Presentation
DEPARTMENT SUMMARY RECOMMENDATION:	Christopher McKellar with Mauldin and Jenkins will give a presentation on the city's FY 2021 annual audit.
LEGAL:	None

City of Cartersville, Georgia

Auditor's Discussion & Analysis
Financial & Compliance Audit Summary
June 30, 2021



Presented by:



City of Cartersville, Georgia

Auditor's Discussion & Analysis (AD&A)

June 30, 2021

Meeting: May 19, 2022 Item 6.

PURPOSE OF ANNUAL AUDIT AGENDA

- ◆ Engagement Team and Firm Information.

- ◆ Overview of:
 - Independent Auditor's Report;
 - Financial Statements, Footnotes and Supplementary Information; and
 - Compliance Reports.

- ◆ Required Communications under Government Auditing Standards.

- ◆ Accounting Recommendations and Related Matters.

- ◆ Other Items and Closing Thoughts.



City of Cartersville, Georgia

Auditor's Discussion & Analysis (AD&A)

June 30, 2021

Meeting: May 19, 2022 Item 6.



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

100+ year

HISTORY
OF QUALITY SERVICE

Serve 565+
GOVERNMENT CLIENTS

GOVERNMENTAL
PARTNERS &
DIRECTORS

21



125+

TEAM MEMBERS DEDICATED
TO SERVING THE
GOVERNMENTAL INDUSTRY



7
STATES

12
OFFICES



220+

SINGLE AUDITS PERFORMED LAST
YEAR COVERING ALMOST \$3.5
BILLION OF FEDERAL GRANTS



120,000+

HOURS ANNUALLY
PROVIDED TO
GOVERNMENTAL CLIENTS

140+

CURRENT CLIENTS AWARDED
THE GFOA CERTIFICATE OF
EXCELLENCE



**NATIONALLY
RECOGNIZED**

Engagement Team Leaders for City of Cartersville Include:

- Christopher McKellar – Director – 15+ years experience
- Doug Moses – Engagement Quality Control Review Partner – over 20+ years experience
- Brittany Wischmeyer – Manager – 5 years experience

MAULDIN & JENKINS – ADDITIONAL INFORMATION

Other Industries & Services by Mauldin & Jenkins:

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

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

Management's Responsibility for the Financial Statements

The financial statements are the responsibility of management.

Auditor's Responsibility

Our responsibility, as external auditors, is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We planned and performed our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Opinion

We have issued an unmodified audit report (i.e., "clean opinion"). The respective financial statements are considered to present fairly the financial position and results of operations as of, and for the year ended June 30, 2021.

Other Matters

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

Other Reporting

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

REVIEW OF ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)

General Information About the ACFR

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

- **Introductory Section:** general information on the City's structure and the services it provides.
 - Letter of Transmittal
 - Organizational Chart
 - Directory of Officials
 - Certificate of Achievement for Excellence in Financial Reporting

- **Financial Section:** basic financial statements, footnotes and required supplementary information along with the auditor's report.
 - Independent Auditor's Report
 - Management Discussion & Analysis (MD&A)
 - Financial Statements and Footnotes

- **Statistical Section:** broad range of financial, demographic information useful in assessing the City's economic condition, and this information covers multiple years.
 - Financial Trends Information
 - Revenue Capacity Information
 - Debt Capacity Information
 - Operating Information

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

OVERVIEW OF FINANCIAL STATEMENTS

The City's basic financial statements include three components:

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

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

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

The City also includes, as part of the ACFR, the Single Audit schedules and reports.

Government-Wide (Full-Accrual) Financial Statements

As noted above, the financial report of the Government includes two (2) entity-wide financial statements: a *Statement of Net Position*; and a *Statement of Activities*.

Highlights of the government-wide statements notes total assets (and deferred outflows of resources) of approximately \$508,235,000 offset by liabilities (and deferred inflows of resources) of approximately \$219,786,000. This results in the Government reported net position (or equity) of approximately \$288,448,000. Important to note the pension related deferred outflows and inflows along with the net pension liability (required of GASB issued Statement No. 68) all of which nets to a net liability effect of \$26,734,000. It is also important to note the OPEB related deferred outflows and inflows along with the total OPEB liability (required of GASB issued Statement No. 75) all of which nets to a net liability effect of \$23,962,000. A substantial element of the net position is composed of a net investment in capital assets in the approximate amount of \$203,792,000. Restricted net position amounts to approximately \$10,573,000 leaving an unrestricted net position of approximately \$74,084,000.

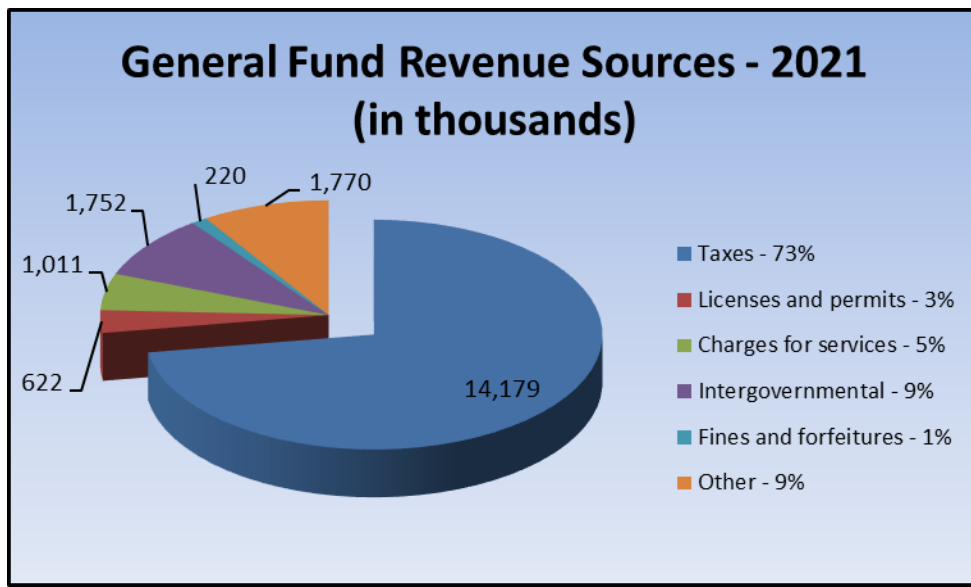
Auditor's Discussion & Analysis (AD&A)

June 30, 2021

The *Statement of Activities* attempts to report expenses in the first column with direct offsetting program revenues to the adjacent columns to arrive a net cost of the functional areas of operation. General revenues (primarily property taxes and sales taxes) come to the rescue of the net cost functional at approximately \$16,322,000 for the fiscal year ended June 30, 2021.

General Fund (in thousands)

Of primary interest to the City is the **General Fund**, which accounts for the majority of revenues received and funds expended in the operations of the City, including general government activities, judicial, public safety, public works, culture and recreation, and planning and development. The following charts present the sources of revenues and the expenditures of the General Fund for the fiscal year ended June 30, 2021:



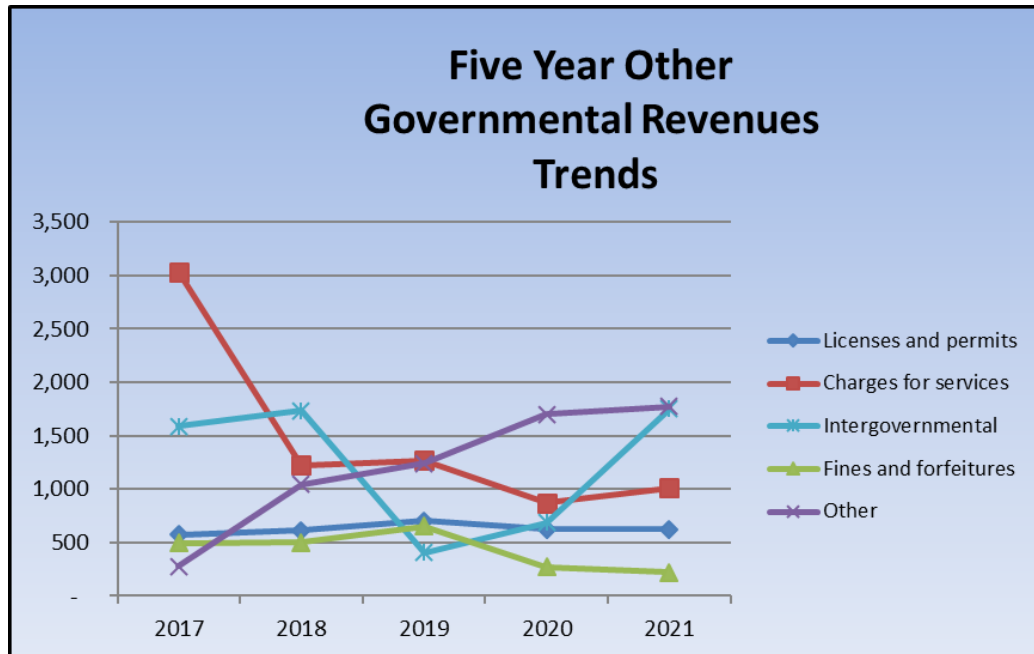
City of Cartersville, Georgia

Meeting: May 19, 2022 Item 6.

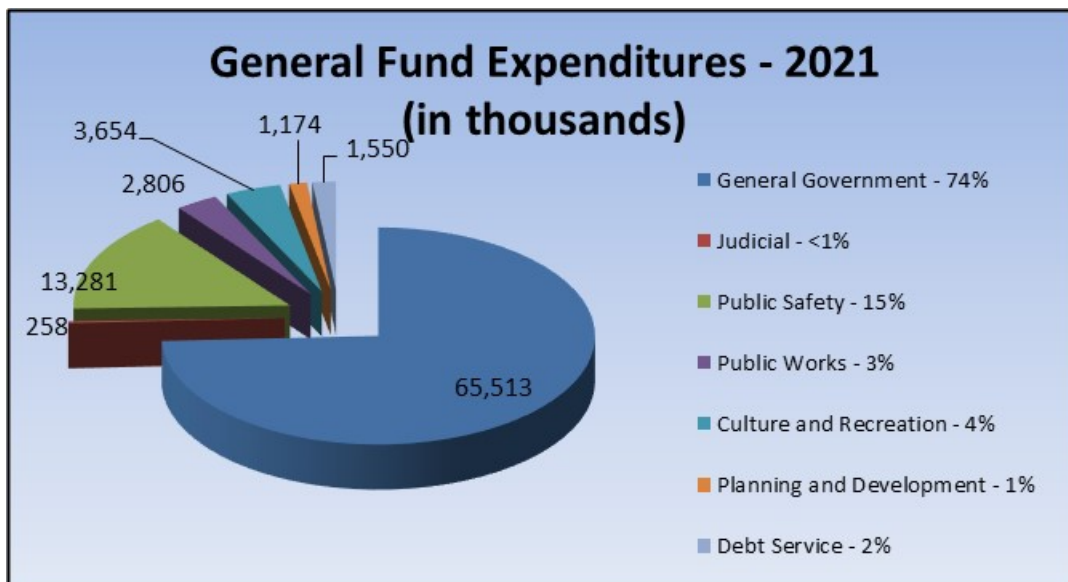
Auditor's Discussion & Analysis (AD&A)

June 30, 2021

Total General Fund revenues for the fiscal year ended June 30, 2021 were approximately \$19,554,000. Revenues of the prior year were approximately \$17,121,000. Below is a trending of the City's General Fund revenues over the past five (5) years, excluding taxes.



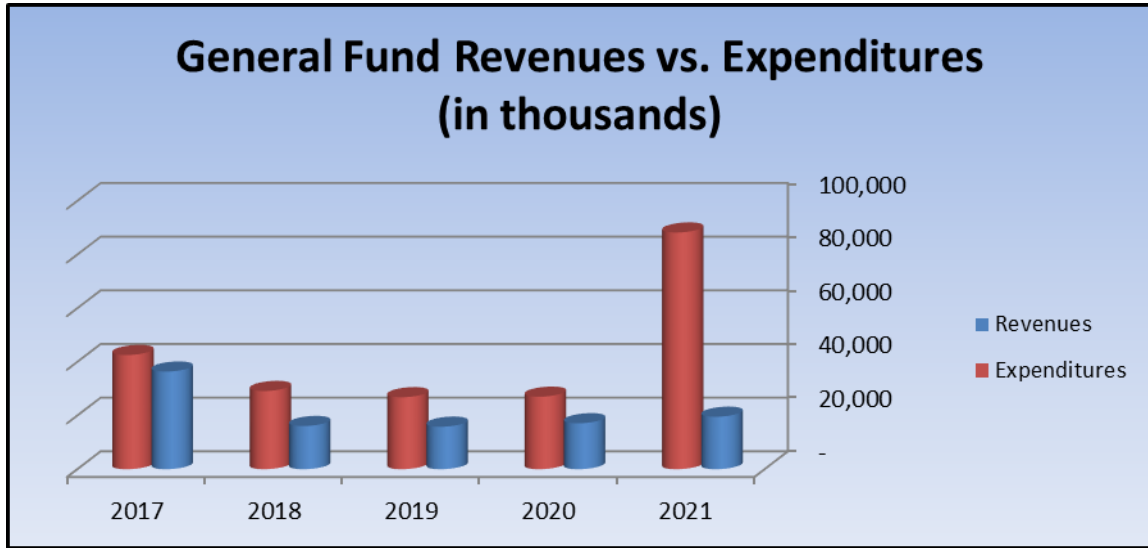
Total expenditures during the year ended June 30, 2021 were approximately \$88,236,000. Expenditures of the prior year were approximately \$27,015,000.



Auditor's Discussion & Analysis (AD&A)

June 30, 2021

More detailed explanations of variances can be found in the Management's Discussion and Analysis section of the financial statements. An analysis of General Fund revenues and expenditures for each of the last five fiscal years is as follows.



Other Governmental Funds

The City also maintains nine (9) *special revenue funds*. These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities. The City also maintains two (2) *Capital projects fund* to be used to account for SPLOST revenues and expenditures related to the renovation and/or construction of major capital assets and Cartersville Building Authority.

Proprietary Funds

The City maintains six (6) proprietary funds. These funds account for revenues derived from specific charges for services.

Footnotes

Note 1 – Accounting Policies: This footnote discusses the overall organization of the City and the nature of its operations. This note also discloses pertinent information regarding the governing body of the City.

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

Note 2 – Legal Compliance – Budgets: This footnote discloses the City's procedures in establishing its annual budget and discloses the City's excesses of actual expenditures over appropriations for the year.

Note 3 – Deposits and Investments: This disclosure addresses common deposit and investment risks related to credit risk, concentration of credit risk, and interest rate risk.

Note 4 – Receivables: This footnote discloses the City's property tax calendar and detailed information on various receivable (and allowances for doubtful receivables) balances.

Note 5 – Capital Assets: This footnote discloses the City's capital asset activity and its related accumulated depreciation for the year.

Note 6 – Long-Term Debt: This footnote discloses the City's long-term debt activity for the year, and other information and maturities for this long-term debt.

Note 7 – Interfund Receivables, Payables, and Transfers: This footnote discloses detailed information on the City's interfund balances and transfers and the purpose of these balances and transactions.

Note 8 – Defined Benefit Pension Plan: This footnote discloses the details of the City's Deferred Benefit Plan.

Notes 9 – Other Postemployment Benefit Plans: This footnote discloses the details of the City's Other Postemployment Benefit Plan.

Notes 10 – Joint Ventures: This footnote discloses the City's relationship with the Northwest Georgia Regional Commission.

Auditor's Discussion & Analysis (AD&A)

June 30, 2021

Note 11 – Risk Management: This footnote discloses the City's various risks of loss and the measures the City has taken to mitigate those potential losses.

Notes 12 – Commitments and Contingent Liabilities: This footnote discloses the contingencies from potential litigation, claims, and assessments filed against the City and significant contractual commitments of the City at year-end.

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

Note 14 – Motor Vehicle Excise Tax: This footnote discloses the City's tax rate for rental excise taxes, along with the amounts and nature of these revenues and expenditures.

Note 15 – Fund Deficits: This footnote discloses the City's funds that have a deficit fund balance or net position at year end.

Note 16 – Related Organizations: This footnote discloses different related organizations within the City and their relationship with the City.

Note 17 – Tax Abatements: This footnote discloses tax revenue that has been abated by the City.

COMPLIANCE REPORTS

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

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

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



REQUIRED COMMUNICATIONS

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

Our audit of the financial statements of City of Cartersville, Georgia (the "City") for the year ended June 30, 2021 was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

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

Accounting Policies

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

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

Financial Statement Disclosures

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

Management Judgments and Accounting Estimates

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

Significant Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Representation from Management

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

Management's Consultations with Other Accountants

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

Auditor's Discussion & Analysis (AD&A)

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Significant Issues Discussed with Management

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

Audit Adjustments

During our audit of the City's basic financial statements as of and for the year ended June 30, 2021, there were several adjustments proposed to the funds of the City. The detail of all proposed adjustments for each fund are included with our Audit Agenda package of information for your review and discussion. All adjustments have been discussed with management.

Uncorrected Misstatements

There were no uncorrected misstatements.

Independence

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

Other Information in Documents Containing Audited Financial Statements

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

ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

Recommendations for Improvement and Other Matters

During our audit of the financial statements as of and for the year ended June 30, 2021, we noted some areas within the accounting and internal control systems that we believe can be improved. We have no reported findings for this fiscal year. However, we noted certain items management should consider as part of its decision making process. Further, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods. Our recommendations and proactive thoughts and communications are presented in the following paragraphs.

Recommendations for Improvement (Management Points)

1) Retirees Insurance Expenditures, Repeat

During our testing of dental insurance expenditures, we noted the City is accounting for dental insurance expenditures for retirees in an internal service fund. Accounting standards require that this activity is accounted for in the general fund. We recommend that the City account for dental insurance activity of retired employees in the General Fund.

2) Journal Entry Approval, Repeat

During our testing of manual journal entries, we noted that the City does not have an approval process in place for approving and subsequently posting manual journal entries. It was noted that whoever created the entry subsequently posted that same entry without a secondary review by another person. This creates a risk due to potential error or misappropriation. We recommend that the City develop and implement an approval process by which a secondary review, preferably by the Finance Director, is conducted and shown through a physical signature of the entry before it is posted.

3) Information Technology Framework

The Information Technology environment is characterized by rapid change. Thus, any risk assessment and control activities, as they relate to IT, need to be monitored and reviewed on a regular basis. During our review we noted that the City of Cartersville is utilizing an IT framework in evaluating its cybersecurity risk management. However, we recommend that the framework currently being used by management continue to have a monitoring component as new IT risks can emerge, controls and other mitigations can lose effectiveness, and new procedures can be deployed to address changing risk. A regular review or monitoring component to an IT framework is a key part of an effective internal control framework and risk management process.

Other Matters for Communication to the Board and Management

During our audit of the financial statements as of and for the year ended June 30, 2021, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods.

1) New Governmental Accounting Standards Board (GASB) Pronouncements



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

- a) **Statement No. 87, Leases** was issued in June 2017 and is effective for the first reporting period beginning after December 15, 2019. However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued Statement No. 95 (*Postponement of the Effective Dates of Certain Authoritative Guidance*) which changed the effective date of Statement No. 87 to fiscal years beginning after June 15, 2021.
- b) This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the principle that a lease is the financing of the right to use an underlying asset.

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

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

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

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

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

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

Short-Term Leases: A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

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

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

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

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

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

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

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

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

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

- c) **Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period** was issued in June 2018 and is effective for reporting periods beginning after December 15, 2019 (meaning June 30, 2021). However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued Statement No. 95 (*Postponement of the Effective Dates of Certain Authoritative Guidance*) which changed the effective date of Statement No. 89 to reporting periods beginning after December 15, 2020.

This standard eliminates the requirement/ability to capitalize construction period interest costs as part of the cost of a capital asset in enterprise funds. This standard should be applied prospectively with no restatement. This standard can be early implemented as part of fiscal year 2021.

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- d) **Statement No. 90, Majority Equity Interests – An Amendment of GASB issued Statements No. 14 and 61** was issued in August 2018, and is effective for reporting periods beginning after December 15, 2018 (meaning June 30, 2020). However, in light of the COVID-19 Pandemic, in May 2020 the GASB issued Statement No. 95 (*Postponement of the Effective Dates of Certain Authoritative Guidance*) which changed the effective date of Statement No. 90 to reporting periods beginning after December 15, 2021.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reports.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan.
- The applicability of Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB issued Statement No. 68, and Amendments to Certain Provisions of GASB issued Statement Nos. 67 and 68, as amended, and Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits.
- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments.

g) Statement No. 93, *Replacement of Interbank Offered Rates* was issued in March 2020 and contains two (2) different effective dates. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this statement are effective for reporting periods beginning after June 15, 2020.

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

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

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment.
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate.
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable.
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap.
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap.
- Clarifying the definition of reference rate, as it is used in Statement No. 53, as amended.

h) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* was issued in March 2020 and is effective for fiscal years beginning after June 15, 2022 which means year ends of June 30, 2023 and following.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This statement (1) requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan and (2) clarifies that Statement No. 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities.

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June 30, 2021

k) **Other Pending or Current GASB Projects.** As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

- **Re-Examination of the Financial Reporting Model.** GASB has added this project to its technical agenda to make improvements to the existing financial reporting model (established via GASB issued Statement No. 34). Improvements are meant to enhance the effectiveness of the model in providing information for decision-making and assessing a government's accountability. GASB anticipates a final standard expected in early 2022.
- **Conceptual Framework** is a constant matter being looked at by GASB. Current measurement focus statements (for governmental funds) to change to near-term financial resources measurement. May dictate a period (such as 60 days) for revenue and expenditure recognition. May expense things such as supplies and prepaid assets at acquisition. Will look into which balances (at all statement levels) are measured at acquisition and which need to be re-measured at year-end. Final standard is expected in 2022.
- **Revenue and Expense Recognition** is another long-term project where the GASB is working to develop a comprehensive application model for recognition of revenues and expenses from non-exchange, exchange, and exchange-like transactions. The final standard is expected in 2023.
- **Compensated Absences** is technical topic being examined by the GASB currently due to significant changes in benefits offered by governmental employers. Current GAAP does not address certain items such as paid time off (PTO) and there is a wide divergence in practice. A final standard on this topic is expected towards the end of 2021.
- **Prior-Period Adjustments, Accounting Changes, and Error Corrections** is a technical topic being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A final standard on this topic is expected in early 2022.

Summations of Thoughts Noted Above

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

FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS

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

- Accounting for Debt Issuances
- American Recovery & Reinvestment Act (ARRA) Updates
- Best Budgeting Practices, Policies and Processes
- ACFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No. 51, Intangible Assets
- GASB No. 54, Governmental Fund Balance (subject addressed twice)
- GASB No. 60, Service Concession Arrangements (webcast)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB Nos. 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB Nos. 67 & 68, New Pension Stds. (presented several occasions)
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Special Purpose Local Option Sales Tax (SPLOST) Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

Auditor's Discussion & Analysis (AD&A)

June 30, 2021

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

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

CLOSING

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

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

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



Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.100 - General Fund Database**
 Workpaper: **0204.100 - General Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
JE to correct AP and equity in Fund 275 that had been run through the GF				
100-1000-11-1310	Cash in Bank - Purchasing Account	7501	40,192.37	
100-5100-52-1600	Other Services & Fees			40,192.37
Total			<u><u>40,192.37</u></u>	<u><u>40,192.37</u></u>
Adjusting Journal Entries JE # 2				
To remove school info				
100-1000-31-1100	Real Property, Current Year	0202.100	17,207,062.85	
100-1000-31-1102	Real Property, Previous Years		327,914.64	
100-1000-31-1210	Real Estate Transfer (School)		45,950.29	
100-1000-31-1219	TAVT Collections Current Year		1,245,371.58	
100-1000-31-1220	Motor Vehicle Taxes		99,535.02	
100-1000-31-1222	Railroad Equipment Tax		4,148.53	
100-1000-31-1230	Mobile Home		621.39	
100-1000-31-1300	Recording Intangible Taxes (School)		200,854.83	
100-1000-31-9100	Penalties & Int. on Delinquent Taxes		18,723.70	
100-1100-57-1010	School Board Appropriations			19,150,182.83
Total			<u><u>19,150,182.83</u></u>	<u><u>19,150,182.83</u></u>
Adjusting Journal Entries JE # 3				
PBC for Taxes				
100-1000-11-1401	Taxes Receivable - Prior Years	PBC	218,753.19	
100-1000-31-1100	Real Property, Current Year		73,978.22	
100-1000-31-1130	DDA Taxes-Current Year		187.24	
100-1000-11-1400	Taxes Receivable - Current Year			292,918.65
Total			<u><u>292,918.65</u></u>	<u><u>292,918.65</u></u>
Adjusting Journal Entries JE # 4				
PBC				
310-1518-11-1401	Taxes Receivable - Prior Year	PBC	12,992.21	
310-1518-31-1140	Property Taxes-Current Year		14,653.17	
310-1518-11-1400	Taxes Receivable - Current Year			14,653.17
310-1518-31-1141	Recr Bond Taxes - Previous Years			12,992.21
Total			<u><u>27,645.38</u></u>	<u><u>27,645.38</u></u>
Adjusting Journal Entries JE # 5				
PBC				
100-1000-12-1610	Due to Component Unit-School Board	PBC	27,307.52	
100-1000-12-2532	Deferred Revenues		10,942.43	
100-1100-57-1070	DDA - Main Street Program		119.98	
310-1518-12-2532	Deferred Revenues		2,929.49	
100-1000-12-1611	Due to Component Unit- DDA			119.98
100-1000-31-1140	City Property Taxes - Current Year			10,942.43
100-1100-57-1010	School Board Appropriations			27,307.52
310-1518-31-1140	Property Taxes-Current Year			2,929.49
Total			<u><u>41,299.42</u></u>	<u><u>41,299.42</u></u>
Adjusting Journal Entries JE # 6				
PBC for DDA Taxes				
100-1000-31-1130	DDA Taxes-Current Year	PBC	23,135.94	
100-1000-31-1131	DDA Taxes-Previous Years		417.59	
100-1000-31-1135	DDA Taxes-Penalties & Interest		89.98	
100-1000-31-1136	DDA Intangible Taxes		59.58	
100-1000-31-1137	DDA Transfer Taxes		20.43	
100-1100-57-1012	DDA Tax Appropriations			23,723.52
Total			<u><u>23,723.52</u></u>	<u><u>23,723.52</u></u>
Adjusting Journal Entries JE # 7				
PBC for DEA Salary Reimbursements				
100-1000-11-2700	Accounts Receivable-Intergovernmental	PBC	4,375.41	
100-1000-35-2204	DEA Salary Reimbursements			4,375.41
Total			<u><u>4,375.41</u></u>	<u><u>4,375.41</u></u>
Adjusting Journal Entries JE # 8				
reclass imm amount for principal and interest				
100-1510-58-1150	Lease Pool Principal	5001	5,482.14	
100-1510-58-2150	Lease Interest Expense			5,482.14
Total			<u><u>5,482.14</u></u>	<u><u>5,482.14</u></u>
Adjusting Journal Entries JE # 9				
to reclass premim out of the bond proceeds				
100-1000-39-3708	Bond Proceeds	5001.000	8,154,561.85	

100-1000-39-3709 Bond Premium			8,154,561.85
Total		<u>8,154,561.85</u>	<u>8,154,561.85</u>
Adjusting Journal Entries JE # 10	PBC		
PBC for airport funds			
100-1000-11-1438 Due From Other Funds		31,573.14	
100-1000-39-1006 Transfer In from Grant Fund			31,573.14
Total		<u>31,573.14</u>	<u>31,573.14</u>
Adjusting Journal Entries JE # 11	1000.000		
to reclass temporary investments classified as cash by City			
100-1000-11-1360MJ Investments in US Bank		61,674.93	
100-1000-11-1360 Temporary Cash Investments			61,674.93
Total		<u>61,674.93</u>	<u>61,674.93</u>
Adjusting Journal Entries JE # 12	1001		
reclass for negative cash			
100-1000-11-1438 Due From Other Funds		50,350.05	
100-1000-11-1310 Cash in Bank - Purchasing Account			50,350.05
Total		<u>50,350.05</u>	<u>50,350.05</u>
Adjusting Journal Entries JE # 13	0202.100		
reclass of DDA reimbursements			
100-6110-51-1100 Regular Salaries - Director		3,524.95	
100-6110-51-2200 Social Security Contributions		254.17	
100-6110-51-2300 Retirement Contributions		986.99	
100-1000-38-3014 DDA Miscellaneous Income			4,766.11
Total		<u>4,766.11</u>	<u>4,766.11</u>
Total Adjusting Journal Entries		<u>27,888,745.80</u>	<u>27,888,745.80</u>
Total All Journal Entries		<u>27,888,745.80</u>	<u>27,888,745.80</u>

Client: 03013814 - City of Cartersville, Georgia
 Engagement: FY 2021 - City of Cartersville, Georgia
 Period Ending: 6/30/2021
 Trial Balance: 0200.272 - Business Improvement District Fund Database
 Workpaper: 0204.272 - Business Improvement District Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC				
272-6130-57-1014	Bid Tax-Downtown Promotion		559.45	
272-6130-11-1400	Taxes Receivable - Current Year			559.45
Total			559.45	559.45
Total Adjusting Journal Entries			559.45	559.45
Total All Journal Entries			559.45	559.45

Client: 03013814 - City of Cartersville, Georgia
 Engagement: FY 2021 - City of Cartersville, Georgia
 Period Ending: 6/30/2021
 Trial Balance: 0200.275 - Hotel Motel Tax Fund Database
 Workpaper: 0204.275 - Hotel Motel Tax Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Fix Cash & AP				
275-1140-13-2155	Prior Period Adjustments		40,192.37	
275-1140-11-1310	Cash in Bank - Hotel/Motel tax			40,192.37
Total			40,192.37	40,192.37
Total Adjusting Journal Entries			40,192.37	40,192.37
Total All Journal Entries			40,192.37	40,192.37

Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.280 - Vehicle Rental Excise Tax Fund Database**
 Workpaper: **0204.280 - VehicleRental Excise Tax Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Reclass negative cash				
280-1150-11-1310	Cash in Bank - Motor Vehicle Rental Tax		7,654.55	
280-1150-12-2338	Due to General Fund			7,654.55
Total			7,654.55	7,654.55
Total Adjusting Journal Entries			7,654.55	7,654.55
Total All Journal Entries			7,654.55	7,654.55

Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.340 - Grant Fund Database**
 Workpaper: **0204.340 - Grant Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC for Grassdale Rd Sidewalk				
340-9200-11-1435	Due From Other Governments		11,200.00	
340-9200-33-4423	GDOT Reimb PI 0016628 Grassdale Rd Sidewalk			11,200.00
Total			11,200.00	11,200.00
Adjusting Journal Entries JE # 2				
PBC for airport funds				
340-9200-11-1435	Due From Other Governments		35,249.64	
340-9200-52-2339	2019 GDOT Airport Grant AP020-9032-31(015)		3,676.50	
340-9200-61-1100	Transfer to General Fund		31,573.14	
340-9200-12-2320	Accounts Payable			3,676.50
340-9200-12-2338	Due to General Fund			31,573.14
340-9200-33-4422	Airport Grant Rev-AP020-9032-31(015)			35,249.64
Total			70,499.28	70,499.28
Adjusting Journal Entries JE # 3				
reclass for negative cash				
340-9200-11-1310	Grant Fund - Cash In Bank	1001	42,695.50	
340-9200-12-2338	Due to General Fund			42,695.50
Total			42,695.50	42,695.50
Total Adjusting Journal Entries			124,394.78	124,394.78
Total All Journal Entries			124,394.78	124,394.78

Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.505 - Water and Sewer Fund Database**
 Workpaper: **0204.505 - Water and Sewer Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
to reclassify temporary investments classified as cash by the City				
505-3300-11-1360MJ	Investments in US Bank		4,381,923.04	
505-3300-11-1360	Temporary Cash Investments			4,381,923.04
Total			4,381,923.04	4,381,923.04
Adjusting Journal Entries JE # 2				
PBC for pension accruals				
505-3300-11-1852	Net Pension Asset		24,314.00	
505-3300-12-2576	Net Pension Liability		1,260,749.00	
505-3300-11-1850	Deferred Outflows-Pension			234,811.00
505-3300-12-2577	Deferred Inflows-Pension			903,333.00
505-3320-51-2110	Retiree Benefit Expenses			146,919.00
Total			1,285,063.00	1,285,063.00
Adjusting Journal Entries JE # 3				
PB for OPEB				
505-3300-11-1851	Deferred Outflow-OPEB		65,119.00	
505-3300-12-2575	OPEB Liability		14,338.08	
505-3300-12-2578	Deferred Inflows-OPEB		4,403.00	
505-3310-51-2700	Other Post Employment Benefits			83,860.08
Total			83,860.08	83,860.08
Adjusting Journal Entries JE # 4				
PBC for pension				
505-3300-11-1852	Net Pension Asset		2,358.00	
505-3300-12-2576	Net Pension Liability		232,995.00	
505-3310-51-2300	Retirement Contributions			235,353.00
Total			235,353.00	235,353.00
Total Adjusting Journal Entries			5,986,199.12	5,986,199.12
Total All Journal Entries			5,986,199.12	5,986,199.12

Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.506 - Stormwater Fund Database**
 Workpaper: **0204.506 - Stormwater Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC for pension accruals				
506-4320-11-1852	Net Pension Asset		7,353.00	
506-4320-12-2576	Net Pension Liability		142,884.00	
506-4320-51-2110	Retiree Benefit Expenses		35,078.00	
506-4320-11-1850	Deferred Outflows-Pension			25,158.00
506-4320-12-2577	Deferred Inflows-Pension			160,157.00
Total			185,315.00	185,315.00
Adjusting Journal Entries JE # 2				
PBC for OPEB				
506-4320-11-1851	Deferred Outflow-OPEB		23,861.00	
506-4320-12-2578	Deferred Inflows-OPEB		1,365.00	
506-4320-51-2700	Other Post Employment Benefits		86,182.00	
506-4320-12-2575	OPEB Liability			111,408.00
Total			111,408.00	111,408.00
Adjusting Journal Entries JE # 3				
PBC for pension				
506-4320-11-1852	Net Pension Asset		752.00	
506-4320-12-2576	Net Pension Liability		40,501.00	
506-4320-51-2300	Retirement Contributions			41,253.00
Total			41,253.00	41,253.00
Total Adjusting Journal Entries			337,976.00	337,976.00
Total All Journal Entries			337,976.00	337,976.00

Client: 03013814 - City of Cartersville, Georgia
 Engagement: FY 2021 - City of Cartersville, Georgia
 Period Ending: 6/30/2021
 Trial Balance: 0200.510 - Electric Fund Database
 Workpaper: 0204.510 - Electric Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
to reclassify temporary investments classified as cash by the City		1000.000		
510-3500-11-1360MJ	Investments in US Bank		501,898.92	
510-3500-11-1360	Temporary Cash Investments			501,898.92
Total			501,898.92	501,898.92
Adjusting Journal Entries JE # 2				
PBC for pension accruals		PBC		
510-3500-11-1852	Net Pension Asset		20,192.00	
510-3500-12-2576	Net Pension Liability		820,091.00	
510-3500-11-1850	Deferred Outflows-Pension			152,068.00
510-3500-12-2577	Deferred Inflows-Pension			523,245.00
510-3500-51-2110	Retiree Benefit Expenses			164,970.00
Total			840,283.00	840,283.00
Adjusting Journal Entries JE # 3				
PBC per MEAG Letter		PBC		
510-3500-11-1373	MEAG-Generation Trust Account		350,217.10	
510-3500-71-4198	MEAG Adj for Fair Value			350,217.10
Total			350,217.10	350,217.10
Adjusting Journal Entries JE # 4				
PBC for opeb		PBC		
510-3500-11-1851	Deferred Outflow-OPEB		29,442.97	
510-3500-12-2578	Deferred Inflows-OPEB		1,261.88	
510-3500-51-2700	Other Post Employment Benefits		305,678.43	
510-3500-12-2575	OPEB Liability			336,383.28
Total			336,383.28	336,383.28
Adjusting Journal Entries JE # 5				
PBC for pension		PBC		
510-3500-11-1852	Net Pension Asset		1,918.00	
510-3500-12-2576	Net Pension Liability		134,763.00	
510-3500-51-2300	Retirement Contributions			136,681.00
Total			136,681.00	136,681.00
Total Adjusting Journal Entries			2,165,463.30	2,165,463.30
Total All Journal Entries			2,165,463.30	2,165,463.30

Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.515 - Gas Fund Database**
 Workpaper: **0204.515 - Gas Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
to reclassify temporary investments classified as cash by the City				
515-3600-11-1360MJ	Investments in US Bank		68,928.18	
515-3600-11-1360	Temporary Cash Investments			68,928.18
Total			68,928.18	68,928.18
Adjusting Journal Entries JE # 2				
PBC for pension accruals				
515-3600-11-1852	Net Pension Asset		9,624.00	
515-3600-12-2576	Net Pension Liability		662,361.00	
515-3600-51-2110	Retiree Benefit Expenses		26,510.00	
515-3600-11-1850	Deferred Outflows-Pension			123,177.00
515-3600-12-2577	Deferred Inflows-Pension			575,318.00
Total			698,495.00	698,495.00
Adjusting Journal Entries JE # 3				
PBC for OPEB				
515-3600-11-1851	Deferred Outflow-OPEB		61,910.00	
515-3600-12-2578	Deferred Inflows-OPEB		1,868.00	
515-3600-51-2700	Other Post Employment Benefits		1,013,092.00	
515-3600-12-2575	OPEB Liability			1,076,870.00
Total			1,076,870.00	1,076,870.00
Adjusting Journal Entries JE # 4				
PBC for pension				
515-3600-11-1852	Net Pension Asset		967.00	
515-3600-12-2576	Net Pension Liability		148,306.00	
515-3600-51-2300	Retirement Contributions			149,273.00
Total			149,273.00	149,273.00
Adjusting Journal Entries JE # 5				
record transfer in of CBA asset				
515-3600-11-1014	Utility Plant In Service - Utility System		180,697.00	
515-3600-11-1080	Accumulated Provision for Depreciation			17,796.00
515-3600-71-9000	Contributed Capital			162,901.00
Total			180,697.00	180,697.00
Total Adjusting Journal Entries			2,174,263.18	2,174,263.18
Total All Journal Entries			2,174,263.18	2,174,263.18

Client: 03013814 - City of Cartersville, Georgia
 Engagement: FY 2021 - City of Cartersville, Georgia
 Period Ending: 6/30/2021
 Trial Balance: 0200.540 - Solid Waste Fund Database
 Workpaper: 0204.540 - Solid Waste Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC for pension accruals				
540-3200-11-1852	Net Pension Asset		15,334.00	
540-3200-12-2576	Net Pension Liability		112,057.00	
540-3200-51-2110	Retiree Benefit Expenses		51,716.00	
540-3200-11-1850	Deferred Outflows-Pension			18,475.00
540-3200-12-2577	Deferred Inflows-Pension			160,632.00
Total			179,107.00	179,107.00
Adjusting Journal Entries JE # 2				
PBC for OPEB				
540-3200-11-1851	Deferred Outflow-OPEB		27,225.00	
540-3200-12-2575	OPEB Liability		453,019.00	
540-3200-12-2578	Deferred Inflows-OPEB		2,791.00	
540-3200-51-2700	Other Post Employment Benefits			483,035.00
Total			483,035.00	483,035.00
Adjusting Journal Entries JE # 3				
PBC for pension				
540-3200-11-1852	Net Pension Asset		1,651.00	
540-3200-12-2576	Net Pension Liability		39,397.00	
540-3200-51-2300	Retirement Contributions			41,048.00
Total			41,048.00	41,048.00
Total Adjusting Journal Entries			703,190.00	703,190.00
Total All Journal Entries			703,190.00	703,190.00

Client: 03013814 - City of Cartersville, Georgia
 Engagement: FY 2021 - City of Cartersville, Georgia
 Period Ending: 6/30/2021
 Trial Balance: 0200.570 - Fiber Optic Fund Database
 Workpaper: 0204.570 - Fiber Optic Fund AJE Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC for pension accruals				
570-3900-11-1852	Net Pension Asset		12,228.00	
570-3900-12-2576	Net Pension Liability		109,475.00	
570-3900-51-2110	Retiree Benefit Expenses		21,956.00	
570-3900-11-1850	Deferred Outflows-Pension			18,006.00
570-3900-12-2577	Deferred Inflows-Pension			125,653.00
Total			143,659.00	143,659.00
Adjusting Journal Entries JE # 2				
PBC for pension				
570-3900-11-1852	Net Pension Asset		1,249.00	
570-3900-12-2576	Net Pension Liability		30,979.00	
570-3900-51-2300	Retirement Contributions			32,228.00
Total			32,228.00	32,228.00
Total Adjusting Journal Entries			175,887.00	175,887.00
Total All Journal Entries			175,887.00	175,887.00

Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.610 - Garage Fund Database**
 Workpaper: **0204.610 - Garage Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC for pension accruals				
610-1591-11-1852	Net Pension Asset		2,418.00	
610-1591-12-2576	Net Pension Liability		105,056.00	
610-1591-51-2110	Retiree Benefit Expenses		25,344.00	
610-1591-11-1850	Deferred Outflows-Pension			19,363.00
610-1591-12-2577	Deferred Inflows-Pension			113,455.00
Total			132,818.00	132,818.00
Adjusting Journal Entries JE # 2				
PBC for OPEB				
610-1591-11-1851	Deferred Outflow-OPEB		33,445.00	
610-1591-12-2578	Deferred Inflows-OPEB		1,476.00	
610-1591-51-2700	Other Post Employment Benefits		327,258.00	
610-1591-12-2575	OPEB Liability			362,179.00
Total			362,179.00	362,179.00
Adjusting Journal Entries JE # 3				
PBC for pension				
610-1591-11-1852	Net Pension Asset		269.00	
610-1591-12-2576	Net Pension Liability		29,023.00	
610-1591-51-2300	Retirement Contributions			29,292.00
Total			29,292.00	29,292.00
Total Adjusting Journal Entries			524,289.00	524,289.00
Total All Journal Entries			524,289.00	524,289.00

Client: **03013814 - City of Cartersville, Georgia**
 Engagement: **FY 2021 - City of Cartersville, Georgia**
 Period Ending: **6/30/2021**
 Trial Balance: **0200.700 - Pension Trust Fund Database**
 Workpaper: **0204.700 - Pension Trust Fund AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Entry to increase investments due to report typo				
700-9000-11-1361	Investment - Benefit Trust Capital Invest		1,231,560.00	
700-9000-36-3000	Unrealized Gain (Loss) on Investments			1,231,560.00
Total			1,231,560.00	1,231,560.00
Adjusting Journal Entries JE # 2				
recalss cash out of investments				
700-9000-11-1360	Investment - Benefit Trust Cash in Bank		902,923.74	
700-9000-11-1361	Investment - Benefit Trust Capital Invest			902,923.74
Total			902,923.74	902,923.74
Adjusting Journal Entries JE # 3				
Entry to make the TBmatch the Investment Statements				
700-9000-11-1361	Investment - Benefit Trust Capital Invest		490,558.00	
700-9000-36-3000	Unrealized Gain (Loss) on Investments			490,558.00
Total			490,558.00	490,558.00
Adjusting Journal Entries JE # 4				
PBC to reclass expenses				
700-9000-52-1101	Investment Expenses		96,555.42	
700-9000-52-1100	Administrative Expense from Benefit Trust			76,101.70
700-9000-52-1105	Actuarial Service Fees			18,875.00
700-9000-52-3510	Travel & Related Expenses			1,578.72
Total			96,555.42	96,555.42
Total Adjusting Journal Entries			2,721,597.16	2,721,597.16
Total All Journal Entries			2,721,597.16	2,721,597.16



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Contracts/Agreements
DEPARTMENT NAME:	Downtown Development Authority
AGENDA ITEM TITLE:	2022-2023 GEMS Main Street MOU
DEPARTMENT SUMMARY RECOMMENDATION:	The DDA is seeking approval from Council for the annual MOU with DCA for our accredited Main Street program. DDA Board and staff recommend approval.
LEGAL:	N/A



2022 - 2023 Georgia Exceptional Main Streets Memorandum of Understanding

MOU

5/1/2022

This document should be signed by all local parties
(Authorized City Representative, Board Chair, Main
Street Program Manager) by **July 1, 2022**

Please email Ellen.hill@dca.ga.gov with any questions.

GEORGIA EXCEPTIONAL MAIN STREETS PROGRAM MEMORANDUM OF UNDERSTANDING

2022 - 2023 Program Year

This agreement is entered into and executed by the Georgia Department of Community Affairs Office of Downtown Development (hereinafter referred to as “DCA”), the City/Town of Cartersville, Georgia (hereinafter referred to as “Community”), the Local Main Street Program Board of Directors, and the Downtown Manager for the Community. DCA will enter into this agreement with the above parties to provide services in return for active and meaningful participation in the Georgia Exceptional Main Streets Program (hereinafter referred to as GEMS) by the Community as specified below.

This agreement outlines the necessary requirements set forth by DCA for the Community’s participation in the GEMS Program for the stated year. DCA is the sponsoring state agency for the GEMS program and is licensed by the National Main Street Center (hereinafter referred to as “National Program”) to designate, assess, and recommend for accreditation Main Street programs within the State of Georgia.

In recognition of the agreement by DCA, the Community, the Board of Directors, and the Downtown Manager to maintain an active Local Main Street Program, the parties have agreed to the following:

ARTICLE 1: THE COMMUNITY AGREES TO—

1. Appoint or contract with an entity to serve as the Board of Directors for the local Main Street Program. The city council may not serve as the Main Street Board.
2. Set and review boundaries for the target area of the local Main Street Program.
 - A. A copy of these boundaries should remain on file with DCA, in Dropbox, at all times.
 - B. The Community should work with the Board of Directors to review boundaries at least once every three years.
3. Employ a full-time paid professional downtown manager responsible for the daily administration of the local Main Street Program.
 - A. Full-time paid professional staff will be considered an employee that works a minimum of 40 hours per week with at least 75% of their duties relating directly to the Main Street program. A copy of the job description should remain on file with DCA, in Dropbox, at all times.
 - B. The downtown manager should be paid a salary consistent with other community and economic development professionals within the state. The program manager’s salary must be paid in excess of minimum wage.
 - A. The Community must notify DCA within one week of any downtown manager vacancy and the Community must appoint an interim point of contact until the position is filled. DCA must have accurate contact information for the downtown manager at all times.
 - B. Provide an annual evaluation of the downtown manager. If the manager is employed by an entity other than the local government, require that entity to provide an annual evaluation and performance review.
4. Provide for local Main Street Program solvency through a variety of direct and in-kind financial support.
 - A. If the downtown manager is an employee of an entity that is not the Community, the Community assures that the program has the financial means to pay for said manager for the period of this agreement.
 - B. The local Main Street program must maintain an identifiable and publicly accessible office space. DCA recommends this space to be in the local Main Street program area.
 - C. The local Main Street program must have sufficient funding to provide travel and training for the downtown manager and the Board of Directors.
5. Assist the downtown manager in compiling data required as part of the monthly reporting process.
 - A. Provide for a positive relationship between the downtown manager and key city staff to access the following information in a timely manner:
 - i. Business license data
 - ii. Building permit data
 - iii. Property tax data
 - iv. Geographic Information Systems data (mapping support when available)

- B. Review reported data submitted by the downtown manager to assure accuracy.
- 6. Use the “Main Street America™” name in accordance with the National Main Street Policy on the use of the name Main Street.
- 7. Notify DCA in writing prior to any wholesale changes in the local program. This includes but is not limited to staff changes, major funding changes, change in organizational placement of the program or major turnover in the board of directors. Such notice should be received by DCA one month prior to said changes. Changes, or failure to notify DCA prior to these changes, may result in program probation, the loss of accreditation or removal of program designation altogether.

ARTICLE 2: THE BOARD OF DIRECTORS AGREES TO—

- 1. Assist the downtown manager in creating an annual work plan that incorporates incremental and meaningful goals related to the Main Street Approach™ utilizing Community Transformation Strategies and the Main Street Four Point Approach.
 - A. Unless otherwise specified the Community will utilize the DCA provided work plan template.
 - A. The work plan should serve as a strategic plan for the local program for a period of three years or less.
 - B. A copy of the work plan should be on file and updated with DCA, in Dropbox.
- 2. Provide opportunities for regular public engagement and support of the Local Main Street Program.
 - A. DCA recommends a public downtown visioning event/town hall meeting at least once every three years.
 - B. The Board should identify opportunities for volunteer support and assistance in executing the work plan.
 - C. The Board should actively engage the community for financial and in-kind support of the local program.
- 3. Conduct, at least, one board training, orientation or planning retreat per year for the local program.
- 4. Meet a minimum of 12 times per year and insure that the minutes of each meeting are maintained and distributed. Such meetings should be open to the public and public notice should be given related to meeting times and agendas.
- 5. Attend training when possible to become better informed about the Main Street approach and trends for downtown revitalization and to support the downtown manager.
- 6. Newly Appointed Board Members are required to become Main Street 101 certified by the Office of Downtown Development, within their first year of their first term. All current Board Members, regardless of their length of service on the Board, must be Main Street 101 certified through DCA’s online testing system. A copy of this certification should be kept on file in your program’s shared DCA Dropbox folder.
- 7. Assure the financial solvency and effectiveness of the Local Main Street Program.
 - A. Adopt an annual budget that is adequate to support the annual work plan, maintain an office and support staff, and provide for training and travel.
 - B. Maintain current membership of the Local Main Street Program to the National Main Street Center to be eligible for accreditation.
 - C. Provide for policies to expend funds, enter into debt, and provide programming support for the local Main Street Program.

ARTICLE 3: THE DOWNTOWN MANAGER AGREES TO—

- 1. Complete all reporting required by DCA to maintain National Accreditation of the local Main Street Program.
 - A. Complete monthly economic and programming activity reports. These reports must be completed by the 30th of the following month. (Example: March report due by April 30th). Failure to complete monthly reports in a timely manner may result in program probation, the loss of accreditation or removal of program designation.
 - B. Participate in the annual manager’s surveys provided by DCA. Failure to complete the annual manager’s survey by the deadline will result in the loss of accreditation.
 - C. Provide documentation of all meetings, work plans, budgets, job descriptions, and mission/vision statements for the organization.
 - D. Provide documentation to support the work of the organization as it relates to the Main Street Approach™, including information related to historic preservation as required by the National Main Street Center.
 - E. Provide, from time to time, documentation related to local ordinances, plans, codes, and policies that are specific to the Community’s downtown area.
- 2. Participate in training to broaden the impact of the local Main Street Program.
 - A. The downtown manager and/or board members are expected to attend at least one preservation or economic development-related training annually.

- B. DCA requires managers to attend at least 30 hours of training annually (including statewide workshops, etc.). Eligible training hours can come from both DCA and non-DCA hosted training events. Training must be relevant to the field of downtown development, historic preservation, planning, community development and economic development
- 3. Respond to request by DCA in a timely manner.
- 4. Take advantage of the Georgia Main Street network of professional downtown managers.
- 5. All newly hired managers must be Main Street 101 certified with DCA within the first 6 months of employment in the local community. All existing downtown managers must be Main Street 101 certified through DCA's online testing system.
- 6. Provide regular updates between the local Main Street Program and the Community.
 - A. Managers are encouraged to provide at minimum quarterly reports to the local government.
 - B. Managers are encouraged to provide copies of all minutes, budgets, and work plans to the local government in a timely manner.
- 7. Maintain and preserve project files. Document downtown projects and other major local program information in a thorough and systematic fashion. All relevant programmatic documentation should be uploaded and stored in the DCA shared Dropbox folder created for your program, following the organization structure outlined in DCA's "A Visual Guide to Dropbox Management" document which is located in the "Resources" folder of the Georgia Main Street website. This is to help ensure a seamless transfer of project files to city representatives or successor manager in the event of personnel changes.

ARTICLE 4: DCA AGREES TO—

- 1. Supervise all communications between the Community, state government agencies and the National Main Street Center as it relates to the local Main Street Program.
- 2. Conduct a curriculum of training on an annual basis to assist the downtown manager, the Main Street Board, and the Community with the local downtown revitalization program.
- 3. Assist local Main Street Programs with organizational issues that may prevent the successful progress of the Community's downtown revitalization strategy.
 - A. DCA may provide assistance, directly or through partnerships, to assist in the execution of local organization strategy sessions, trainings, retreats, and community visioning sessions.
 - B. DCA may assist communities in selecting candidates for the position of downtown manager as requested.
 - C. DCA may require a local Main Street Program to host an on-site assessment visit if the program has had a major leadership or organization change, is currently in a probationary status, or is in jeopardy of losing accreditation or designation status.
- 4. Provide timely assistance and guidance to the Community as a result of requests for service, monthly reports, or the annual assessment process.
 - A. DCA may contact a community upon observation of monthly reporting abnormalities, missing data or missing reports. If a community becomes delinquent in multiple reports, DCA may contact the local board chair or city administrator about the delinquency.
 - B. DCA may assist in training local staff or volunteers in the reporting process.
 - C. DCA will provide unlimited telephone consultations with local programs.
 - D. DCA will attempt to provide on-site assistance as feasible.
- 5. Provide ongoing press coverage of the GEMS program, including social media outreach, to recognize and publicize the work of local programs.
 - a. DCA will highlight GEMS community through both the Georgia Main Street website and social media channels.
- 6. Provide access to resource materials, sample codes and ordinances, organizational documents, and templates for local programs.
 - a. DCA will provide GEMS communities with first right of refusal on all scholarships and financial incentive programs offered by the Office of Downtown Development.
- 7. Conduct an annual program assessment for the Community highlighting success and opportunities for improvement.
- 8. Provide fee based strategic planning assistance to the local program.

ARTICLE 5: ALL PARTIES AGREE THAT—

1. This agreement shall be valid through June 30, 2023.
2. This agreement may be terminated by DCA or the Community by written notice of 60 days. Termination of this agreement by the Community will result in the loss of local Main Street Designation. Communities that choose to terminate their Georgia GEMS Main Streets Program affiliation will be required to formally apply for and participate in the Start-Up process if they desire to regain their National Accreditation in the future.
3. If the Community, Board of Directors and/or Downtown Manager fail to fulfill their obligations set forth in this agreement, DCA reserves the right to determine a course of action for the local Main Street Program as it deems appropriate. Such course may include probation, loss of accreditation or termination of designation.
4. If at any point during the 2022-2023 program year there is a change in the local program manager, the local program is required to submit a new MOU including the new manager's signature certifying that person's understanding of the requirements of this relationship.
5. Any change in the terms of this agreement must be made in writing and approved by both parties.

MEMORANDUM OF UNDERSTANDING: 2022-2023 Program Year

THIS AGREEMENT IS HEREBY EXECUTED BY AND BETWEEN THE PARTIES BELOW:

LOCAL GOVERNMENT (COMMUNITY): Cartersville


Authorized City Representative Signature (ACR)

Date

Matthew J. Santini
ACR Printed Name

ARC Title

MAIN STREET BOARD OF DIRECTORS



Dan Kramer (May 2, 2022 14:46 EDT)
Board Chair Signature

05/02/2022
Date

Dan Kramer
Board Chair Printed Name

02/24
Date Term Expires

DOWNTOWN MANAGER


Lillie Read (May 2, 2022 14:34 EDT)
Manager Signature

05/02/2022
Date

Lillie Read
Manager Printed Name

6/15/15
Date Hired

Please check here if this position is vacant.

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS
OFFICE OF DOWNTOWN DEVELOPMENT
GEORGIA MAIN STREET PROGRAM

Director's Signature

Date

Jessica Worthington
Director, Office of Downtown Development
Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, Georgia 30329

Phone: 404-520-4271
Email: Jessica.worthington@dca.ga.gov



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Contracts/Agreements
DEPARTMENT NAME:	Parks and Recreation
AGENDA ITEM TITLE:	Red Top Industrial
DEPARTMENT SUMMARY RECOMMENDATION:	<p>The Parks & Recreation Dept received 1 bid from Red Top Industrial for the renovation of the Gazebo in Dellinger Park. These renovations will include the following: removal of wooden handrails, flooring, damaged floor joists, installation of 6x6 posts, lag bolt system, new deck boards, top plate for handrail system, pickets & bottom plate for handrail system, and an exterior gate at the gazebo for lake access. All new structure will be screwed with deck mate screws. The total amount of this project will be \$35,500 including a completion date of no later than June 30, 2022. We are recommending approval of this project to Mayor & Council.</p>
LEGAL:	N/A



Cartersville Meeting: May 19, 2022 Item 8.

Office - (678) 632-4077
Fax - (404)601-8359
Info@RedTopRoofing.com
www.RedTopRoofing.com

City of Cartersville

Dellinger Park Gazebo

Thanks for the opportunity to help with your home improvement project! Below is the scope of work and pricing information regarding your project. Please review carefully and contact your Red Top Representative with any questions or concerns. Make sure and take the time to review our qualifications, reviews and financing options!

Scope of Work

- Prep job site for repairs
- Install safety flagging at job site
- Staging of dumpster and materials
- Removing of all wood handrail to and around gazebo and walkway
- Remove flooring at walkway
- Remove and replace damaged floor joist as needed, up to 500 cap (if more is needed there will be a video from our onsite project manager with the change order price)
- Re nail exterior band
- Install 6x6 post on band
- Install lag bolt system
- Install new 5/4 deck boards
- Install 2x6 top plate for handrail system
- Install 2x4 picket & bottom plate for hand rail system
- Build exterior gate at gazebo for lake access
- All new structure will be screwed with deck mate screws
- Project Manager to be on Site All Day
- All clean-up done on a daily basis and
- All Insurance furnished by us.

** Estimated time for bridge and gazebo to be off limits will be 3 weeks, this is for the staging of materials, work to be performed, and cleanup to re-open the bridge and gazebo **

Project Price : \$35,500



Signature
Signature Date

Customer

Dusty Brock
05/06/2022

Red Top Roofing
Representative Signature

Terms and Conditions

Meeting: May 19, 2022 Item 8.

1. Nature of Work. Red Top Exteriors and Roofing, LLC ("Contractor") shall furnish the labor and material to perform the work described herein or in the referenced contract documents. Contractor does not provide engineering, consulting or architectural services. It is the Owner's responsibility to retain a licensed architect or engineer to determine proper design and code compliance. Contractor assumes no responsibility for structural integrity, compliance with building codes, or design. If plans, specifications or other design documents have been furnished to Contractor, Customer warrants that they are sufficient and conform to all applicable laws and building codes. Contractor is not responsible for loss, damage or expense due to defects in plans or specifications or building code violations unless such damage results from a deviation by Contractor from the contract documents. Customer warrants all structures to be in sound condition capable of withstanding normal roofing construction equipment and operations. Contractor is not responsible for location of roof drains, adequacy of drainage or ponding on the roof.
2. Asbestos and Toxic Materials. This proposal and contract is based upon the work to be performed by Contractor not involving asbestos-containing or toxic materials and that such materials will not be encountered or disturbed during the course of performing the roofing work. Contractor is not responsible for expenses, claims or damages arising out of the presence, disturbance or removal of asbestos-containing or toxic material. In the event that such materials are encountered, Contractor shall be entitled to reasonable compensation for all additional expenses incurred as a result of the presence of asbestos-containing or toxic materials at the work site.
3. Payment. Unless stated otherwise on the face of this proposal, Customer shall pay the contract price plus any additional charges for changed or extra work no later than ten (10) days after substantial completion of the Work. If completion of the Work extends beyond one month, Customer shall make monthly progress payments to Contractor by the fifth (5th) day of each month for the value of Work completed during the preceding month. Final payment shall be made to Contractor within ten (10) days after substantial completion of the Work. All sums not paid in full when due shall earn interest at the rate of 1-1/2% per month until paid. If Customer does not make payment, Contractor shall be entitled to recover from Customer all costs of collection incurred by Contractor, including attorney's fees and litigation expenses. Collection matters may be processed through litigation or arbitration at the discretion of the Contractor.
4. Insurance. Contractor shall carry commercial general liability and such other insurance as required by law. Contractor will furnish a Certificate of Insurance, evidencing the types and amounts of its coverage's, upon request
5. Additional Insured. If Customer requires and Contractor agrees to name Customer or others as an additional insured on Contractor's liability insurance policy, Customer and Contractor agree that the naming of Customer or other parties as an additional insured is intended to apply to claims made against the additional insured to the extent the claim is due to the negligence of Contractor and is not intended to make the Contractor's insurer liable for claims that are due to the fault of the additional insured.
6. Changes in the Work and Extra Work. Customer shall be entitled to order changes in the Work and the total contract price adjusted accordingly. Any penetrations through the roofing to be installed by Contractor not shown on the plans provided to Contractor prior to submittal of this proposal shall be considered an order for extra work.
7. Availability of Site. Contractor shall be provided with direct access to the work site for the passage of trucks and materials and direct access to the roof. Contractor shall not be required to begin work until

underlying areas are ready and acceptable to receive Contractor's work and sufficient areas of roof deck are available and free from dirt, snow, water or debris to allow continuous full operation

Meeting: May 19, 2022 Item 8.

expense of snow or water removal and any extra trips by Contractor to the job as a result of the job not being ready for roof application after Contractor has been notified to proceed will be charged as an extra.

8. Site Conditions. Contractor shall not be responsible for additional costs due to the existence of utilities, wet insulation, deteriorated deck or other subsurface or latent conditions that are not disclosed in writing to Contractor. The raising, disconnection or reconnection of any mechanical equipment on the roof that may be necessary for Contractor to perform the roofing work shall be performed by others or treated as an extra.

9. Damages and Delays. Contractor will not be responsible for damage done to Contractor's work by others.

Any repairing of the same by Contractor will be charged at regular scheduled rates over and above the amount of this proposal. Contractor shall not be responsible for loss, damage or delay caused by circumstances beyond its reasonable control, including but not limited to acts of God, weather, accidents, fire, vandalism, strikes, jurisdictional disputes, failure or delay of transportation, shortage of or inability to obtain materials, equipment or labor; changes in the work and delays caused by others. In the event of these occurrences, Contractor's time for performance under this proposal shall be extended for a time sufficient to permit completion of the Work.

10. Electrical Conduit. Contractor's price is based upon there not being electrical conduit or other materials embedded within the roof assembly unless expressly identified on the face of this proposal. Customer will indemnify Contractor from any personal injury, damage, claim, loss or expense resulting from the presence of electrical conduit, shall render the conduit harmless so as to avoid injury to Contractor's personnel, and shall compensate Contractor for additional time, labor and expense resulting from the presence of such materials.

11. Right to Stop Work. The failure of Customer to make proper payment to Contractor when due shall entitle Contractor, at its discretion, to suspend all work and shipments, including furnishing warranty, until full payment is made or terminate this contract. The contract sum to be paid Contractor shall be increased by the amount of Contractor's reasonable costs of shut-down, delay and start-up.

12. Interior Protection. Customer acknowledges that re-roofing of an existing building may cause disturbance, dust or debris to fall into the interior and possibly, if hot asphalt or pitch is used, drippage may occur depending upon deck conditions. Customer agrees to remove or protect property directly below the roof in order to minimize potential interior damage. Contractor shall not be responsible for disturbance, damage, clean-up or loss to interior property that Customer did not remove or protect prior to commencement of roofing operations. Customer shall notify tenants of re-roofing and the need to provide protection underneath areas being re-roofed. Customer agrees to hold Contractor harmless from claims of tenants who were not so notified and did not provide protection.

13. Working Hours. This proposal is based upon the performance of all work during Contractor's regular working hours. Extra charges will be made for overtime and all work performed other than during Contractor's regular working hours, if required by Customer.

14. Warranty. Contractor's workmanship will be warranted by Contractor in accordance with its standard warranty, which is made a part of this proposal and contract and incorporated by reference. Contractor SHALL NOT BE LIABLE FOR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES. The acceptance of this proposal by the Customer signifies his/her agreement that this warranty shall be and is the exclusive remedy against Contractor for all defects in workmanship furnished by Contractor. Contractor's standard warranty is three years on a roof replacement and one year on a roof repair. Contractor's standard warranty

will be null and void if Contractor's work has been altered, changed, manipulated, serviced, or modified in any manner by others (including but not limited to attempted warranty repair with Contractor). Costs incurred in the removal, de-installation or re- installation of the Contractor's work are not covered by warranty.

Meeting: May 19, 2022 Item 8.

15. Back Charges. No back charges or claims for payment of services rendered or materials and equipment furnished by Customer to Contractor shall be valid unless previously authorized in writing by Contractor and unless written notice is given to Contractor within ten (10) days of the event, act or omission which is the basis of the back charge.

16. Tolerances. All materials and work shall be furnished in accordance with normal industry tolerances for color, variation, thickness, and size, weight, amount, finish, texture and performance standards. Specified quantities are intended to represent an average over the entire roof area.

17. Mold. Contractor and Customer are committed to acting promptly so that roof leaks are not a source of potential interior mold growth. Customer will make periodic inspections for signs of water intrusion and act promptly; including notice to Contractor if Customer believes there are roof leaks, to correct the condition. Upon receiving notice, Contractor will make repairs promptly so that water entry through the roofing installed by Contractor is not a source of moisture. Contractor is not responsible for indoor air quality. Owner shall hold harmless and indemnify Contractor from claims due to poor indoor air quality and resulting from a failure by Owner to maintain the interior of the building in a manner to avoid growth of mold.

18. Fumes and Emissions. Owner and Contractor acknowledge that asphalt will be heated by Contractor, odors and emissions from roofing products will be released and noise will be generated as part of the roofing operations to be performed by Contractor. Customer shall be responsible for interior air quality, including controlling mechanical equipment, HVAC. units, intake vents, wall vents, windows, doors and other openings to prevent fumes and odors from entering the building. Customer is aware that roofing products emit fumes, vapors and odors during the application process. Customer shall hold Contractor harmless from claims from third parties relating to fumes and odors that are emitted during the normal roofing process.

19. Material References. Contractor is not responsible for the actual verification of technical specifications of product manufacturers; i.e., R value or ASTM or UL compliance, but rather the materials used are represented as such by the material manufacturer.

20. Financing. If any finance amount is approved by a third party vendor and the approval is withdrawn for any reason, Customer will be liable for the balance.

21. You, the Customer, may cancel this contract at any time before midnight on the fifth business day after you have received written notification from the Insurance Company that all or any part of the claim or contract is not a covered loss under the Policy. This right to cancel is in addition to any other rights of cancellation which may be found in state or federal law or regulation. See attached Notice of Cancellation form, Exhibit B, for an explanation of this right.

22. The Notice of Cancellation shall be effective upon deposit into the United States mail, postage prepaid and properly addressed to Contractor. In circumstances in which payment may be made from the proceeds of the Insurance Policy, Contractor shall not require any payments from the Customer until the five-day cancellation period has expired. If, however, Contractor has performed any emergency services, acknowledged by the Customer in writing to be necessary to prevent damage to the premises, Contractor shall be entitled to collect the amount due for the emergency services at the time they are rendered.



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Contracts/Agreements
DEPARTMENT NAME:	Parks and Recreation
AGENDA ITEM TITLE:	Cartersville Fence Company
DEPARTMENT SUMMARY RECOMMENDATION:	The Parks & Recreation Dept received 1 bid from Cartersville Fence Company for new fencing at Deerfield Park. These renovations will include material for a 3-rail vinyl fence, 48 bags of cement, and labor to install the fencing. The cost for fencing and installation is \$7,788, which includes the cost of new gravel for the parking lot estimated at \$7,500 for a total of \$15,288. There is a guaranteed completion date of no later than June 30, 2022. We are recommending approval of this project to Mayor & Council.
LEGAL:	N/A



**405 OLD MILL ROAD
CARTERSVILLE, GA 30120
770-382-1223 • FAX 770-386-5922
@cartersvillefence.com**

PROPOSAL

Meeting: May 19, 2022 Item 9.

DATE 5/6/22 INV.# _____
 CELL # _____ OTHER # _____
 NAME AND ADDRESS Cartersville Parks & Rec. Dept
ATTN: David Weldon
 E-MAIL daweldon@cityofcartersville.org

PROPOSAL After Receipt of Signed Copy From Buyer, This Proposal When Accepted by Cartersville Fence Company, Inc., Becomes A Contract Between the Two Parties

WOOD FENCE COMPONENTS, WHEN EXPOSED TO THE ELEMENTS ARE SUBJECT TO IMMEDIATE WARPAGE, SHRINKAGE, CRACKING, ETC. SPECIFIED SPACE BETWEEN PICKETS AND BOARDS IS A ROUGH APPROXIMATION WHICH WILL VARY SUBSTANTIALLY. NO WARRANTY IS OFFERED OR IMPLIED AGAINST THESE CONDITIONS.

- CUSTOMER CHECKLIST**
- Clearing - None
 To Be Done By Customer
 (If area not cleared by customer at time of installation Cartersville Fence to clear line for Additional Amount listed below)
 \$ _____
 Cartersville Fence to Clear Line
 - Customer Is Responsible for:
 Location of underground utilities and pipe, etc.
 Utility identification service can be reached at:
 1-800-282-7411
 - Cartersville Fence Company, Inc. is not responsible for any unmarked underground systems (pipes, drains, wires, cabling, Sprinklers, etc.)
 - Property Pins - Identified and Marked
 Customer unable to locate
 -Go off diagram
 Customer to be present at time of initial installation to ID exact location of fence
 Customer to mark desired location of fence (Ends, Corners, Gate Posts) prior to installation - Instructions given.
 - Payment terms and conditions
 *If all boxes are not checked, do not proceed with job.

JOB LOCATION/P.O. #	
Mall for 3-rail Uvyl Fence @ 576'	
108 - 1 1/2" x 1/2" rails	
8 - End Posts	
4 - Corner Posts	
60 - Line Posts	\$ <u>6300.00</u>
48 bags Cement	\$ <u>288.00</u>
labor to Install (@ 525')	\$ <u>1200.00</u>
(Rail Spacing @ 10 1/2")	

All Dimensions And Specifications are Approximate ⊗ = OBSTRUCTION

THIS QUOTATION IS GOOD FOR _____ DAYS	
PRICE \$	\$ _____ Revisions If Necessary
DEPOSIT \$	\$ _____
BALANCE \$	\$ _____
TERMS: NET _____ DAYS	

MATERIAL STIPULATION:
 ALL MATERIALS REMAIN THE PROPERTY OF CARTERSVILLE FENCE COMPANY, INC. UNTIL PAID FOR AND CAN BE REMOVED FOR NON-PAYMENT.

ESTIMATOR Dan H.
 ACCEPTED BY _____
 C'VILLE FENCE

ACCEPTANCE OF PROPOSAL
 The above prices, specifications and conditions, as well as the conditions on the reverse side, are satisfactory and are hereby accepted. You are authorized to do the work as specified.
 SIGNATURE _____
 DATE _____

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Customer is solely responsible for locating property lines. Liability insurance and workman's compensation will be furnished by



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Contracts/Agreements
DEPARTMENT NAME:	Parks and Recreation
AGENDA ITEM TITLE:	GO Bond Project
DEPARTMENT SUMMARY RECOMMENDATION:	The Parks & Recreation Dept is proposing a GO Bond Project for the back entrance/exit in Dellinger Park. This project will include the removal of the bushes along the left hand side of the back entrance/exit going toward the exit. They will be replaced with fencing that matches the main entrance/exit. The amount for fabricated steel from Steel Materials will be \$8,155 and the lumber for the fence estimated at \$7,500 for a total of \$15,655. Our Parks Maintenance Staff will be installing the fence with a guaranteed completion date of no later than June 30, 2022. Any additional funds in the GO Bond account will be applied to the purchase of Water Filling Stations in Dellinger Park at the Tennis Center and the Concession Building. We are recommending this GO Bond project to Mayor & Council for approval.
LEGAL:	Keith reviewed this project and approved it as a GO Bond project.

Steel Materials, Inc.
 1120 West Avenue
 Cartersville, GA 30120

Meeting: May 19, 2022 Item 10.

Estimate

Date	Estimate #
4/12/2022	30458

Name / Address
City of Cartersville P.O. Box 1390 Cartersville, GA. 30120

Project

Description	Qty	Cost	Total
4 x 10 x 14ga P&O	3	195.00	585.00
Fab General - Laser	2.25	150.00	337.50
Fab General - Bending	1	1,600.00	1,600.00
Fab General - Shop	1	2,400.00	2,400.00
Powder Coat - General	400	4.00	1,600.00
Triangle Brackets - 400 units			
4 x 10 x 14ga P&O	1	195.00	195.00
Fab General - Laser	0.25	150.00	37.50
Fab General - Bending	14	70.00	980.00
Fab General - Shop	1	70.00	70.00
Powder Coat - General	70	5.00	350.00
Small Pans - 70 units			
		Total	\$8,155.00

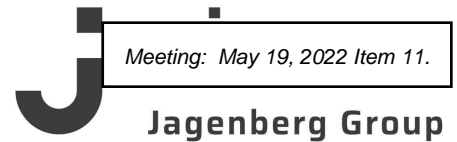
Customer Signature _____



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Bid Award/Purchases
DEPARTMENT NAME:	Water
AGENDA ITEM TITLE:	Fine Screen Replacement Brushes
DEPARTMENT SUMMARY RECOMMENDATION:	<p>The WPCP operates a set of fine screens installed between the aeration basins and final clarifiers. These screens remove lint, hair and fine particles not captured in earlier treatment processes. Removing this material at this point helps maintain cleaner final clarifiers and prevents their discharge in the plant effluent.</p> <p>I recommend your approval to purchase these brushes and associated wear plates and hardware from the sole source provider, Zima Corporation, at a price of \$8,615.00.</p> <p>This is a budgeted maintenance item to be paid from account 505.3330.52.2361.</p>
LEGAL:	N/A

Quotation: SP-06754-22REV1



Customer Number: 193572

Page: 1 of 1

Customer:

SCOTT MOODY
CITY OF CARTERSVILLE
PO BOX 1390
ACCOUNTS PAYABLE
CARTERSVILLE, GA 30120
UNITED STATES

Phone: (706) 537-3537
smoody@cityofcartersville.org

Fax:

Quotation

Date: 5/4/2022
Expiration: 6/4/2022
Terms: Net30
FOB: EXWORKS
Ship Via: UPS - GROUND
Leadtime: 9 Weeks

Quote Specifications:

REF: JOB# 060964
RSP700

Line No	Qty	Part ID# Description	Unit Price	Extended Price
1	1.00	A172060 BRUSH SET W/ HARDWARE RSP700 - CARTERSVILLE WWTP 1 SET = (24) - 2 BRUSHES SIDE BY SIDE ORIGINALLY FITED FOR SERIAL 060964	5,985.00	\$5,985.00
2	1.00	A172061 WEAR SHOE SET RSP700 - CARTERSVILLE WWTP 1 SET = (12) TO BE FITTED BEHIND THE BRUSHES FOR SERIAL 060964	1,850.00	\$1,850.00
3	1.00	A172063 RUBBER, SET SIDE FLAPS F/ FILTER BASKET RSP700 - CARTERSVILLE WWTP 1 SET = 2	780.00	\$780.00

Quotation Total (US Dollars): \$8,615.00

AUTHORIZED SIGNATURES

Customer Acceptance

TONYA ROBINSON

1. All prices are stated in US Dollars.
2. Minimum order of \$50 required.
3. Quote is valid for 30 days from the date of the quote.
4. Any applicable Banking fees, Sales, Use, Excise or other Taxes or Duties shall be paid by the buyer directly to the appropriate authority. If Tax Exempt, an Exempt Certificate must be sent with the Purchase Order.
5. A Purchase Order issued to Zima Corp., PO. Box 6128, Spartanburg, SC 29304, is required for Order Entry.
6. An estimated shipping date will be confirmed at the time of order placement based on the current manufacturing load at that time.





CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Bid Awards/Purchases
DEPARTMENT NAME:	FiberCom
AGENDA ITEM TITLE:	Painting and Drywall Repair
DEPARTMENT SUMMARY RECOMMENDATION:	This item is for the repainting and drywall repair for the new FiberCom offices located at 500 S. Tennessee St. The total cost for this repair is \$11,500 from Fowler Professional Painting. This is not a budgeted item, but will be paid with available funds in the FiberCom budget. This purchase is recommended this for your approval.
LEGAL:	N/A



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Change Order
DEPARTMENT NAME:	Public Works
AGENDA ITEM TITLE:	Douthit Ferry Road Widening Engineering Change Order
DEPARTMENT SUMMARY RECOMMENDATION:	<p>Public Works has received an additional change order request from Southland Engineering in order to complete the preliminary engineering phase of this project.</p> <p>The total amount of this change order is \$524,435.90.</p> <p>Currently, preliminary engineering funds are reimbursed by GDOT. In 2016, the city was awarded up to \$609,497.21 in reimbursement funds. At this time, 82% of these funds have been utilized. Once this funding is exhausted, the remaining preliminary engineering fees will need to be funded by SPLOST.</p> <p>If Mayor and Council would like to move forward with this project, this change order needs to be approved.</p>
LEGAL:	N/A

May 9, 2022
Mr. Tommy Sanders
Director of Public Works
City of Cartersville

Dear Mr. Sanders,

We thank you for taking time to discuss the GDOT Project 0007494 Bartow – Douthit Ferry Road Widening with Southland Engineering.

The project is designed by the City through a Project Framework Agreement through GDOT using Local funds for Preliminary Engineering and Federal and State funds for construction. The project has policies, directive and scheduling that come directly from GDOT. We have encountered, over the course of design, some decisions by GDOT and FHWA and directives from them have caused additional work not covered in our original scope, in addition to rising cost and the time from the initial contract execution our subcontracts have requested a change in fees for final plans and right of way plans. The changes are environmental, final design of the bridge, and an updated traffic analysis and study. Below are the changes required and the reason for the changes.

A. Project Change of Scope Southland Engineering Inc

1. Redesign of the centerline due a decision by the GDOT Bridge Design Office. This includes rerunning the cross sections and tie-ins to meet the new centerline as well as other changes such as stations. This also includes coordination with GDOT and administrative Cost.

180 Hours @ \$90.00 / hr. (\$16,200.00)

2. Redo of the Life Cycle Cost Analysis and Pavement Type Selection Report. Coordination with GDOT is included.

90 Hours @ \$195 / hr. (\$17,550.00)

3. Coordinate with the additional environmental changes, bridge changes and traffic study.

**10% of all Sub Consultants
TOTAL \$45,516.90**

Total Southland Engineering - \$79,266.90

B. Change of Project Scope – New Traffic Counts and Study - Kimley Horn

A Traffic Study was completed by Kimley Horn by updating a previous traffic study at the direction of GDOT. FHWA determined that the study was not acceptable. GDOT had to redo several traffic studies on several projects due to this determination. We now are required to prepare new traffic counts and study to meet the requirements of GDOT and FHWA.

LUMP SUM - \$209,515.44

C. Project Change of Scope – Environmental – Edwards Pitman Environmental

Because the Traffic Study must be redone, this causes the Air and Noise study to be redone as well as Ecology, History, Archeology will be required to be updated due to the time required to complete the traffic study. The NEPA document must be updated due to the new traffic.

LUMP SUM – \$149,777.36

D. Change of Project Scope – Revise Bridge Plans – Haines-Gipson

This change order is due to a rise in cost and time between initial contract and actual work in addition to minor bridge design change due to centerline realignment.

LUMP SUM - \$79,060.20

E. Change of Project Scope – Additional Borings - GEOHYDRO

GDOT Required GEOHYDRO to drill deeper than expected on the bridge and walls. This led to the additional Cost on the project.

LUMP SUM - \$6,816.00

F. CHANGE ORDER REQUEST FEES

Southland Engineering is proposing a change order fee adjustment to cover the additional scope of work required by GDOT and FHWA directives. The changes are due to the reasons mentioned above. Our proposal is to provide the city with the lowest cost possible without incurring loss on the project. This would be to cover the employees cost in hours incurred and hard costs from the consultants.

Total Change Order Items A thru E = \$524,435.90

2022 Hourly Billing Rates

Engineering Services

Principal	\$ 195.00 / hr
Senior Engineer / Project Manager / Structural (5-6)	\$ 125.00 / hr
Staff Engineer (3-4)	\$ 105.00 / hr
Engineering Technician (1-2)	\$ 90.00 / hr
CADD Tech	\$ 70.00/hr
Landscape Architect	\$ 80.00/ hr
Construction Manager	\$ 80.00/ hr
Construction Inspector	\$ 75.00/hr
Administrative	\$ 48.00/ hr

Surveying Services

Registered Land Surveyor	\$ 130.00 / hr
Survey Technician	\$ 65.00 / hr
2-Man Crew	\$ 130.00 / hr
3-Man Crew	\$ 160.00 / hr

Douthit Ferry Financial for Preliminary Engineering
May 11, 2022

Original Contract	\$856,786.00	
Change Order #1	\$83,166.00	
Change Order #2	\$197,738.48	(Design Updates)
Change Order #3	\$33,150.00	(Traffic)
Change Order #4	\$92,095.29	(Environmental)
Change Order #5	\$4,800.00	(Survey)
Change Order #6	\$17,925.00	(Bridge Foundation Investigation)
Change Order #7	\$64,250.00	(Traffic Update) (Approved on 1-7-20)
Change Order #8	\$524,435.90	(Proposed change order)
Total	\$1,874,346.67	

Billed Prior to PFA Change	\$669,517.24
PFA Awarded by State (Original)	\$609,497.21
Reimbursed by PFA (To date)	\$500,934.77
PFA Available	\$108,562.44
Remaining to be billed	\$58,853.59
(Under contract)	



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Other
DEPARTMENT NAME:	Finance
AGENDA ITEM TITLE:	Banking Services
DEPARTMENT SUMMARY RECOMMENDATION:	<p>On March 18, 2022, the City Finance Department issued an RFP for banking services. The RFP’s were due back to the city on April 18, 2022. There were three (3) banks that responded – Ameris Bank, Synovus bank, and Truist Bank. A lengthy analysis was done on the three bank proposals by myself and the finance staff and it was determined that Ameris Bank is the best fit for the city banking services based on the city needs stated in the RFP. All the banks had similar processes and ideas for improvements, but Ameris Bank offered slightly more for the city than the other two banks. After the switch from our current bank to Ameris Bank is completed, we will be looking at making additional changes that will help make our processes more efficient – automated bank reconciliations and integrated payables. Once the city migrates to the new bank and we feel comfortable with the change, we will also be looking at the possibility of incorporating a lockbox system. In the meantime, we will have access to all of the current bank processes and should see an increase in monthly interest received from the bank. I am recommending that the banking services be moved to Ameris Bank from Truist Bank.</p>
LEGAL:	None



CITY COUNCIL ITEM SUMMARY

MEETING DATE:	May 19, 2022
SUBCATEGORY:	Monthly Financial Report
DEPARTMENT NAME:	Finance
AGENDA ITEM TITLE:	March 2022 Financial Report
DEPARTMENT SUMMARY RECOMMENDATION:	Attached are the financial reports for March 2022.
LEGAL:	None

MONTHLY SUMMARY
As of March 31, 2022

	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	100.00% OF BUDGET (Year to Date)
	MONTH OF March-21	MONTH OF March-22	Year to Date March-21	Year to Date March-22	
GENERAL FUND <i>excluding SPLST, DDA & School System Property Tax Revenue & Expenditures</i>					
REVENUE	\$2,026,997	\$2,237,344	\$22,671,004	\$24,090,198	86.71%
EXPENDITURE	\$1,912,302	\$2,068,332	\$19,254,042	\$21,550,951	77.57%
Gen. Fund Net Profit (Loss)	\$114,695	\$169,012	\$3,416,962	\$2,539,247	
<i>The FY2021 General Fund revenues included \$1,139,086 of CARES Act funding which was a one-time grant contribution</i>					
WATER & SEWER					
REVENUE	\$1,767,981	\$2,120,414	\$17,265,270	\$19,734,452	58.78%
EXPENDITURE	\$2,277,040	\$1,281,565	\$23,620,639	\$14,534,443	43.29%
Wtr. & Svr. Fund Net Profit (Loss)	(\$509,059)	\$838,849	(\$6,355,369)	\$5,200,009	
<i>As of February 31, 2022 a total of \$3,734,300 in capital expenses were funded with Series 2018 Water and Sewer Bond proceeds</i>					
GAS					
REVENUE	\$3,080,965	\$4,491,955	\$18,762,407	\$28,002,518	95.42%
EXPENDITURES	\$2,112,244	\$2,942,047	\$16,184,395	\$23,849,233	81.27%
Gas Fund Net Profit (Loss)	\$968,721	\$1,549,908	\$2,578,012	\$4,153,285	
ELECTRIC					
REVENUE	\$3,591,911	\$3,872,015	\$35,943,330	\$37,651,418	71.71%
EXPENDITURES	\$4,157,398	\$4,673,471	\$35,591,858	\$38,501,549	73.33%
Electric Fund Net Profit (Loss)	(\$565,487)	(\$801,456)	\$351,472	(\$850,131)	
STORMWATER					
REVENUE	\$130,886	\$128,546	\$1,156,845	\$1,164,294	75.55%
EXPENDITURE	\$138,934	\$98,511	\$1,212,275	\$934,105	60.62%
Stormwater Fund Net Profit (Loss)	(\$8,048)	\$30,035	(\$55,430)	\$230,189	
SOLID WASTE					
REVENUE	\$241,738	\$256,104	\$2,215,749	\$2,580,424	83.92%
EXPENDITURE	\$232,424	\$441,023	\$2,170,600	\$2,409,017	78.34%
Solid Waste Fund Net Profit (Loss)	\$9,314	(\$184,919)	\$45,149	\$171,407	
FIBER OPTICS					
REVENUE	\$207,990	\$213,570	\$1,789,214	\$1,894,189	78.46%
EXPENDITURE	\$224,139	\$170,472	\$1,492,444	\$1,674,729	69.37%
Fiber Fund Net Profit (Loss)	(\$16,149)	\$43,098	\$296,770	\$219,460	

	Description	3/31/2022	FY 2022 Budget	% of Monthly Totals to Budget
General Fund	Total Revenues	\$24,090,199	\$27,783,465	86.71%
	GO Bond Proceeds from School	\$0	\$0	#DIV/0!
	Property Taxes-City Portion Only	\$4,423,972	\$4,735,630	93.42%
	Local Option Sales Tax (LOST)	\$4,164,474	\$4,339,095	95.98%
	Other Taxes	\$7,945,406	\$7,998,045	99.34%
	Building Permit & Inspection Fees	\$624,464	\$489,150	127.66%
	Fines and Forfeitures	\$263,791	\$300,000	87.93%
	Operating Transfers In-City Utilities	\$2,361,515	\$3,776,695	62.53%
	Other Revenues	\$3,802,824	\$6,144,850	61.89%
	School Bonds	\$503,753	\$0	#DIV/0!
	Total Expenditures	\$21,550,951	\$27,783,465	77.57%
	Personnel Expenses	\$15,183,865	\$19,763,850	76.83%
	Operating Expenses	\$5,235,685	\$6,986,115	74.94%
	Capital Expenses	\$279,273	\$569,000	49.08%
	GO Bond Proceeds from School	\$503,753	\$0	#DIV/0!
	Debt Pymt - JDA/CBA	\$0	\$0	#DIV/0!
Library Appropriations	\$348,375	\$464,500	75.00%	
Water & Sewer Fund	Total Revenues	\$19,734,452	\$33,575,495	58.78%
	Water Sales	\$11,858,007	\$13,132,300	90.30%
	Sewer Sales	\$7,019,974	\$7,279,000	96.44%
	Bond Proceeds	\$0	\$8,500,000	0.00%
	Use of Reserves	\$0	\$2,077,695	0.00%
	Prior Year Capacity Fees	\$0	\$2,000,000	0.00%
	Other Revenues	\$856,471	\$586,500	146.03%
	Total Expenditures	\$14,534,444	\$33,575,495	43.29%
	Personnel Expenses	\$3,078,168	\$4,317,490	71.30%
	Operating Expenses	\$2,724,577	\$4,751,865	57.34%
	Capital Expenses	\$505,796	\$9,368,160	5.40%
Capital Expenses (Bond Funds)	\$3,773,317	\$9,100,000	41.47%	
Transfer To General Fund	\$1,816,608	\$2,420,705	75.04%	
Debt Payments	\$2,635,978	\$3,617,275	72.87%	
Gas Fund	Total Revenues	\$28,002,518	\$29,346,250	95.42%
	Gas Sales	\$25,768,619	\$24,254,285	106.24%
	Gas Commodity Charge	\$1,112,031	\$1,465,360	75.89%
	Bond Proceeds	\$0	\$0	#DIV/0!
	Proceeds from Capital Leases	\$0	\$0	#DIV/0!
	Other Revenues	\$1,121,868	\$1,095,550	102.40%
	Use of Reserves	\$0	\$1,856,055	0.00%
	Contributions from Other Funds	\$0	\$675,000	0.00%
	Total Expenses	\$23,849,233	\$29,346,250	81.27%
	Personnel Expenses	\$1,761,108	\$2,568,455	68.57%
	Operating Expenses	\$1,138,842	\$1,435,660	79.33%
Purchase of Natural Gas	\$17,418,169	\$15,205,340	114.55%	
Transfer to General Fund	\$2,406,078	\$3,208,105	75.00%	
Debt Service	\$390,552	\$854,355	45.71%	
Capital Expenses	\$734,484	\$6,074,335	12.09%	

	Description	3/31/2022	FY 2022 Budget	% of Monthly Totals to Budget	
Electric Fund	Total Revenues	\$37,651,418	\$52,501,920	71.71%	
	Electric Sales	\$36,335,018	\$49,067,080	74.05%	
	Other Revenues	\$1,316,400	\$1,597,375	82.41%	
	Use of Reserves	\$0	\$1,837,465		
	Total Expenses	\$38,501,549	\$52,501,920	73.33%	
	Personnel Expenses	\$2,120,773	\$2,658,450	79.77%	
	Operating Expenses	\$1,171,640	\$1,797,670	65.18%	
	Purchase of Electricity	\$31,860,465	\$41,843,060	76.14%	
	Capital Expenses	\$1,060,815	\$3,152,265	33.65%	
	Transfer to General Fund	\$2,287,856	\$3,050,475	75.00%	
Stormwater Fund	Total Revenues	\$1,164,294	\$1,541,000	75.55%	
	Stormwater Revenues	\$1,148,067	\$1,526,000	75.23%	
	Mitigation Grant Revenue	\$0	\$0	#DIV/0!	
	Other Revenues	\$16,227	\$15,000	108.18%	
	Proceeds from Capital Leases	\$0	\$0	#DIV/0!	
	Use of Reserves	\$0	\$0	#DIV/0!	
	Stormwater Improvement Funds	\$0	\$0	#DIV/0!	
	Total Expenses	\$934,105	\$1,541,000	60.62%	
	Personnel Expenses	\$624,333	\$825,610	75.62%	
	Operating Expenses	\$309,772	\$478,610	64.72%	
Capital Expenses	\$0	\$236,780	0.00%		
Solid Waste Fund	Total Revenues	\$2,580,424	\$3,075,000	83.92%	
	Refuse Collections Revenues	\$2,241,811	\$2,899,500	77.32%	
	Other Revenues	\$62,819	\$50,500	124.39%	
	Proceeds From Capital Leases	\$275,794	\$125,000	220.64%	
	Total Expenses	\$2,409,017	\$3,075,000	78.34%	
	Personnel Expenses	\$977,654	\$1,386,040	70.54%	
	Operating Expenses	\$1,204,761	\$1,563,960	77.03%	
	Capital Expenses	\$226,602	\$125,000	181.28%	
	Fiber Optics Fund	Total Revenues	\$1,894,189	\$2,414,200	78.46%
		Fiber Optics Revenues	\$1,757,215	\$2,256,600	77.87%
GIS Revenues		\$85,875	\$115,500	74.35%	
Proceeds from Capital Leases		\$0	\$0	#DIV/0!	
Other Revenues		\$51,099	\$42,100	121.38%	
Total Expenses		\$1,674,729	\$2,414,200	69.37%	
Personnel Expenses		\$625,732	\$829,615	75.42%	
Operating Expenses		\$873,683	\$945,060	92.45%	
MEAG Telecom Statewide Pymt		\$5,919	\$9,000	0.00%	
Debt Payment		\$5,199	\$6,095	0.00%	
Capital Expenses	\$55,873	\$480,000	11.64%		
Transfers to General Fund	\$108,323	\$144,430	75.00%		

Cash Position	6/30/21	7/31/21	8/31/21	9/30/21	10/31/21	11/30/21	12/31/21
Total Unrestricted Cash Balance	\$50,570,758.37	\$50,101,795.77	\$49,456,237.49	\$49,875,491.69	\$51,462,794.83	\$55,754,911.66	\$52,834,165.56
Total Restricted Cash Balance	\$183,894,052.78	\$186,508,350.91	\$192,390,996.65	\$192,661,877.42	\$195,181,989.35	\$193,558,217.29	\$194,515,939.96
Cash Position		1/31/22	2/28/22	3/31/22	4/30/22	5/31/22	6/30/22
Total Unrestricted Cash Balance		\$55,166,062.87	\$57,957,535.91	\$60,194,416.48			
Total Restricted Cash Balance		\$193,609,751.23	\$193,575,290.79	\$194,343,099.78			

Highlights for the Month of March 2022:

Unrestricted cash increased due to increases in the Water, Gas, and Fiber Funds while decreases occurred in the General, Electric, Stormwater, Solid Waste, Garage, and Grant Funds.

Restricted cash increased due to increases in the DEA, TPD, Hotel-Motel Tax, Motor Vehicle Tax, SPLOST 2003, Debt Service, and Pension Funds. Off setting decreases occurred in the ARPA and SPLOST 2020 Funds.

SPLOST Account Balances	
SPLOST 2003	\$31,892.48
SPLOST 2014	\$231,991.10
SPLOST 2020	\$5,124,567.24