



City Council Regular Meeting

Monday, June 10, 2024

5:15 PM

City Hall, 129 E Memorial Dr, Dallas GA 30132

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of a meeting or the facilities, are required to promptly contact the City's ADA Coordinator Brandon Rakestraw at 770.443.8110 ext. 1401 to allow the city to make reasonable accommodations for those persons.

AGENDA

CALL TO ORDER

INVOCATION AND PLEDGE

RECOGNITION OF VISITORS AND COMMENTS

MINUTES APPROVAL

1. Monday, April 22, 2024, Special Called Meeting
2. Monday, May 6, 2024, Regular Meeting Minutes
3. Wednesday, May 22, 2024, Special Called Meeting Minutes

CONSENT AGENDA

4. Renew: Work Detail Agreement – Georgia Department of Corrections for 2024-2025 in the amount of \$147,954.00
5. Contract with CBS Construction, LLC for the Sara Babb Public Restroom Restoration Project in the amount of \$38,000
6. Contract with Rushton Accounting & Business Advisors, CPA, for Audit Services in the amount of \$57,000.
7. Purchase 3 mobile units from Loudon Communications, Inc. for integration into dispatch system for each Dallas Police Radio Channel in the amount of \$24,088.41 to be taken out of the 911 fees.

OLD BUSINESS

8. **Second Read:** ORD 2024-02 to place a moratorium on all rezoning and annexation applications for a period of six months.

NEW BUSINESS

9. Resolution: RES 2024-05; Issuance and sale of a Tax Anticipation Note in the principal amount of \$1,000,000

ADDITIONAL/COMMENTS

ADJOURNMENT



City Council Special Called Meeting

Monday, April 22, 2024

3:30 PM

City Hall, 129 E Memorial Dr, Dallas GA 30132

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of a meeting or the facilities, are required to promptly contact the City's ADA Coordinator at 770-443-8110 ext. 1604 to allow the city to make reasonable accommodations for those persons.

MINUTES

CALL TO ORDER

PRESENT

Mayor L. James Kelly
 Councilmember Nancy Arnold
 Councilmember Christopher Carter
 Councilmember James Henson
 Councilmember Cooper Cochran
 Councilmember Candace Callaway

ABSENT

Councilmember Leah Alls

NEW BUSINESS

1. Motion to appoint Mayor Kelly to fill vacancy on Urban Redevelopment Authority.

Motion made by Councilmember Arnold, Seconded by Councilmember Henson.

Voting Yea: Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

2. Review of proposed Zoning Ordinance.

ADDITIONAL COMMENTS

None

ADJOURNMENT

Motion to adjourn.

Motion made by Councilmember Cochran, Seconded by Councilmember Carter.

Voting Yea: Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

Mayor, L. James Kelly

Date

City Clerk, Tina Clark

Date

DRAFT



City Council Regular Meeting

Monday, May 06, 2024

5:15 PM

City Hall, 129 E Memorial Dr, Dallas GA 30132

Individuals with disabilities who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of a meeting or the facilities, are required to promptly contact the City's ADA Coordinator at 770-443-8110 ext. 1604 to allow the city to make reasonable accommodations for those persons.

MINUTES

CALL TO ORDER

PRESENT

Mayor L. James Kelly
Councilmember Leah Alls
Councilmember Nancy Arnold
Councilmember Christopher Carter
Councilmember James Henson
Councilmember Cooper Cochran
Councilmember Candace Callaway

INVOCATION AND PLEDGE

Mayor Kelly led the Invocation and Pledge.

RECOGNITION OF VISITORS AND COMMENTS

Debbie Parsons - Sewer Issue

Tim Estes- Emergency Sirens

Charlie Black- Rezoning

MINUTES APPROVAL

1. Motion to adopt April 1, 2024, Regular Meeting Minutes.

Motion made by Councilmember Alls, Seconded by Councilmember Cochran.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

CONSENT AGENDA

2. Motion to approve the following items on the Consent Agenda.

Motion made by Councilmember Carter, Seconded by Councilmember Arnold.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

-Dallas Housing Authority reappointment of Scott Halter for a term expiring May 4, 2029

-Permission to surplus 2010 Ford Transit Theater Van

-West Dallas Collector Sewer Extension Project – WK Dickson Contract Amendment #7

-City Water Purchase Agreement with Paulding County

-Resolution: RES 2024-04; Used Cars & Scrap Tires

OLD BUSINESS

3. Motion to approve ORD-2024-01 Defined Benefit Retirement Plan.

Motion made by Councilmember Henson, Seconded by Councilmember Callaway.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

NEW BUSINESS

4. 2023 Stormwater Management Report

5. **First Read:** ORD 2024-02 to place a moratorium on all rezoning and annexation applications for a period of six months.

EXECUTIVE SESSION

Motion to open Executive Session.

Motion made by Councilmember Henson, Seconded by Councilmember Carter.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

Motion to close Executive Session.

Motion made by Councilmember Henson, Seconded by Councilmember Carter.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

ADDITIONAL/COMMENTS

- 6. Motion to give the City Attorney & Public Works Director authority to negotiate the land acquisition of Project A property.

Motion made by Councilmember Henson, Seconded by Councilmember Carter.
 Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

- 7. Motion to adopt the Intergovernmental Agreement with the Downtown Development Authority in regard to 129 E. Memorial Dr and 200 Lester Dr properties.

Motion made by Councilmember Alls, Seconded by Councilmember Henson.
 Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson. Voting Nay: Councilmember Cochran, Councilmember Callaway

ADJOURNMENT

Motion to adjourn.

Motion made by Councilmember Arnold, Seconded by Councilmember Callaway.
 Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

Mayor, L. James Kelly	Date
City Clerk, Tina Clark	Date



City Council Special Called Meeting

Wednesday, May 22, 2024

4:00 PM

City Hall, 129 E Memorial Dr, Dallas GA 30132

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MINUTES

CALL TO ORDER

PRESENT

Mayor L. James Kelly
 Councilmember Leah Alls
 Councilmember Nancy Arnold
 Councilmember Christopher Carter
 Councilmember James Henson
 Councilmember Cooper Cochran
 Councilmember Candace Callaway

EXECUTIVE SESSION

Motion to open Executive Session.

Motion made by Councilmember Arnold, Seconded by Councilmember Carter.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

Motion to close Executive Session.

Motion made by Councilmember Callaway, Seconded by Councilmember Henson.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

PROPOSED UNIFIED DEVELOPMENT CODE

Introductory comments by Ron Johnson, Community Development Director

Q & A between Mayor & Council and Ron Johnson, Community Development Director

NEW BUSINESS

1. Motion to approve the Tax Anticipation Note with Piedmont Bank.

Motion made by Councilmember Henson, Seconded by Councilmember Alls.

Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember

Henson, Councilmember Cochran
Voting Nay: Councilmember Callaway

- 2. Motion to approve consulting contract with Lord Aeck Sargent for New City Hall Historic Tax Credits Project.

Motion made by Councilmember Callaway, Seconded by Councilmember Carter.
Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

- 3. Motion to appoint Mike Cason to the Downtown Development Authority, term ending 12/31/2027.

Motion made by Councilmember Arnold, Seconded by Councilmember Carter.
Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

ADJOURNMENT

Motion to adjourn.

Motion made by Councilmember Carter, Seconded by Councilmember Alls.
Voting Yea: Councilmember Alls, Councilmember Arnold, Councilmember Carter, Councilmember Henson, Councilmember Cochran, Councilmember Callaway

Mayor, L. James Kelly _____
Date

City Clerk, Tina Clark _____
Date



STAFF ACTION ITEM

MEETING DATE: 06/03/2024

TITLE: 2024-2025 Work Detail Agreement – Georgia Department of Corrections

PRESENTED BY: Brandon Rakestraw – Public Works Director

AGENDA ITEM DESCRIPTION (Agenda Content):

2024-2025 Work Detail Agreement – Georgia Department of Corrections

HISTORY/PAST ACTION:

2023-2024 Work Detail Agreement

FINANCIAL IMPACT:

\$147,954.00

INFORMATION:

Request Council Approval:

Enter contractual agreement with the Georgia Department of Correction for the 2024-2025 Work Detail Agreement.



STAFF ACTION ITEM

MEETING DATE: 06/03/2024
TITLE: Sara Babb – Public Restroom Restoration Project
PRESENTED BY: Brandon Rakestraw – Public Works Director

AGENDA ITEM DESCRIPTION (Agenda Content):

Sara Babb – Public Restroom Restoration Project

HISTORY/PAST ACTION:

N/A

FINANCIAL IMPACT:

\$38,000.00

INFORMATION:

Request Council Approval:

Award and enter into contract with CBS Construction, LLC. for completion of the Sara Babb – Public Restroom Restoration project.



STAFF ACTION ITEM

MEETING DATE: 6/3/2024

PRESENTED BY: Michelle Collings, Finance Director

AGENDA ITEM DESCRIPTION (Agenda Content):

Approval to contract with Rushton Accounting & Business Advisors

FINANCIAL IMPACT:

The annual costs are: \$49,000-Financial Audit.

\$8,000-Single Audit

\$57,000 Total per year

INFORMATION:

After 25 years of using the same auditing firm, staff chose to put out an RFP for Auditing Services. After calling references, Rushton was chosen out of three responses. They were chosen because of their experience level and steady costs.

May 15, 2024

Michelle Collings, Finance Director
City of Dallas, Georgia
129 East Memorial Drive
Dallas, Georgia 30132

To the Honorable Mayor and
Members of the City Council
City of Dallas, Georgia

We are pleased to confirm our understanding of the services we are to provide City of Dallas, Georgia for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of City of Dallas, Georgia as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Dallas, Georgia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Dallas, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of Changes in the Net Pension Liability and Related Ratios
3. Schedules of Pension Contributions
4. Schedule of Changes in the Net OPEB Liability and Related Ratios
5. Schedule of OPEB Contributions
6. Notes to the Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies City of Dallas, Georgia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Combining and individual fund statements and schedules
2. Schedule of projects financed with special purpose local option sales tax
3. Schedule of expenditures of federal awards

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major projects and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with

Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, and fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also require written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our prior year audit that we believe are still relevant:

- Pension plan actuarial assumptions are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.
- Pension plan disclosures are particularly sensitive because of their significance to financial statement users.
- OPEB plan actuarial assumptions are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.
- OPEB plan disclosures are particularly sensitive because of their significance to financial statement users.

We have not concluded our planning procedures for the current year audit, as such, modifications may be made to the list of significant risks of material misstatement listed above. If new significant risks are identified during our procedures, we will communicate them to you in a timely manner.

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than

would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Dallas, Georgia’s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of City of Dallas, Georgia’s major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Dallas, Georgia’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Dallas, Georgia in conformity with accounting principles generally accepted in the United States and the Uniform Guidance based on information provided by you. In addition, we will assist with preparation of journal entries other than proposed audit entries. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government*

Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services and journal entry assistance services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the beginning of our fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also

agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Georgia Department of Audits and Accounts; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Rushton, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rushton's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Samuel Latimer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 3, 2024, and to issue our reports no later than December 15, 2024.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses will not exceed \$49,000 for the audit and \$8,000 for the Single Audit, if needed. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our current standard hourly rates are \$450 for partners, \$285 for managers, and \$125 for staff members. These rates are subject to change periodically. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been

completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

We schedule the engagement based in part on deadlines, working conditions, and the availability of City of Dallas, Georgia's personnel. We will plan the engagement based on the assumption City of Dallas, Georgia's personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, City of Dallas, Georgia's personnel are unavailable to provide the necessary assistance and requested documentation in a timely manner as per the agreed upon schedule, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Reporting

We will issue written reports upon completion of our Single Audit (if required). Our reports will be addressed to the Honorable Mayor and Members of the City Council of Dallas, Georgia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to City of Dallas, Georgia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Rushton, LLC

Rushton, LLC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of City of Dallas, Georgia.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____



STAFF ACTION ITEM

MEETING DATE: 06.03.2024
TITLE: Chief of Police
PRESENTED BY: Joe Duvall

AGENDA ITEM DESCRIPTION (Agenda Content):

Approval to purchase 3 mobile units for integration into our dispatch system for each Dallas Police Radio Channel.

HISTORY/PAST ACTION:

Enter Text Here

FINANCIAL IMPACT:

\$24,088.41 to be taken out of the 911 fees.

INFORMATION:

Description of request.



Sales Proposal

5680 Stitcher Court
 Douglasville GA 30134
 Phone: (770) 948-9566
 Fax: (770) 948-9532

Two-Way Radios * Data Communications * 911 Consoles * Sirens

By: Amanda Flores Email: Amanda@loudouncomm.net Date: 2024-04-22 No: LC-14694

Qty	Model	Description	Price ea.	Total
3	XT-MPS1M-NA	MOBILE, XL-185M, SINGLE-BAND, LTE, NA	\$3,815.00	\$11,445.00
3	XT-Y3EWP	SERVICE ASSIST, EXT WARRANTY 3YR, XL185M	\$200.00	\$600.00
3	XT-PL4U	FEATURE, SINGLE-KEY DES ENCRYPTION	\$0.01	\$0.03
3	XT-PL9E	FEATURE, SINGLE-KEY AES ENCRYPTION	\$0.01	\$0.03
3	XT-PL8Y	FEATURE, ENCRYPTION LITE	\$0.01	\$0.03
3	XT-PL8T	FEATURE, LTE	\$1,960.00	\$5,880.00
3	XT-PL6A	FEATURE, MCPTT	\$500.00	\$1,500.00
3	XT-PL4L	FEATURE, SINGLE BAND, 7/800	\$0.01	\$0.03
3	XT-MA4A	KIT, MOUNTING XL-MOBILE UNIVERSAL	\$495.00	\$1,485.00
3	XT-MC6A	MICROPHONE, XL, STANDARD MOBILE	\$105.00	\$315.00
3	120008767	4G/5G 2x2MIMO SHKFIN ANT 2x WIFI GNSS	\$572.34	\$1,717.02
3	XT-LS6A	SPEAKER, EXTERNAL, MOBILE	\$60.00	\$180.00
3	XT-CA6F	CABLE, XL-MOBILE, SPEAKER ACCY	\$120.00	\$360.00
3	XT-SV1V	BROADBAND, SIM CARD, VERIZON	\$10.00	\$30.00
3	XT-CP6A	CONTROL UNIT, XL-CH	\$1,650.00	\$4,950.00
3	BM-PKGCL-XL	PKG, 1 BEON XL RADIO LICENSE	\$365.00	\$1,095.00
36	SB-SV1D	BROADBAND, LINE OF SERVICE, 1 MONTH	\$11.00	\$396.00
6	SB-SV1G	BROADBAND, 1GB DATA	\$13.00	\$78.00
3	BRACKET	FacePlate	\$35.00	\$105.00
3	DISCOUNT	State Contract	(\$2,380.91)	(\$7,142.73)
3	DISCOUNT	State Contract	(\$2,380.91)	(\$7,142.73)

Quotation To:
 Company: City of Dallas Police Department
 Address: 120 Main St.

Dallas GA 30132

Attn: Joe Duvall

Email:

Phone:

Fax:

Equipment	\$22,993.41
Sales Tax	\$0.00
Installation	\$1,095.00
Deposit	\$0.00
Total Sale	\$24,088.41

(Pricing valid for 30 days from proposal date)
 (Shipping may be additional if not included in Proposal)



STAFF ACTION ITEM

MEETING DATE: 05/6/2024

TITLE: Ord 2024-02 *Zoning Moratorium*

PRESENTED BY: Ronald Johnson, AICP, Community Development Director

AGENDA ITEM DESCRIPTION (Agenda Content):

Consideration of ORD. to place a moratorium on all rezoning and annexation applications for a period of six months.

HISTORY/PAST ACTION:

N/A

FINANCIAL IMPACT:

None

INFORMATION:

The city is proposing to place a moratorium on the acceptance of rezoning and annexation applications until October 5, 2024. This moratorium will allow time for revisions to (and subsequent passage of) the city's new 2024 Zoning Ordinance prior to the acceptance of zone requests. The acceptance of rezonings and annexations during this time would be counterproductive for applicants should their zoning be recommended for change as a part of the citywide rezoning effort. By halting individual rezoning and annexation applications, the city can focus on developing a comprehensive, cohesive plan that aligns with its long-term vision and goals for growth and development.

ORDINANCE 2024-02

AN ORDINANCE AUTHORIZING A TEMPORARY MORATORIUM ON ALL ANNEXATION APPLICATIONS, LAND USE PETITIONS AND LAND DEVELOPMENT PERMITS

WHEREAS, the City of Dallas, Georgia, as stated in its City Charter Sec. 1.14(41), is authorized to exercise and enjoy all other powers, functions, rights, privileges, and immunities necessary or desirable to promote or protect the safety or general welfare of the city and its inhabitants; and

WHEREAS, the Mayor and the City Council has determined that the City's current zoning ordinance, Chapter 44, which was enacted in 1975 and has been periodically amended since that time, is in need of a complete overhaul in order to best effectuate the City's current and future development; and

WHEREAS, the Georgia Supreme Court has previously found the adoption of a moratorium is authorized under the general police power of the local government. DeKalb County v. Townsend Associates, Inc., 243 Ga. 80, 252 S.E.2d 498 (1979).; and

WHEREAS, the Mayor and City Council find that the best interests, health, morals, aesthetics and general welfare of the citizens of Dallas can be furthered with an adoption of a land use ordinance that provides for development in an orderly, regulated and predictable manner; and,

WHEREAS, the Mayor and Council are, and have continued to be interested in, developing a cohesive and coherent zoning policy regarding redevelopment in the City, and have intended to promote community development through stability, predictability and balanced growth which will further the prosperity of the City as a whole; and,

WHEREAS, the City has drafted a complete overhaul of Chapter 44 Zoning to update to a Unified Development Code (UDC) which centralizes, organizes and updates development policy/ordinances in the City of Dallas, and that UDC is currently under public hearing and review and is anticipated to be codified in September, 2024.

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

Section I

- a) There is hereby imposed a moratorium on the acceptance by the staff of the City of Dallas of any and all annexation applications, land use petitions and land development permits as described in the Code of Ordinances of the City of Dallas.

- b) The duration of this moratorium shall be until October 5, 2024.
- c) The City Council may, prior to the expiration of this moratorium, and after appropriate notice and public comment, extend its term as the Council may elect to approve.
- d) This moratorium shall be effective as of the date of its adoption.
- e) This moratorium shall have no effect upon annexation applications, land use petitions and land development permits applied for prior to the effective date of this ordinance.
- f) The provisions of this Ordinance shall not affect the issuance of permits or site plan reviews that have received final approval by the City on or before the effective date of this Ordinance.
- g) As of the effective date of this Ordinance, no annexation applications, applications for land use petitions and land development permits as described use be accepted by any agent, employee or officer of the City with respect to any property, and any application so accepted for filing will be deemed in error, null and void and of no effect whatsoever and shall constitute no assurance whatsoever of any right to engage in any act, and any action in reliance on any such permit shall be unreasonable.
- h) The following procedures shall be put in place immediately. Under Cannon v. Clayton County, 255 Ga. 63, 335 S.E.2d 294 (1985); Meeks v. City of Buford, 275 Ga. 585, 571 S.E.2d 369 (2002); City of Duluth v. Riverbroke Props., 233 Ga. App. 46, 502 S.E.2d 806 (1998), the Supreme Court stated, "Where a landowner makes a substantial change in position by expenditures and reliance on the probability of the issuance of a building permit, based upon an existing zoning ordinance and the assurances of zoning officials, he acquires vested rights and is entitled to have the permit issued despite a change in the zoning ordinance which would otherwise preclude the issuance of a permit."
 - 1. Pursuant to this case, the City of Dallas recognizes that, unknown to the City, de facto vesting may have occurred. The following procedures are established to provide exemptions from the moratorium where vesting has occurred:

- i. A written application, including verified supporting data, documents and facts, may be made requesting a review by the Mayor and Council at a scheduled meeting of any facts or circumstances which the applicant feels substantiates a claim for vesting and the grant of an exemption.
- ii. The Mayor and Council, upon a majority vote, shall approve or deny the application for an exemption after consideration of the evidence and consultation with City officials and the City Attorney.

Section II

- a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.
- b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Chapter is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.
- c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of

the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

Section III

All Ordinances or parts of Ordinances in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

Section IV

This Ordinance shall take effect immediately upon passage.

SO SHALL IT BE RESOLVED, PASSED, ADOPTED AND APPROVED BY THE MAYOR AND COUNCIL OF THE CITY OF DALLAS, GEORGIA THIS THE _____ day of _____, 2024.

L. James Kelly, Mayor

James R. Henson, Councilmember

Cooper Cochran, Councilmember

Nancy R. Arnold, Councilmember

Christopher B. Carter, Councilmember

Leah Alls, Councilmember

Candace Callaway, Councilmember

ATTEST:

Tina Clark, City Clerk of the City of Dallas, GA

Date

RESOLUTION 2024-05**RESOLUTION AUTHORIZING, AMONG OTHER THINGS,
THE ISSUANCE AND SALE OF A TAX ANTICIPATION
NOTE IN THE PRINCIPAL AMOUNT OF \$1,000,000**

WHEREAS, the City of Dallas, Georgia (the “Issuer”) is a municipal corporation duly created and validly existing under the Constitution and laws of the State of Georgia, and the Mayor and Council of the Issuer is the governing body (the “Governing Body”) of the Issuer; and

WHEREAS, the Governing Body has determined that it is in the best interest of the Issuer to borrow money to pay current expenses for calendar year 2024 in anticipation of the receipt of taxes levied or to be levied for the Issuer’s general fund (the “General Fund”); and

WHEREAS, the Issuer is authorized by Article IX, Section V, Paragraph V of the Constitution of the State of Georgia and Section 36-80-2 of the Official Code of Georgia Annotated, to borrow money to pay current expenses during any calendar year and to evidence such loan by issuing a tax anticipation note in anticipation of the receipt of taxes levied or to be levied for the General Fund for expenses payable in such calendar year; and

WHEREAS, the Issuer proposes to issue a tax anticipation note to pay the current expenses of the Issuer; and

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer and it is hereby resolved by authority of the same, as follows:

1. Findings. The Governing Body hereby finds and determines as follows: (a) there are no other temporary loans or other contracts, notes, warrants or obligations for current expenses which have been authorized or issued by the Issuer in calendar year 2024; (b) the principal amount of the tax anticipation note herein authorized does not exceed 75% of the total gross income from taxes collected by the Issuer in calendar year 2023 for the General Fund; (c) the tax anticipation note herein authorized, together with other contracts, notes, warrants or obligations of the Issuer for current expenses in calendar year 2024 for the General Fund do not exceed the total anticipated tax revenues of the Issuer for the General Fund for calendar year 2024; (d) no temporary loan or other contract, note, warrant or other obligation for current expenses incurred in calendar year 2023 or any prior calendar year remains unpaid as of the date hereof; and (e) a need exists for the Issuer to borrow up to \$1,000,000 to pay current expenses of the Issuer in calendar year 2024 prior to the receipt of sufficient revenues from taxes levied or to be levied for the General Fund for 2024.

2. Authorization of Note. There is hereby authorized to be issued a tax anticipation note of the Issuer in the principal amount of up to \$1,000,000 which shall be designated “City of Dallas, Georgia Tax Anticipation Note, 2024” (the “Note”). The Note shall be dated as of the date of delivery thereof to the purchaser; shall bear interest at the taxable interest rate of 5.75% per annum, calculated on the basis of a 360-day year (comprised of twelve 30-day months); shall be payable as to principal and interest by wire transfer upon surrender of the Note to the person who is the registered owner and shall be payable as to principal and interest in lawful money of the United States of America; shall be numbered R-1; interest shall be payable monthly on the last day of each month, and shall mature and shall be payable on December 31, 2024. The Note shall be issued in the form of a fully registered note. The Note shall be executed by the manual or facsimile signature of the Mayor of the Issuer and by the manual or facsimile signature of the Clerk or the Interim Clerk of the Governing Body, and the corporate seal of the Issuer shall be impressed or imprinted thereon. In case any officer whose signature shall be affixed to the Note or who shall have sealed the Note shall cease to be such officer before the Note so signed and sealed shall have been actually delivered, the Note, nevertheless, shall be a valid Note of the Issuer and may be delivered as such notwithstanding the fact that such officer or officers may have ceased to be such officer or officers of the Issuer when the Note shall be actually delivered.

3. Approval of Form of Note. The Note as initially issued shall be issued in substantially the form attached hereto as Exhibit 1 with such changes, insertions or omissions as may be approved by the Mayor of the Issuer, and the execution and delivery of the Note shall be conclusive evidence of such approval.

4. Designation of Paying Agent. The Clerk of the Issuer will act as Paying Agent, Note Registrar and Authenticating Agent with respect to the Note.

5. Tax Revenues Used to Repay Note. The Issuer agrees to use for payment of the Note and the interest thereon a sufficient portion of the revenues received by the Issuer from taxes levied or to be levied for calendar year 2024 for the General Fund and other funds available for such purpose. The indebtedness to be evidenced by the Note is a general obligation of the Issuer, and the full faith and credit of the Issuer are hereby pledged to secure the payment of the principal of and interest on the Note.

6. Authentication of Note. Only such Note as shall have endorsed thereon a certificate of authentication substantially in the form hereinabove set forth duly executed by the Note Registrar shall be deemed to be validly issued hereunder. No Note shall be valid or obligatory for any purpose unless and until such certificate of authentication shall have been executed by the Note Registrar, and such executed certificate of the Note Registrar upon any such Note shall be conclusive evidence that such Note has been authenticated and delivered hereunder. Said certificate of authentication on any Note shall be deemed to have been executed by the Note Registrar if signed by an authorized officer or signatory of the Note Registrar.

7. Transfer and Exchange of Note. The Note Registrar shall cause to be kept books for the registration of transfer of the Note. The Note may be registered as transferred on the books of registration by the registered owner thereof in person or by his duly authorized attorney, upon surrender thereof, together with a written instrument of transfer executed by the owner or his duly authorized attorney. Upon surrender for registration of transfer of the Note at the principal corporate office of the Note Registrar, the Issuer shall execute, and the Note Registrar shall authenticate and deliver in the name of the transferee, a new Note, numbered consecutively in order of issuance according to the records of the Note Registrar.

Such transfers of registration or exchanges of the Note shall be without charge to the owner of such Note, but any tax or other governmental charge, required to be paid with respect to the same shall be paid by the owner of the Note requesting such transfer or exchange as a condition precedent to the exercise of such privilege.

A Note surrendered upon any transfer provided for in this resolution shall be promptly cancelled by the Note Registrar and shall not be reissued.

8. Registered Owner. The person in whose name the Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of either principal or interest shall be made only to or upon the order of the registered owner thereof or his duly authorized attorney, but such registration may be changed as hereinabove provided. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

9. Mutilated or Destroyed Note. In case the Note shall become mutilated or be destroyed or lost, the Issuer, may cause to be executed, authenticated and delivered a new Note of like date and tenor in exchange or substitution for such Note upon, in the case of a mutilated Note, surrender of such Note, or in the case of destroyed or lost Note, the owner filing with the Issuer, the Paying Agent and the Note Registrar evidence satisfactory to them that such Note was destroyed or lost and providing indemnity satisfactory to them. If the Note shall have matured, instead of issuing a new Note, the Issuer may pay the same.

10. Prepayment. The Note may be prepaid at the option of the Issuer in whole, but not in part, at any time prior to maturity at a prepayment price equal to the outstanding principal amount of the Note plus accrued interest to date of prepayment.

11. General Authority. From and after the date of adoption of this resolution, any member of the Governing Body and the officers of the Issuer are hereby authorized to do such acts and things, and to execute and deliver all such certificates or agreements as may be necessary or desirable in connection with the issuance of the Note. Without limiting the foregoing, the Mayor Pro Tem of the Governing Body is authorized to execute any and all documents on behalf of the Mayor of the Issuer. All

actions of the Governing Body, officers or agents of the Issuer taken in connection therewith prior to the date hereof are hereby ratified and confirmed.

12. Effective Date. This resolution shall be in full force and effect immediately upon its adoption, and any and all resolutions or parts of resolutions in conflict with this resolution shall be, and they are, to the extent of such conflict, hereby repealed.

Adopted and approved by the Governing Body of the Issuer on June 3, 2024.

CITY OF DALLAS, GEORGIA

(SEAL)

By: _____
Mayor

Attest:

Clerk

EXHIBIT 1

UNITED STATES OF AMERICA

STATE OF GEORGIA

CITY OF DALLAS, GEORGIA
TAX ANTICIPATION NOTE
2024

Number R-1

Bond Date: June ____, 2024**Maturity Date:** December 31, 2024**Principal Amount:** \$1,000,000**Registered Owner:** The Piedmont Bank

KNOW ALL MEN BY THESE PRESENTS: CITY OF DALLAS, GEORGIA, a municipal corporation of the State of Georgia (the “Issuer”), for value received hereby promises to pay the principal amount set forth above, in immediately available funds, on the maturity date set forth above, to the registered owner hereof.

This Note shall bear interest at a taxable interest rate of 5.75% per annum. Interest on this Note shall be calculated on the basis of a 360-day year (comprised of twelve 30-day months) and shall be paid, in immediately available funds, on the last day of each month (each an “Interest Payment Date”), beginning June 30, 2024, from the Bond Date, or from the most recent Interest Payment Date to which interest has been paid, until payment is made of such principal sum in full, to the person who is the registered owner hereof.

Both principal hereof and interest hereon are payable in lawful money of the United States of America by the method and at the address specified for such purpose by the registered owner of this Note in writing to the Mayor, City of Dallas, Georgia, 129 East Memorial Drive, Dallas, Georgia 30132, without the presentation or surrender of this Note, except that upon the request of the Issuer, the registered owner of this Note shall surrender this Note for cancellation, promptly after any such request, to the Issuer.

This Note is authorized by a resolution (the “Resolution”) duly adopted by the Mayor and Council of the City of Dallas, the governing body (the “Governing Body”) of the Issuer, on June 3, 2024, in accordance with Article IX, Section V, Paragraph V of the Constitution of the State of Georgia and Section 36-80-2 of the Official Code of Georgia Annotated, for the purpose of making a temporary loan to pay current expenses of the Issuer in calendar year 2024.

This Note is issued in anticipation of the receipt of taxes levied or to be levied for the General Fund in calendar year 2024. The principal amount of this Note together with all other temporary loans, notes, warrants or similar obligations does not exceed 75% of the total revenues from taxes collected for the General Fund by the Issuer in calendar year 2023 and does not exceed,

together with other contracts, notes, warrants and obligations of the Issuer for calendar year 2024 payable from the General Fund, the total anticipated revenues from taxes of the Issuer for the General Fund for calendar year 2024.

This Note may be registered as transferred by the registered owner hereof in person or by the owner's attorney duly authorized in writing, but only in the manner, subject to the limitations specified in the Resolution, and upon surrender and cancellation of this Note. Upon such registration of transfer, a new note will be issued to the transferee in exchange thereof.

No service charge shall be made for any registration of transfer hereinabove referred to, but the Paying Agent may require payment of a sum sufficient to cover any tax or other governmental charge as a condition precedent to the exercise of such privilege.

The person in whose name this Note is registered shall be deemed and regarded as the absolute owner hereof for all purposes, and payment of or on account of either principal or interest made to such registered owner shall be valid and effectual to satisfy and discharge the liability upon this Note to the extent of the sum or sums so paid.

This Note may be prepaid at the option of the Issuer in whole, but not in part, at any time prior to maturity at a prepayment price equal to the outstanding principal amount of the Note plus accrued interest to date of prepayment.

The indebtedness evidenced by this Note is a general obligation of the Issuer, and the full faith and credit of the Issuer have been and are irrevocably pledged to secure the payment of the principal of and interest on this Note.

It is hereby certified, recited and declared that all acts, conditions and things required by the Constitution and laws of the State of Georgia to be done precedent to or as a condition to the issuance of this Note have been properly done, have happened and have been performed in the manner required by the Constitution and laws of the State of Georgia; that the tax levies in anticipation of which this Note is issued are or would be valid and legal levies; that the Issuer will use a sufficient amount of the proceeds of such tax levies and other available funds for the payment of this Note and the interest hereon; and that this Note, together with all other indebtedness of the Issuer, is within every debt or other limit provided by the Constitutional laws of the State of Georgia.

All capitalized terms used but not defined herein shall have the meanings assigned to them in the Resolution.

IN WITNESS WHEREOF, the Issuer acting by and through its Governing Body, has caused this Note to be executed in its corporate name by the manual signature of the Mayor, and attested by the manual signature of the Clerk and the corporate seal of the Issuer to be impressed or imprinted hereon, all as of the date of original issue as shown above.

CITY OF DALLAS, GEORGIA

By: _____
Mayor

(SEAL)

Attest:

Clerk

CERTIFICATE OF AUTHENTICATION

This is the Note described in the within mentioned authorizing resolution of the Mayor and Council of the City of Dallas, Georgia adopted June ____, 2024, and is hereby authenticated as of the date of its execution as stated in the Note.

CLERK OF CITY OF DALLAS, GEORGIA, as Note Registrar

By: _____
Clerk

Date of Authentication: June ____, 2024

* * * * *

ASSIGNMENT FOR TRANSFER

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

PLEASE INSERT SOCIAL SECURITY
OR OTHER IDENTIFYING NUMBER
OF ASSIGNEE

the within Note of City of Dallas, Georgia and does hereby constitute and appoint _____ attorney to transfer the said Note on the books of the Note Registrar, with full power of substitution in the premise.

Date:

In the presence of:

Noteholder

NOTICE: The signature to this Assignment must correspond with the name as it appears upon the face of the within bond in every particular, without alteration or enlargement or any change whatever.

CLERK’S CERTIFICATE

The undersigned does hereby certify that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution pertaining to the City of Dallas, Georgia Tax Anticipation Note, 2024 in the principal amount of \$1,000,000, which resolution was duly adopted at a meeting of the Mayor and Council (the “Governing Body”) of the Issuer which was duly called and assembled on June 3, 2024, and at which a quorum was present and acting throughout and that the original of said resolution appears of record in the minute book of the Governing Body which is in my custody and control, and that said resolution has not been amended, repealed, revoked or rescinded as of the date hereof.

Given under my hand and the seal of the Governing Body of the Issuer, this 3rd day of June, 2024.

Clerk

(SEAL)