



CITY COUNCIL WORK SESSION

Monday, February 17, 2025 at 6:00 PM
Council Chambers and YouTube Livestream

Website: www.forestparkga.gov
YouTube: <https://bit.ly/3c28p0A>
Phone Number: (404) 366.4720

FOREST PARK CITY HALL
745 Forest Parkway
Forest Park, GA 30297

The Honorable Mayor Angelyne Butler, MPA

The Honorable Kimberly James
The Honorable Hector Gutierrez

The Honorable Latresa Akins-Wells
The Honorable Allan Mears

Ricky L. Clark Jr, City Manager
Randi Rainey, City Clerk
Danielle Matricardi, City Attorney

AGENDA

VIRTUAL NOTICE

To watch the meeting via YouTube - <https://bit.ly/3c28p0A>

The Council Meetings will be live-streamed and available on the City's

YouTube page - "**City of Forest Park GA**"

CALL TO ORDER/WELCOME:

ROLL CALL:

ADOPTION OF THE CONSENT AGENDA WITH ANY ADDITIONS / DELETIONS:

ADOPTION OF THE AGENDA WITH ANY ADDITIONS / DELETIONS:

NEW BUSINESS:

- 1. Council Discussion regarding distribution of a publication to all residents via mail showcasing the happenings within the City of Forest Park. - Mayor Angelyne Butler**

Background/History:

A publication is being requested for distribution to all residents, showcasing the meaningful advancements and positive strides our community is making across each member department. As highlighted by various council members, while our social media platforms and email distribution lists serve as key channels for communication, they do not reach everyone comprehensively. This publication aims to bridge that gap by providing residents with an in-depth, accessible, and visually

engaging overview of ongoing initiatives, achievements, and future plans, ensuring they remain well-informed and connected to the progress shaping their community.

2. Council Discussion regarding use of 696 Main Street by the Downtown Development Authority – Councilwoman Latresa Akins-Wells

Background/History:

The Downtown Development Authority has utilized 696 Main Street for several years as a film studio, highlighting aspects around the city and other photography uses. As the City has taken over ownership of the space, it has been requested that the future of the existing rooms within 696 Main Street be discussed.

3. Council Discussion on Opting-Out of HB 581 (public hearing to follow in regular session)- Executive Offices

Background/History:

House Bill 581, passed during the 2024 legislative session and signed by Governor Kemp, introduces key changes impacting local government revenue. This bill includes procedural modifications to property tax assessments and appeals, a new statewide homestead exemption (which local governments can opt out of), and a local option sales tax aimed at providing property tax relief.

The first Public Hearing will be on February 17, 2025, at 7 p.m. during the regular session meeting.

The second Public Hearing will be on February 20, 2025, at noon, and the third Public Hearing will be at 6:00 pm. Followed by the adoption if approved by the council.

4. Council Discussion on the March 18, 2025, Special Election Voting Locations- Executive Offices

Background/History:

The County will conduct a county-wide election along with the Special Election for Ward 2 to fulfill the unexpired term ending December 31, 2025.

Early voting will begin February 24-March 14, 2025 at the provided times and locations below.

Early Voting Details:

Dates: February 24 – March 14, 2025

Hours:

Monday–Friday: 8:00 AM – 5:00 PM

Saturday: 9:00 AM – 5:00 PM

Locations:

Election & Registration Office – 121 S. McDonough St., Jonesboro

Lake Spivey Recreation Center – 2300 Walt Stephens Rd., Jonesboro

South Clayton Recreation Center – 1837 McDonough Rd., Hampton

Forest Park Senior Center – 5087 Park Ave., Forest Park

Carl Rhodenizer Recreation Center – 3499 Rex Rd., Rex

Virginia Gray Recreation Center – 1475 E. Fayetteville Rd., Riverdale

Morrow City Hall – 1500 Morrow Rd., Morrow

Election Day Voting:

Voters must vote at their assigned polling location on March 18, 2025. Voters can confirm their polling location on the My Voter Page or contacting City Clerk, Randi Rainey at (404) 366-4720

5. Council Discussion on the FY2024 Annual Comprehensive Financial Report (ACFR)- Finance Department

Background/History:

The Annual Comprehensive Financial Report (ACFR) of the City of Forest Park for the fiscal year ending June 30, 2024, provides an in-depth look at the city's financial health and operations. This report is a key tool for ensuring transparency and accountability to the public, detailing the city's financial status in compliance with Generally Accepted Accounting Principles (GAAP).

The requirement to issue this report within six months of the fiscal year-end ensures timely and accurate financial information for both citizens and government stakeholders. The report will be audited by Mauldin & Jenkins, a certified public accounting firm, following auditing standards generally accepted in the United States of America. The audit serves to verify the accuracy and integrity of the financial statements, reinforcing trust in the city's financial management.

6. Council Discussion of Budget Amendment for General Fund- Finance Department

Background/History:

The City of Forest Park's FY24-25 Operating Budget was unanimously adopted by the city council on June 26th, 2024. Prior to the adoption of the budget, city staff advised that funding and revenues would continuously be monitored for accuracy and reporting purposes. Staff is recommending that the understated funds be added to the operating budget, for General Fund, Special Funds, Capital Funds, City Authorities, and Sanitation yearend closure procedure for the Annual Audit which will decrease/increase the current revenues to amend the decrease/increase of expenditures. Once the funds have been added to the operating budget, it is also recommended that the City Council approve a budget amendment to accurately reflect the corrected operating revenue budget amount for General Fund - \$43,624,652 for FY24-25.

7. Council Discussion on the MAINTSTAR Upgrade – IT Department

Background/History:

MAINTSTAR is the application used by fleet services for work orders, inventory management, and vehicle records. The application is currently hosted in our data center on a server that is end of life (EOL). The version of the software currently licensed is about 10 years old. We are requesting approval from council to purchase licensing for the latest version that is much more feature rich and easier to use. We are also seeking to move to the hosted version of the application. This will allow us to move the software off the EOL server and make the application more accessible to staff. The total cost of the project is \$19,500 which includes the annual licensing fee, the hosting fee, the upgrade/migration of

current data, as well as training for all users on the new version. This project was included in this year's IT budget. Account number - 100-24-1535-53-2401.

- 8. Council Discussion to approve Text amendment to amend such section updating Banquet Halls and adding definitions for Brown Bagging, Banquet Halls, and Brewpubs.** - Planning and Community Development (public hearing in regular session).

Background/History:

Staff have worked with the city attorney to update the ordinance for clarity. After a careful review of the ordinance, several changes were proposed to safeguard the community, prohibiting brown bagging, covering front windows in banquet halls, and updating operating hours. These items were suggested to clarify and to ensure safe business operations and practices within the City of Forest Park. If the Mayor and the Council proceed with approval of this Text Amendment, it will allow the proposed amendments to be enforced.

- 9. Council Discussion on the 696 Main Street Special Usage Request** – Recreation & Leisure Services Department

Background/History:

Clayton County District 1 Commissioner Alaina Reaves is hosting a community meeting on Thursday, March 13, 2025. This meeting aims to provide an opportunity for the community to receive updates, share ideas, and discuss concerns. A portion of Commissioner Reaves' district is located in the City of Forest Park. To better reach those residents, she plans to hold the meeting at 696 Main Street at no charge, from 4:00 PM to 6:00 PM. Hosting the meeting in Forest Park will enable legacy residents and those with limited transportation options to participate in the discussion while eliminating travel concerns.

EXECUTIVE SESSION: (When an Executive Session is required, one will be called for the following issues: Personnel, Litigation or Real Estate).

ADJOURNMENT:

In compliance with the Americans with Disabilities Act, those requiring accommodation for meetings should notify the City Clerk's Office at 404-366-4720 at least 24 hours before the meeting.

File Attachments for Item:

1. Council Discussion regarding distribution of a publication to all residents via mail showcasing the happenings within the City of Forest Park. - Mayor Angelyne Butler

Background/History:

A publication is being requested for distribution to all residents, showcasing the meaningful advancements and positive strides our community is making across each member department. As highlighted by various council members, while our social media platforms and email distribution lists serve as key channels for communication, they do not reach everyone comprehensively. This publication aims to bridge that gap by providing residents with an in-depth, accessible, and visually engaging overview of ongoing initiatives, achievements, and future plans, ensuring they remain well-informed and connected to the progress shaping their community.



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City Council Agenda Item

Title of Agenda Item: Council Discussion regarding distribution of a publication to all residents via mail showcasing the happenings within the City of Forest Park. - Mayor Angelyne Butler, sponsor

Submitted By: Legislative Mayor Angelyne Butler, Sponsor

Date Submitted: 02/12/2025

Work Session Date: 02/17/2025

Council Meeting Date:02/17/2025

Background/History:

A publication is being requested for distribution to all residents, showcasing the meaningful advancements and positive strides our community is making across each member department. As highlighted by various council members, while our social media platforms and email distribution lists serve as key channels for communication, they do not reach everyone comprehensively. This publication aims to bridge that gap by providing residents with an in-depth, accessible, and visually engaging overview of ongoing initiatives, achievements, and future plans, ensuring they remain well-informed and connected to the progress shaping their community.

Action Requested from Council:

Cost: \$ **Budgeted for:** **Yes** **No**

Financial Impact:

File Attachments for Item:

2. Council Discussion regarding use of 696 Main Street by the Downtown Development Authority –
Councilwoman Latresa Akins-Wells **Background/History:** The Downtown Development Authority has utilized 696 Main Street for several years as a film studio, highlighting aspects around the city and other photography uses. As the City has taken over ownership of the space, it has been requested that the future of the existing rooms within 696 Main Street be discussed.



CITY OF
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City Council Agenda Item

Title of Agenda Item: Discussion regarding use of 696 Main Street by the Downtown Development Authority – Councilwoman Latresa Akins-Wells

Submitted By: Ricky L. Clark, Jr., City Manager

Date Submitted: February 11, 2025

Work Session Date: February 17, 2025

Council Meeting Date: February 17, 2025

Background/History:

The Downtown Development Authority has utilized 696 Main Street for several years as a film studio, highlighting aspects around the city as well as other photography uses. As the City has taken over ownership of the space, it has been requested to discuss the future of the existing rooms within 696 Main Street.

Cost: \$

Budgeted for: ____ **Yes** ____ **No**

Financial Impact:

File Attachments for Item:

**3. Council Discussion on Opting-Out of HB 581 (public hearing to follow in regular session)-
Executive Offices**

Background/History:

House Bill 581, passed during the 2024 legislative session and signed by Governor Kemp, introduces key changes impacting local government revenue. This bill includes procedural modifications to property tax assessments and appeals, a new statewide homestead exemption (which local governments can opt out of), and a local option sales tax aimed at providing property tax relief.

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CITY OF
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City Council Agenda Item

Title of Agenda Item: Public Hearing #1 on HB 581 to Opt-Out

Submitted By: Legislative Offices

Date Submitted: 02/4/2025

Work Session Date: 02/17/2025

Council Meeting Date:02/17/2025

Background/History:

House Bill 581, passed during the 2024 legislative session and signed by Governor Kemp, introduces key changes that will impact local government revenue. This bill includes procedural modifications to property tax assessments and appeals, a new statewide homestead exemption (which local governments can opt out of), and a local option sales tax aimed at providing property tax relief.

Action Requested from Council:

Cost: \$

Budgeted for:

Yes

No

Financial Impact:

File Attachments for Item:

4. Council Discussion on the March 18, 2025, Special Election Voting Locations- Executive Offices

Background/History:

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Virginia Gray Recreation Center – 1475 E. Fayetteville Rd., Riverdale

Morrow City Hall – 1500 Morrow Rd., Morrow

Election Day Voting: Voters must vote at their assigned polling location on March 18, 2025. Voters can confirm their polling location on the My Voter Page or contacting City Clerk, Randi Rainey at (404) 366-4720



CITY OF
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City Council Agenda Item

Title of Agenda Item: Council Discussion on the March 18, 2025, Special Election Voting Locations

Submitted By: Executive Offices

Date Submitted: 02/12/2025

Work Session Date: 02/17/2025

Council Meeting Date: 02/17/2025

Background/History:

The County will be conducting a county wide election along with the Special Election for Ward 2 to fulfill the unexpired term ending December 31, 2025.

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Election Day Voting:

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Action Requested from Council:

Cost: \$

Budgeted for:

Yes

No

Financial Impact:

File Attachments for Item:

5. Council Discussion on the FY2024 Annual Comprehensive Financial Report (ACFR)- Finance Department

Background/History:

The Annual Comprehensive Financial Report (ACFR) of the City of Forest Park for the fiscal year ending June 30, 2024, provides an in-depth look at the city's financial health and operations. This report is a key tool for ensuring transparency and accountability to the public, detailing the city's financial status in compliance with Generally Accepted Accounting Principles (GAAP).

The requirement to issue this report within six months of the fiscal year-end ensures timely and accurate financial information for both citizens and government stakeholders. The report will be audited by Mauldin & Jenkins, a certified public accounting firm, following auditing standards generally accepted in the United States of America. The audit serves to verify the accuracy and integrity of the financial statements, reinforcing trust in the city's financial management.



CITY OF
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City Council Agenda Item

Subject: FY2024 Annual Comprehensive Financial Report (ACFR)

Submitted By: John Wiggins

Date Submitted: 1/23/2025

Work Session Date: 2/17/2025

Council Meeting Date: 2/17/2025

Background/History:

The Annual Comprehensive Financial Report (ACFR) of the City of Forest Park for the fiscal year ending June 30, 2024, provides an in-depth look at the city's financial health and operations. This report is a key tool for ensuring transparency and accountability to the public, detailing the city's financial status in compliance with Generally Accepted Accounting Principles (GAAP).

The requirement to issue this report within six months of the fiscal year-end ensures timely and accurate financial information for both citizens and government stakeholders. The report will be audited by Mauldin & Jenkins, a certified public accounting firm, following auditing standards generally accepted in the United States of America. The audit serves to verify the accuracy and integrity of the financial statements, reinforcing trust in the city's financial management.

Cost: Budgeted for: _____ Yes No

Financial Impact:

Action Requested from Council: The request of Council is to approve the FY24 Audit.

CITY OF FOREST PARK, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024



CITY OF
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Prepared By: Finance Department
City of Forest Park, Georgia

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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JUNE 30, 2024

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JUNE 30, 2024

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INTRODUCTORY SECTION



CITY OF
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December 27, 2024

To the Honorable Mayor, members of the City Council and the Citizens of Forest Park:

State law requires that all general-purpose local governments publish within six (6) months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. However, an extension may be granted for an additional six months if deemed appropriate. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Forest Park for the fiscal year ended June 30, 2024.

The annual comprehensive financial report consists of management's representations concerning the finances of the City of Forest Park. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Forest Park has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Forest Park's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Forest Park's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Forest Park's basic financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Forest Park for the fiscal year ended June 30, 2024, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Forest Park's basic financial statements for the fiscal year ended June 30, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.



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The independent audit of the financial statements of the City of Forest Park was part of a broader, federally mandated “Single Audit” designed to meet the needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government’s internal controls over compliance with certain provisions of laws, regulations, contracts, and grant agreements. These reports are included within the annual comprehensive financial report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Forest Park’s MD&A can be found immediately following the report of the independent auditor.

Profile of the Government

The City, incorporated in 1908, is located approximately nine miles south of Atlanta's downtown business district. The City enjoys access to Interstate Highways I-75 and I-285, and Hartsfield-Jackson International Airport. The City of Forest Park currently occupies a land area of 9.3 square miles and serves a population of approximately 19,932, based on the latest census. The City is empowered to levy a property tax on both real and personal properties located within its boundaries.

The City operates under the Council-Manager form of government. Policymaking and legislative authority are vested in the governing Council, which consists of a mayor and a five-member council. The governing Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees and hiring the City Manager and the City's attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing Council and overseeing the day-to-day operations of the City. The Council is elected on a non-partisan basis. Councilmembers are elected to four-year staggered terms with three councilpersons elected every two years. The mayor is elected for a four-year term. All Councilmembers are elected from their districts, while the Mayor is elected at large.

The financial reporting entity (the “City”) includes all the funds of the primary government (i.e., the City of Forest Park, Georgia as legally defined), as well as its component units. Component units are legally separate entities for which the primary government is financially accountable. The City provides a full range of services, including police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; and recreational activities and cultural events.



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The annual budget serves as the foundation for the City of Forest Park’s financial planning and control. All departments of the City of Forest Park are required to submit requests for appropriation to the City Manager by mid-March of each year. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents this proposed budget to the Council for review by mid-May. The Council is required to hold public hearings on the proposed budget and to adopt a final budget by June 30, the close of the City of Forest Park’s fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police).

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated budget has been adopted. For the General Fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds other than the General Fund with appropriated annual budgets, these comparisons are presented in the combining and individual fund statements and schedules section of this report.

Factors Affecting Financial Condition

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the City of Forest Park operates.

Local Economy

The economic outlook for this area remains positive, as the state and national economies improve. Many companies continue to discover that the southside of Atlanta provides much opportunity to build and maintain businesses. The City of Forest Park is located on the southside, in Clayton County. Because of the City of Forest Park’s proximity to the City of Atlanta, the City is not dependent on a single industry or entity for any substantial portion of its revenue. The area has a wide variety of businesses and industries. The City of Forest Park has among other businesses: Amazon, Kroger Regional Distribution Facility, Ozark Automotive Distributors (O’Reilly Auto Parts), The Clorox Company, Georgia Power, Cummins 2Distribution Facility, Keuhne & Nagel Inc., HD Supply Facilities Maintenance, Technique Construction, Ralcorp Treehouse Bakery (formerly Sara Lee Bakery Group), J.B. Hunt Transport Services, McLane Company, Mid-South Roof Systems and Ralcorp. The City also projects substantial growth at Gillem Logistics Center (formerly Fort Gillem). Transfer of the majority of the property from the Department of Defense was completed in June 2014. Phase I of the Main Street Project has been completed. Phase II of the project is in the Design/Engineering phase. The City currently has a privately held mixed-use residential and retail development (Jasber Plaza) located on the Main Street corridor underway. The development site is over 4.5 acres; the first phase of the project consisting of 8,000 square feet of retail and restaurant tenant space has been completed and includes Yo Jay’s, Mad Mac’s, Ban Nuong and Kingston Grill Jamaican Restaurant & Bar as tenants. The second phase of the project will consist of 120 condominium units.



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The City of Forest Park continued to experience growth and investment during fiscal year 2024, as indicated by the following areas now under construction or recently completed:

- ❖ Forest Parkway Landscape Median - \$300,000 (Under Construction)
- ❖ Main Street Streetscape 2A Project -\$9,500,000 (Under Construction)
- ❖ Fire Station #1 Project - \$218,000 (Under Construction)
- ❖ Starr Park Renovation Phase I - \$10,000,000 (Under Construction)
- ❖ Fire Station at Gillem - \$7,791,066 (Project Completed)
- ❖ Welcome Signs - \$213,415 (Project Completed)

The activity reflects the continuing recovery of the economy and the construction industry. The City of Forest Park continues to experience growth from construction and improvements to existing structures.

The unemployment rate for Clayton County is 5.0% for June 2024 compared with 4.40% in June 2023. The June 2024 unemployment rate for Metro Atlanta is 4.50%, the State of Georgia is 3.3%, and the U.S. rate is 4.1%.

Long-term Financial Planning Current and Future Initiatives

Main Street Phase II

Main Street Phase II is a continuation of the streetscape project on Main Street. The project will consist of constructing brick paver handicap accessible sidewalks, landscaping, bicycle racks, trash receptacles, benches, and decorative pedestrian lighting on Main Street. Phase II continues on Main Street between the eastern end of Phase I Streetscape Improvements eastward to Jonesboro Road and on Courtney Drive to Jonesboro Road. The design phase is complete. Meetings are being held to discuss cost estimates to place utilities underground.



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Main Street Redevelopment

A conceptual master plan developed by Cooper Carry for the Main Street redevelopment project has been approved by the Mayor and City Council. The master plan includes mixed-use commercial/residential, which allows for a mixture of commercial, retail and residential uses in a traditional main street fashion, mixed use office/residential, which allows for a mixture of professional office and residential uses. The master plan also includes mixed use transit village, which allows for a mixture of neighborhood-friendly commercial and retail, office and residential uses in a vertical arrangement with homes over shops and other uses, and is consistent with the transit village as recommended by the Forest Park Livable Centers Initiative Plan. Cooper Carry developed design guidelines which communicate to potential developers, investors and residents the vision for the community, and address specific architectural and specific design components. Planning efforts are being coordinated with the Main Street Redevelopment Plan and Fort Gillem Reuse Plan to project a seamless continuity of compatible land uses and development. The City of Forest Park has established Main Street and Fort Gillem as its first Redevelopment Area and Tax Allocation District. Development is occurring in the Main Street District.

Community Development Block Grant Projects

The City of Forest Park has received the following in Community Block Grant Funds for fiscal years 2015-2024:

- 2015 – West Street Project - \$150,000 (Project Completed)
- 2016 – West Street Project - \$61,748 (Project Completed)
- 2017 – 2018 Combined for Blight Demolition - \$100,000 (Project Completed)
- 2019 – Rockcut Road - \$64,213 (Project Completed)
- 2020 – COVID/CDBG - \$50,000 (Project Completed)
- 2021 - Ratterree Rd. Extension at Gillem by REBA (Project Completed)
- 2024 – Rite-Aid Building Renovation (Project in Process)

The Office of the City Manager will continue to seek grant funding for projects that will improve the quality of life for the residents and businesses in the City of Forest Park.



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Fort Gillem

Fort Gillem is a 1,427 acre military installation which was approved for closure on September 15, 2011. The Fort is home to the First U.S. Army, the Army and Air Force Exchange Service Distribution Center, and other entities, including organizations from the Active Component, Reserve Component, Georgia Army National Guard, and other Department of Defense and federal agencies. The Army will retain approximately 250 acres for use by the Criminal Investigation Laboratory and Reserve units, the Gillem Enclave.

The Forest Park/Fort Gillem Local Redevelopment Authority (FP/FG LRA) created by the Mayor and City Council is the entity responsible for developing a Comprehensive Reuse Plan for Fort Gillem. The FP/FG LRA continues to accomplish planning in three phases: Phase I – Visioning and Market Analysis; Phase II – Outreach and Comprehensive Reuse Planning; and Phase III – Property Conveyance and Redevelopment.

The Forest Park/Fort Gillem Local Redevelopment Authority submitted to the Army, Department of Defense, and U.S. Department of Housing and Urban Development (HUD) a Strategic Reuse Plan for Fort Gillem and a Homeless Assistance Application on August 6, 2007. HUD approved the Reuse Plan and Homeless Assistance Application on September 12, 2008.

The FP/FG LRA continues Phase III- Property Conveyance and Redevelopment. A Master Developer has been selected to assist in preparing an Economic Development Conveyance (EDC) application and in identifying Developments of Regional Impact entitlements. The LRA completed the Operating Plan for Fort Gillem in December 2008 and a Business Plan for Fort Gillem in September 2009.

On October 5, 2009, the Mayor and Council adopted an ordinance that created the Forest Park/Fort Gillem Implementation LRA (ILRA). The ILRA was recognized by OEA on October 30, 2009 as the sole entity responsible for continued planning and redevelopment. In January, 2010, the ILRA submitted to the Army its EDC Application and a letter proposing a disposition strategy for the remaining property. After extensive negotiations and discussions, the ILRA and Army met in October 2011 to discuss and refine the application and to negotiate the property that will be transferred to the ILRA by EDC. In January 2012, the ILRA and Army signed a Deal Points Term Sheet whereby the ILRA would purchase all 1,168 acres for \$30 million, \$15 million of which would be paid at initial closing and the balance over seven years in installments. In October 2012, the Army advised that the ILRA had submitted an approvable EDC Application. Final negotiations over a future guaranty of payment and other provisions that would be included in the initial Quitclaim Deed, MOA, Guaranty Letter and Intergovernmental Agreement with the City of Forest Park were finalized the first quarter of calendar year 2014.



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Also in the first quarter of 2014, the City Council created the Urban Redevelopment Agency of the City of Forest Park (URA) which was recognized by OEA as the “ILRA” going forward. A “Gillem Zoning District” has been approved and implemented. The Boundary Survey work has been completed. On June 11, 2014, the Army transferred 770 acres to the URA. The URA immediately transferred 253 acres to Kroger which will complete the development of a 1.2 million square foot regional distribution center by late October 2015. In March 2015, the Forest Park Development Partners exercised their option to purchase approximately 50 acres that will be developed into an 850,000 square foot distribution center opening in mid-2016. The Army continued environmental remediation on the remaining 398 acres and planned to transfer up to 150 additional acres through the Execution of a Finding of Suitability to Transfer (FOST) process in early to mid-2017. The ILRA/URA is funded by OEA grants and City of Forest Park matching funds. The 2009-2010 OEA grant was \$945,257 (\$848,480 in Federal funds). The 2010-2011 OEA grant was \$390,931 (\$351,005 in Federal funds). The 2011-2012 OEA grant was \$348,231 (\$312,305 in Federal funds). The 2012-2013 OEA grant was \$606,520 (\$544,685 in Federal funds). The 2013-extended to 2015 grant is \$1,244,596 (\$1,118,355 in Federal funds.) The 2014-2015 grant was \$626,436 (\$561,196 in Federal funds.) The final 2015-2016 grant is \$485,525 (\$434,306 in Federal funds.) OEA authorized a one-year extension of that grant until June 30, 2017 to cover the Environmental Consultant (\$79,560 in Federal funds). An additional one-year extension of the grant until June 30, 2018 was approved to cover the Environmental Consultant (\$79,560 in Federal funds).

The URA estimates that the \$482.5 million on and off-site redevelopment of Fort Gillem will take 10-15 years. The site will include 300-350,000 square feet of office space and 8 million square feet of industrial warehouse space. The project is expected to generate an estimated 2,500 – 3,000 permanent jobs and over 4,000 construction jobs. The project will more than double real property taxes for the City.

The Governing Body of the City of Forest Park has created the URA to oversee the Gillem Logistics Center effort and created a Tax Allocation District, effective December 31, 2008, that includes Fort Gillem. The TAD will produce over \$80 million in taxes that can directly benefit this and Main Street revitalization projects.



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Impact of Financial Policies on Financial Statements

The following policy has been adopted by the City Council during fiscal year 2011 in order to address the implications of the Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. This policy will ensure that the City maintains adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs,
- Secure and maintain investment grade bond ratings,
- Offset significant economic downturns or revenue shortfalls, and
- Provide funds for unforeseen expenditures related to emergencies.

The City's cash and investment management policy is to minimize credit and market risks while maintaining a competitive yield on its deposits. As of June 30, 2024, all of the City's bank deposits were insured or collateralized. The City's investment objectives in order of priority are:

- Safety of principal,
- Maintenance of adequate liquidity,
- Return on investment, and
- Legality.

The City of Forest Park maintains a partially self-insured Workers' Compensation program. A third-party administrator conducts investigations, handles claims payments, and loss reporting.

The City's safety committee meets on a regular basis to review all claims for property damage and employee injuries and make a determination on whether the accident was chargeable to the employee. Disciplinary action can be taken based on the number of chargeable accidents to an employee. The City's goal is to protect the employee welfare and continue to reduce the City's general liability as well as Workers' Compensation liability.



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Awards

The City has historically submitted its Annual Comprehensive Financial Reports to the Government Finance Officers Association of the United States and Canada (GFOA) for its consideration for awarding the Certificate of Achievement for Excellence in Financial Reporting, a prestigious national award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report, whose contents conform to program standards. Such Annual Comprehensive Financial Report must satisfy both generally accepted accounting principles and applicable legal requirements.

The City submitted its most recent Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, to the GFOA for review. However, due to the timing of its completion, it was not submitted within the GFOA's usual review window. For the fiscal year ended June 30, 2024, we anticipate that our ACFR will fully meet the requirements of the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program, and we are submitting it for consideration.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report. Also, without the leadership and support of the governing body of the City, preparation of this report would not have been possible.

Sincerely,

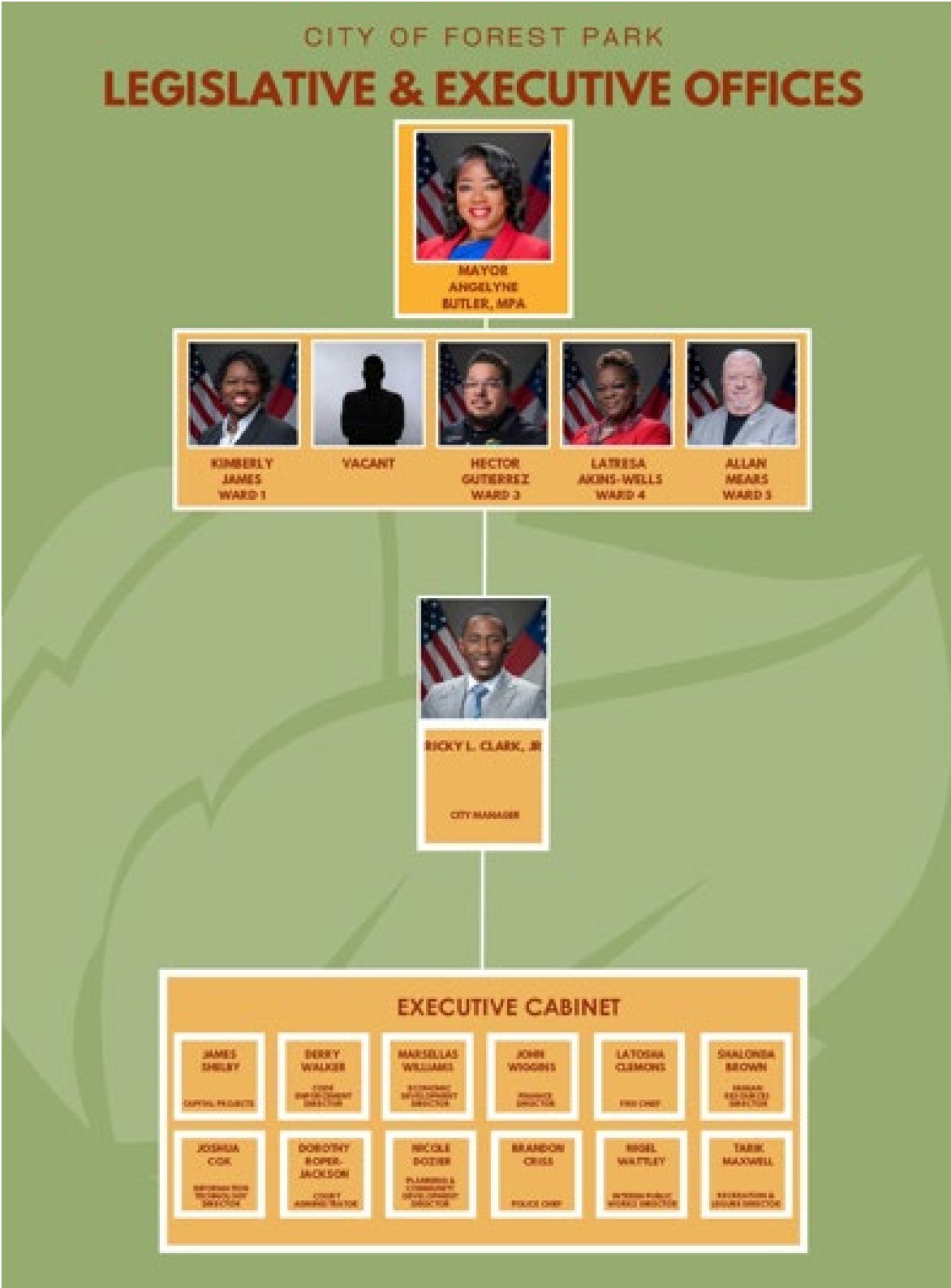
John W. Wiggins III

John W. Wiggins III
 Finance Director

CITY OF FOREST PARK, GEORGIA

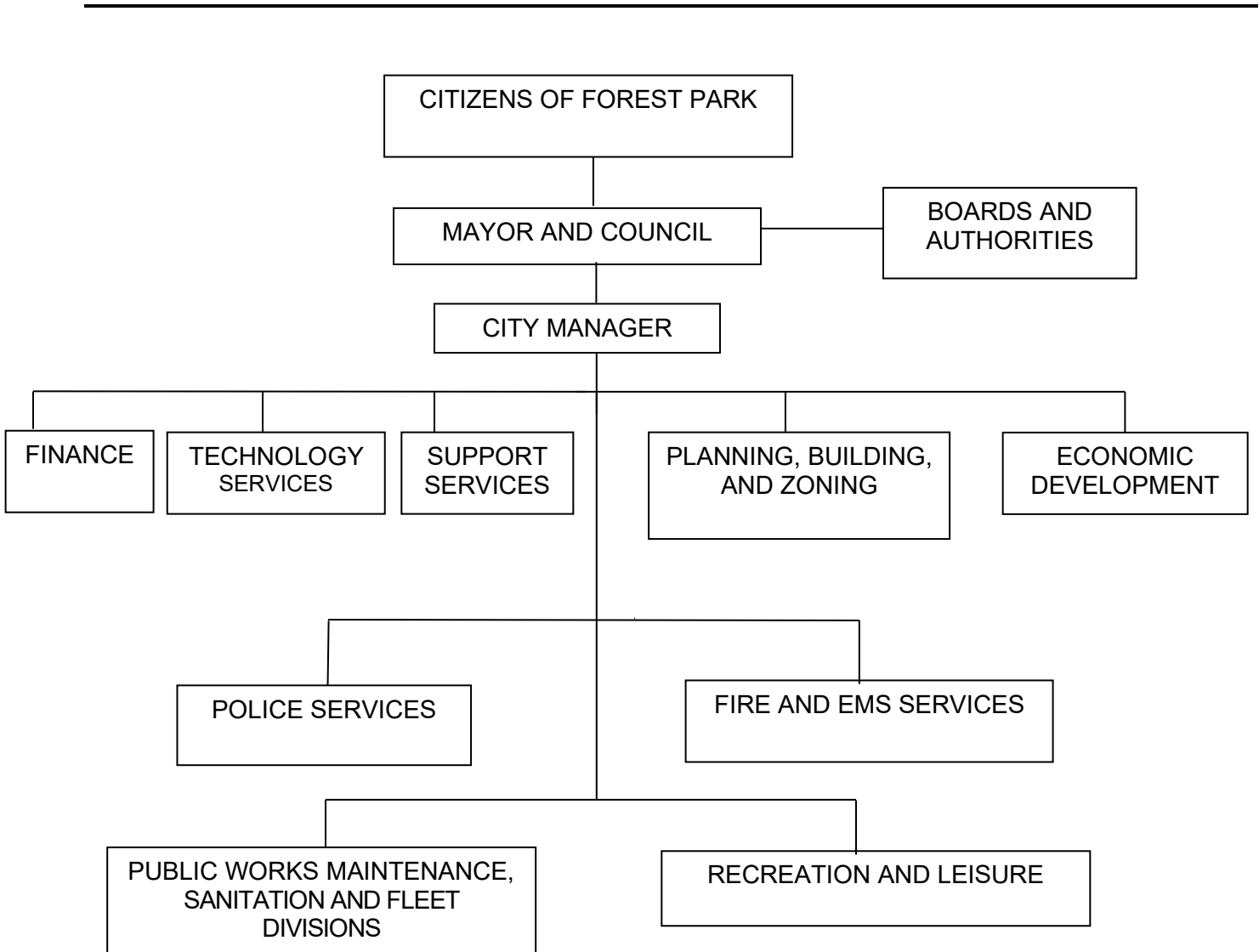
PRINCIPAL OFFICIALS

JUNE 30, 2024



ORGANIZATIONAL CHART

June 30, 2024



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**Honorable Mayor and Members
of the City Council
City of Forest Park, Georgia**

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the **City of Forest Park, Georgia** (the "City") as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparison statement for the General Fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and Schedule of Changes in the City's Total OPEB Liability and Related Ratios on pages 4-12 and 56, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management, and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules, the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedules of projects constructed with special purpose local option sales tax proceeds as required by the Official Code of Georgia Annotated §48-8-121 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, the schedule of expenditures of federal awards, and the schedules of projects constructed with special purpose local option sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 27, 2024

City of Forest Park, Georgia
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2024

As management of the City of Forest Park, Georgia (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its deferred inflow of resources and liabilities at the close of the most recent fiscal year by \$89,351,880 (net position).
- The City had an increase in net position of \$15,054,736 compared to an increase of \$8,377,116 in the prior fiscal year.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$36,284,091. This represents an increase from the prior fiscal year of \$6,968,398.
- As of the close of the current fiscal year, the City's General Fund reported an ending fund balance of \$14,574,282, an increase of \$3,612,081 from the prior fiscal year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$14,252,234 or 39.5% of total General Fund expenditures.

Overview of the Financial Statements

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

Government-Wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The *Statement of Net Position* presents information on all of the City's assets, deferred outflows of resources, deferred inflows of resources, and liabilities, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, housing, development and planning, judicial, and tourism and economic development. The City's business-type activities consist of a Sanitation Fund used to account for the collection of solid waste from residents and businesses, a Development Authority Fund used to account for fees collected from tenants of rental property owned by the City and for property acquisitions and redevelopment of property throughout the City, and an Urban Redevelopment Agency Fund used to account for the property acquisitions of Fort Gillem from the United States Army and subsequent sale of these properties to developers and third parties to implement the urban development plan for the area. The Downtown Development Authority (DDA) was created for the revitalization and redevelopment of the central business district of the City and is reported as a discretely presented component unit.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. As shown on page 15, such information may be useful in evaluating a government's near-term financing requirements.

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

The City maintains ten (10) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, SPLOST Fund, and 2021 SPLOST Fund. Data from the other seven (7) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City is required to adopt an annual appropriated budget for its General Fund and all special revenue and capital funds. A budgetary comparison statement has been provided for the General Fund, all special revenue funds, and all capital projects funds.

Proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, as shown on page 19. The City uses enterprise funds to account for its trash pickup services, to account for fees collected from tenants of rental property owned by the City and to account for property acquisitions and redevelopment of property throughout the City and on the Fort Gillem property.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and begin on page 22.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report presents the schedule of changes in the City's total OPEB liability and related ratios as required supplementary information on page 56 of this report.

Combining and individual fund statements and schedules. In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules. This section can be found on pages 57-64 of this report.

Statistical section. In addition to the basic financial statements and accompanying notes, this report also presents various supplementary and statistical information such as 10-year presentations of revenues, expenditures, and tax rates. The statistical section can be found on pages 72-92 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the City, assets (and deferred outflows of resources) exceeded liabilities (and deferred inflows of resources) by \$89,351,880 at the close of the most recent fiscal year. Table 1 below is a summary of the City's net position.

Table 1
Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 44,815,363	\$ 39,631,422	\$ 67,090,440	\$ 65,935,799	\$ 111,905,803	\$ 105,567,221
Capital assets	28,721,303	27,846,358	23,437,848	24,220,867	52,159,151	52,067,225
Total assets	73,536,666	67,477,780	90,528,288	90,156,666	164,064,954	157,634,446
Deferred outflows of resources	403,740	285,287	-	-	403,740	285,287
Current liabilities	7,657,353	10,931,288	5,519,064	5,599,775	13,176,417	16,531,063
Long term liabilities	3,983,000	4,382,860	42,615,000	46,350,000	46,598,000	50,732,860
Total liabilities	11,640,353	15,314,148	48,134,064	51,949,775	59,774,417	67,263,923
Deferred inflows of resources	1,541,758	1,695,487	13,800,639	14,663,179	15,342,397	16,358,666
Net position:						
Net investment in capital assets	27,924,525	26,433,597	11,799,429	9,889,590	39,723,954	36,323,187
Restricted	20,528,981	17,487,165	-	-	20,528,981	17,487,165
Unrestricted	10,647,024	6,832,670	18,451,921	13,654,122	29,098,945	20,486,792
Total net position	\$ 59,100,530	\$ 50,753,432	\$ 30,251,350	\$ 23,543,712	\$ 89,351,880	\$ 74,297,144

By far, the largest portion of the City's net position (\$39,723,954 or 44.46%) reflects its investment in capital assets, net of related debt (e.g., land, buildings, machinery, and equipment, net of related debt-financed purchases). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Governmental activities

Governmental activities resulted in an increase in net position of \$8,347,098 compared to a decrease of \$181,405 in the prior fiscal year (see Table 2 on next page). Overall, revenues increased \$8,935,447 or 21.52% from \$41,527,367 to \$50,462,814. Several factors contributed to this increase. Charges for services increased \$999,802 or 31.05% as recreational services and the Courts have continued to improve. Capital grants have increased \$2,271,494 or 38.46% as SPLOST revenues have increased due to an improving economy. Property taxes have increased \$1,520,920 or 10.52% primarily from increases in assessed values of property. Sales taxes increased \$400,055 or 5.19% due to improving state and local economic conditions. Franchise taxes which are based on companies doing business in the City have increased \$637,533. Insurance Premium taxes increased \$127,526 or 7.72%.

Governmental expenses increased \$6,026,613 or 17.4%. General government expenses increased \$726,615 or 11.3% as a result of additional spending under the American Recovery Plan Act, as well as increases in salaries and benefits. Public safety expenses increased \$4,929,485 or 24.2% primarily from increases in operating expenses and increased in salaries and benefits. Culture and recreation expenses increased \$593,066 or 29.7% as these services continued to increase due to demand. Public works expenses increased \$352,604 or 9.3% as a result of increased spending of funds to increase services. Tourism and economic development expenses decreased by \$365,145.

Business-type activities

Business-type activities reflected an increase in net position of \$6,707,638 and net increase in net position before transfers of \$5,282,878. Sanitation operations generated a decrease in net position of \$22,892; the Development Authority decreased net position by \$261,371 which included a transfer to the General Fund of \$1,155,000; and the Urban Redevelopment Agency reflected an increase in net position of \$6,991,901, which included \$921,995 in transfers from the General Fund and \$1,657,765 from the 2021 SPLOST Fund. The activities of these funds are discussed in more detail later on in this report.

Table 2
Changes in net position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Revenues:						
Charges for services	\$ 4,219,754	\$ 3,219,952	\$ 9,409,495	\$ 11,848,950	\$ 13,629,249	\$ 15,068,902
Operating grants and contributions	5,029,651	3,189,413	-	-	5,029,651	3,189,413
Capital grants and contributions	8,178,310	5,906,816	-	-	8,178,310	5,906,816
General revenues:						
Property taxes	15,983,957	14,463,037	-	-	15,983,957	14,463,037
Sales taxes	8,113,854	7,713,799	-	-	8,113,854	7,713,799
Hotel/motel taxes	54,660	65,491	-	-	54,660	65,491
Franchise taxes	2,191,488	1,553,955	-	-	2,191,488	1,553,955
Insurance premium taxes	1,778,528	1,651,002	-	-	1,778,528	1,651,002
Alcoholic beverage tax	543,414	543,518	-	-	543,414	543,518
Motor vehicle tax	1,003,965	913,958	-	-	1,003,965	913,958
Business taxes	2,191,004	1,723,938	-	-	2,191,004	1,723,938
Other taxes	435,955	225,079	-	-	435,955	225,079
Interest income	578,368	164,056	1,069,206	17	1,647,574	164,073
Gain on the sale of capital assets	52,092	21,910	12,000	-	64,092	21,910
Miscellaneous revenue	107,814	64,756	1,150	15,087	108,964	79,843
Total revenues	50,462,814	41,420,680	10,491,851	11,864,054	60,954,665	53,284,734
Expenses:						
General government	7,158,413	6,431,798	-	-	7,158,413	6,431,798
Public safety	25,283,447	20,353,962	-	-	25,283,447	20,353,962
Culture and recreation	2,291,530	1,994,997	-	-	2,291,530	1,994,997
Housing and development	1,217,911	1,212,029	-	-	1,217,911	1,212,029
Public works	4,163,165	3,810,561	-	-	4,163,165	3,810,561
Redevelopment and planning	-	-	3,584,122	4,685,199	3,584,122	4,685,199
Judicial	158,036	90,353	-	-	158,036	90,353
Tourism and economic development	380,171	638,629	-	-	380,171	638,629
Interest paid on long-term debt	38,283	25,327	-	-	38,283	25,327
Sanitation	-	-	1,624,851	5,664,763	1,624,851	5,664,763
Total expenses	40,690,956	34,557,656	5,208,973	10,349,962	45,899,929	44,907,618
Increase in net position before transfers	9,771,858	6,863,024	5,282,878	1,514,092	15,054,736	8,377,116
Transfers	(1,424,760)	(7,044,429)	1,424,760	7,044,429	-	-
Change in net position	8,347,098	(181,405)	6,707,638	8,558,521	15,054,736	8,377,116
Net position beginning of fiscal year	50,753,432	50,934,837	23,543,712	14,985,191	74,297,144	65,920,028
Net position end of fiscal year	\$ 59,100,530	\$ 50,753,432	\$ 30,251,350	\$ 23,543,712	\$ 89,351,880	\$ 74,297,144

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Table 3 below compares governmental fund revenues and expenditures for fiscal years 2024 and 2023.

	Governmental Funds			
	2024	2023	\$Change	%Change
Revenues:				
Taxes	\$ 32,157,977	\$ 28,645,693	3,512,284	12.26 %
Licenses and permits	589,719	818,267	(228,548)	(27.93)
Intergovernmental revenues	12,794,250	9,072,449	3,721,801	41.02
Fines and forfeitures	2,396,488	1,238,354	1,158,134	93.52
Charges for services	1,233,547	1,163,331	70,216	6.04
Interest income	992,079	187,836	804,243	428.16
Other	107,814	64,756	43,058	66.49
Total revenues	50,271,874	41,190,686	9,081,188	22.05
Expenditures:				
General government	6,767,164	6,066,701	700,463	11.55
Public safety	22,871,004	19,326,912	3,544,092	18.34
Public works	3,585,584	3,347,142	238,442	7.12
Culture and recreation	2,053,287	1,754,867	298,420	17.01
Housing and development	1,211,066	1,209,142	1,924	0.16
Judicial	157,148	90,138	67,010	74.34
Tourism and economic development	380,171	638,629	(258,458)	(40.47)
Capital outlay	4,564,490	7,681,444	(3,116,954)	(40.58)
Debt service				
Principal	311,072	398,495	(87,423)	(21.94)
Interest	36,040	31,743	4,297	13.54
Total expenditures	41,937,026	40,545,213	1,391,813	3.43
Excess of revenues over expenditures	8,334,848	645,473	7,689,375	1,191.28
Other financing sources (uses)				
Proceeds from sale of capital assets	58,310	21,910	36,400	166.13
Lease liabilities	-	736,153	(736,153)	(100.00)
Transfers in	2,092,292	4,776,538	(2,684,246)	(56.20)
Transfers out	(3,517,052)	(10,053,393)	6,536,341	(65.02)
Total other financing sources (uses)	(1,366,450)	(4,518,792)	(3,152,342)	69.76
Net change in fund balances	6,968,398	(3,873,319)	10,841,717	(279.91)
Fund balances, beginning of fiscal year	29,315,693	33,189,012	(3,873,319)	(11.67)
Fund balances, end of fiscal year	\$ 36,284,091	\$ 29,315,693	6,968,398	23.77 %

Governmental funds. The focus of the City’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City’s financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year. The combined fund balances for all governmental funds is \$36,284,091 which is an increase of \$6,968,398 or 23.77% from the prior fiscal year.

Governmental revenues were \$50,271,874, an increase of \$9,081,188 or 22.05% over the prior year. Taxes increased \$3,512,284 or 12.26% primarily from increases in assessed values of property in the City along with increases in sales tax and business tax as a result of an improving economy. Intergovernmental revenues increased \$3,721,801 or 41.02% primarily from increases in PILOT payments from the Forest Park Downtown Development Authority and grant awards under the American Rescue Plan Act. Charges for services increased \$70,216 or 6.04% and other revenues increased \$43,058 or 66.49%.

Governmental expenditures increased \$1,391,813 or 3.43%. General government expenditures increased \$700,463 or 11.55% as a result of increases in salaries and benefits and contract services. Public safety expenditures increased by 18.34% as salary costs continue to increase and the City experienced the impacts of inflation during the fiscal year. Public works expenditures increased \$238,442 or 7.12% as the City spent more of SPLOST funding for public works in fiscal year 2024. Culture and recreation expenditures increased \$298,420 or 17.01%. Tourism and economic development decreased \$365,145 or 48.99% due to expenditure of American Recovery Plan Act grants. Capital outlay decreased \$3,116,954 or 40.58% as a result of decreased expenditures of SPLOST funds for capital projects.

**Table 4
General Fund Revenues, Expenditures, and Changes in Fund Balances**

	<u>2024</u>	<u>2023</u>	<u>\$Change</u>	<u>%Change</u>
Revenues:				
Taxes	\$ 31,748,875	\$ 28,503,354	\$ 3,245,521	11.39 %
Licenses and permits	589,719	818,267	(228,548)	(27.93)
Intergovernmental revenues	3,289,865	3,004,432	285,433	9.50
Fines and forfeitures	2,396,488	1,238,354	1,158,134	93.52
Charges for services	828,367	683,078	145,289	21.27
Interest income	524,088	163,945	360,143	219.67
Other	107,814	64,756	43,058	66.49
Total revenues	<u>39,485,216</u>	<u>34,476,186</u>	<u>5,009,030</u>	<u>14.53</u>
Expenditures:				
General government	6,547,363	6,050,618	496,745	8.21
Public safety	22,136,946	18,963,040	3,173,906	16.74
Public works	3,585,584	3,347,142	238,442	7.12
Culture and recreation	2,053,287	1,754,867	298,420	17.01
Housing and development	1,202,637	1,209,142	(6,505)	(0.54)
Judicial	157,148	90,138	67,010	74.34
Tourism and economic development	348,530	330,829	17,701	5.35
Debt service:				
Principal	30,765	84,000	(53,235)	-
Interest	4,104	-	4,104	-
Total expenditures	<u>36,066,364</u>	<u>31,829,776</u>	<u>4,236,588</u>	<u>13.31</u>
Excess of revenues over expenditures	3,418,852	2,646,410	772,442	29.19
Other financing sources (uses)				
Proceeds from sale of capital assets	58,310	21,910	36,400	-
Subscription liabilities	-	388,911	(388,911)	-
Transfers in	1,176,871	1,167,480	9,391	0.80
Transfers out	(1,041,952)	(8,249,645)	7,207,693	(87.37)
Total other financing sources (uses)	<u>193,229</u>	<u>(6,671,344)</u>	<u>(6,864,573)</u>	<u>102.90</u>
Net change in fund balances	3,612,081	(4,024,934)	7,637,015	(189.74)
Fund balances, beginning of fiscal year	10,962,201	14,987,135	(4,024,934)	(26.86)
Fund balances, end of fiscal year	<u>\$ 14,574,282</u>	<u>\$ 10,962,201</u>	<u>\$ 3,612,081</u>	<u>32.95 %</u>

An analysis of General Fund activities can be found in Table 4 on the previous page. The **General Fund** central operating fund of the City. For fiscal year 2024, total revenues for this fund increased \$5,009,030 or 14.53%. Tax revenues increased \$3,245,521 or 11.39% as a result of increases in assessed values property as well as increases in sales taxes and business taxes as the economy improves. Intergovernmental revenues increased \$285,433 as a result of increases in PILOT (Payments in lieu of taxes) payments from the Forest Park Downtown Development Authority. Charges for services increased \$145,289 or 21.27%.

General Fund expenditures increased \$4,236,588 or 13.31%. General government expenditures increased \$496,746 or 8.21% primarily from increases in personnel. Public safety expenditures increased \$3,173,906 or 16.74% as a result of general inflationary trends. Public Works expenditures were consistent with the previous year. Culture and recreation expenditures increased \$298,420 or 17.01% as recreational activities are still recovering from the pandemic.

The **SPLOST Fund** is used to account for the proceeds of a sales tax levied in Clayton County by referendums approved in 2008 and 2015 and which will be used by the City for the exclusive purpose of transportation related capital outlay projects. Revenues (interest income and intergovernmental grant revenue) for this fund amounted to \$182,508 as collections for this fund ended December 2020 per referendum. Expenditures for this fund decreased from \$2,943,813 to \$560,853 as construction begins on the designated projects. As of fiscal year end, this fund had a fund balance of \$6,581,364, a decrease of \$378,345 as the City expends accumulated balances in this fund.

The **2021 SPLOST Fund** is used to account for the proceeds of a sales tax levied in Clayton County by referendum approved in 2020. Revenues for this fund increased from \$4,843,334 to \$5,408,022 as sales tax revenues continue to increase due to economic growth. The City has not expended any significant amount of these funds.

Proprietary funds. Financial statement for the proprietary funds can be found on pages 19 through 21 of the Annual Comprehensive Financial Report.

Sanitation Fund operations generated operating income (loss) of (\$27,892) and change in net position of (\$22,892) compared to an operating loss and change in net position of (\$514,675) in the prior fiscal year. Sanitation revenues decreased \$3,553,129 or 69% from \$5,150,088 in fiscal year 2023 to \$1,596,959 in fiscal year 2024. Expenses for fiscal 2024 and 2023 were \$1,624,851 and \$5,664,763, respectively, a decrease of 71.32% as a result of the City outsourcing its sanitation activities to a third party.

The Development Authority Fund generated income before transfers of \$893,629 compared to income of \$1,618,095 in the prior fiscal year. Income for this fund is primarily from rent generated by intergovernmental agreements with the City and the Development Authority. The Development Authority uses excess proceeds to fund General Fund operations.

The Urban Redevelopment Agency Fund is primarily related to redevelopment and resale of property at Fort Gillem, a former United States Army base. This fund has fiscal year 2024 operating income of \$4,500,210, compared to operating income of \$1,643,008 in the prior fiscal year. Current year income benefitted from sales of property on favorable terms. This fund benefitted from interfund transfers of \$2,579,760 primarily from the Urban Redevelopment Agency Fund to increase the net position overall from \$11,345,192 to \$18,337,093.

General Fund Budgetary Highlights

A comparison of General Fund actual expenditures compared to budget can be found on page 18 of the Annual Comprehensive Financial Report. Overall, results were \$3,562,081 better than budgeted. General Fund revenues were \$4,321,662 better than budgeted combined with expenditures that were \$1,452,096 less than budgeted and combined other financing sources and uses that were \$2,214,091 worse than budgeted. Significant components of the net variance of actual compared to budget are discussed below:

Revenues:

Taxes were \$1,148,967 better than budgeted as the economy improved more than expected. Variances in Intergovernmental revenues are the result of reclassification of payments in lieu of taxes (PILOT) from the Downtown Development Authority.

Expenditures:

Significant variances of actual expenditures as compared to budget are discussed below:

Public safety – expenditures were \$154,284 less than budget due to lower-than-expected inflation costs. The Police Department worked to increase the number of officers to avoid operating with a shortage.

Other financing sources (uses) – These transfers and proceeds were \$2,214,091 greater than budgeted as additional transfers were made to the Urban Redevelopment Agency Fund to cure accumulated deficit balances in this fund.

Capital Asset and Long-Term Debt

Capital assets. The City's investment in capital assets for its governmental and business type activities as of June 30, 2024, amounts to \$52,159,151 (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, roads, highways, and bridges. Table 5 below summarizes the capital assets of the City.

Table 5
Capital Assets net of depreciation

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Land	\$ 4,379,865	\$ 4,379,865	\$ 4,426,098	\$ 4,621,648	\$ 8,805,963	\$ 9,001,513
Construction in progress	1,165,527	4,407,226	-	84,450	1,165,527	4,491,676
Buildings and improvements	5,899,519	5,760,163	320,111	656,243	6,219,630	6,416,406
Autos and trucks and other equipment	8,417,163	6,667,589	-	-	8,417,163	6,667,589
Infrastructure	8,650,885	5,453,671	18,691,639	18,858,526	27,342,524	24,312,197
Subscription assets	208,344	588,922	-	-	208,344	588,922
Total	\$ 28,721,303	\$ 27,257,436	\$ 23,437,848	\$ 24,220,867	\$ 52,159,151	\$ 51,478,303

The City's total investment in capital assets increased from \$51,478,303 in 2023 to \$52,159,151 in 2024 due to increased construction activity in various infrastructure projects including Main Street streetscapes and a public safety building. Additional information on the City's capital assets can be found in Note 7 on pages 39 through 41 of this report.

Long-Term debt. The City's total long-term debt decreased from \$55,482,913 in fiscal 2023 to \$51,727,945 in fiscal 2024. The City's long-term debt can be found in Note 9 on pages 42 through 46 of this report. The most significant debt relates to the acquisition of Fort Gillem in June of 2014 along with the additional issuance of series 2021 Revenue Bonds for a total of \$42,215,000 for various urban redevelopment projects including a new city hall.

Table 6
Long-term debt

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Claims payable	\$ 213,000	\$ 150,100	\$ -	\$ -	\$ 213,000	\$ 150,100
Financed purchases	588,646	835,608	-	-	588,646	835,608
Compensated absences	1,269,654	1,290,839	-	-	1,269,654	1,290,839
Subscription liabilities	208,132	577,153	-	-	208,132	577,153
Notes payable, net	-	-	-	-	-	-
Revenue bonds payable	-	-	46,350,000	50,010,000	46,350,000	50,010,000
Total OPEB liability	3,098,513	2,619,213	-	-	3,098,513	2,619,213
Total	<u>\$ 5,377,945</u>	<u>\$ 5,472,913</u>	<u>\$ 46,350,000</u>	<u>\$ 50,010,000</u>	<u>\$ 51,727,945</u>	<u>\$ 55,482,913</u>

As of June 30, 2024, the City's credit rating has not been evaluated by any of the major credit ratings agencies as the City's bond offerings have only been privately placed.

Economic Factors and Next Fiscal Year's Budgets and Rates

The City has seen significant additions to its net position over the last two years. The City plans to continue improvement in its financial condition as a result of the following:

- After transfer of sanitation operations to a private operator, the fund has reported operating income for several years with the exception for fiscal year 2023 and 2024, where operating losses of (\$22,892) and \$(514,675) were reported. Significant operating income is projected for fiscal year 2025.
- Tax revenues for fiscal year 2024 increased significantly from 2023 as assessed values have increased along with improvements in the local economy. The property tax millage rate of 16.743 was used for the 2024 and 2023 tax digest and is not expected to change significantly. Tax revenues are projected to be approximately the same for fiscal 2024 as for 2023. Planned development of the Fort Gillem area is expected to generate increased property values and assessments for the City in the future.
- Also, planned revitalization and development of commercial areas would increase property tax and business license revenues.

All of these factors were considered in preparing the City's fiscal year 2025 budget.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to John Wiggins, Director of Finance, City of Forest Park, 745 Forest Parkway, Forest Park, Georgia 30297.

CITY OF FOREST PARK, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2024

ASSETS	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Downtown Development Authority
Current assets:				
Cash and cash equivalents	\$ 36,626,031	\$ 42,485,364	\$ 79,111,395	\$ 7,554,038
Investments	2,225,883	4,097,863	6,323,746	-
Taxes receivable, net of allowance	1,630,104	-	1,630,104	-
Accounts receivable, net of allowance	-	99,293	99,293	-
Lease receivable	-	14,829,114	14,829,114	-
Internal balances	(1,349,846)	1,349,846	-	-
Other receivables	60,325	-	60,325	-
Due from component unit	4,144,403	-	4,144,403	-
Due from primary government	-	-	-	238,610
Due from other governments	1,156,415	-	1,156,415	-
Restricted cash and cash equivalents	-	687,056	687,056	-
Deposits	-	-	-	37,500
Prepaid items	70,000	-	70,000	-
Assets held for resale:				
Land held for resale	252,048	3,541,904	3,793,952	-
Total current assets	<u>44,815,363</u>	<u>67,090,440</u>	<u>111,905,803</u>	<u>7,830,148</u>
Capital assets:				
Nondepreciable	5,545,392	4,426,098	9,971,490	7,555,521
Depreciable, net of accumulated depreciation	<u>23,175,911</u>	<u>19,011,750</u>	<u>42,187,661</u>	<u>46,563</u>
Total noncurrent assets	<u>28,721,303</u>	<u>23,437,848</u>	<u>52,159,151</u>	<u>7,602,084</u>
Total assets	<u>73,536,666</u>	<u>90,528,288</u>	<u>164,064,954</u>	<u>15,432,232</u>
DEFERRED OUTFLOWS OF RESOURCES				
OPEB related items	<u>403,740</u>	<u>-</u>	<u>403,740</u>	<u>-</u>
LIABILITIES				
Current liabilities:				
Accounts payable	3,358,520	391,347	3,749,867	19,367
Accrued liabilities	612,068	345,855	957,923	181,330
Unearned revenue	2,090,335	801,258	2,891,593	6,250
Deposits payable	173,493	-	173,493	-
Customer deposits	-	6,994	6,994	-
Due to others	27,992	-	27,992	-
Due to component unit	-	238,610	238,610	-
Due to primary government	-	-	-	4,144,403
Claims payable due within one year	213,000	-	213,000	-
Financed purchases due within one year	248,194	-	248,194	-
Subscription liabilities due within one year	66,675	-	66,675	-
Revenue bonds payable due within one year	-	3,735,000	3,735,000	200,000
Compensated absences due within one year	800,076	-	800,076	-
Total OPEB liability due within one year	<u>67,000</u>	<u>-</u>	<u>67,000</u>	<u>-</u>
Total current liabilities	<u>7,657,353</u>	<u>5,519,064</u>	<u>13,176,417</u>	<u>4,551,350</u>
Noncurrent liabilities:				
Financed purchases due in more than one year	340,452	-	340,452	-
Subscription liabilities due in more than one year	141,457	-	141,457	-
Compensated absences due in more than one year	469,578	-	469,578	-
Revenue bonds payable due in more than one year	-	42,615,000	42,615,000	10,120,000
Total OPEB liability	<u>3,031,513</u>	<u>-</u>	<u>3,031,513</u>	<u>-</u>
Total noncurrent liabilities	<u>3,983,000</u>	<u>42,615,000</u>	<u>46,598,000</u>	<u>10,120,000</u>
Total liabilities	<u>11,640,353</u>	<u>48,134,064</u>	<u>59,774,417</u>	<u>14,671,350</u>
DEFERRED INFLOWS OF RESOURCES				
Leasing arrangements	-	13,800,639	13,800,639	-
OPEB related items	<u>1,541,758</u>	<u>-</u>	<u>1,541,758</u>	<u>-</u>
Total deferred inflows of resources	<u>1,541,758</u>	<u>13,800,639</u>	<u>15,342,397</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	27,924,525	11,799,429	39,723,954	1,775,407
Restricted for capital construction	19,889,365	-	19,889,365	-
Restricted for emergency telephone system operations	660,812	-	660,812	-
Restricted for law enforcement activities	1,225,114	-	1,225,114	-
Restricted for tourism and economic development	411,455	-	411,455	-
Unrestricted	<u>10,647,024</u>	<u>16,794,156</u>	<u>27,441,180</u>	<u>(1,014,525)</u>
Total net position	<u>\$ 60,758,295</u>	<u>\$ 28,593,585</u>	<u>\$ 89,351,880</u>	<u>\$ 760,882</u>

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

CITY OF FOREST PARK, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position			Component Unit Downtown Development Authority
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
General government	\$ 7,158,413	\$ 589,719	\$ 5,002,143	\$ 10,319	\$ (1,556,232)	\$ -	\$ (1,556,232)	\$ -
Public safety	25,283,447	3,375,008	-	2,191,094	(19,717,345)	-	(19,717,345)	-
Public works	4,163,165	-	-	5,549,528	1,386,363	-	1,386,363	-
Culture and recreation	2,291,530	255,027	-	7,891	(2,028,612)	-	(2,028,612)	-
Housing, development, and planning	1,217,911	-	27,508	419,478	(770,925)	-	(770,925)	-
Judicial	158,036	-	-	-	(158,036)	-	(158,036)	-
Tourism and economic development	380,171	-	-	-	(380,171)	-	(380,171)	-
Interest paid on long-term debt	38,283	-	-	-	(38,283)	-	(38,283)	-
Total governmental activities	40,690,956	4,219,754	5,029,651	8,178,310	(23,263,241)	-	(23,263,241)	-
Business-type activities:								
Sanitation	1,624,851	1,595,809	-	-	-	(29,042)	(29,042)	-
Development Authority	608,057	1,501,686	-	-	-	893,629	893,629	-
Urban Redevelopment Agency	2,976,065	6,312,000	-	12,000	-	3,347,935	3,347,935	-
Total business-type activities	5,208,973	9,409,495	-	12,000	-	4,212,522	4,212,522	-
Total primary government	\$ 45,899,929	\$ 13,629,249	\$ 5,029,651	\$ 8,190,310	\$ (23,263,241)	\$ 4,212,522	\$ (19,050,719)	\$ -
Component Unit:								
Downtown Development Authority	\$ 3,935,373	\$ 359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,935,014)
General revenues:								
Property taxes					\$ 15,983,957	\$ -	\$ 15,983,957	\$ -
Sales taxes					8,113,854	-	8,113,854	-
Franchise taxes					2,191,488	-	2,191,488	-
Insurance premium taxes					1,778,528	-	1,778,528	-
Alcoholic beverage taxes					543,414	-	543,414	-
Motor vehicle taxes					1,003,965	-	1,003,965	-
Business taxes					2,191,004	-	2,191,004	-
Hotel/motel taxes					54,660	-	54,660	-
Other taxes					435,955	-	435,955	-
Payments in lieu of taxes					-	-	-	3,807,099
Unrestricted investment earnings					578,368	1,069,206	1,647,574	196,103
Miscellaneous revenue					107,814	1,150	108,964	-
Gain on sale of capital assets					52,092	-	52,092	-
Transfers					233,005	(233,005)	-	-
Total general revenues and transfers					33,268,104	837,351	34,105,455	4,003,202
Change in net position					10,004,863	5,049,873	15,054,736	68,188
Net position, beginning of fiscal year					50,753,432	23,543,712	74,297,144	692,694
Net position, end of fiscal year					\$ 60,758,295	\$ 28,593,585	\$ 89,351,880	\$ 760,882

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

**CITY OF FOREST PARK, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

Item #5.

ASSETS	General Fund	SPLOST Fund	2021 SPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 9,643,010	\$ 6,819,038	\$ 13,695,118	\$ 6,468,865	\$ 36,626,031
Investments	2,225,883	-	-	-	2,225,883
Taxes receivable, net of allowance	1,622,105	-	-	7,999	1,630,104
Other receivables	-	-	-	60,325	60,325
Due from other governments	243,215	-	890,392	22,808	1,156,415
Due from other funds	99,849	-	-	-	99,849
Due from component unit	4,144,403	-	-	-	4,144,403
Land held for redevelopment	252,048	-	-	-	252,048
Prepaid items	70,000	-	-	-	70,000
Total assets	<u>\$ 18,300,513</u>	<u>\$ 6,819,038</u>	<u>\$ 14,585,510</u>	<u>\$ 6,559,997</u>	<u>\$ 46,265,058</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 2,267,473	\$ 175,680	\$ 8,429	\$ 906,938	\$ 3,358,520
Accrued liabilities	589,196	-	-	-	589,196
Due to other funds	62,098	61,994	1,287,748	37,855	1,449,695
Deposits payable	173,493	-	-	-	173,493
Unearned revenue	-	-	-	2,090,335	2,090,335
Due to others	-	-	-	27,992	27,992
Total liabilities	<u>3,092,260</u>	<u>237,674</u>	<u>1,296,177</u>	<u>3,063,120</u>	<u>7,689,231</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues - property taxes	633,971	-	-	-	633,971
Total deferred inflows of resources	<u>633,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>633,971</u>
FUND BALANCES					
Fund balances:					
Nonspendable:					
Prepaid items	70,000	-	-	-	70,000
Land held for redevelopment	252,048	-	-	-	252,048
Restricted for:					
Emergency telephone system operations	-	-	-	660,812	660,812
Capital construction	-	6,581,364	13,289,333	18,668	19,889,365
Tourism and economic development	-	-	-	411,455	411,455
Law enforcement activities	-	-	-	1,225,114	1,225,114
Committed for:					
Housing, development, and planning	-	-	-	1,180,828	1,180,828
Unassigned	14,252,234	-	-	-	14,252,234
Total fund balances	<u>14,574,282</u>	<u>6,581,364</u>	<u>13,289,333</u>	<u>3,496,877</u>	<u>37,941,856</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,300,513</u>	<u>\$ 6,819,038</u>	<u>\$ 14,585,510</u>	<u>\$ 6,559,997</u>	

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

Capital assets used in governmental activities are not current financial resources, and therefore, are not reported in the governmental funds.	28,721,303
Some receivables are not available to pay for current-period expenditures, and therefore, are deferred inflows of resources in the governmental funds.	633,971
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds.	(5,400,817)
The deferred inflows of resources pertain to future periods, and therefore, are not reported in the governmental funds.	(1,541,758)
The deferred outflows of resources pertain to future periods, and therefore, are not reported in the governmental funds.	403,740
Net position of governmental activities	<u>\$ 60,758,295</u>

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

**CITY OF FOREST PARK, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

	General Fund	SPLOST Fund	2021 SPLOST Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 31,748,875	\$ -	\$ -	\$ 409,102	\$ 32,157,977
Fines and forfeitures	2,396,488	-	-	-	2,396,488
Charges for services	828,367	-	-	405,180	1,233,547
Licenses and permits	589,719	-	-	-	589,719
Intergovernmental	3,289,865	30,351	5,146,468	4,327,566	12,794,250
Interest income	524,088	152,157	261,554	54,280	992,079
Miscellaneous	107,814	-	-	-	107,814
Total revenues	<u>39,485,216</u>	<u>182,508</u>	<u>5,408,022</u>	<u>5,196,128</u>	<u>50,271,874</u>
Expenditures					
Current:					
General government	6,547,363	29,034	-	190,767	6,767,164
Public safety	22,136,946	-	-	734,058	22,871,004
Public works	3,585,584	-	-	-	3,585,584
Culture and recreation	2,053,287	-	-	-	2,053,287
Housing, development, and planning	1,202,637	-	8,429	-	1,211,066
Judicial	157,148	-	-	-	157,148
Tourism and economic development	348,530	-	-	31,641	380,171
Capital outlay:					
General government	-	159,230	-	1,131,517	1,290,747
Public safety	-	-	-	1,709,999	1,709,999
Public works	-	218,472	-	1,160,471	1,378,943
Housing, development, and planning	-	125,941	-	-	125,941
Culture and recreation	-	28,176	-	30,684	58,860
Debt service:					
Principal	30,765	-	-	280,307	311,072
Interest and fiscal charges	4,104	-	-	31,936	36,040
Total expenditures	<u>36,066,364</u>	<u>560,853</u>	<u>8,429</u>	<u>5,301,380</u>	<u>41,937,026</u>
Excess (deficiency) of revenues over expenditures	<u>3,418,852</u>	<u>(378,345)</u>	<u>5,399,593</u>	<u>(105,252)</u>	<u>8,334,848</u>
Other financing sources (uses):					
Transfers in	1,176,871	-	-	915,421	2,092,292
Transfers out	(1,041,952)	-	-	(817,335)	(1,859,287)
Proceeds from the sale of capital assets	58,310	-	-	-	58,310
Total other financing sources (uses)	<u>193,229</u>	<u>-</u>	<u>-</u>	<u>98,086</u>	<u>291,315</u>
Net change in fund balance	3,612,081	(378,345)	5,399,593	(7,166)	8,626,163
Fund balances, beginning of fiscal year	<u>10,962,201</u>	<u>6,959,709</u>	<u>7,889,740</u>	<u>3,504,043</u>	<u>29,315,693</u>
Fund balances, end of fiscal year	<u>\$ 14,574,282</u>	<u>\$ 6,581,364</u>	<u>\$ 13,289,333</u>	<u>\$ 3,496,877</u>	<u>\$ 37,941,856</u>

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

**CITY OF FOREST PARK, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

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

Net change in fund balances - total governmental funds.	\$	8,626,163
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays exceeded depreciation and amortization expense in the current period.		1,186,074
The statement of activities reports a loss on the termination of subscription-based information technology arrangements, whereas there is no impact on the City's governmental funds.		(6,218)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		138,848
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This is the net impact of debt issuances and payments during the current period.		311,072
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		<u>(251,076)</u>
Change in net position - governmental activities.	\$	<u><u>10,004,863</u></u>

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

CITY OF FOREST PARK, GEORGIA

Item #5.

**GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues				
Taxes	\$ 32,458,557	\$ 30,599,908	\$ 31,748,875	\$ 1,148,967
Fines and forfeitures	861,687	2,295,264	2,396,488	101,224
Charges for services	397,906	828,367	828,367	-
Licenses and permits	1,012,837	589,719	589,719	-
Intergovernmental	367,090	46,186	3,289,865	3,243,679
Interest	4,354	524,088	524,088	-
Miscellaneous	397,928	280,022	107,814	(172,208)
Total revenues	35,500,359	35,163,554	39,485,216	4,321,662
Expenditures				
Current:				
General government:				
General administration	5,261,161	6,026,348	4,589,197	1,437,151
Legislative	783,550	783,728	775,157	8,571
Executive	1,111,640	1,187,449	1,183,009	4,440
Total general government	7,156,351	7,997,525	6,547,363	1,450,162
Judicial:				
Municipal court	249,200	157,992	157,148	844
Total judicial	249,200	157,992	157,148	844
Public safety:				
Police	8,584,860	11,376,581	11,302,192	74,389
Fire	6,565,968	7,860,037	7,829,562	30,475
EMS	2,348,847	2,015,711	1,976,991	38,720
E911	848,015	899,865	899,865	-
Animal control	115,420	107,559	107,559	-
Emergency management	36,200	31,477	20,777	10,700
Total public safety	18,499,310	22,291,230	22,136,946	154,284
Public works	5,039,739	3,393,619	3,585,584	(191,965)
Culture and recreation	2,106,988	2,077,251	2,053,287	23,964
Tourism and economic development	396,247	348,837	348,530	307
Housing, development, and planning:				
Planning and zoning	742,432	869,859	855,359	14,500
Code enforcement	385,956	349,692	347,278	2,414
Total housing, development, and planning	1,128,388	1,219,551	1,202,637	16,914
Debt service:				
Principal	1,152,850	30,765	30,765	-
Interest and fiscal charges	2,091,365	4,104	4,104	-
Total debt service	3,244,215	34,869	34,869	-
Total expenditures	37,820,438	37,520,874	36,066,364	1,452,096
Excess (deficiency) of revenues over expenditures	(2,320,079)	(2,357,320)	3,418,852	5,776,172
Other financing sources (uses)				
Transfers in	1,951,265	4,163,274	1,176,871	(2,986,403)
Transfers out	1,155,000	(1,855,954)	(1,041,952)	814,002
Proceeds from the sale of capital assets	100,000	100,000	58,310	(41,690)
Total other financing sources (uses)	3,206,265	2,407,320	193,229	(2,214,091)
Net change in fund balances	886,186	50,000	3,612,081	3,562,081
Fund balances, beginning of fiscal year	10,962,201	10,962,201	10,962,201	-
Fund balances, end of fiscal year	\$ 11,848,387	\$ 11,012,201	\$ 14,574,282	\$ 3,562,081

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

CITY OF FOREST PARK, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Item #5.

ASSETS	Business-type Activities - Enterprise Funds			
	Sanitation Fund	Development Authority Fund	Urban Redevelopment Agency Fund	Total Enterprise Funds
Current assets:				
Cash	\$ 7,191,658	\$ 869,637	\$ 34,424,069	\$ 42,485,364
Investments	-	-	4,097,863	4,097,863
Accounts receivable, net of allowance	99,293	-	-	99,293
Lease receivable	-	14,829,114	-	14,829,114
Due from other funds	-	62,098	1,637,748	1,699,846
Restricted cash	-	-	687,056	687,056
Assets held for resale				
Land held for resale	-	-	3,541,904	3,541,904
Total current assets	7,290,951	15,760,849	44,388,640	67,440,440
Noncurrent assets:				
Capital assets:				
Nondepreciable	34,853	4,160,522	230,723	4,426,098
Depreciable, net of accumulated depreciation	-	-	19,011,750	19,011,750
Total noncurrent assets	34,853	4,160,522	19,242,473	23,437,848
Total assets	7,325,804	19,921,371	63,631,113	90,878,288
LIABILITIES				
Current liabilities:				
Accounts payable	131,175	971	259,201	391,347
Accrued liabilities	3,271	-	342,584	345,855
Customer deposits	-	6,994	-	6,994
Unearned revenue	801,258	-	-	801,258
Due to other funds	-	350,000	-	350,000
Due to component unit	-	238,610	-	238,610
Revenue bonds payable, due within one year	-	-	3,735,000	3,735,000
Total current liabilities	935,704	596,575	4,336,785	5,869,064
Noncurrent liabilities:				
Revenue bonds payable	-	-	42,615,000	42,615,000
Total noncurrent liabilities	-	-	42,615,000	42,615,000
Total liabilities	935,704	596,575	46,951,785	48,484,064
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - leasing arrangements	-	13,800,639	-	13,800,639
NET POSITION				
Net investment in capital assets	34,853	4,160,522	7,604,054	11,799,429
Unrestricted	6,355,247	1,363,635	9,075,274	16,794,156
Total net position	\$ 6,390,100	\$ 5,524,157	\$ 16,679,328	\$ 28,593,585

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

**CITY OF FOREST PARK, GEORGIA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

	Business-type Activities - Enterprise Funds			
	Sanitation Fund	Development Authority Fund	Urban Redevelopment Agency Fund	Total Enterprise Funds
OPERATING REVENUE				
Charges for sales and services	\$ 1,595,809	\$ 1,501,686	\$ 6,312,000	\$ 9,409,495
Miscellaneous income	1,150	-	-	1,150
Total operating revenues	1,596,959	1,501,686	6,312,000	9,410,645
OPERATING EXPENSES				
Cost of sales and services	1,463,138	255,002	621,027	2,339,167
Personnel services	161,713	-	-	161,713
Depreciation	-	-	562,069	562,069
Other operating expenses	-	123,055	628,694	751,749
Total operating expenses	1,624,851	378,057	1,811,790	3,814,698
Operating income (loss)	(27,892)	1,123,629	4,500,210	5,595,947
NONOPERATING REVENUES (EXPENSES)				
Interest earnings	5,000	-	1,064,206	1,069,206
Interest expense and fiscal charges	-	-	(1,164,275)	(1,164,275)
Intergovernmental expense	-	(230,000)	-	(230,000)
Total nonoperating revenues (expenses)	5,000	(230,000)	(100,069)	(325,069)
Income (loss) before capital contributions and transfers	(22,892)	893,629	4,400,141	5,270,878
Capital contributions	-	-	12,000	12,000
Transfers in	-	-	921,995	921,995
Transfers out	-	(1,155,000)	-	(1,155,000)
Change in net position	(22,892)	(261,371)	5,334,136	5,049,873
Total net position, beginning of fiscal year	6,412,992	5,785,528	11,345,192	23,543,712
Total net position, ending of fiscal year	\$ 6,390,100	\$ 5,524,157	\$ 16,679,328	\$ 28,593,585

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

CITY OF FOREST PARK, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Business-type Activities - Enterprise Funds			
	Sanitation Fund	Development Authority Fund	Urban Redevelopment Agency Fund	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,738,782	\$ 1,179,373	\$ 4,617,450	\$ 7,535,605
Payments to suppliers	(1,458,972)	(377,076)	(4,236,910)	(6,072,958)
Payments to employees	(164,307)	-	-	(164,307)
Net cash provided by (used in) operating activities	<u>115,503</u>	<u>802,297</u>	<u>380,540</u>	<u>1,298,340</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:				
Capital contributions	-	-	12,000	12,000
Transfers from (to) other funds	-	(1,155,000)	921,995	(233,005)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(1,155,000)</u>	<u>933,995</u>	<u>(221,005)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	-	-	(59,050)	(59,050)
Proceeds from sale of capital assets	-	50,000	-	50,000
Interest paid on long-term borrowings	-	-	(1,184,017)	(1,184,017)
Principal payments on revenue bonds payable	-	-	(3,660,000)	(3,660,000)
Net cash provided by (used in) capital and relating financing activities	<u>-</u>	<u>50,000</u>	<u>(4,903,067)</u>	<u>(4,853,067)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investments purchased	-	-	(4,097,863)	(4,097,863)
Interest received	5,000	-	1,064,206	1,069,206
Net cash provided by (used in) investing activities	<u>5,000</u>	<u>-</u>	<u>(3,033,657)</u>	<u>(3,028,657)</u>
Net increase (decrease) in cash	120,503	(302,703)	(6,622,189)	(6,804,389)
Cash, beginning of fiscal year	7,071,155	1,172,340	41,733,314	49,976,809
Cash, end of fiscal year	<u>\$ 7,191,658</u>	<u>\$ 869,637</u>	<u>\$ 35,111,125</u>	<u>\$ 43,172,420</u>
Classified as:				
Unrestricted cash	\$ 7,191,658	\$ 869,637	\$ 34,424,069	\$ 42,485,364
Restricted cash	-	-	687,056	687,056
	<u>\$ 7,191,658</u>	<u>\$ 869,637</u>	<u>\$ 35,111,125</u>	<u>\$ 43,172,420</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating income (loss)	\$ (27,892)	\$ 1,123,629	\$ 4,500,210	\$ 5,595,947
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	-	562,069	562,069
Change in assets and liabilities:				
Decrease in accounts receivable	9,754	-	-	9,754
Decrease in lease receivable	-	540,227	-	540,227
Decrease in prepaid items	-	-	155,000	155,000
Increase in assets acquired for resale	-	-	(2,633,972)	(2,633,972)
Increase (decrease) in accounts payable	4,166	(4)	(508,217)	(504,055)
Decrease in amounts due to other funds	-	-	(1,694,550)	(1,694,550)
Decrease in accrued liabilities	(2,594)	-	-	(2,594)
Increase in amounts due to component unit	-	1,155,000	-	1,155,000
Increase in unearned revenue	132,069	-	-	132,069
Decrease in deferred inflows of resources - leasing arrangements	-	(862,540)	-	(862,540)
Net cash provided by (used in) operating activities	<u>\$ 115,503</u>	<u>\$ 802,297</u>	<u>\$ 380,540</u>	<u>\$ 1,298,340</u>

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

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Item #5.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The City operates under a council/manager form of government and provides the following services to its citizens: public safety, fire and emergency medical services; public works; culture and recreation; housing, development, and planning; judicial; and general and administrative services.

Based upon criteria set forth by GASB Statement No. 61 “The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and 34”, the accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City’s blended component units, although legally separate entities, have a governing body which is substantively the same as the City’s governing body and management of the City has operational responsibility for the component unit; therefore, data from these entities are combined with data of the primary government. Substantively the same means sufficient representation of the primary government’s entire governing body on the component unit’s governing body to allow complete control of the component unit’s activities. To illustrate, the Board of a component unit may be composed entirely of the City Council and the Mayor, serving ex officio. The primary government is, essentially, serving as the governing body of the component unit. The blended component units of the City of Forest Park, Georgia have a June 30th fiscal year end.

Blended Component Units:

The Development Authority of the City of Forest Park was created for the purpose of attracting development, industry, and employment opportunities to the City. The Board of the Development Authority is made up of nine (9) board members from the local community who are appointed by the Mayor and City Council. The Development Authority is reported in the City’s financial statements as a blended component unit (enterprise fund) as there is a financial benefit or burden relationship as the City provides support to the Development Authority. Separate financial statements for the Development Authority are not prepared.

NOTES TO FINANCIAL STATEMENTS**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****A. Reporting Entity (Continued)****Blended Component Units (Continued):**

The Urban Redevelopment Agency of the City of Forest Park (the "URA") was created pursuant to Chapter 61 of Title 36 of the Official Code of Georgia Annotated, known as the Urban Redevelopment Law, which creates in each municipality in the State of Georgia a public body corporate and politic to be known as the Urban Redevelopment Agency of the municipality for the purpose of exercising the urban redevelopment project powers. The URA was created for the purpose of acquiring approximately 1,170 acres of land known as Fort Gillem and will oversee the various redevelopment projects established in the urban redevelopment plan for the area. The URA is governed by a Board of Commissioners consisting of five members, nominated by the Mayor and City Council and confirmed by the City Council. The URA is reported in the City's financial statements as a blended component unit (enterprise fund) as the URA's debt will be repaid entirely or almost entirely with resources of the primary government pursuant to an Intergovernmental Redevelopment Cooperation and Assistance Agreement between the City and the URA. Separate financial statements for the URA are not prepared.

Discretely Presented Component Unit - In conformity with generally accepted accounting principles, the financial statements of the Downtown Development Authority of the City of Forest Park (the "DDA") are presented as a discretely presented component unit. The DDA of the City of Forest Park was created due to the continuing need in the City for the revitalization and redevelopment of the central business district of the City to develop and to promote for the public good and general welfare, trade, commerce, industry, and employment opportunities and to promote the general welfare of the State of Georgia by creating a climate favorable to the location of new industry, trade, and commerce and the development of existing industry, trade, and commerce within the City. The Board is comprised of seven (7) members who are appointed by the Mayor and City Council. Due to the ability of the City of Forest Park to exercise its will over the Authority's Board and the DDA's fiscal dependence on the City, the Downtown Development Authority is reported in the City's financial statements as a discretely presented component unit (enterprise fund). Separate financial statements for the Downtown Development Authority are not prepared.

NOTES TO FINANCIAL STATEMENTS**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. (For the most part, the effect of interfund activity has been removed from these statements except for interfund services provided and used which are not eliminated in the process of consolidation.) Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from discretely presented component units (if any.) The statement of net position will include noncurrent assets and noncurrent liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets.

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

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

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

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Property taxes are recognized as revenue in the period for which they were levied if they are collected within sixty (60) days of year end. All other revenues are considered to be available when they are collectible within one hundred eighty (180) days of year end. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

The City reports the following major governmental funds:

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

The **SPLOST (Special Purpose Local Option Sales Tax) Fund** is used to account for the proceeds of a sales tax levied in Clayton County, which will be used by the City for the exclusive purpose of capital outlay projects.

The **2021 SPLOST Fund** is used to account for receipts of SPLOST revenues received from Clayton County and expenditures of those revenues in accordance with the SPLOST referendum.

Additionally, the City reports the following fund types within the nonmajor governmental funds:

The **special revenue funds** account for revenue sources that are legally restricted or committed to expenditure for specific purposes.

The **capital projects funds** account for acquisition and construction of major capital facilities other than those financed by proprietary funds.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**C. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)**

The City reports the following major proprietary funds:

The **Sanitation Fund** is used to account for the City's solid waste collection, recycling and disposal activities.

The **Development Authority Fund** is used to account for the City's property acquisitions and redevelopment of property throughout the City.

The **Urban Redevelopment Agency** is used to account for the property acquisitions of Fort Gillem from the United States Army and subsequent sale of these properties to developers and third parties to implement the urban redevelopment plan for the area.

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

D. Budgets

Annual appropriated budgets are adopted for all of the City's funds. The budgets for the proprietary funds are for management control purposes and are not required to be reported. Budgets are adopted on a basis consistent with generally accepted accounting principles. Capital outlay expenditures are budgeted in each department rather than separately as capital outlay. All appropriations lapse at fiscal year end. Expenditures may not legally exceed budgeted appropriations at the department level (e.g., Administration).

E. Deposits and Investments

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

NOTES TO FINANCIAL STATEMENTS**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****E. Deposits and Investments (Continued)**

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

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

F. Receivables and Payables

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

G. Leases

The City is a lessor for a noncancellable property lease. The City recognizes a lease receivable and deferred inflows of resources at both the fund level and government-wide level of reporting.

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

NOTES TO FINANCIAL STATEMENTS**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****G. Leases (Continued)**

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

- The City uses the interest rate charged as the discount rate. When the interest rate charged is not specified, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease receivable are composed of fixed payments due to the City over the term of the lease and residual value guarantee payments that are fixed in substance.

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

H. Subscription-Based Information Technology Arrangements

The City has entered into noncancelable long-term subscription-based information technology arrangements (SBITAs) for its public safety department. The City recognizes right-to-use subscription assets and corresponding subscription liabilities in the government-wide financial statements.

At the commencement of the subscription term, the City measures the subscription liability at the present value of payments expected to be paid during the term. The right-to-use subscription asset is initially measured as the sum of the initial subscription liability amount plus payments made to the vendor before commencement of the subscription term and capitalizable implementation costs, less any incentives received from the vendor at or before commencement.

Activities associated with the City's SBITAs, other than making subscription payments, are accounted for as follows:

- Preliminary project stage activities including evaluating alternatives, determining the needed technology, and vendor selection are expensed as incurred.
- Initial implementation stage activities include all ancillary charges necessary to place the subscription asset into service are capitalized in addition to the subscription asset.
- Operation and additional implementation stage activities such as maintenance and support are expensed as incurred.

NOTES TO FINANCIAL STATEMENTS**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****H. Subscription-Based Information Technology Arrangements (Continued)**

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

- The City uses the interest rate charged by the vendor as the discount rate. When the interest rate charged by the vendor is not specified, the City generally uses its estimated incremental borrowing rate as the discount rate.
- The subscription term includes the noncancellable period of the subscription term. Subscription payments included in the measurement of the subscription assets and liabilities are composed of fixed payments due to the vendor over the subscription term.

The City monitors changes in circumstances that would require a remeasurement of its subscription assets and liabilities and will remeasure them if changes occur that are expected to significantly affect the reported amount of subscription assets and liabilities.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2024, are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are accounted for using the consumption method by recording an asset for the prepaid amount when acquired and subsequently reflecting the expenditure/expense in the fiscal year in which the services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable, as this amount is not available for general appropriation.

J. Capital Assets

Capital assets, which include property, plant, equipment, computer software, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets (including intangible assets) are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two (2) years. Such assets are recorded at acquisition value or estimated historical cost if purchased or constructed. Infrastructure (e.g., roads, bridges, sidewalks, and similar items) prior to June 30, 1980 has been reported. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Major outlays for capital improvements are capitalized as projects are constructed.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets (Continued)

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

Assets	Years
Buildings and improvements	15-40
Infrastructure	30-50
Computers, Equipment, and Machinery	5
Vehicles	5

K. Compensated Absences

Vested employees have the right to receive 20% of accrued sick leave upon termination. The maximum number of days that the employee can buy back is limited to 60 days. Vested vacation and sick leave that is expected to be liquidated with expendable available resources is reported as expenditures and a fund liability at the fund level financial statements, for example, as a result of employee resignations and retirements. All vested vacation pay and sick leave expected to be paid at retirement are accrued when incurred in the government-wide and proprietary fund financial statements.

L. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that is applicable to a future reporting period. The City has one item, deferred outflows of resources related to OPEB, which is described on the following page.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item that qualifies for reporting in this category. This item, *unavailable revenues – property taxes*, arises only under a modified accrual basis of accounting, and accordingly, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes as this amount is deferred and will be recognized as an inflow of resources in the period in which the amount becomes available.

NOTES TO FINANCIAL STATEMENTS**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****L. Deferred Outflows and Inflows of Resources**

The City reports deferred inflows and outflows of resources related to the recording of changes in its total OPEB liability. Certain changes in the total OPEB liability are recognized as OPEB expenses over time instead of all being recognized in the fiscal year of occurrence. Experience gains or losses result from periodic studies by the City's actuary which adjust the total OPEB liability for actual experience for certain trend information that was previously assumed, for example, the assumed dates of retirement of Plan members. These experience gains or losses are recorded as deferred outflows of resources or deferred inflows of resources and are amortized into OPEB expenses over the expected remaining service lives of Plan members.

The City also reports as deferred inflows of resources items that arise from leases, where the City is a lessor. Lease-related amounts are recognized at the inception of leases in which the City is a lessor and are recorded in an amount equal to the corresponding lease receivable, plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflow of resources is recognized as revenue in a systemic and rational manner over the term of the lease.

M. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Fund Equity and Net Position

Fund equity at the governmental fund financial reporting level is classified as “fund balance”. Fund equity for all other reporting is classified as “net position”.

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

Fund balances are classified as follows:

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

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

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a formal vote and passage of an ordinance of the City Council. Only the City Council may modify or rescind the commitment by passage of a subsequent ordinance.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. The fund balance policy approved by an ordinance of the City Council expressly delegates the authority to assign fund balance to the City’s Finance Director.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Only deficits in fund balances may be reported as unassigned fund balance in other governmental funds.

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**N. Fund Equity and Net Position (Continued)**

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

O. Management Estimates

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

P. Interfund Transactions

Interfund services provided and used in the fund financial statements are accounted for as revenue, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

NOTES TO FINANCIAL STATEMENTS

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

A. Explanation of Certain Differences between the Governmental Funds Balance Sheet and the Government-Wide Statement of Net Position

The governmental funds balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental funds”. The details of this \$5,400,817 difference are as follows:

Claims payable	\$ (213,000)
Financed purchases payable	(588,646)
Subscription liabilities	(208,132)
Total OPEB liability	(3,098,513)
Compensated absences	(1,269,654)
Accrued interest payable	<u>(22,872)</u>
Net adjustment to reduce <i>fund balance - total governmental funds</i> to arrive at <i>net position - governmental activities</i>	<u><u>\$ (5,400,817)</u></u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation and amortization expense”. The details of this \$1,186,074 difference are as follows:

Capital outlay	\$ 3,974,625
Depreciation and amortization expense	<u>(2,788,551)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u><u>\$ 1,186,074</u></u>

NOTES TO FINANCIAL STATEMENTS

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

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

Another element of that reconciliation explains that “The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds”. The details of this \$311,072 difference are as follows:

Principal payments on subscription liabilities	\$	64,110
Principal payments on financed purchases		246,962
		246,962
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	\$	311,072

Another element of that reconciliation explains that “The statement of activities reports a loss on the termination of subscription-based information technology arrangements, whereas there is no impact on the City’s governmental funds”. The details of this \$6,218 difference are as follows:

Net book value of subscription assets removed	\$	(311,129)
Remeasurement of subscription liability		304,911
		304,911
Net adjustment to reduce <i>net changes in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	\$	(6,218)

Another element of that reconciliation explains that “Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds”. The details of this \$251,076 difference are as follows:

Claims and judgments	\$	(62,900)
Compensated absences		21,185
Accrued interest		(2,243)
Other postemployment benefit (OPEB) liability		(479,300)
Deferred outflows of resources related to OPEB		118,453
Deferred inflows of resources related to OPEB		153,729
		153,729
Net adjustment to reduce <i>net changes in fund balances - total governmental funds</i> to arrive at <i>change in net position of governmental activities</i>	\$	(251,076)

NOTES TO FINANCIAL STATEMENTS

NOTE 3. LEGAL COMPLIANCE – BUDGETS AND FUND DEFICITS

By mid-March of each fiscal year, all departments of the City submit requests for appropriations to the City Manager so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the prior fiscal year, current fiscal year estimates, and requested appropriations for the next fiscal year.

Before May 31, the proposed budget is presented to the City Council for review. City Council holds public hearings and may add to, subtract from or change appropriations. The budget is then approved by an affirmative vote of a majority of the City's council. Expenditures may not legally exceed budgeted appropriations at the department level (e.g., administration).

For the fiscal year ended June 30, 2024, the City's governmental funds had excesses of actual expenditures over appropriations in the following departments:

General Fund:		
Public works	\$	191,965
Police Seizure Fund		
Public safety		110,410
Multiple Grants Fund		
Capital outlay - public safety		103,955
American Rescue Plan Fund		
Capital outlay - general government		705,825
Debt service - principal		64,110
Debt service - interest		10,890

The expenditures in excess of appropriations were funded by greater than anticipated revenues.

NOTE 4. DEPOSITS AND INVESTMENTS

As of June 30, 2024, the City had \$6,323,746 of its funds invested as follows:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Georgia Fund 1	33 days	\$ 6,323,746
Total		<u>\$ 6,323,746</u>

Interest rate risk: The City has adopted a formal investment policy that limits investment maturities as a means of managing its exposure to market value losses arising from increasing interest rates. The City minimizes the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The City minimizes risk by investing operating funds primarily in shorter-term securities, money market accounts, or similar investment pools.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk: State statutes authorize the City to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. Government; obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States; obligations of any corporation of the U.S. Government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia. The City has an investment policy that would further limit its investment choices by investing operating funds primarily in shorter-term securities, money market accounts, or similar investment pools.

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

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

Custodial credit risk – deposits: State statutes require all deposits and investments (other than federal or state government instruments) to be covered by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2024, all of the financial institutions holding the City's deposits are participants of the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, and requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on the tier assigned by the State. Therefore all of the City's deposits with financial institutions as of June 30, 2024 were insured and/or collateralized as defined by GASB and required by state statutes.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES

Property taxes are recognized in the governmental funds as revenue when levied to the extent they result in current receivables (i.e., amounts received within 60 days of fiscal year end). The property tax assessment is formally levied on September 1, based on property values as of the previous January 1 (the "lien date"). Tax billings are mailed in the month of October, with a due date of sixty days after the mail date. On the sixty-first date, after they have been mailed, the bills become delinquent at which time, penalties and interest may be assessed by the City.

Property taxes are recorded as receivables and deferred inflows of resources when assessed. Revenues are recognized when available.

For the City's Sanitation enterprise fund, residential sanitation fees are billed annually on the same date as the property tax bill as noted above while commercial sanitation fees are billed monthly.

Receivables at June 30, 2024, for the City's individual major governmental funds and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	<u>General Fund</u>	<u>2021 SPLOST Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Governmental Activities Total</u>
Receivables:				
Taxes	\$ 2,102,105	\$ -	\$ 7,999	\$ 2,110,104
Less allowance for uncollectible accounts	<u>(480,000)</u>	<u>-</u>	<u>-</u>	<u>(480,000)</u>
Taxes receivable, net	1,622,105	-	7,999	1,630,104
Due from other governments	243,215	890,392	22,808	1,156,415
Other	-	-	60,325	60,325
Net total receivables	<u>\$ 1,865,320</u>	<u>\$ 890,392</u>	<u>\$ 91,132</u>	<u>\$ 2,846,844</u>

Receivables at June 30, 2024, for the City's major proprietary funds, including the applicable allowances for uncollectible accounts are as follows:

	<u>Sanitation Fund</u>
Receivables:	
Accounts	\$ 474,749
Less allowance for uncollectible	<u>(375,456)</u>
Net total receivables	<u>\$ 99,293</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. LEASE RECEIVABLE

The City, through its Local Redevelopment Authority (the "Authority"), has entered into an agreement whereby property that was deeded to the Authority is being leased to a private entity in exchange for tax abatements (Note 17). The City receives annual payments in the amount of \$1,155,000 through June 30, 2024; \$1,212,750 through June 30, 2029; \$1,337,057 through June 30, 2039; and \$1,403,910 through June 30, 2040. The total amount of lease revenue, including the amortization of deferred inflows and interest revenue, recognized during the fiscal year ended June 30, 2024 was \$1,501,686. At June 30, 2024, the City's receivable for lease payments was \$14,829,114. Also, the City has a deferred inflow of resources in the amount of \$13,800,639 associated with this lease that will be recognized over the lease term that ends on June 30, 2040.

NOTE 7. CAPITAL ASSETS

Primary Government

Capital asset activity of the City's governmental activities for the fiscal year ended June 30, 2024 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 4,379,865	\$ -	\$ -	\$ -	\$ 4,379,865
Construction in progress	4,407,226	921,364	-	(4,163,063)	1,165,527
Total	<u>8,787,091</u>	<u>921,364</u>	<u>-</u>	<u>(4,163,063)</u>	<u>5,545,392</u>
Capital assets, being depreciated:					
Buildings and building improvements	16,669,045	-	-	559,970	17,229,015
Computer and office equipment	2,324,976	173,712	-	-	2,498,688
Machinery and equipment	10,194,550	718,775	-	-	10,913,325
Vehicles	12,497,858	2,160,774	(96,169)	-	14,562,463
Infrastructure	16,309,985	-	-	3,603,093	19,913,078
Subscription assets (Note 8)	736,153	-	(388,911)	-	347,242
Total	<u>58,732,567</u>	<u>3,053,261</u>	<u>(485,080)</u>	<u>4,163,063</u>	<u>65,463,811</u>
Less accumulated depreciation for:					
Buildings and building improvements	(10,908,882)	(420,614)	-	-	(11,329,496)
Computer & office equipment	(1,875,017)	(186,637)	-	-	(2,061,654)
Machinery and equipment	(7,576,850)	(706,204)	-	-	(8,283,054)
Vehicles	(8,309,006)	(999,768)	96,169	-	(9,212,605)
Infrastructure	(10,856,314)	(405,879)	-	-	(11,262,193)
Subscription assets (Note 8)	(147,231)	(69,449)	77,782	-	(138,898)
Total	<u>(39,673,300)</u>	<u>(2,788,551)</u>	<u>173,951</u>	<u>-</u>	<u>(42,287,900)</u>
Total capital assets, being depreciated, net	<u>18,470,345</u>	<u>264,710</u>	<u>(311,129)</u>	<u>4,163,063</u>	<u>23,175,911</u>
Governmental activities capital assets, net	<u>\$ 27,257,436</u>	<u>\$ 1,186,074</u>	<u>\$ (311,129)</u>	<u>\$ -</u>	<u>\$ 28,721,303</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Capital asset activity of the City's business-type activities for the fiscal year ended June 30, 2024 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 4,621,648	\$ -	\$ (280,000)	\$ 84,450	\$ 4,426,098
Construction in progress	84,450	-	-	(84,450)	-
Total	<u>4,706,098</u>	<u>-</u>	<u>(280,000)</u>	<u>-</u>	<u>4,426,098</u>
Capital assets, being depreciated:					
Building and building improvements	1,228,765	-	-	-	1,228,765
Infrastructure	20,294,280	59,050	-	-	20,353,330
Equipment	11,000	-	-	-	11,000
Vehicles	484,489	-	(17,500)	-	466,989
Total	<u>22,018,534</u>	<u>59,050</u>	<u>(17,500)</u>	<u>-</u>	<u>22,060,084</u>
Less accumulated depreciation for:					
Building and building improvements	(572,522)	(336,132)	-	-	(908,654)
Infrastructure	(1,435,754)	(225,937)	-	-	(1,661,691)
Equipment	(11,000)	-	-	-	(11,000)
Vehicles	(484,489)	-	17,500	-	(466,989)
Total	<u>(2,503,765)</u>	<u>(562,069)</u>	<u>17,500</u>	<u>-</u>	<u>(3,048,334)</u>
Total capital assets, being depreciated, net	<u>19,514,769</u>	<u>(503,019)</u>	<u>-</u>	<u>-</u>	<u>19,011,750</u>
Business-type activities capital assets, net	<u>\$ 24,220,867</u>	<u>\$ (503,019)</u>	<u>\$ (280,000)</u>	<u>\$ -</u>	<u>\$ 23,437,848</u>

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 340,213
Public safety	1,708,669
Public works	506,889
Culture and recreation	232,780
Total depreciation and amortization expense - governmental activities	<u>\$ 2,788,551</u>
Business-type activities:	
Urban Redevelopment Agency Fund	\$ 562,069
Total depreciation expense - business-type activities	<u>\$ 562,069</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. CAPITAL ASSETS (CONTINUED)

Downtown Development Authority

Capital asset activity of the Downtown Development Authority for the fiscal year ended June 30, 2024 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 3,381,374	\$ 4,123,743	\$ -	\$ 7,505,117
Construction in progress	-	50,404	-	50,404
Total	<u>3,381,374</u>	<u>4,174,147</u>	<u>-</u>	<u>7,555,521</u>
Capital assets, being depreciated:				
Infrastructure	49,536	-	-	49,536
Total	<u>49,536</u>	<u>-</u>	<u>-</u>	<u>49,536</u>
Less accumulated depreciation for:				
Infrastructure	(1,982)	(991)	-	(2,973)
Total	<u>(1,982)</u>	<u>(991)</u>	<u>-</u>	<u>(2,973)</u>
Total capital assets being depreciated, net	<u>47,554</u>	<u>(991)</u>	<u>-</u>	<u>46,563</u>
Total Downtown Development Authority capital assets, net	<u>\$ 3,428,928</u>	<u>\$ 4,173,156</u>	<u>\$ -</u>	<u>\$ 7,602,084</u>

NOTE 8. SUBSCRIPTION ASSETS

A summary of the City's subscription asset activity for governmental activities for the year ended June 30, 2024, is as follows:

Governmental Activities

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Subscription assets:				
Software and licenses	\$ 736,153	\$ -	\$ (388,911)	\$ 347,242
Total	<u>736,153</u>	<u>-</u>	<u>(388,911)</u>	<u>347,242</u>
Less accumulated amortization for:				
Software and licenses	(147,231)	(69,449)	77,782	(138,898)
Total	<u>(147,231)</u>	<u>(69,449)</u>	<u>77,782</u>	<u>(138,898)</u>
Total subscription assets, net	<u>\$ 588,922</u>	<u>\$ (69,449)</u>	<u>\$ (311,129)</u>	<u>\$ 208,344</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT AND OBLIGATIONS

Primary Government

Long-term debt and obligation activity for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Remeasurement	Ending Balance	Due Within One Fiscal Year
Governmental activities:						
Claims payable	\$ 150,100	\$ 213,683	\$ (150,783)	\$ -	\$ 213,000	\$ 213,000
Financed purchases from direct borrowings	835,608	-	(246,962)	-	588,646	248,194
Subscription liabilities	577,153	-	(64,110)	(304,911)	208,132	66,675
Compensated absences	1,290,839	1,182,914	(1,204,099)	-	1,269,654	800,076
Total OPEB liability	<u>2,619,213</u>	<u>699,268</u>	<u>(219,968)</u>	<u>-</u>	<u>3,098,513</u>	<u>67,000</u>
Governmental activities Long-term liabilities	<u>\$ 5,472,913</u>	<u>\$ 2,095,865</u>	<u>\$ (1,885,922)</u>	<u>\$ (304,911)</u>	<u>\$ 5,377,945</u>	<u>\$ 1,394,945</u>
Business-type activities:						
Revenue bonds payable direct borrowing	\$ 50,010,000	\$ -	\$ (3,660,000)	\$ -	\$ 46,350,000	\$ 3,735,000
Business-type activities Long-term liabilities	<u>\$ 50,010,000</u>	<u>\$ -</u>	<u>\$ (3,660,000)</u>	<u>\$ -</u>	<u>\$ 46,350,000</u>	<u>\$ 3,735,000</u>

For governmental funds, compensated absences are liquidated by the General Fund and financed purchases are liquidated by the Emergency Telephone System Fund. The claims payable and the total OPEB liability for the City are liquidated by the General Fund. Additionally, the entire balance of claims payable has been reported as a current liability as management of the City expects to liquidate the liability in the upcoming fiscal period.

Financed purchases from direct borrowings. The City has entered into financed purchase arrangements for financing the acquisition of communication equipment used in governmental activities. The lease agreements qualify as financed purchases from direct borrowings for accounting purposes.

In July of 2017, the City entered into a financed purchase agreement in the amount of \$571,170 to finance the acquisition of a communications tower. Annual principal and interest payments are required until maturity in July of 2024 at an interest rate of 3.59%. The outstanding principal balance at June 30, 2024 is \$85,030.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT AND OBLIGATIONS (CONTINUED)

Primary Government (Continued)

In September of 2019, the City entered into a financed purchase agreement in the amount of \$896,407 to finance the acquisition of a communications tower. Annual principal and interest payments are required until maturity in September of 2026 at an interest rate of 2.78%. The outstanding principal balance at June 30, 2024 is \$405,324.

In November of 2019, the City entered into a financed purchase agreement in the amount of \$215,779 to finance the acquisition of communication equipment. Annual principal and interest payments are required until maturity in November of 2026 at an interest rate of 3.18%. The outstanding principal balance at June 30, 2024 is \$98,292.

The City's total financed purchase debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 248,194	\$ 17,446	\$ 265,640
2026	167,827	9,731	177,558
2027	172,625	4,934	177,559
	\$ 588,646	\$ 32,111	\$ 620,757

Subscription Liability. The City has entered into a SBITA for a cloud-based real-time crime center map interface, requiring annual minimum payments of \$75,000 through June 30, 2027. As the agreement does not contain a stated interest rate, the City used its incremental borrowing rate of 4.0% to discount the future payments.

Debt service requirements as of June 30, 2024 for the City's subscription liability for governmental activities are as follows:

Fiscal Years Ending June 30,	Principal	Interest
2025	\$ 66,675	\$ 8,325
2026	69,342	5,658
2027	72,115	2,885
Total	\$ 208,132	\$ 16,868

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT AND OBLIGATIONS (CONTINUED)

Urban Redevelopment Agency

In June 2014, the Urban Redevelopment Agency of the City of Forest Park (the "URA") completed the first phase of acquiring Fort Gillem, a previously active military installation, from the United States Department of the Army. The URA used a combination of revenue bonds and a note payable to finance the acquisition of the property and additional information regarding these items is below.

Direct Borrowings—Revenue Bonds. URA Revenue Bonds, Series 2014 were issued in June 2014 to provide part of the financing for acquiring Fort Gillem. The taxable revenue bonds were issued at a par value of \$16,130,000 and bear interest at 4.80% and were held with Suntrust Bank. Interest payments are due semiannually on March 31 and September 30 and commenced on September 30, 2014. Principal repayments on the bonds are due on September 30 as well and commenced on September 30, 2017. During fiscal year 2021, the City refunded the Series 2014 Revenue Bonds through the issuance of the Series 2020 Taxable Revenue Refunding Revenue Bonds.

During fiscal year 2021, the URA issued \$15,110,000 of Series 2020 Taxable Revenue Refunding Revenue Bonds to refund the entirety of the URA Revenue Bonds, Series 2014. The URA defeased \$14,630,000 of the Series 2014 Bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. The Series 2020 Refunding Bonds bear interest at 2.6% and are payable semiannually on March 31 (interest only) and September 30 (principal and interest) beginning on March 31, 2021 through the maturity date of September 30, 2038. The refunding transaction undertaken by the URA resulted in aggregate debt service savings of \$1,173,757 and an economic gain (net present value of the aggregate debt service savings) of \$1,806,455. The current amount of debt considered legally defeased amounts to \$13,165,000. The outstanding principal amount as of June 30, 2024 is \$12,870,000.

During fiscal year 2021, the URA issued Series 2021A and Series 2021B Revenue Bonds in the amounts of \$9,590,000 and \$32,625,000, respectively. The bonds were issued for the purpose of financing the costs of acquiring, constructing, and installing urban redevelopment projects as part of the City's Urban Redevelopment Plan. The bonds are limited obligations of the URA, payable solely from and secured by pledged revenues under the contract by which the City is required to make installment payments to the URA in amounts sufficient to pay the principal and interest on the bonds. Interest rates range from 1.20% to 2.55% and payments are due on September 1 (interest only) and March 1 (principal and interest) beginning September 1, 2021. The Series 2021A bonds mature on March 1, 2027 and the Series 2021B bonds mature on March 1, 2036, and outstanding principal amounts as of June 30, 2024 are \$4,875,000 and \$28,605,000, respectively.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT AND OBLIGATIONS (CONTINUED)

Urban Redevelopment Agency (Continued)

Future debt service requirements to maturity on the revenue bonds are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 3,735,000	\$ 1,112,603	\$ 4,847,603
2026	3,810,000	1,038,385	4,848,385
2027	3,885,000	962,515	4,847,515
2028	2,295,000	884,993	3,179,993
2029	2,350,000	825,797	3,175,797
2030-2034	12,695,000	3,187,385	15,882,385
2035-2039	17,580,000	871,318	18,451,318
	<u>\$ 46,350,000</u>	<u>\$ 8,882,995</u>	<u>\$ 55,232,995</u>

Downtown Development Authority

Long-term debt and obligation activity for the fiscal year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Fiscal Year
Bonds payable	\$ 6,180,000	\$ 4,245,000	\$ (105,000)	\$ 10,320,000	\$ 200,000
Total Downtown Development Authority long-term liabilities	<u>\$ 6,180,000</u>	<u>\$ 4,245,000</u>	<u>\$ (105,000)</u>	<u>\$ 10,320,000</u>	<u>\$ 200,000</u>

Direct Borrowings—Revenue Bonds. On March 23, 2023, the Downtown Development Authority issued \$6,180,000 in Taxable Economic Development Revenue Bonds, Series 2023A (the “Series 2023A Bonds”) for the purpose of financing the costs of acquiring, constructing, and installing mixed use facilities to be located in the central business district of the City. The Series 2023A Bonds carry interest at 4.85% and interest payments are due on March 1 and September 1 each year, through the maturity date of March 1, 2035. Principal payments are required to be made beginning March 1, 2026, through maturity. The outstanding principal amount as of June 30, 2024 is \$6,180,000.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT AND OBLIGATIONS (CONTINUED)

Downtown Development Authority (Continued)

On August 22, 2023, the Downtown Development Authority issued \$4,245,000 in Taxable Economic Development Revenue Bonds, Series 2023B (the "Series 2023B Bonds") for the purpose of financing the costs of acquiring, constructing, and installing mixed use facilities to be located in the central business district of the City. The Series 2023B Bonds carry interest at 5.90% and interest payments are due on March 1 and September 1 each year, through the maturity date of March 1, 2038. Principal payments are required to be made beginning March 1, 2024, through maturity. The outstanding principal amount as of June 30, 2024 is \$4,140,000.

Future debt service requirements to maturity on the Downtown Development Authority's revenue bonds are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 200,000	\$ 543,990	\$ 743,990
2026	705,000	532,190	1,237,190
2027	745,000	495,793	1,240,793
2028	780,000	457,298	1,237,298
2029	820,000	417,000	1,237,000
2030-2034	4,780,000	1,403,193	6,183,193
2035-2038	2,290,000	269,963	2,559,963
	<u>\$ 10,320,000</u>	<u>\$ 4,119,427</u>	<u>\$ 14,439,427</u>

NOTE 10. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	SPLOST Fund	\$ 61,994
General Fund	Nonmajor Governmental Funds	37,855
		<u>\$ 99,849</u>
Development Authority Fund	General Fund	\$ 62,098
Urban Redevelopment Agency	2021 SPLOST Fund	\$ 2,945,513
Urban Redevelopment Agency	Development Authority Fund	350,000
		<u>\$ 3,295,513</u>

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures/expenses occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. At June 30, 2024, the Urban Redevelopment Agency Fund was owed \$2,945,513 from the 2021 SPLOST Fund for debt service payments made on the Series 2021A SPLOST Revenue Bonds.

NOTES TO FINANCIAL STATEMENTS

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

Due to/from primary government and component unit:

Receivable	Payable	Amount
Primary government: General Fund	Discretely presented component unit: Downtown Development Authority	\$ 4,144,403
Discretely presented component unit: Downtown Development Authority	Primary government: Urban Redevelopment Agency	\$ 238,610

At June 30, 2024, the Downtown Development Authority owed \$4,144,403 to the City's General Fund and Development Authority Fund for collections of payments in lieu of taxes.

Interfund transfers:

Transfers In	Transfers Out	Amount
General Fund	Development Authority Fund	\$ 1,155,000
General Fund	Nonmajor governmental funds	21,871
		\$ 1,176,871
Urban Redevelopment Authority	General Fund	\$ 921,995
Urban Redevelopment Authority	2021 SPLOST Fund	1,657,765
		\$ 2,579,760
Nonmajor governmental funds	General Fund	\$ 119,957
Nonmajor governmental funds	Nonmajor governmental funds	795,464
		\$ 915,421

Transfers between the Development Authority and the General Fund are used to move unrestricted rent revenues collected by the Development Authority to the Urban Redevelopment Agency to fund upcoming debt service payments. Transfers from the General Fund to the Urban Redevelopment Agency Fund are used to fund principal and interest payments on debt. Transfers from the 2021 SPLOST Fund to the Urban Redevelopment Agency Fund are made for the purpose of making principal and interest payments on the Series 2021A SPLOST Revenue Bonds.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Deferred Compensation Plan for the City of Forest Park, Georgia, available to all full-time employees, is a defined contribution plan and permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. As required by federal regulations, these plan assets are held in a trust for the exclusive benefit of participants and their beneficiaries. The Plan is administered by a third-party administrator, Future Plan by Ascensus. The trustee of the Plan is Reliance Trust Co. The City has no fiduciary relationship with the trust. Accordingly, the Plan assets are not reported in the City's financial statements.

Employee contributions range from a minimum of 1% of the employees' base salary to a maximum of \$20,500 per year for employees less than 50 years old, \$27,000 for employees 50 years of age or older (as elected by the employee). Under the Plan authorized by the City Council, the City is required to make a fixed contribution equal to 5% of the aggregate annual compensation of all participants allocated as a 50% match. Additionally, the City can make discretionary contributions if deemed necessary or desirable. The City's contribution and related investment earnings allocated to an employee's account are fully vested after 5 years of continuous service. City contributions and interest forfeited by employees who leave employment before becoming vested are held in the Plan and are distributed to remaining participants.

The City contributed \$330,876 and Plan participants contributed \$788,387 to the Plan during the fiscal year ended June 30, 2024. At the beginning of the fiscal year, there were 466 participants with account balances and at the end of the year there were 497. Total value of the deferred compensation and thrift plans as of the current fiscal year end is \$16,348,262 which results in an average participant balance of approximately \$32,894.

NOTE 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Administration and Benefits. The City, as authorized by the City Mayor and Council, administers a single-employer defined benefit Postemployment Healthcare Benefits Plan (the "PHCB Plan" or "OPEB Plan"). The Mayor and Council are authorized to approve amendments to the Plan. The Mayor and Council have not elected to advance fund the Plan, but rather maintain the Plan on a pay-as-you-go basis, in that claims are paid as they arise, rather than establishing an irrevocable trust to accumulate restricted funds. The Plan does not issue a separate financial report.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Plan Administration and Benefits (Continued). The City's OPEB Plan is a single employer defined benefit postretirement plan which provides postretirement health, dental, and vision insurance benefits to certain retired employees. The benefit plan was established by the City's Mayor and Council under the provisions of the Plan documents on July 1, 1998, with provisions, similar to those provided for active employees.

Under the Plan, all employees retiring after July 1, 1998 and meeting the following requirements are eligible to participate. Disabled employees are also eligible to participate, but benefits are only paid for two (2) years maximum. Insurance coverage is provided for the retiree from the time of retirement until the retiree reaches 65 years of age or is eligible for Medicare coverage, whichever comes first.

Age at Retirement	Number of Years of Employment	Percent of Insurance Cost Paid by City for Retired Employee	Percent of Insurance Cost Paid by City for Retiree's Dependent
55	15	60%	0%
60	20	80%	0%
62	25	100%	0%
Disabled	15	50%	0%

Expenditures for postemployment healthcare benefits are funded on pay-as-you-go basis. The City will pay between 50% and 100% of individual premium costs based on age and years of service according to the chart above.

Plan Membership. At July 1, 2023, the date of the most recent actuarial valuation, there were 227 participants consisting of the following:

Retirees	4
Active employees	263
Total	267

Contributions. The City's contribution is determined by the actuary; however, the Plan is on a pay-as-you-go basis. For the fiscal year ended June 30, 2024, the City contributed \$59,095 for the pay-as-you-go benefits for the OPEB Plan.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Total OPEB Liability of the City. The City's total OPEB liability was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2023 with the actuary using standard techniques to roll forward the liability to the measurement date.

Actuarial assumptions. The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method Entry age, cost increasing at inflation

Inflation Rate – 2.50%

Discount Rate – 3.93%

Long-Term Expected Rate of Return – not applicable

Healthcare Cost Trend Rate – Healthcare claims costs, premium rates, and retiree contributions will increase from the prior year to the year shown by the indicated percent. The trend is 5.9%, decreasing by 0.10%. The year beginning July 1, 2037, the trend will be 4.50%.

Mortality Table – PubG – 2010 Mortality Table, projected by the MP – 2021 Mortality Improvement Scale. The Plan has had an experience study as of July 1, 2020.

Medical Trend – 8.0% decreasing 0.5% annually until 5.5% then 5.3% decreasing 0.1% until reaching an ultimate 4.5%

Discount rate. The discount rate used to measure the total OPEB liability was the discount rate shown above. The Plan is not funded. Therefore, the June 30, 2024, 20-Year tax-free municipal bond yield of 3.93% was used as the discount rate.

Changes in the total OPEB liability of the city. The changes in the total OPEB liability of the City for the fiscal year ended June 30, 2024, were as follows:

	Total OPEB Liability
Balances at June 30, 2023	\$ 2,619,213
Changes for the fiscal year:	
Service cost	367,792
Interest	112,849
Experience differences	(160,873)
Changes of assumptions	218,627
Benefit payments	(59,095)
Net changes	479,300
Balances at June 30, 2024	\$ 3,098,513

NOTES TO FINANCIAL STATEMENTS

NOTE 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

The required schedule of changes in the City's total OPEB liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the City as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93%) or 1-percentage-point higher (4.6593%) than the current discount rate:

	1% Decrease (2.93%)	Current Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability	\$ 3,382,167	\$ 3,098,513	\$ 2,842,789

Sensitivity of the total OPEB liability to changes in healthcare cost-trend rates. The following represents the net OPEB liability calculated using the stated healthcare cost trend rates, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates.

	Trend - 1%	Current Trend	Trend + 1%
Total OPEB Liability	\$ 2,713,257	\$ 3,098,513	\$ 3,565,213

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of June 30, 2024 and the current sharing pattern of costs between employer and inactive employees.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

OPEB expense and deferred outflows and inflows of resources related to OPEB. For the fiscal year ended June 30, 2024, the City recognized OPEB expense of \$266,213. At June 30, 2024, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,066,107
Changes in assumptions	403,740	475,651
Total	\$ 403,740	\$ 1,541,758

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

Fiscal year ending June 30:		
2025	\$	(214,429)
2026		(214,429)
2027		(220,566)
2028		(214,263)
2029		(128,861)
2030 and after		(145,470)
Total	\$	(1,138,018)

NOTE 13. JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities and counties in the Atlanta, Georgia area, is a member of the Atlanta Regional Commission (ARC). Dues to the ARC are assessed at the County level and are, accordingly, paid by Clayton County. Membership in a regional commission ("RC") is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC in Georgia. The RC Board membership includes the chief elected official of each county and one municipality of the area as well as citizen members. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from Atlanta Regional Commission, 229 Peachtree St. NE, STE 100, Atlanta, Georgia 30303 or online at <https://atlantaregional.org/about-arc/comprehensive-annual-financial-report>.

NOTES TO FINANCIAL STATEMENTS

NOTE 14. RISK MANAGEMENT

The City is exposed to various risks of losses related to: torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is self-insured for employee disability claims and partially self-insured for workers' compensation claims. The City purchases commercial insurance for all other risks of loss. Settled claims resulting from these insured risks have not exceeded the City's insurance coverage in any of the past three fiscal years.

Disability Benefits

The City provides disability benefits to employees under a plan adopted by the City Council. Under the City's plan, employees who become disabled are eligible to receive a weekly benefit of \$150 to \$300, depending on job classification. This disability benefit begins only after 30 days of disability and after the employee's accumulated sick leave has been exhausted. An employee may not draw disability benefits for more than twenty-four weeks. These disability benefits are not payable for disabilities covered by workers' compensation benefits. These benefits are paid by the City's General Fund. Disability benefit expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Changes in the disability benefit liability during the last two (2) fiscal years are as follows:

<u>Fiscal Year Ended June 30,</u>	<u>Beginning of Year Liability</u>	<u>Current Fiscal Year Accrual and Changes in Estimates</u>	<u>Benefit Payments</u>	<u>End of Fiscal Year Liability</u>
2024	\$ -	\$ -	\$ -	\$ -
2023	-	2,835	2,835	-

Workers' Compensation Insurance

The City is partially self-insured for workers' compensation claims. The City pays annual aggregate claims up to \$1,000,000 per year. These benefits are paid by the City's General Fund. Workers' compensation claims expense/expenditure and liability are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported.

Changes in the workers' compensation claims liability during the last two (2) fiscal years are as follows:

<u>Fiscal Year</u>	<u>Beginning of Year Claims Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Paid</u>	<u>End of Year Claims Liability</u>
2024	\$ 150,100	\$ 213,683	\$ (150,783)	\$ 213,000
2023	353,965	6,863	(210,728)	150,100

NOTES TO FINANCIAL STATEMENTS

NOTE 15. COMMITMENTS AND CONTINGENCIES

Litigation:

The City is a defendant in certain legal actions in the nature of claims for alleged damages to persons and property and other similar types of actions arising in the course of City operations. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the City.

Grant Contingencies:

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

Other:

The City has provided lump-sum payments to the estates of deceased employees. The amount of these payments, if any, is at the discretion of the City Council and does not represent a formal commitment of the City. Furthermore, when paid, these benefits are paid from the City's General Fund. The City made no such payments for the fiscal year ended June 30, 2024.

NOTE 16. HOTEL/MOTEL LODGING TAX

The City has levied the basic 3% lodging tax authorized by the Official Code of Georgia Annotated (O.C.G.A.) 48-13-51(a)(2). Local governments imposing a tax under this code section are required to expend in each fiscal year at least the same percentage of hotel/motel tax revenues expended in the previous fiscal year for promotion of tourism, conventions, and trade shows. Revenues were \$54,660 for the fiscal year ended June 30, 2024 and expenditures to promote tourism, conventions, and trade shows were \$4,133 for the fiscal year ended June 30, 2024.

NOTE 17. TAX ABATEMENTS

The City, through its Urban Redevelopment Authority (the "Authority"), entered into an agreement under the economic development laws of the State of Georgia that qualifies for disclosure under GASB Statement No. 77, "Tax Abatement Disclosures". Under the agreement, the Authority obtained tax exempt financing for a large grocery store chain who, in turn, agreed to construct a distribution facility at the old Fort Gillem site. Once completed, the facility was deeded to the Authority who leased it back to the grocery store chain until December 1, 2040, when the agreement expires. Throughout the duration of the agreement, the grocery store chain will not pay any ad valorem taxes on the facility and for the fiscal year ended June 30, 2024, such abatement of these taxes amounted to \$1,275,780.

The City, through its Downtown Development Authority, also entered into another such type agreement for the construction of a distribution center. In lieu of ad valorem property taxes, the City will receive payments in lieu of taxes ("PILOT" payments) for the real and personal property reflecting an abatement of 35% per year for the 20-Year Incentive Period. Such payments were received in December of 2020. Such an abatement of these taxes amounted to \$246,000 at for the fiscal year ended June 30, 2024.

NOTES TO FINANCIAL STATEMENTS**NOTE 17. TAX ABATEMENTS (CONTINUED)**

The City, through its Downtown Development Authority, also entered into an agreement for the construction of a distribution center. In lieu of ad valorem property taxes, the City will receive payments in lieu of taxes ("PILOT" payments) for the real and personal property reflecting an abatement of 30% per year for the 20-Year Incentive Period. Such payments were received in December of 2020. Such an abatement of these taxes amounted to \$285,253 for the fiscal year ended June 30, 2024.

The City, through its Urban Redevelopment Authority, also entered into another such type agreement for the continuing operations of a distribution center. In lieu of ad valorem property taxes, the City will receive payments in lieu of taxes ("PILOT" payments) for the real and personal property reflecting an abatement of 30% per year for the 20-Year Incentive Period. Such payments were received in December of 2020 and January of 2021. Such an abatement of these taxes amounted to \$1,187,720 for the fiscal year ended June 30, 2024.

NOTE 18. ACCOUNTING CHANGES**Changes to or within the Financial Reporting Entity*****Change in Major Funds***

In the current year, the City's ARPA fund no longer meets the definition of a major fund. This change in the presentation of major funds had no impact on the City's beginning fund balances for the fiscal year ended June 30, 2024.

**CITY OF FOREST PARK, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
OPEB RETIREMENT PLAN
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY
AND RELATED RATIOS**

Item #5.

	2024	2023	2022
Total OPEB liability			
Service cost	\$ 367,792	\$ 250,161	\$ 311,479
Interest on total OPEB liability	112,849	91,151	67,533
Differences between expected and actual experience	(160,873)	(449,890)	(340,130)
Changes in assumptions or other inputs	218,627	(24,949)	(348,677)
Benefit payments	(59,095)	(43,692)	(97,897)
Net change in total OPEB liability	479,300	(177,219)	(407,692)
Total OPEB liability - beginning	2,619,213	2,796,432	3,204,124
Total OPEB liability - ending	\$ 3,098,513	\$ 2,619,213	\$ 2,796,432
Covered-employee payroll	\$ 18,784,380	\$ 16,043,364	\$ 14,935,920
Total OPEB liability as a percentage of covered-employee payroll	16.5%	16.3%	18.7%
	2021	2020	2019
Total OPEB liability			
Service cost	\$ 293,914	\$ 183,845	\$ 173,435
Interest on total OPEB liability	69,586	90,619	102,235
Differences between expected and actual experience	(311,468)	(376,409)	(201,126)
Changes in assumptions or other inputs	16,336	517,008	43,298
Benefit payments	(58,371)	(5,208)	(6,022)
Net change in total OPEB liability	9,997	409,855	111,820
Total OPEB liability - beginning	3,194,127	2,784,272	2,672,452
Total OPEB liability - ending	\$ 3,204,124	\$ 3,194,127	\$ 2,784,272
Covered-employee payroll	\$ 14,380,329	\$ 13,392,384	\$ 11,791,794
Total OPEB liability as a percentage of covered-employee payroll	22.3%	23.9%	23.6%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

The City is not accumulating assets in a trust fund that meets the criteria in paragraph 4 of GASB Statement No. 75 for payment of future OPEB benefits.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt services or capital projects.

Emergency Telephone System Fund - To account for emergency services which are provided to all City taxpayers; financing is provided through user fees and charges. The charges from the telephone providers are restricted by the Official Code of Georgia Annotated (O.C.G.A.) 46-5-134.

Police Seizure Fund - To account for the collection of confiscated and seized assets obtained by the City's Police Department. These revenues are restricted by state law to be expended on investigations and other law enforcement activities of the City's Police Department.

Hotel/Motel Tax Fund - To account for the 3% lodging tax levied in the City. The tax revenues are restricted by the O.C.G.A. 48-13-51.

Multiple Grants Fund - To account for grants received from various federal and state agencies and for which projected expenditures do not exceed 2% of the General Fund's budgeted total operating expenditures. The fund's revenues are restricted by the various external resource providers from whom the City has received the grant funds.

American Rescue Plan Fund - To account for the City's expenditures of its Coronavirus State and Local Fiscal Recovery Fund award, as provided for under the American Rescue Plan Act.

Tax Allocation District One - Fort Gillem and Main Street Fund - To account for incremental property tax revenues received from the district as well as the redevelopment and planning expenditures made as amounts are collected. The City Council has committed all revenues generated by the TAD for the purpose of redevelopment and planning in the area.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.

Capital Improvement Fund - To account for locally funded acquisition and construction of major capital facilities financed by restricted local funds.

**CITY OF FOREST PARK, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024**

	Special Revenue Funds						Capital Projects Fund	Total Nonmajor Governmental Funds
	Emergency Telephone System Fund	Police Seizure Fund	Hotel/Motel Tax Fund	Multiple Grants Fund	American Rescue Plan Fund	Tax Allocation District One Ft. Gillem and Main Street Fund	Capital Improvement Fund	
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
ASSETS								
Cash and cash equivalents	\$ 608,260	\$ 1,244,810	\$ 403,456	\$ 318,050	\$ 2,539,123	\$ 1,158,020	\$ 197,146	\$ 6,468,865
Taxes receivable	-	-	7,999	-	-	-	-	7,999
Accounts receivable	60,325	-	-	-	-	-	-	60,325
Due from other governments	-	-	-	-	-	22,808	-	22,808
Total assets	\$ 668,585	\$ 1,244,810	\$ 411,455	\$ 318,050	\$ 2,539,123	\$ 1,180,828	\$ 197,146	\$ 6,559,997
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ 7,773	\$ 54,769	\$ -	\$ 217,130	\$ 448,788	\$ -	\$ 178,478	\$ 906,938
Due to other funds	-	37,855	-	-	-	-	-	37,855
Due to others	-	27,992	-	-	-	-	-	27,992
Unearned revenue	-	-	-	-	2,090,335	-	-	2,090,335
Total liabilities	7,773	120,616	-	217,130	2,539,123	-	178,478	3,063,120
FUND BALANCES								
Restricted for:								
Capital construction	-	-	-	-	-	-	18,668	18,668
Emergency telephone system operations	660,812	-	-	-	-	-	-	660,812
Tourism and economic development	-	-	411,455	-	-	-	-	411,455
Law enforcement activities	-	1,124,194	-	100,920	-	-	-	1,225,114
Committed for:								
Housing, development, and planning	-	-	-	-	-	1,180,828	-	1,180,828
Total fund balances	660,812	1,124,194	411,455	100,920	-	1,180,828	18,668	3,496,877
Total liabilities and fund balances	\$ 668,585	\$ 1,244,810	\$ 411,455	\$ 318,050	\$ 2,539,123	\$ 1,180,828	\$ 197,146	\$ 6,559,997

CITY OF FOREST PARK, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Item #5.

	Special Revenue Funds					Tax Allocation	Capital Projects Fund	Total Nonmajor Governmental Funds
	Emergency Telephone System Fund	Police Seizure Fund	Hotel/Motel Tax Fund	Multiple Grants Fund	American Rescue Plan Fund	District One Ft. Gillem and Main Street Fund	Capital Improvement Fund	
REVENUES								
Taxes	\$ -	\$ -	\$ 54,660	\$ -	\$ -	\$ 354,442	\$ -	\$ 409,102
Charges for services	363,453	41,727	-	-	-	-	-	405,180
Intergovernmental	-	-	-	740,990	3,586,576	-	-	4,327,566
Interest income	-	30,674	-	-	-	23,606	-	54,280
Total revenues	363,453	72,401	54,660	740,990	3,586,576	378,048	-	5,196,128
EXPENDITURES								
Current:								
General government	-	-	-	-	190,463	304	-	190,767
Public safety	130,003	458,090	-	-	-	-	145,965	734,058
Tourism and economic development	-	-	4,133	-	27,508	-	-	31,641
Capital outlay:								
General government	-	-	-	-	705,825	-	425,692	1,131,517
Public safety	6,752	-	-	-	1,390,167	-	313,080	1,709,999
Public works	-	-	-	690,079	402,149	68,243	-	1,160,471
Culture and recreation	-	-	-	-	-	-	30,684	30,684
Debt service:								
Principal	216,197	-	-	-	64,110	-	-	280,307
Interest and fiscal charges	21,046	-	-	-	10,890	-	-	31,936
Total expenditures	373,998	458,090	4,133	690,079	2,791,112	68,547	915,421	5,301,380
Excess (deficiency) of revenues over expenditures	(10,545)	(385,689)	50,527	50,911	795,464	309,501	(915,421)	(105,252)
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	915,421	915,421
Transfers out	-	(21,871)	-	-	(795,464)	-	-	(817,335)
Total other financing sources (uses)	-	(21,871)	-	-	(795,464)	-	915,421	98,086
Net change in fund balances	(10,545)	(407,560)	50,527	50,911	-	309,501	-	(7,166)
FUND BALANCES, beginning of fiscal year	671,357	1,531,754	360,928	50,009	-	871,327	18,668	3,504,043
FUND BALANCES, end of fiscal year	\$ 660,812	\$ 1,124,194	\$ 411,455	\$ 100,920	\$ -	\$ 1,180,828	\$ 18,668	\$ 3,496,877

**CITY OF FOREST PARK, GEORGIA
EMERGENCY TELEPHONE SYSTEM FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 191,135	\$ 363,453	\$ 363,453	\$ -
Total revenue	191,135	363,453	363,453	-
EXPENDITURES				
Current:				
Public safety	128,527	130,147	130,003	144
Capital outlay:				
Public safety	-	6,752	6,752	-
Debt service:				
Principal	-	296,197	216,197	80,000
Interest and fiscal charges	-	29,129	21,046	8,083
Total expenditures	128,527	462,225	373,998	88,227
Net change in fund balances	62,608	(98,772)	(10,545)	88,227
FUND BALANCES, beginning of fiscal year	671,357	671,357	671,357	-
FUND BALANCES, end of fiscal year	\$ 733,965	\$ 572,585	\$ 660,812	\$ 88,227

CITY OF FOREST PARK, GEORGIA
POLICE SEIZURE FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Item #5.

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 1,522,849	\$ 23,607	\$ 41,727	\$ 18,120
Interest income	-	23,415	30,674	7,259
Total revenues	<u>1,522,849</u>	<u>47,022</u>	<u>72,401</u>	<u>25,379</u>
EXPENDITURES				
Current:				
Public safety	20,000	347,680	458,090	(110,410)
Total expenditures	<u>20,000</u>	<u>347,680</u>	<u>458,090</u>	<u>(110,410)</u>
Excess (deficiency) of revenues over expenditures	<u>1,502,849</u>	<u>(300,658)</u>	<u>(385,689)</u>	<u>(85,031)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,723	-	(3,723)
Transfers out	-	-	(21,871)	(21,871)
Total other financing sources (uses)	<u>-</u>	<u>3,723</u>	<u>(21,871)</u>	<u>(25,594)</u>
Net change in fund balances	1,502,849	(296,935)	(407,560)	(110,625)
FUND BALANCES, beginning of fiscal year	<u>1,531,754</u>	<u>1,531,754</u>	<u>1,531,754</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 3,034,603</u>	<u>\$ 1,234,819</u>	<u>\$ 1,124,194</u>	<u>\$ (110,625)</u>

**CITY OF FOREST PARK, GEORGIA
HOTEL/MOTEL TAX FUND - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 155,309	\$ 46,660	\$ 54,660	\$ 8,000
Total revenue	155,309	46,660	54,660	8,000
EXPENDITURES				
Current:				
Tourism and economic development	155,309	6,884	4,133	2,751
Total expenditures	155,309	6,884	4,133	2,751
Net change in fund balances	-	39,776	50,527	10,751
FUND BALANCES, beginning of fiscal year	360,928	360,928	360,928	-
FUND BALANCES, end of fiscal year	\$ 360,928	\$ 400,704	\$ 411,455	\$ 10,751

**CITY OF FOREST PARK, GEORGIA
 MULTIPLE GRANTS FUND - SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 2,753,530	\$ 740,990	\$ 740,990	\$ -
Total revenue	<u>2,753,530</u>	<u>740,990</u>	<u>740,990</u>	<u>-</u>
EXPENDITURES				
Current:				
Public safety	6,000	-	-	-
Capital outlay:				
Public works	<u>10,036</u>	<u>586,124</u>	<u>690,079</u>	<u>(103,955)</u>
Total expenditures	<u>16,036</u>	<u>586,124</u>	<u>690,079</u>	<u>(103,955)</u>
Net change in fund balances	2,737,494	154,866	50,911	(103,955)
FUND BALANCES, beginning of fiscal year	<u>50,009</u>	<u>50,009</u>	<u>50,009</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 2,787,503</u>	<u>\$ 204,875</u>	<u>\$ 100,920</u>	<u>\$ (103,955)</u>

**CITY OF FOREST PARK, GEORGIA
 AMERICAN RESCUE PLAN FUND
 SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 798,264	\$ 3,544,076	\$ 3,586,576	\$ 42,500
Total revenue	798,264	3,544,076	3,586,576	42,500
EXPENDITURES				
Current:				
General government	60,000	190,463	190,463	-
Public safety	101,355	225,919	-	225,919
Public works	33,000	-	-	-
Tourism and economic development	100,000	27,508	27,508	-
Capital outlay				
General government	-	-	705,825	(705,825)
Public safety	142,290	1,763,929	1,390,167	373,762
Public works	319,000	540,793	402,149	138,644
Debt service:				
Principal	-	-	64,110	(64,110)
Interest	-	-	10,890	(10,890)
Total expenditures	755,645	2,748,612	2,791,112	(42,500)
Excess of revenues over expenditures	42,619	795,464	795,464	-
OTHER FINANCING USES				
Transfers out	-	(795,464)	(795,464)	-
Net change in fund balances	42,619	-	-	-
FUND BALANCES, beginning of fiscal year	-	-	-	-
FUND BALANCES, end of fiscal year	\$ 42,619	\$ -	\$ -	\$ -

CITY OF FOREST PARK, GEORGIA
TAX ALLOCATION DISTRICT ONE - FT. GILLEM AND MAIN STREET
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Item #5.

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 775,689	\$ 331,635	\$ 354,442	\$ 22,807
Interest	-	23,606	23,606	-
Total revenue	<u>775,689</u>	<u>355,241</u>	<u>378,048</u>	<u>22,807</u>
EXPENDITURES				
Current:				
General administration	-	304	304	-
Capital outlay:				
Public works	-	68,243	68,243	-
Total expenditures	<u>-</u>	<u>68,547</u>	<u>68,547</u>	<u>-</u>
Net change in fund balances	775,689	286,694	309,501	22,807
FUND BALANCES, beginning of fiscal year	<u>871,327</u>	<u>871,327</u>	<u>871,327</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 1,647,016</u>	<u>\$ 1,158,021</u>	<u>\$ 1,180,828</u>	<u>\$ 22,807</u>

CITY OF FOREST PARK, GEORGIA
SPLOST FUND - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 30,351	\$ 30,351
Interest income	-	152,157	152,157	-
Total revenue	-	152,157	182,508	30,351
EXPENDITURES				
Current:				
General government	-	29,034	29,034	-
Capital outlay:				
General government	1,442,381	172,022	159,230	12,792
Public works	-	218,472	218,472	-
Housing, development, and planning	-	221,254	125,941	95,313
Culture and recreation	-	28,176	28,176	-
Total expenditures	1,442,381	668,958	560,853	108,105
Net change in fund balances	(1,442,381)	(516,801)	(378,345)	138,456
FUND BALANCES, beginning of fiscal year	6,959,709	6,959,709	6,959,709	-
FUND BALANCES, end of fiscal year	<u>\$ 5,517,328</u>	<u>\$ 6,442,908</u>	<u>\$ 6,581,364</u>	<u>\$ 138,456</u>

CITY OF FOREST PARK, GEORGIA
2021 SPLOST FUND - CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Item #5.

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 5,704,115	\$ 5,977,544	\$ 5,146,468	\$ (831,076)
Interest income	-	261,824	261,554	(270)
Total revenue	<u>5,704,115</u>	<u>6,239,368</u>	<u>5,408,022</u>	<u>(831,346)</u>
EXPENDITURES				
Housing, development, and planning	-	8,429	8,429	-
Total expenditures	<u>-</u>	<u>8,429</u>	<u>8,429</u>	<u>-</u>
Net change in fund balances	5,704,115	6,230,939	5,399,593	(831,346)
FUND BALANCES, beginning of fiscal year	<u>7,889,740</u>	<u>7,889,740</u>	<u>7,889,740</u>	<u>-</u>
FUND BALANCES, end of fiscal year	<u>\$ 13,593,855</u>	<u>\$ 14,120,679</u>	<u>\$ 13,289,333</u>	<u>\$ (831,346)</u>

**CITY OF FOREST PARK, GEORGIA
 CAPITAL IMPROVEMENT FUND - CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budget		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenue	-	-	-	-
EXPENDITURES				
Current:				
Public safety	290,000	145,965	145,965	-
Capital outlay:				
General government	205,663	485,513	425,692	59,821
Public safety	989,420	336,510	313,080	23,430
Culture and recreation	75,000	30,684	30,684	-
Total expenditures	1,560,083	998,672	915,421	83,251
Deficiency of revenues over expenditures	(1,560,083)	(998,672)	(915,421)	83,251
OTHER FINANCING SOURCES				
Transfers in	1,575,083	915,421	915,421	-
Total other financing sources	1,575,083	915,421	915,421	-
Net change in fund balances	15,000	(83,251)	-	83,251
FUND BALANCES, beginning of fiscal year	18,668	18,668	18,668	-
FUND BALANCES, end of fiscal year	\$ 33,668	\$ (64,583)	\$ 18,668	\$ 83,251

**CITY OF FOREST PARK, GEORGIA
 SCHEDULE OF PROJECTS CONSTRUCTED WITH
 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
 2008 SPLOST SERIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Projects	Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
				Prior Fiscal Years	Current Fiscal Year	Total	
L.C.I. Main Street -Phase I	A	\$ 1,900,000	\$ 577,544	\$ 560,210	\$ 17,334	\$ 577,544	100.00%
Underground Utilities - Main Street	B	2,500,000	2,500,000	547,786	-	547,786	21.91%
Sidewalks to Schools - Phase III Transit Oriented Pedestrian Improvements - design, construction, & right of way acquisition.	C	2,500,000	195,996	195,996	-	195,996	100.00%
Recreational Center - design & construction	D	9,500,000	1,875,161	1,869,184	-	1,869,184	99.68%
Property Acquisition - Street improvements, transit purchase, recreational areas, & greenspace.	E	6,000,000	10,318,399	10,318,399	-	10,318,399	100.00%
Transit Station - design & construction	F	3,000,000	30,000	30,000	-	30,000	100.00%
City Hall - Expansion and parking - design & construction	G	2,300,000	296,583	296,583	-	296,583	100.00%
New Computer System - City Hall - computers, software, & installation.	H	650,000	780,856	780,856	-	780,856	100.00%
Walkover Bridge over Forest Parkway - design & construction	I	1,200,000	-	-	125,940	125,940	0.00%
LCI Main Street Project - Phase II	J	2,700,000	2,032,066	2,032,066	-	2,032,066	100.00%
Paving of remaining streets not completed in current SPLOST	K	3,400,000	680,355	680,355	-	680,355	100.00%
Annex Expansion - design & construction	L	1,900,000	205,845	205,845	-	205,845	100.00%
Sidewalks to Schools - Phase I & II - design, construction, & right of way acquisition	M	2,800,000	46,741	46,741	-	46,741	100.00%
Recreational Miscellaneous Projects - athletic field development, senior building addition, Starr Park & athletic field lighting, outdoor pool & water park, skate park, walking trail, & mini golf new construction.	N	6,500,000	436,866	436,866	-	436,866	100.00%
Sidewalks, curbs, & gutters - right of way acquisition & additional streets.	O	1,500,000	531,668	531,668	-	531,668	100.00%
Capital equipment for parks & streets	P	750,000	805,797	765,701	-	765,701	95.02%
Fire equipment - quint ladder truck, 1 engine, & 3 ambulances	Q	1,500,000	1,639,021	1,639,021	-	1,639,021	100.00%
Police vehicle purchases	R	700,000	1,529,115	1,529,115	-	1,529,115	100.00%
Program administration	S	800,000	12,520	12,520	-	12,520	100.00%
Transportation projects - miscellaneous	T	1,300,000	358,375	358,375	-	358,375	100.00%
Construction & Design Community - buildings phase I, III, IV	U	2,600,000	952,827	952,827	-	952,827	100.00%
New Fire Station - Station 3 - design, construction, & property acquisition.	V	3,500,000	-	-	-	-	-
Totals		\$ 59,500,000	\$ 25,805,735	\$ 23,790,114	\$ 143,274	\$ 23,933,388	88.26%

CITY OF FOREST PARK, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
2015 SPLOST SERIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Item #5.

Projects	Expenditures					Estimated Percentage of Completion (2)
	Original Estimated Cost	Revised Estimated Cost	Prior Fiscal Years	Current Fiscal Year	Total	
City Hall Equipment	\$ 150,000	\$ 286,253	\$ 286,253	\$ -	\$ 286,253	100.00%
Streetscape Improvements, sidewalks, curb & gutter and landscaping on misc. streets	1,500,000	1,762,423	1,546,846	215,577	1,762,423	100.00%
Landscaping (Median areas city wide)	500,000	500,000	108	27,879	27,987	5.60%
Multi Purpose Special Event Center	2,000,000	2,000,000	247,544	-	247,544	12.38%
City Hall Renovation, Parking & Equipment (Continuation)	1,500,000	1,531,615	1,388,564	143,051	1,531,615	100.00%
Support Services Computer & Other Equipment	22,000	22,000	21,205	-	21,205	96.39%
City Hall Annex Improvements	6,000	6,000	1,525	-	1,525	25.42%
Police Vehicles	800,000	800,000	740,800	-	740,800	92.60%
Police Computer Equipment	215,000	710,042	710,042	-	710,042	100.00%
Police Firearms Training Systems	235,000	235,000	151,953	-	151,953	64.66%
Police Facility Improvements	35,000	35,000	27,450	-	27,450	78.43%
Pool renovation, pool addition, tennis courts & equipment	2,567,048	2,567,048	1,290,468	28,177	1,318,645	51.37%
Kiwanis Stadium Construction/Renovation	2,000,000	2,000,000	354,412	2,895	357,307	17.87%
Memorial Park	1,000,000	1,000,000	81,571	-	81,571	8.16%
Street Resurfacing	2,000,000	2,000,000	1,571,143	-	1,571,143	78.56%
Public Works Building Construction	1,500,000	1,500,000	1,382,237	-	1,382,237	92.15%
Public Works Vehicles	100,000	104,830	104,830	-	104,830	100.00%
Planning, Building & Zoning Equipment	85,000	99,644	108,700	-	108,700	109.09%
Planning, Building & Zoning Vehicles	84,500	84,500	-	-	-	0.00%
Agnes Bateman Community Building	85,000	123,454	123,454	-	123,454	100.00%
Fire Vehicle/Equipment Replacement	1,000,000	2,891,383	2,891,383	-	2,891,383	100.00%
Fire Facility Improvements/Renovation	2,000,000	2,000,000	1,960,052	-	1,960,052	98.00%
Totals	\$ 19,384,548	\$ 22,259,192	\$ 14,990,540	\$ 417,579	\$ 15,408,119	69.22%

**CITY OF FOREST PARK, GEORGIA
 SCHEDULE OF PROJECTS CONSTRUCTED WITH
 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
 2021 SPLOST SERIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Projects	Expenditures						Estimated Percentage of Completion (2)
	Original Estimated Cost (1)	Revised Estimated Cost (1)	Prior Fiscal Years	Current Fiscal Year	Total		
Streetscape Improvements - Infrastructure improvements - curb and gutter, drainage improvements and other improvements on various streets	\$ 2,000,000	\$ 2,000,000	\$ 18,838	\$ -	\$ 18,838		0.94%
Street Resurfacing and Construction	3,000,000	3,000,000	27,552	-	27,552		0.92%
Building Construction - Facility Improvements	6,156,548	6,156,548	56,540	8,429	64,969		1.06%
Equipment - Various Departments	480,000	480,000	4,409	-	4,409		0.92%
Police, Fire, EMS - Equipment and Vehicles	4,268,000	4,268,000	39,197	-	39,197		0.92%
Recreation, Leisure, and Public Works - Park and Greenway Improvements	3,000,000	3,000,000	27,552	-	27,552		0.92%
Capital Outlay - Public Works Vehicles	480,000	480,000	4,409	-	4,409		0.92%
Totals	\$ 19,384,548	\$ 19,384,548	\$ 178,497	8,429	\$ 186,926		0.96%
Transfers to Urban Redevelopment Agency to fund principal payments on Series 2021A revenue bonds:				1,657,765			
Total expenditures and transfers - 2021 SPLOST				1,666,194			
				Total Expenditures - 2015 SPLOST:	417,579		
				Total Expenditures - 2008 SPLOST:	143,274		
				Total SPLOST Expenditures - Fiscal Year Ended June 30, 2024:	<u>\$ 2,227,047</u>		

Reconciliation of the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax Proceeds to the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds:

SPLOST Fund	
Total expenditures	\$ 560,853
2021 SPLOST Fund	
Total expenditures	8,429
Transfers out:	1,657,765
	<u>\$ 2,227,047</u>

**DOWNTOWN DEVELOPMENT AUTHORITY
DISCRETELY PRESENTED COMPONENT UNIT**

**CITY OF FOREST PARK, GEORGIA
STATEMENT OF CASH FLOWS
DISCRETELY PRESENTED COMPONENT UNIT
DOWNTOWN DEVELOPMENT AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Item #5.

CASH FLOWS FROM OPERATING ACTIVITIES:

Payments from customers and users	\$ (24,641)
Payments of operating expenses	(330,050)
Net cash used in operating activities	<u>(354,691)</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES:**

Receipts from payments in lieu of taxes	3,807,099
Net cash provided by noncapital financing activities	<u>3,807,099</u>

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES:**

Payments to primary government	(208,443)
Purchase of capital assets	(4,174,147)
Payments of interest and fiscal charges	(535,622)
Proceeds from issuance of bonds	4,245,000
Principal payments on bonds	(105,000)
Net cash used in noncapital financing activities	<u>(778,212)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received	196,103
Net cash provided by investing activities	<u>196,103</u>

Net increase in cash and cash equivalents 2,870,299

Cash and cash equivalents, beginning of fiscal year 4,683,739

Cash and cash equivalents, end of fiscal year \$ 7,554,038

**RECONCILIATION OF OPERATING LOSS TO NET
CASH USED IN OPERATING ACTIVITIES:**

Operating loss	\$ (312,549)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	991
Change in assets and liabilities:	
Increase in accounts payable	19,367
Increase in deposits	(37,500)
Decrease in deferred revenue	(25,000)
Net cash used in operating activities	<u><u>\$ (354,691)</u></u>

This part of the City of Forest Park’s annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

Page
Financial Trends..... 72

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

Revenue Capacity 78

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

Debt Capacity 84

These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.

Demographic and Economic Information..... 88

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

Operating Information 90

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

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year. The City implemented GASB Statement No. 63; *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* in Fiscal Year 2013. The City implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* in fiscal year 2018.

SCHEDULE 1
CITY OF FOREST PARK, GEORGIA
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	2015	2016	2017	2018	2019 (Restated)	2020 (Restated)	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	\$ 18,964,221	\$ 18,604,312	\$ 18,808,484	\$ 19,438,420	\$ 18,661,292 (1)	\$ 19,402,746 (3)	\$ 20,609,680	\$ 22,776,057	\$ 26,433,597	\$ 27,924,525
Restricted	5,615,883	7,298,649	8,517,272	9,854,517	13,496,784	16,682,950	17,787,469	17,072,706	17,482,165	20,528,981
Unrestricted (deficit)	(1,391,133)	(1,033,770)	777,244 (2)	7,294,353	10,596,880	10,617,796	11,668,163	11,086,074	6,837,670	10,647,024
Total governmental activities net position	<u>23,188,971</u>	<u>24,869,191</u>	<u>28,103,000</u>	<u>36,587,290</u>	<u>42,754,956 (1)</u>	<u>46,703,492 (3)</u>	<u>50,065,312</u>	<u>50,934,837</u>	<u>50,753,432</u>	<u>59,100,530</u>
Business-type activities										
Net investment in capital assets	14,685,778	17,318,422	17,723,571	16,729,594	16,504,532	16,385,591	2,856,061	5,343,833	9,889,590	11,799,429
Unrestricted (deficit)	(3,152,169)	(7,684,006)	(9,652,045) (2)	(10,575,017)	(9,444,267)	(8,286,921)	7,076,763	9,641,358	13,654,122	18,451,921
Total business-type activities net position	<u>11,533,609</u>	<u>9,634,416</u>	<u>8,071,526</u>	<u>6,154,577</u>	<u>7,060,265</u>	<u>8,098,670</u>	<u>9,932,824</u>	<u>14,985,191</u>	<u>23,543,712</u>	<u>30,251,350</u>
Primary government										
Net investment in capital assets	33,649,999	35,922,734	36,532,055	36,168,014	35,165,824 (1)	35,788,337 (3)	23,465,741	28,119,890	36,323,187	39,723,954
Restricted	5,615,883	7,298,649	8,517,272	9,854,517	13,496,784	16,682,950	17,787,469	17,072,706	17,482,165	20,528,981
Unrestricted (deficit)	(4,543,302)	(8,717,776)	(8,874,801) (2)	(3,280,664)	1,152,613	2,330,875	18,744,926	20,727,432	20,491,792	29,098,945
Total primary government net position	<u>\$ 34,722,580</u>	<u>\$ 34,503,607</u>	<u>\$ 36,174,526</u>	<u>\$ 42,741,867</u>	<u>\$ 49,815,221</u>	<u>\$ 54,802,162</u>	<u>\$ 59,998,136</u>	<u>\$ 65,920,028</u>	<u>\$ 74,297,144</u>	<u>\$ 89,351,880</u>

Notes:

(1) The 2019 column for governmental activities was restated for errors in the prior year.

(2) The 2017 column for governmental activities was restated due to the implementation of GASB 75 and the 2017 column for business-type activities was restated due to errors in the prior year.

(3) The 2020 column for governmental activities was restated for errors in the prior year.

SCHEDULE 2
CITY OF FOREST PARK, GEORGIA
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)

Item #5.

Expenses	2015	2016	2017	2018	2019 (Restated)	2020 (Restated)	2021	2022	2023	2024
Governmental activities:										
General government	\$ 2,863,828	\$ 2,677,825	\$ 2,580,660	\$ 2,848,921	\$ 2,756,142	\$ 3,357,247	\$ 4,808,380	\$ 5,201,960	\$ 6,431,798	\$ 7,158,413
Public safety	15,451,710	15,230,605	15,648,967	16,178,020	15,812,932 (3)	16,712,525 (4)	17,628,706	18,110,506	20,353,962	25,283,447
Public works	3,358,782	3,892,680	3,707,374	3,489,626	3,550,427	4,127,165	4,628,561	3,570,435	3,810,561	4,163,165
Culture and recreation	1,353,839	1,331,029	1,348,717	1,401,596	1,420,765	1,275,203	1,542,181	1,696,991	1,994,997	2,291,530
Housing and development	730,914	765,987	755,235	705,677	688,602	939,208	1,280,386	1,104,093	1,212,029	1,217,911
Redevelopment and planning	1,241,205	445,708	65,611	62,974	-	595	-	-	-	-
Judicial	134,087	126,397	133,009	134,652	147,474	115,236	196,471	169,221	90,353	158,036
Tourism and economic development	31,098	25,455	37,475	41,312	37,511	109,084	218,591	667,814	745,316	380,171
Interest on long-term debt	13,582	23,284	19,143	5,687	2,888	30,052	54,265	38,458	25,327	38,283
Total governmental activities expenses	<u>25,179,045</u>	<u>24,518,970</u>	<u>24,296,191</u>	<u>24,868,465</u>	<u>24,416,741 (3)</u>	<u>26,666,315 (4)</u>	<u>30,357,541</u>	<u>30,559,478</u>	<u>34,664,343</u>	<u>40,690,956</u>
Business-type activities:										
Local Redevelopment Authority	344,520	230,797	75,689	183,233	68,071	64,817	476,450	1,823,173	1,276,765	1,624,851
Urban Redevelopment Agency	4,743,090	2,134,449	5,348,665 (2)	7,813,785	1,774,119	2,047,829	4,506,275	3,817,307	3,408,434	608,057
Sanitation	2,105,456	2,272,674	2,516,090	2,724,044	2,826,213	3,466,300	3,773,845	3,852,726	5,664,763	2,976,065
Total business-type activities expenses	<u>7,193,066</u>	<u>4,637,920</u>	<u>7,940,444</u>	<u>10,721,062</u>	<u>4,668,403</u>	<u>5,578,946</u>	<u>8,756,570</u>	<u>9,493,206</u>	<u>10,349,962</u>	<u>5,208,973</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	616,160	467,915	461,201	429,774	627,865	627,047	731,552	839,140	818,267	589,719
Public safety	3,585,768	3,414,799	4,106,376	3,895,344	3,802,079	2,952,978	1,923,929	1,829,865	2,291,947	3,375,008
Public works	-	-	335	-	-	-	-	-	-	-
Culture and Recreation	225,541	230,209	233,736	261,136	243,160	84,060	137,444	279,010	109,738	255,027
Operating grants and contributions	820,913	519,298	319,886	3,460,594	348,240	304,356	3,117,240	3,171,797	3,296,100	5,029,651
Capital grants and contributions	3,820,567	3,143,555	3,312,427	3,715,834	3,680,514	3,761,902	4,379,122	4,747,779	5,906,816	8,178,310
Total governmental activities program revenues	<u>9,068,949</u>	<u>7,775,776</u>	<u>8,433,961</u>	<u>11,762,682</u>	<u>8,701,858</u>	<u>7,730,343</u>	<u>10,289,287</u>	<u>10,867,591</u>	<u>12,422,868</u>	<u>17,427,715</u>
Business-type activities										
Charges for services:										
Development Authority	103,558	97,653	924,877	1,239,287	1,229,951	1,145,328	1,236,679	1,593,508	2,879,773	1,595,809
Urban Redevelopment Agency	1,071,561	263,913	1,916,227	3,808,440	438,327	870,678	4,280,220	2,467,721	3,819,089	6,312,000
Sanitation	2,300,605	3,117,709	3,418,305	3,652,013	3,857,193	4,491,383	4,689,022	5,280,279	5,150,088	1,501,686
Operating grants and contributions	-	-	105,576 (2)	74,310	-	-	350,000	-	-	-
Capital grants and contributions	450,000	-	-	-	-	-	-	-	-	12,000
Total business-type activities program revenues	<u>3,925,724</u>	<u>3,479,275</u>	<u>6,364,985</u>	<u>8,774,050</u>	<u>5,525,471</u>	<u>6,507,389</u>	<u>10,555,921</u>	<u>9,341,508</u>	<u>11,848,950</u>	<u>9,421,495</u>
Total primary government program revenues	<u>\$ 12,994,673</u>	<u>\$ 11,255,051</u>	<u>\$ 14,798,946</u>	<u>\$ 20,536,732</u>	<u>\$ 14,227,329</u>	<u>\$ 14,237,732</u>	<u>\$ 20,845,208</u>	<u>\$ 20,209,099</u>	<u>\$ 24,271,818</u>	<u>\$ 26,849,210</u>

SCHEDULE 2 (CONTINUED)
CITY OF FOREST PARK, GEORGIA
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)

	2015	2016	2017 (Restated)	2018	2019 (Restated)	2020 (Restated)	2021	2022	2023	2024
Net (Expense) Revenue										
Governmental activities	\$ (16,110,096)	\$ (16,743,194)	\$ (15,862,230)	\$ (13,105,783)	\$ (15,714,883) (3)	\$ (18,935,972)	\$ (20,068,254)	\$ (19,691,887)	\$ (22,241,475)	\$ (23,263,241)
Business-type activities	(3,267,342)	(1,158,645)	(1,575,459)	(1,947,012)	857,068	928,443	1,799,351	(151,698)	1,498,988	4,212,522
Total primary government net expense	<u>(19,377,438)</u>	<u>(17,901,839)</u>	<u>(17,437,689)</u>	<u>(15,052,795)</u>	<u>(14,857,815) (3)</u>	<u>(18,007,529)</u>	<u>(18,268,903)</u>	<u>(19,843,585)</u>	<u>(20,742,487)</u>	<u>(19,050,719)</u>
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property and other taxes	16,214,024	17,557,309 (1)	19,585,336 (1)	21,436,217	21,748,584	22,082,157	23,224,508	25,686,188	28,853,777	32,296,825
Unrestricted investment earnings	3,775	8,561	27,936	70,550	108,636	79,001	10,481	20,999	164,056	578,368
Miscellaneous	55,259	30,421	5,906	3,890	25,329	775,329	79,622	363,452	64,756	107,814
Gains on sale of capital assets	10,259	76,388	6,655	79,416	-	29,521	72,178	-	21,910	52,092
Transfers	52,911	750,735	-	-	-	(81,500)	150,000	(5,501,271)	(7,044,429)	(1,424,760)
Total governmental activities	<u>16,336,228</u>	<u>18,423,414</u>	<u>19,625,833</u>	<u>21,590,073</u>	<u>21,882,549</u>	<u>22,884,508</u>	<u>23,536,789</u>	<u>20,569,368</u>	<u>22,060,070</u>	<u>31,610,339</u>
Business-type activities										
Unrestricted investment earnings	5,482	9,474	10,819	24,463	34,391	23,062	11	1,153	17	1,069,206
Miscellaneous	39,206	713	1,750	5,600	14,229	5,400	184,792	241	15,087	1,150
Transfers	(52,911)	(750,735)	-	-	-	81,500	(150,000)	5,501,271	7,044,429	1,424,760
Total business-type activities	<u>(8,223)</u>	<u>(740,548)</u>	<u>12,569</u>	<u>30,063</u>	<u>48,620</u>	<u>109,962</u>	<u>34,803</u>	<u>5,502,665</u>	<u>7,059,533</u>	<u>2,495,116</u>
Total primary government	<u>16,328,005</u>	<u>17,682,866</u>	<u>19,638,402</u>	<u>21,620,136</u>	<u>21,931,169</u>	<u>22,994,470</u>	<u>23,571,592</u>	<u>26,072,033</u>	<u>29,119,603</u>	<u>34,105,455</u>
Change in Net Position										
Governmental activities	226,132	1,680,220	3,763,603	8,484,290	6,167,666	3,948,536	3,468,535	877,481	(181,405)	8,347,098
Business-type activities	(3,275,565)	(1,899,193)	(1,562,890)	(1,916,949)	905,688	1,038,405	1,834,154	5,350,967	8,558,521	6,707,638
Total primary government	<u>\$ (3,049,433)</u>	<u>\$ (218,973)</u>	<u>\$ 2,200,713</u>	<u>\$ 6,567,341</u>	<u>\$ 7,073,354</u>	<u>\$ 4,986,941</u>	<u>\$ 5,302,689</u>	<u>\$ 6,228,448</u>	<u>\$ 8,377,116</u>	<u>\$ 15,054,736</u>

Notes:

- (1) From 2016 to 2017, the City increased its millage rate from 14.743 to 16.743 mills per \$1,000 of assessed value.
(2) The 2017 column for business-type activities was restated due to errors in the prior year.
(3) The 2019 column for governmental activities was restated for errors in the prior year.
(4) The 2020 column for governmental activities was restated for errors in the prior year.

**SCHEDULE 3
CITY OF FOREST PARK, GEORGIA
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(Accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Motor Vehicle Tax</u>	<u>Hotel/Motel Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Sales Tax</u>	<u>Franchise Tax</u>	<u>Insurance Premium Tax</u>	<u>Business Tax</u>	<u>Other Tax</u>	<u>Total</u>
2015	\$ 6,334,235	\$ 948,874	\$ 55,296	\$ 354,862	\$ 4,991,349	\$ 1,373,128	\$ 996,067	\$ 996,669	\$ 163,544	\$ 16,214,024
2016	6,866,918	851,830	60,495	369,360	5,674,290	1,443,810	1,068,784	1,017,690	204,132	17,557,309
2017	8,635,976 (1)	587,553	60,674	405,583	6,060,026	1,391,853	1,152,664	1,174,074	116,933	19,585,336
2018	9,837,830 (2)	671,929	51,387	418,616	6,595,788	1,281,337	1,227,401	1,206,781	145,148	21,436,217
2019	10,752,690	766,555	57,125	434,936	5,755,356	1,311,023	1,349,561	1,161,043	160,295	21,748,584
2020	11,339,846	475,535	38,111	481,882	5,730,333	1,348,907	1,424,876	1,147,779	94,888	22,082,157
2021	11,029,007	947,146	39,314	509,643	6,280,595	1,301,830	1,505,166	1,468,763	143,044	23,224,508
2022	12,126,181	872,431	49,317	566,746	6,967,077	1,394,312	1,561,429	1,936,329	212,366	25,686,188
2023	14,463,037	913,958	65,491	543,518	7,713,799	1,553,955	1,651,002	1,723,938	225,079	28,853,777
2024	15,983,957	1,003,965	54,660	543,414	8,113,854	2,191,488	1,778,528	2,191,004	435,955	32,296,825

Notes:

- (1) For fiscal year 2017, the City increased its millage rate from 14.743 to 16.743 mills per \$1,000 of assessed value.
- (2) For fiscal year 2018, taxes increased from 2017 to 2018 because assessed values increased 15.5%.

**SCHEDULE 4
CITY OF FOREST PARK, GEORGIA
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund										
Nonspendable	\$ -	\$ 6,228	\$ 108	\$ 288,956	\$ -	\$ 6,057	\$ 252,048	\$ 252,048	\$ 252,048	\$ 322,048
Assigned	-	-	-	-	-	-	3,030,604	2,980,603	-	-
Unassigned	1,174,628	1,474,424	3,957,989	10,424,541 (1)	13,488,406	12,904,155	11,619,105	11,754,484	10,710,153	14,252,234
Total General Fund	<u>\$ 1,174,628</u>	<u>\$ 1,480,652</u>	<u>\$ 3,958,097</u>	<u>\$ 10,713,497</u>	<u>\$ 13,488,406</u>	<u>\$ 12,910,212</u>	<u>\$ 14,901,757</u>	<u>\$ 14,987,135</u>	<u>\$ 10,962,201</u>	<u>\$ 14,574,282</u>
All Other Governmental Funds										
Nonspendable	\$ 94,555	\$ 139,959	\$ 142,229	\$ 94,555	\$ 94,555	\$ 94,555	\$ 94,555	\$ 94,555	\$ -	\$ -
Restricted for:										
Capital construction	4,192,745	5,774,441	6,897,314	8,102,605	11,493,022	14,369,085	15,331,402	14,583,163	14,868,117	18,231,600
Law enforcement activities	1,295,746	1,330,669	1,312,828	1,485,329	1,606,224	1,742,131	1,794,467	1,659,539	1,581,763	1,225,114
E911 operations	-	-	-	91,489	202,830	349,928	306,675	435,012	671,357	660,812
Tourism and economic development	106,662	141,702	164,901	175,094	194,708	221,806	253,620	300,437	360,928	411,455
Public safety operations	20,730	51,837	-	-	-	-	-	-	-	-
Committed for:										
Redevelopment and planning	215,676	448,255	681,624	929,713	1,254,236	1,623,367	1,724,024	1,129,171	871,327	1,180,828
Unassigned (deficits)	(169,295)	-	(28,160)	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 5,756,819</u>	<u>\$ 7,886,863</u>	<u>\$ 9,170,736</u>	<u>\$ 10,878,785</u>	<u>\$ 14,845,575</u>	<u>\$ 18,400,872</u>	<u>\$ 19,504,743</u>	<u>\$ 18,201,877</u>	<u>\$ 18,353,492</u>	<u>\$ 21,709,809</u>

Note: Fund balance is reported under categories using the definitions provided by GASB Statement No. 54.

(1) From 2017 to 2018, a significant portion of the increase was due to an one-time grant payment from the State (as pass-through to Clayton County Gov't) to the City of Forest Park in the amount of \$3,039,942 in reference to the local jet fuel taxation.

SCHEDULE 5
CITY OF FOREST PARK, GEORGIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 16,403,442	\$ 17,741,240	\$ 19,579,664	\$ 21,347,740	\$ 21,601,538	\$ 21,879,031	\$ 23,574,562	\$ 25,793,333	\$ 28,645,693	\$ 32,157,977
Licenses and permits	616,160	467,915	461,201	429,774	627,865	627,047	731,552	839,140	818,267	589,719
Intergovernmental revenues	4,637,977	3,658,716	3,625,953	7,155,447 (1)	3,968,161	4,001,617	7,504,271	7,923,792	9,179,136	12,794,250
Fines and forfeitures	2,228,634	2,001,275	2,611,321	2,410,036	2,148,484	1,551,705	990,638	903,244	1,238,354	2,396,488
Charges for services	1,582,675	1,643,733	1,729,126	1,746,444	1,896,755	1,485,333	1,070,735	1,205,631	1,163,331	1,233,547
Interest earnings	7,278	12,698	34,296	91,571	169,229	124,820	14,644	23,533	187,836	992,079
Miscellaneous	55,259	30,421	5,906	79,416	25,329	775,329	79,622	363,452	64,756	107,814
Total revenues	25,531,425	25,555,998	28,047,467	33,260,428	30,437,361	30,444,882	33,966,024	37,052,125	41,297,373	50,271,874
Expenditures										
General government	2,650,559	2,501,960	2,349,713	2,492,839	2,565,288	3,685,123	4,575,641	5,022,419	6,066,701	6,767,164
Public safety	14,487,546	14,341,820	14,657,934	14,646,440	15,634,179	16,902,743	16,696,961	17,145,985	19,326,912	22,871,004
Public works	2,857,706	3,269,299	3,192,723	3,170,321	3,047,067	3,867,542	3,825,082	3,322,040	3,347,142	3,585,584
Culture and recreation	1,223,129	1,197,818	1,164,048	1,179,009	1,217,336	1,111,457	1,343,668	1,601,194	1,754,867	2,053,287
Housing and development	725,130	758,647	726,517	697,306	681,990	930,683	1,269,449	1,099,323	1,209,142	1,211,066
Judicial	132,884	125,187	131,449	133,055	146,058	114,190	194,793	168,490	90,138	157,148
Redevelopment and planning	771,673	441,437	2,701	93	-	-	-	-	-	-
Tourism and economic development	31,098	25,455	37,475	41,312	37,511	109,084	218,591	667,814	745,316	380,171
Capital outlay - general government	-	-	705,169	178,059	34,098	211,979	-	-	-	1,290,747
Capital outlay - redevelopment and planning	3,473,560	1,071,496	398,591	120,307	-	-	-	-	-	125,941
Capital outlay - public safety	53,381	26,095	409,924	585,905	24,456	13,812	636,974	112,749	754,880	1,709,999
Capital outlay - public works	26,363	48,896	362,435	1,441,647	15,027	75,360	77,190	57,866	3,982,751	1,378,943
Capital outlay - culture and recreation	-	-	59,511	19,980	293,299	315,441	2,473,418	3,485,245	2,943,813	58,860
Debt service										
Principal	112,475	113,109	93,637	86,155	88,869	76,709	197,231	232,256	398,495	311,072
Interest and fees	16,055	25,834	21,774	8,401	5,687	17,847	40,038	40,733	31,743	36,040
Total expenditures	26,561,559	23,947,053	24,313,601	24,800,829	23,790,865	27,431,970	31,549,036	32,956,114	40,651,900	41,937,026
Excess (deficiency) of revenues over (under) expenditures	(1,030,134)	1,608,945	3,733,866	8,459,599	6,646,496	3,012,912	2,416,988	4,096,011	645,473	8,334,848
Other Financing Sources (uses)										
Issuance of debt	-	-	-	-	-	-	-	187,772	736,153	-
Proceeds from sale of capital assets	10,259	76,388	27,452	3,890	-	45,691	528,428	-	21,910	58,310
Transfers in	402,859	1,175,505	-	120,393	1,220,762	1,235,991	1,975,041	1,582,779	4,776,538	2,092,292
Transfers out	(2,859)	(424,770)	-	(120,393)	(1,220,762)	(1,317,491)	(1,825,041)	(7,084,050)	(10,053,393)	(3,517,052)
Total other financing sources (uses)	410,259	827,123	27,452	3,890	-	(35,809)	678,428	(5,313,499)	(4,518,792)	(1,366,450)
Net change in fund balances	\$ (619,875)	\$ 2,436,068	\$ 3,761,318	\$ 8,463,489	\$ 6,646,496	\$ 2,977,103	\$ 3,095,416	\$ (1,217,488)	\$ (3,873,319)	\$ 6,968,398
Debt service as a percentage of noncapital expenditures	0.56%	0.61%	0.51%	0.42%	0.00%	0.42%	0.84%	0.89%	1.15%	0.91%

(1) From 2017 to 2018, the increase is due to an one-time grant payment from the State (as pass-through to Clayton County Gov't) to the City of Forest Park in the amount of \$3,039,942 in reference to the local jet fuel taxation.

**SCHEDULE 6
CITY OF FOREST PARK, GEORGIA
General Government Tax Revenues by Source (1)
Last Ten Fiscal Years
(Modified accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Insurance Premium Taxes</u>	<u>Alcoholic Beverage Taxes</u>	<u>Sales Taxes</u>	<u>Franchise Taxes</u>	<u>Other Taxes</u>	<u>Total</u>
2015	\$ 7,471,925	\$ 996,669	\$ 354,862	\$ 4,991,349	\$ 1,373,128	\$ 1,215,509	\$ 16,403,442
2016	7,902,679	1,068,784	369,360	5,674,290	1,443,810	1,282,317	17,741,240
2017	9,804,378 (2)	1,152,664	405,583	6,060,026	1,391,853	765,160	19,579,664
2018	10,956,134 (3)	1,227,401	418,616	6,595,788	1,281,337	868,464	21,347,740
2019	11,649,692	1,349,561	434,936	5,755,356	1,311,023	1,378,463	21,879,031
2020	12,832,251	1,424,876	481,882	5,730,333	1,348,907	1,756,313	23,574,562
2021	11,379,061	1,505,166	509,643	6,280,595	1,301,830	2,598,267	23,574,562
2022	12,233,326	1,561,429	566,746	6,967,077	1,394,312	3,070,443	25,793,333
2023	14,254,953	1,651,002	543,518	7,713,799	1,553,955	2,928,466	28,645,693
2024	15,845,109	1,778,528	543,414	8,113,854	2,191,488	3,685,584	32,157,977

Notes:

(1) Includes all governmental fund type tax revenues.

(2) For fiscal year 2017, the City increased its millage rate from 14.743 to 16.743 mills per \$1,000 of assessed value.

(3) For fiscal year 2018, taxes increased from 2017 to 2018 because assessed values increased 15.5%.

**SCHEDULE 7
CITY OF FOREST PARK, GEORGIA
Assessed Value and Estimated Actual Value - All Taxable Property
Last Ten Calendar Years**

Tax Digest Year	Real Property		Exemptions Real Property		Personal Property		Utilities		Total		Assessed Value as a Percentage of actual value (1)	City Direct Property Tax Rate
	Assessed actual value	Estimated actual value	Assessed value	Estimated actual value	Assessed value	Estimated actual value	Assessed value	Estimated actual value	Assessed value	Estimated actual value		
2014	\$ 313,989,974	\$ 784,974,935	\$ 30,431,401	\$ 76,078,503	\$ 110,497,521	\$ 276,243,803	\$ 62,099,285	\$ 155,248,213	\$ 517,018,181	\$ 1,292,545,453	40%	14.743
2015	310,655,038	776,637,595	30,792,549	76,981,373	125,984,681	314,961,703	67,609,090	169,022,725	535,041,358	1,337,603,395	40%	14.743
2016	314,784,389	786,960,973	32,409,980	81,024,950	113,890,171	284,725,428	82,898,015	207,245,038	543,982,555	1,359,956,388	40%	16.743
2017	346,899,480	867,248,700	32,844,686	82,111,715	154,718,021	386,795,053	93,937,800	234,844,500	628,399,987	1,570,999,968	40%	16.743
2018	375,657,298	939,143,245	41,993,224	104,983,060	160,109,169	400,272,923	89,282,358	223,205,895	667,042,049	1,667,605,123	40%	16.743
2019	400,891,800	1,002,229,500	44,621,507	111,553,768	155,744,960	389,362,400	95,870,649	239,676,623	697,128,916	1,742,822,290	40%	16.743
2020	538,253,413	1,345,633,533	238,530	596,325	161,286,018	403,215,045	108,898,094	272,245,235	808,676,055	2,021,690,138	40%	16.743
2021	369,432,860	923,582,150	44,695,519	111,738,798	263,286,290	658,215,725	108,910,556	272,276,390	786,325,225	1,965,813,063	40%	16.743
2022	400,582,796	1,001,456,990	44,717,195	111,792,988	339,982,300	849,955,750	109,042,858	272,607,145	894,325,149	2,235,812,873	40%	16.743
2023	589,601,945	1,474,004,863	44,714,503	111,786,258	352,419,193	881,047,983	144,963,118	362,407,795	1,131,698,759	2,829,246,899	40%	16.743

Source: Clayton County Tax Commissioner Office

Notes:

(1) Under Georgia law, property is assessed for taxes at 40% of fair market value.

SCHEDULE 8
CITY OF FOREST PARK, GEORGIA
Property Tax Rates - All Overlapping Governments
Direct and Overlapping Governments
Last Ten Calendar Years

Per \$1,000 of net assessed value

Tax Digest Year	City of Forest Park Operating Millage (1)	Clayton County Schools Millage	Clayton County Operating Millage	State of Georgia Millage	Total
2014	14.743	20.000	14.869	0.100	49.712
2015	14.743	19.095	15.862	0.050	49.750
2016	16.743	19.095	15.596	0.000	51.434
2017	16.743	19.095	16.596	0.000	52.434
2018	16.743	19.095	15.596	0.000	51.434
2019	16.743	20.000	15.596	0.000	52.339
2020	16.743	20.000	15.089	0.000	51.832
2021	16.743	20.000	14.746	0.000	51.489
2022	16.743	20.000	14.746	0.000	51.489
2023	16.743	19.600	12.360	0.000	48.703

Source: Clayton County Tax Commissioner Office

Notes: (1) There are no other components of the City's direct property tax rate. It only consists of the City's operating millage rate.

SCHEDULE 9
CITY OF FOREST PARK, GEORGIA
Principal Property Taxpayers
Current Tax Digest Year and Nine Years Ago

Taxpayer	2024			2015		
	Assessed valuation	Rank	Percentage of total assessed valuation	Assessed valuation	Rank	Percentage of total assessed valuation
Georgia Power	\$ 136,332,849	1	12.05%	\$ 59,841,023	1	10.44%
Clorox Manufacturing Company	32,135,679	2	2.84%	44,033,292	2	7.68%
Kroger	31,801,058	3	2.81%			
Southwest Airlines	22,733,444	4	2.01%			
Sanofi Pasteur, Inc.	16,863,553	5	1.49%	8,211,902	6	1.43%
O'Reilly Auto Parts	12,776,433	6	1.13%			
United Rentals North America	10,320,028	7	0.91%	6,967,639	8	1.22%
LIT Industrial Limited	8,929,200	8	0.79%			
McLane Food Service, Inc.	7,459,014	9	0.66%	6,100,726	9	1.06%
Parallon	5,887,942	10	0.52%			
Ozark Automotive Distribution				11,586,526	3	2.02%
Ralcorp Frozen Bakery Products				11,126,739	4	1.94%
Kmart Apparel of Atlanta Corp.				9,893,119	5	1.73%
IIT Southpoint Industrial, LLC				8,120,400	7	1.42%
IIT Atlanta Portfolio I, LLC				6,000,000	10	1.05%
Total	<u>\$ 285,239,201</u>		<u>25.20%</u>	<u>\$ 171,881,366</u>		<u>29.99%</u>

Source: Clayton County Tax Commissioner Office

SCHEDULE 10
CITY OF FOREST PARK, GEORGIA
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
		Amount	Percentage Collected		Amount	Percentage of Levy		
2015	\$ 6,441,240	\$ 6,093,557	95%	\$ 292,237	\$ 6,385,794	99%	\$ 55,447	1%
2016	6,965,980	6,728,025	97%	191,629	6,919,654	99%	46,326	1%
2017	7,982,552	7,641,539	96%	288,017	7,929,556	99%	52,996	1%
2018	9,444,780	9,041,230	96%	328,335	9,369,565	99%	75,216	1%
2019	10,004,895	9,687,586	97%	228,392	9,915,978	99%	88,917	1%
2020	10,813,440	10,205,383	94%	490,078	10,695,461	99%	117,979	1%
2021	11,053,885	10,596,960	96%	314,648	10,911,608	99%	142,277	1%
2022	12,073,157	11,719,515	97%	183,661	11,903,176	99%	169,981	1%
2023	13,772,781	13,307,901	97%	-	13,307,901	97%	464,880	3%
2024	15,589,603	14,463,037	93%	-	14,463,037	93%	1,126,566	7%

Source: The City of Forest Park Finance Department

Note: (1) After write off of taxes and before allowance for doubtful accounts.

SCHEDULE 11
CITY OF FOREST PARK, GEORGIA
Sanitation Revenues
Last Ten Fiscal Years

Fiscal Year	Sanitation Revenues
2015	\$ 2,300,605
2016	3,117,709
2017	3,418,305
2018	3,657,613
2019	3,857,193
2020	4,491,383
2021	4,689,022
2022	5,280,279
2023	5,150,088
2024	1,595,809

SCHEDULE 12
CITY OF FOREST PARK, GEORGIA
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income(1)	Per Capita(1)
	Notes Payable, Subscription Liabilities, and Financed Purchases	Notes Payable	Revenue Bonds Payable				
2015	\$ 473,437	\$ 10,838,941	\$ 16,130,000		\$ 27,442,378	10.78%	1,486
2016	360,328	11,044,832	16,130,000		27,535,160	10.82%	1,491
2017	266,691	10,250,723	16,130,000		26,647,414	10.47%	1,443
2018	180,536	8,445,487	15,790,000		24,416,023	9.60%	1,322
2019	497,120	5,605,951	15,440,000		21,543,071	8.47%	1,167
2020	1,316,818	5,712,463	15,070,000		22,099,281	8.69%	1,197
2021	1,119,587	1,745,000	57,325,000		60,189,587	17.34%	3,020
2022	1,075,103	-	53,595,000		54,670,103	15.75%	2,743
2023	1,412,761	-	50,010,000		51,422,761	14.82%	2,580
2024	796,778	-	46,350,000		47,146,778	11.74%	2,365

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

(1) See Schedule 16 for personal income and population data.

SCHEDULE 13
CITY OF FOREST PARK, GEORGIA
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Percentage of Estimated Taxable Value of Property	Per Capita
2014	-	-	-
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-

Note 1: The City's governmental activities did not have any general obligation bonds outstanding in the last ten (10) years.

Note 2: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

SCHEDULE 14
CITY OF FOREST PARK, GEORGIA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2024

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Direct General Obligation Debt:			
City of Forest Park, Georgia	\$ 796,778	100%	\$ 796,778
Subtotal			<u>796,778</u>
Overlapping General Obligation Debt:			
Clayton County	48,520,000	11.05%	5,359,937
Landfill Authority	2,835,000	11.05%	313,179
Subtotal			<u>5,673,115</u>
Total direct and overlapping debt			<u><u>\$ 6,469,893</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the Clayton County Finance Department website. Debt outstanding data provided by Clayton County Finance Department.

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

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

**SCHEDULE 15
CITY OF FOREST PARK, GEORGIA
Legal Debt Margin Information
Last Ten Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt limit	\$ 51,701,818	\$ 53,504,136	\$ 54,398,256	\$ 62,839,999	\$ 66,704,205	\$ 69,712,892	\$ 80,867,606	\$ 78,632,523	\$ 89,432,515	\$ 113,169,876
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 51,701,818</u>	<u>\$ 53,504,136</u>	<u>\$ 63,950,918</u>	<u>\$ 62,839,999</u>	<u>\$ 66,704,205</u>	<u>\$ 69,712,892</u>	<u>\$ 80,867,606</u>	<u>\$ 78,632,523</u>	<u>\$ 89,432,515</u>	<u>\$ 113,169,876</u>
Total net debt applicable to the limit as a percentage of debt limit	-	-	-	-	-	-	-	-	-	-

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed value	<u>\$ 1,131,698,759</u>
Debt limit (10% of total assessed value)	\$ 113,169,876
Debt applicable to limit	-
General obligation bonds	-
Legal debt margin	<u>\$ 113,169,876</u>

Note - 1: The Constitution of the State of Georgia provides that the City may not incur long-term obligations payable out of general property taxes in excess of ten (10) percent of the assessed value of all taxable property within the City.

Note - 2: The City has no outstanding general obligation debt.

SCHEDULE 16
CITY OF FOREST PARK, GEORGIA
Demographic and Economic Statistics Information
Last Ten Fiscal Years

Fiscal year	Population	Personal Income	Per Capita Income	Median Age	Level in Years of Formal Schooling(1)	High School Education	Bachelors Degree or Higher	School Enrollment(3)	Unemployment Rate(4)
2015	18,468 (1)	\$ 254,452,104	\$ 13,778 (1)	30.6 (1)	14.7	NA	NA	6,224	7.5%
2016	18,468 (1)	254,452,104	13,778 (1)	30.6 (1)	14.7	NA	NA	6,945	6.4%
2017	18,468 (1)	254,452,104	13,778 (1)	30.6 (1)	14.7	NA	NA	6,945	5.9%
2018	18,468 (1)	254,452,104	13,778 (1)	30.6 (1)	14.7	NA	NA	6,517	5.0%
2019	18,468 (1)	254,452,104	13,778 (1)	30.6 (1)	14.7	NA	NA	6,403	4.7%
2020	18,468 (1)	254,452,104	13,778 (1)	30.6 (1)	14.7	NA	NA	6,403	9.7%
2021	19,932 (2)	347,075,916	17,413 (2)	32.0 (2)	NA	75.70%	8.30%	6,403	6.8%
2022	19,932 (2)	347,075,916	17,413 (2)	32.0 (2)	NA	75.70%	8.30%	6,400	4.9%
2023	19,932 (2)	347,075,916	17,413 (2)	32.0 (2)	NA	75.70%	8.30%	6,400	4.4%
2024	19,932 (2)	401,530,140	20,145 (2)	32.0 (2)	NA	76.60%	10.30%	6,400	3.3%

Sources:

- 1 - United States Bureau of Census (2010)
- 2 - United States Bureau of Census (2020)
- 3 - Clayton County Board of Education
- 4 - Georgia Department of Labor

SCHEDULE 17
CITY OF FOREST PARK, GEORGIA
Principal Employers
Current and Nine Years Ago

<u>Employer</u>	<u>2020 (1)</u>			<u>2011</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Atlas Logistics Group Retail	957	1	19.14%			
McLane Food Services, Inc.	328	2	6.56%	159	7	2.71%
J.B. Hunt Transport, Inc.	283	3	5.66%	191	5	3.25%
Clorox Products	277	4	5.54%	269	3	4.58%
Wioss Atlanta, LP	228	5	4.56%			
Ralcorp Frozen Bakery Products	197	6	3.94%			
Mid-South Roof Systems	170	7	3.40%	150	6	2.56%
Keuhne & Nagel, Inc.	134	8	2.68%			
Bullock & Bullock, Inc.	126	9	2.52%	95	8	1.62%
XPO Logistics	88	10	1.76%	80	9	1.36%
Earthgrains Refrigerated Dough Products				306	2	5.21%
Kmart				262	4	4.46%
DHL Global Mall				79	10	1.35%
Ozark Automotive Distributors				434	1	7.39%
Total	<u>2,788</u>		<u>55.76%</u>	<u>2,025</u>		<u>34.49%</u>

Source: City of Forest Park's Business License Division

(1) This information is not available as of June 30, 2024, and therefore the latest information (from fiscal year 2020) is presented.

**SCHEDULE 18
CITY OF FOREST PARK, GEORGIA
Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>2015 (1)</u>	<u>2016 (1)</u>	<u>2017 (1)</u>	<u>2018 (1)</u>	<u>2019 (1)</u>	<u>2020 (2)</u>	<u>2021 (2)</u>	<u>2022 (2)</u>	<u>2023 (2)</u>	<u>2024</u>
Administrative										
City Manager Office	3	3	3	3	3	7	8	7	9	8
Finance Department	11	8	8	8	9	6	13	11	8	9
Technology Services	-	-	1	1	2	1	2	2	4	4
Support Services	6	4	4	4	5	4	5	5	5	5
Court Services	-	-	-	-	-	-	-	-	2	4
Police										
Officers	89	89	89	89	89	64	59	57	88	88
Communications	14	14	14	14	14	12	8	10	13	12
Administrative	12	12	13	13	13	9	12	12	8	8
Recreation and Leisure	28	28	28	28	28	21	12	33	14	33
Public Works										
Maintenance	41	39	38	38	38	33	37	24	25	27
Sanitation	3	3	3	3	3	3	4	1	2	2
Fleet	6	6	6	6	6	7	6	5	4	4
Planning, Building and Zoning	12	12	13	13	13	12	11	14	4	8
Fire and EMS										
Firefighters and Officers	69	69	69	68	68	63	68	53	53	72
Administrative	3	3	3	3	3	1	3	3	3	3
Economic Development	-	-	-	-	-	-	-	-	3	3
Code Enforcement										
Code Enforcement Officers	-	-	-	-	-	-	-	-	5	6
Administrative	-	-	-	-	-	-	-	-	1	1
Animal Control	-	-	-	-	-	-	-	-	2	2

Source: City of Forest Park's Finance Department

(1) Based on budgeted positions

(2) Based on actual filled positions

**SCHEDULE 19
CITY OF FOREST PARK, GEORGIA
Operating Indicators by Function
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Police										
Physical arrests	2,901	2,786	3,161	2,548	1,863	1,261	1,060	872	1,066	1,106
Parking violations	63	73	330	131	77	41	10	53	13	290
Traffic violations	11,460	9,879	16,281	13,180	9,288	3,931	4,011	2,329	3,974	21,229
Fire and EMS										
Emergency responses	4,689	4,367	4,407	5,595	5,710	6,326	7,397	5,789	2,824	3,005
Fires extinguished	76	83	97	81	96	174	92	184	90	101
Inspections	1,167	964	899	1,136	889	417	455	765	591	845
Recreation and Leisure										
Athletic field permits issued	1,413	1,100	980	673	595	451	70	127	103	125
Community Center admissions	13,450	23,356	24,526	25,339	27,496	15,748	2,655	11,747	1,432	1,035

Sources: Various City Departments

**SCHEDULE 20
CITY OF FOREST PARK, GEORGIA
Capital Asset Statistics by Function
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Police										
Stations	1	1	1	1	1	1	1	1	2	2
Patrol units	48	46	41	41	41	56	58	58	75	76
Fire Stations	3	3	3	3	3	3	3	3	3	3
Public Works										
Streets (miles)	80	80	80	80	80	80	80	80	80	80
Streetlights	1778	1778	1778	1778	1778	1807	1807	1807	2000	2042
Traffic signals	47	47	47	47	47	47	47	47	47	47
Recreation and Leisure										
Acreage	78.9	78.9	78.9	78.9	78.9	78.9	78.9	78.9	78.9	78.9
Playgrounds	7	7	7	7	7	7	7	7	9	7
Baseball/Softball diamonds	6	6	6	6	6	5	5	5	6	6
Soccer/football fields	3	3	3	3	3	3	3	3	2	2
Community centers	1	1	1	1	1	1	1	1	1	1
Senior center	1	1	1	1	1	1	1	1	1	1
Activity buildings	2	2	2	2	2	2	2	2	2	1
Museum	1	1	1	1	1	1	1	1	1	1

Sources: Various City Departments



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

**The Honorable Mayor and Members
of the City Council of
Forest Park, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Forest Park, Georgia (the "City") as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 27, 2024.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

The City's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Purpose of this Report

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

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 27, 2024

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

**To the Honorable Mayor and Members
of the City Council
Forest Park, Georgia**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Forest Park, Georgia's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the fiscal year ended June 30, 2024. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 27, 2024

CITY OF FOREST PARK, GEORGIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grant Identification Number	Total Expenditures
U.S. DEPARTMENT OF TREASURY			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	\$ 3,586,576
Total U.S. Department of Treasury			3,586,576
U.S. DEPARTMENT OF HOMELAND SECURITY			
2023 EMPG	97.042	F#S# 23032	14,000
Assistance to Firefighters	97.044	EMW-2021-FG-03536	25,073
Passed through the Georgia Emergency Management and Homeland Security Agency SHSP Award	97.073	Hazmat Project 37	49,500
Total U.S. Department of Homeland Security			88,573
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Rite Aid Building	14.218	B-2021-UC-13-0005	213,991
Total U.S. Department of Housing and Urban Development			213,991
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,889,140

See accompanying notes to the Schedule of Expenditures of Federal Awards.

CITY OF FOREST PARK, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Item #5.

(1) Summary of Significant Accounting Policies

Basis of Presentation and Accounting

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

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

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

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

The City did not utilize the 10% de minimus indirect cost rate permitted by the Uniform Guidance.

CITY OF FOREST PARK, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

SECTION I
SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weaknesses identified: yes no

Significant deficiencies identified: yes none reported

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

Unmodified

Any audit findings disclosed that are required to be reported

In accordance with 2 CFR 200.516(a)? yes no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Fund Program

Dollar threshold used to distinguish between Type A and

Type B programs: \$750,000

Auditee qualified as low-risk auditee?

No

**CITY OF FOREST PARK, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**SECTION II
FINANCIAL STATEMENT AUDIT FINDINGS**

2024 – 001 Segregation of Duties – Journal Entry Posting

Criteria: Internal controls should be in place that provide reasonable assurance that adjustments to the City's accounting records are prepared and reviewed by separate individuals, to reduce the risk of erroneous balances being reported in the City's financial statements. Additionally, in order to prevent misappropriation of assets and the recording of fraudulent financial information, duties regarding the authorization of transactions, the recording of financial information, and the review of financial information should be segregated.

Condition: During the fiscal year ended June 30, 2024, appropriate segregation of duties was not noted in the journal entry posting process. During our testing of journal entries, we noted that thirty-one (31) out of the sixty (60) journal entries that we tested did not show signs of review and approval by someone other than the preparer.

Context/Cause: No one employee should handle any combination of the duties involving the authorization and recording of financial information into the general ledger.

Effects: Failure to properly segregate duties or implement compensating controls can lead to misappropriation of funds or abuse of the system that is not detected in a timely manner by employees in the normal course of performing their assigned functions.

Recommendation: We recommend that the City continue to build on the improvements it has made and ensure that all journal entries are supported by evidence of review and authorization of somebody other than the preparer of the adjustments.

Auditee's Response: We agree with the finding and will review our operations to determine the most efficient and effective solution to properly segregate duties and implement controls to ensure journal entries are properly approved by an individual who is independent of the journal entry preparation process.

**CITY OF FOREST PARK, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

None reported.

**CITY OF FOREST PARK, GEORGIA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**SECTION IV
SCHEDULE OF PRIOR YEAR FINDINGS**

2023 – 001 Segregation of Duties

Criteria: Internal controls should be in place that provide reasonable assurance that an individual cannot misappropriate funds without such actions being detected during the normal course of business.

Condition/Context: In order to prevent misappropriation of assets and the recording of fraudulent financial information, duties regarding the transfer of assets, authorization of transactions, the recording of financial information, and the review of financial information should be segregated. During the fiscal year ended June 30, 2023, appropriate segregation of duties was not noted in the areas of bank reconciliations and journal entries. For the bank reconciliations, we noted that there was no documentation of who prepared them and who reviewed them, or whether they had been reviewed. Finally, during our testing of journal entries, we noted that all sixty (60) journal entries that we tested did not show signs of review and approval by someone other than the preparer.

Auditee Response/Status: Partially resolved. See 2024-001.

2023 – 002 Reconciliation of Bank Accounts

Criteria: Internal controls should be in place to ensure bank accounts are reconciled in a timely manner throughout the fiscal year.

Condition/Context: The City's cash accounts were not reconciled timely during the fiscal year ended June 30, 2023. The reconciliations for the City's cash accounts during fiscal year 2023 were not completed and finalized until November of 2023.

Auditee Response/Status: Resolved.

2023 – 003 State Compliance – Governmental Budgets

Criteria: State of Georgia law (O.C.G.A. 36-81-3) states: a) each unit of local government shall adopt and operate under an annual balanced budget for the General Fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article; and b) a budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

Condition/Context: The City did not adopt budgets for its special revenue funds for the fiscal year ended June 30, 2023.

Auditee Response/Status: Resolved.

**CITY OF FOREST PARK, GEORGIA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**SECTION IV
SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)**

2023 – 004 Reporting

Criteria: 2 CFR Part 200 requires that nonfederal entities establish and maintain effective internal control over federal awards to provide reasonable assurance that the nonfederal entity is managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the specific award. The financial management system of each nonfederal entity must provide accurate, current, and complete disclosure of the financial results of each federal award in accordance with grant requirements.

Condition/Context: During our testing of the City's compliance with the reporting requirements of the Coronavirus State and Local Fiscal Recovery Fund Program (CSLFRF), we noted that the required annual Project and Expenditure Report, due on April 30, 2023, was not submitted by the City until September 1, 2023.

Auditee Response/Status: Resolved.



CITY OF
FORESTPARK
a city for every season

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2024

2024-001 Segregation of Duties

Name of the Contact Person Responsible for the Corrective Action Plan: John Wiggins, Finance Director.

Corrective Action Plan: The City of Forest Park is committed to strengthening its financial operations by implementing effective segregation of duties and robust internal controls. To achieve this, we will conduct a thorough review of our current operations to determine the most efficient and effective approach to ensuring proper oversight and accountability within the Finance Department.

Specifically, journal entries will be subject to approval by an individual who is independent of the preparation process. This measure will enhance the integrity and accuracy of financial records while reducing the risk of errors or fraud (intentional or otherwise).

To support these efforts, the City will evaluate the rolls of the staff to ensure adequate resources are available for the segregation of duties and to meet the operational demands of the Finance Department. This review will focus on balancing efficiency with the need to uphold high standards of financial governance.

By taking these steps, the City aims to enhance transparency, accountability, and trust in its financial management processes.

Anticipated Completion Date: April 30, 2024



City of Forest Park, Georgia



Presentation of Audit Results June 30, 2024



Agenda

- Engagement Team
- Results of 2024 Audit
- Accounting Recommendations and Related Matters
- Answer Questions

MAULDIN & JENKINS BY THE NUMBERS

INSIDE
TOP 100 FIRMS
2023

accountingtoday
2024
Top 100 Firms

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

100+ year
HISTORY
OF QUALITY SERVICE

Serve 725+
GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS & DIRECTORS **25**

150+ TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY

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

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

156,000+ HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

175+ CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

6 STATES | **14** OFFICES

Engagement Team Leaders

- Ryan Jones, Engagement Director and Meredith Lipson, Quality Review Partner



Audit Opinion

- **Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)**
 - We considered the internal control structure for the purpose of expressing our opinion on the City of Forest Park, Georgia's (the "City") basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.
 - Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
 - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
 - The basic financial statements are the responsibility of the City's management.

- **Report on Basic Financial Statements**
 - Unmodified ("clean") opinion on basic financial statements.
 - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
 - Our responsibility does not extend beyond financial information contained in our report.



Compliance Report

- **Compliance Report**

- The financial report package contains a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls and compliance with applicable rules and regulations.
- This report and the procedures performed are required by *Government Auditing Standards*.
- One (1) instance of significant deficiency cited.



Required Communications

- **Significant Accounting Policies**

- Management is responsible for the selection and use of appropriate accounting policies.
- The significant accounting policies used by the City are described in Note 1 to the respective basic financial statements.
- The policies used by the City are in accordance with generally accepted accounting principles.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

- **Management's Judgment/Accounting Estimates**

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



Required Communications (Continued)

• Relationship with Management

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

• Management Representation

- We requested, and received, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.

• Consultation with Other Accountants

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

• Significant Issues Discussed with Management

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.



Required Communications (Continued)

• **Audit Adjustments**

- There was one passed adjustment for \$128,561 where the City chose not to record a liability for payroll taxes, interest, and penalties which are currently being disputed with the State of Georgia. Our opinion was not affected by this uncorrected misstatement.

• **Financial Statement Disclosures**

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

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

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

• **Auditor Independence**

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

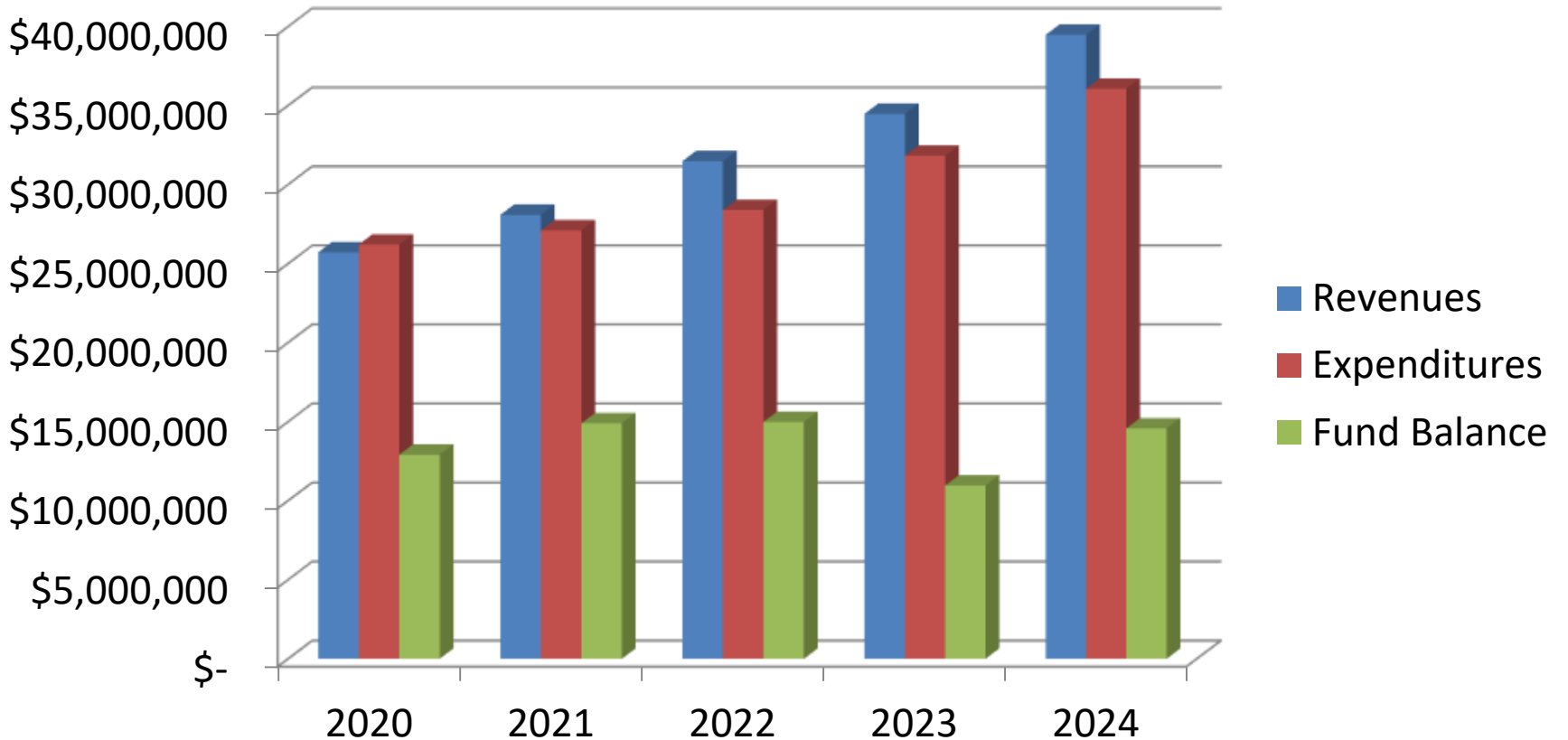


Financial Statement Issuance – Last Five Years

- **Fiscal Year 2020**
 - Report date of May 5, 2021 (State and GFOA Deadline of December 31, 2020)
- **Fiscal Year 2021**
 - Report date of August 5, 2022 (State and GFOA Deadline of December 31, 2021)
- **Fiscal Year 2022**
 - Report date of September 14, 2023 (State and GFOA Deadline of December 31, 2022)
- **Fiscal Year 2023**
 - Report date of April 3, 2024 (State and GFOA Deadline of December 31, 2023)
- **Fiscal Year 2024**
 - Report date of December 27, 2024 (State and GFOA Deadline of December 31, 2024)



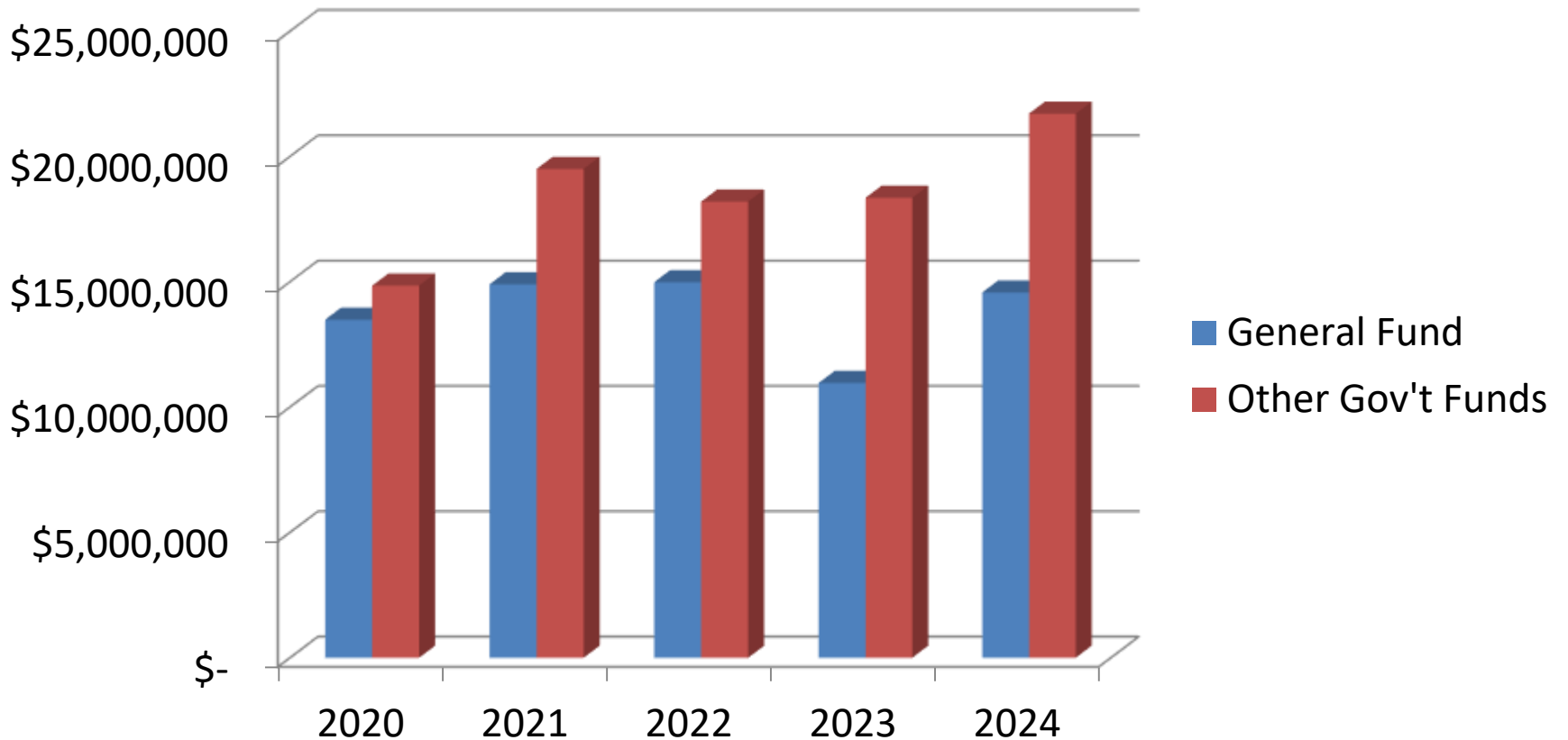
General Fund – Revenues, Expenditures and Fund Balance Last Five Years



Source: The City's Annual Financial Reports



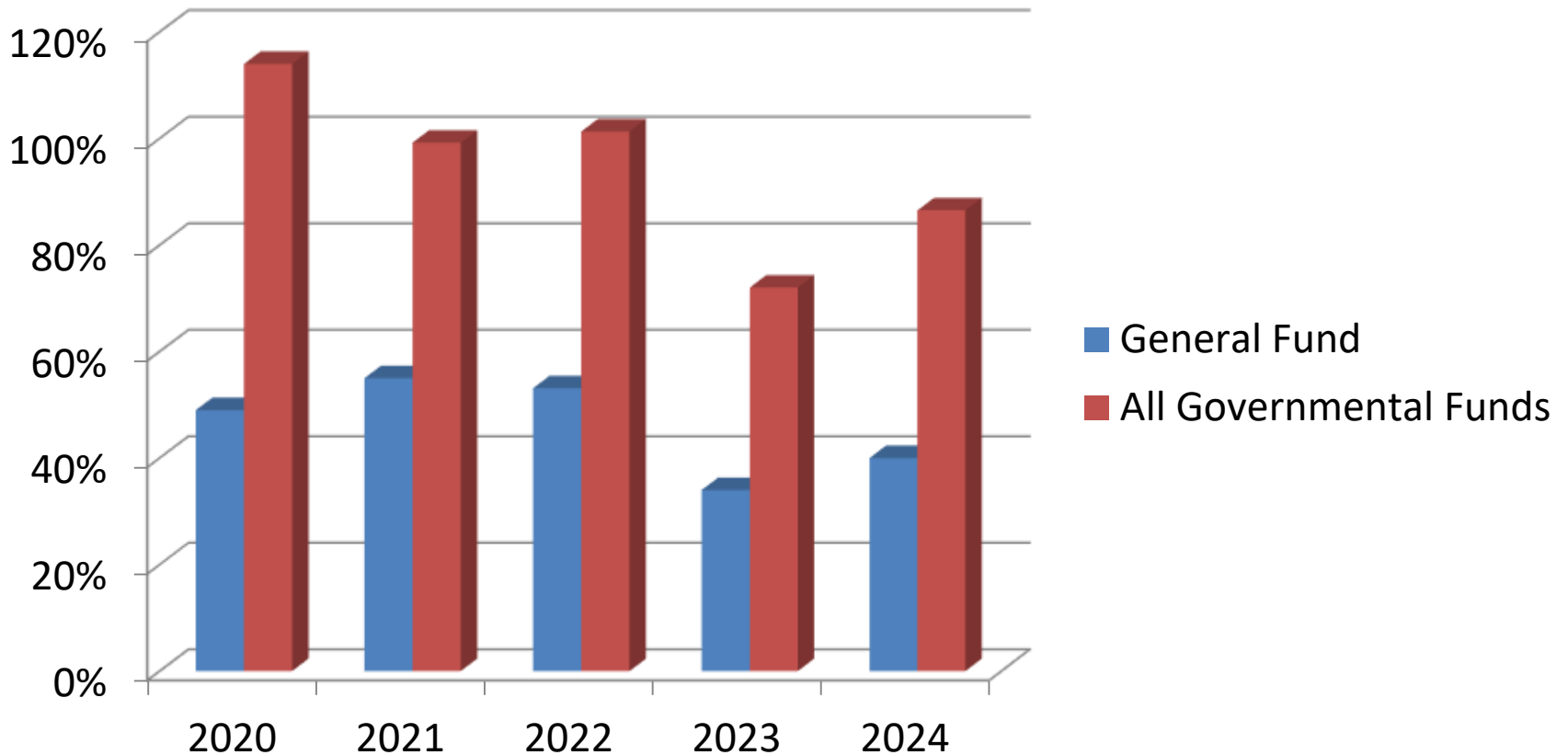
Financial Trends – Fund Balances – 5-Year Comparison



Source: The City's Annual Financial Reports



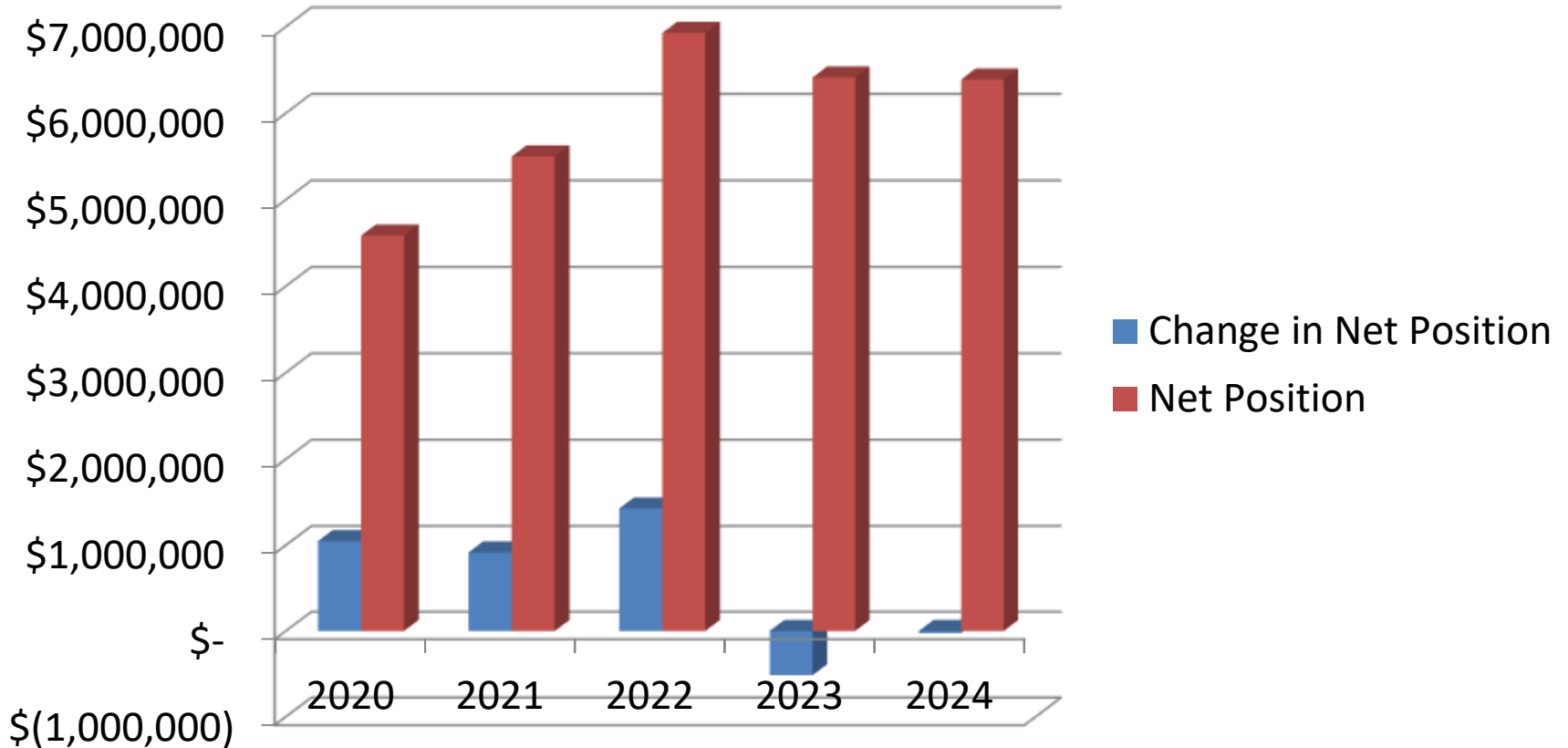
Fund Balance as a Percentage of Total Expenditures – 5-Year Comparison



Source: The City's Annual Financial Reports



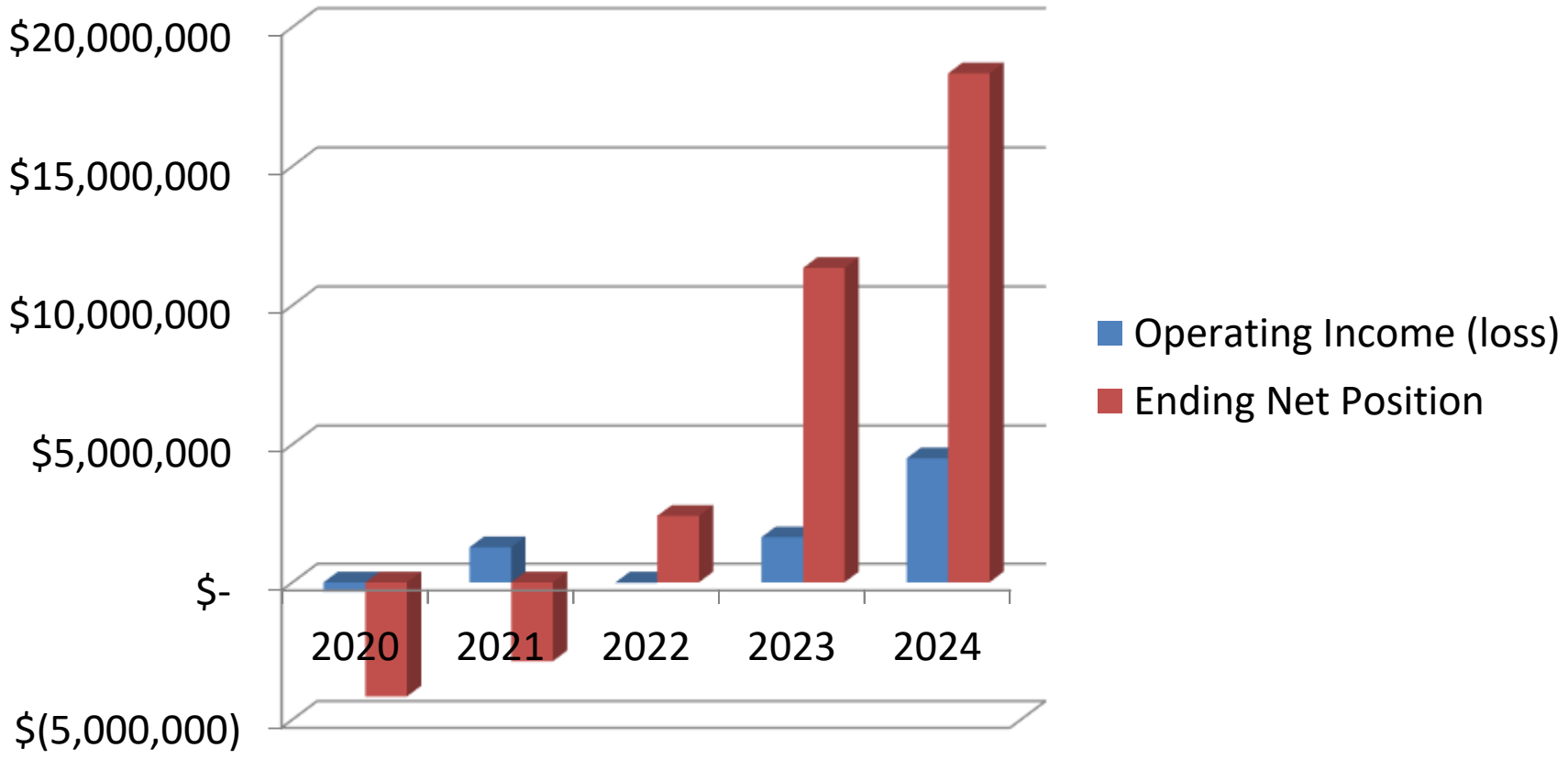
Financial Trends - Sanitation Fund - Change in Net Position Compared to Net Position - 5-Year Comparison



Source: The City's Annual Financial Reports



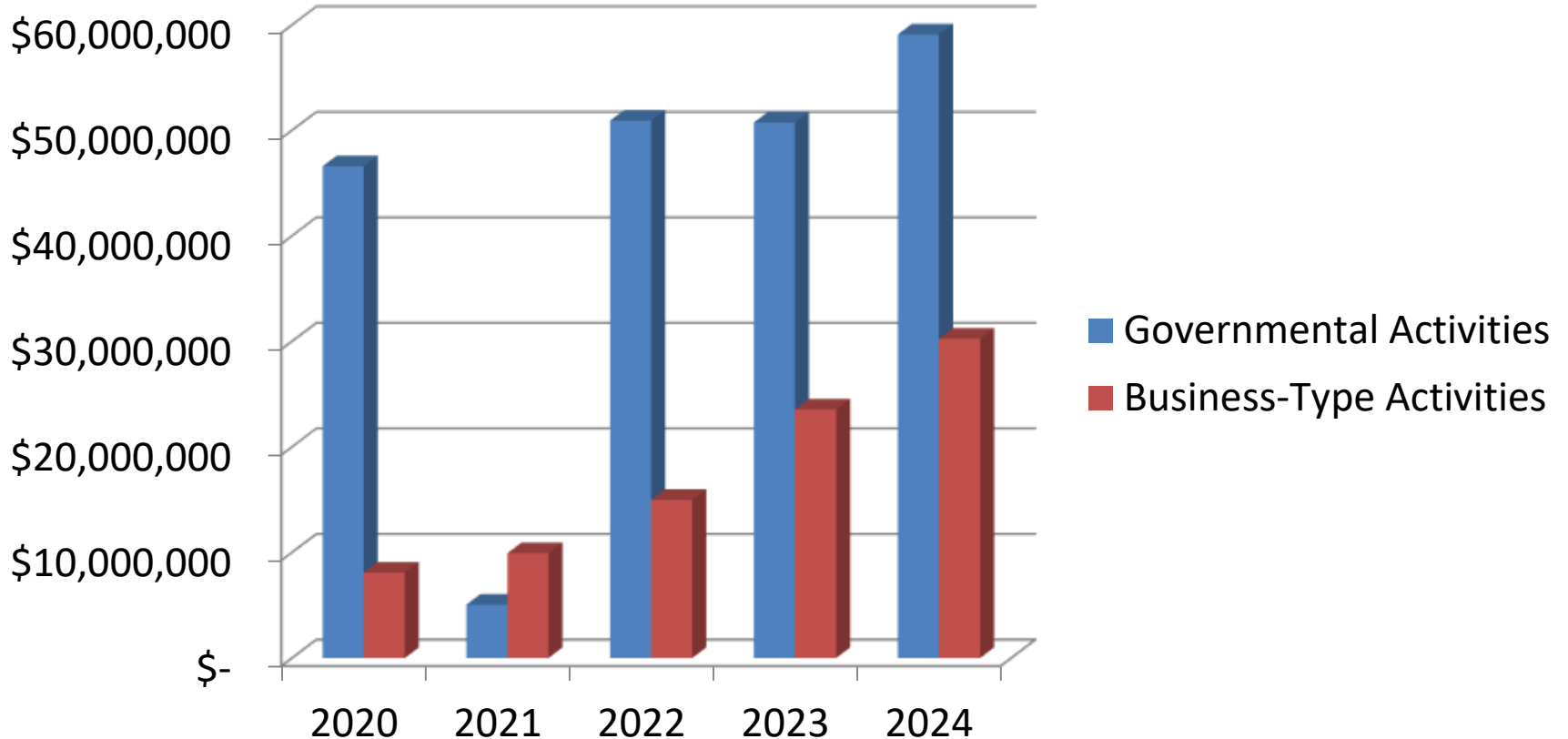
Financial Trends – Urban Redevelopment Agency – Operating Income and Ending Net Position- 5-Year Comparison



Source: The City's Annual Financial Reports



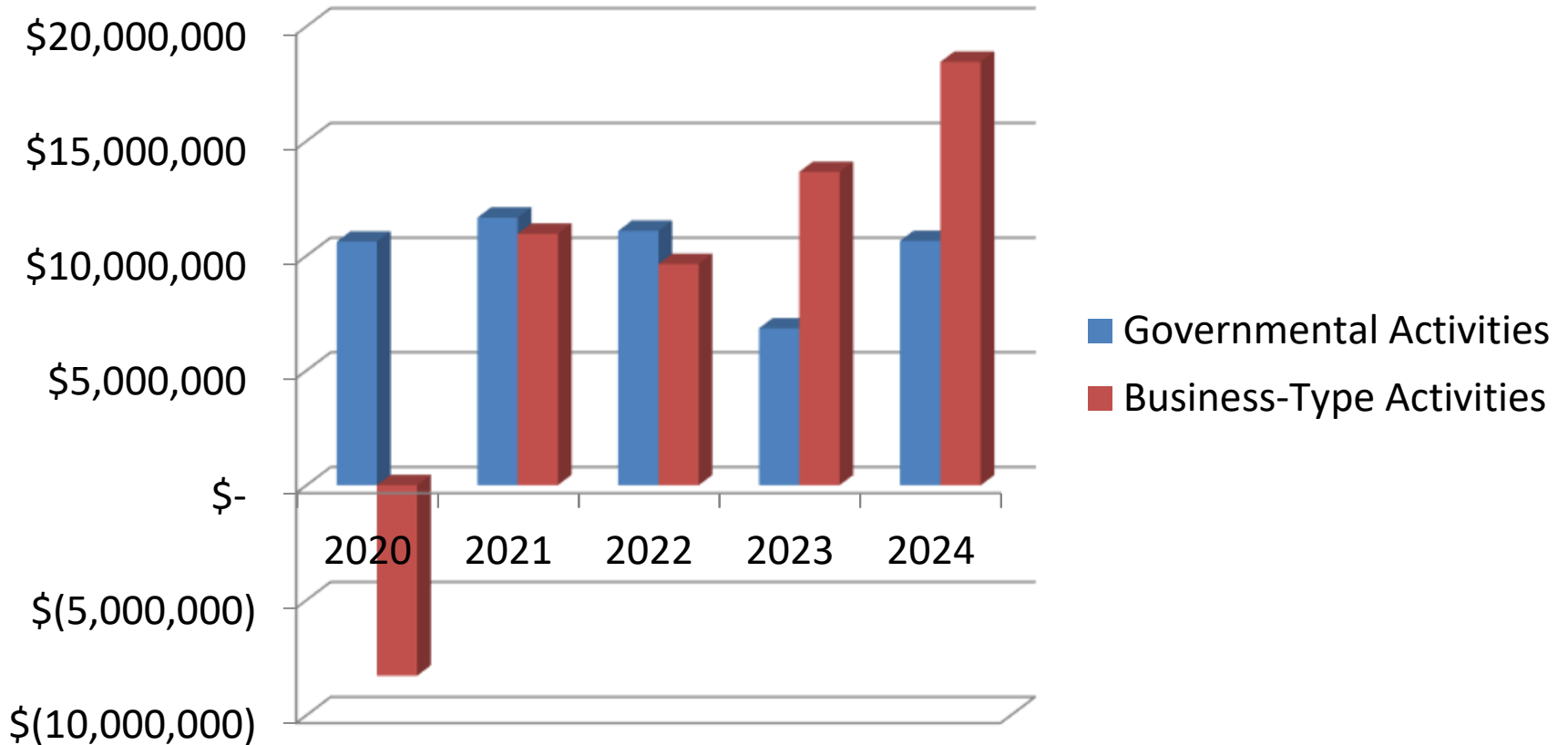
Financial Trends – Governmental Activities and Business-Type Activities Net Position – Last Five Years



Source: The City's Annual Financial Reports



Financial Trends – Governmental Activities and Business-Type Activities Unrestricted Net Position – Last Five Years



Source: The City's Annual Financial Reports



Comments, Recommendations, and Other Issues

2024 – 001 Segregation of Duties (Significant Deficiency)

Criteria: Internal controls should be in place that provide reasonable assurance that adjustments to the City's accounting records are prepared and reviewed by separate individuals, to reduce the risk of erroneous balances being reported in the City's financial statements. Additionally, in order to prevent misappropriation of assets and the recording of fraudulent financial information, duties regarding the authorization of transactions, the recording of financial information, and the review of financial information should be segregated.

Condition: During the fiscal year ended June 30, 2024, appropriate segregation of duties was not noted in the journal entry posting process. During our testing of journal entries, we noted that thirty-one (31) out of the sixty (60) journal entries that we tested did not show signs of review and approval by someone other than the preparer.

Context/Cause: No one employee should handle any combination of the duties involving the authorization and recording of financial information into the general ledger.

Effects: Failure to properly segregate duties or implement compensating controls can lead to misappropriation of funds or abuse of the system that is not detected in a timely manner by employees in the normal course of performing their assigned functions.

Recommendation: We recommend that the City continue to build on the improvements it has made and ensure that all journal entries are supported by evidence of review and authorization of somebody other than the preparer of the adjustments.



Comments, Recommendations, and Other Issues (Continued)

SPLOST Projects (Recommendation)

During our audit procedures on the SPLOST project schedule provided by the City as of June 30, 2024, we noted several incomplete projects with no current year expenditures, indicating that either these projects are complete and the revised budget information has not been updated, or potentially that SPLOST projects were started but abandoned. As the source of these funds is voted on by the public, it is important that the projects included in the SPLOST referendums are completed to the best of the City's abilities. We recommend that the City adhere to its plans on spending the remaining SPLOST proceeds to complete the projects identified in the SPLOST referendum.

Grant Accounting

During our audit procedures of the SPLOST Fund accounts receivable and related balances, we noted that the City had recorded as accounts receivable and unearned revenue the full amount of a grant that was awarded during the fiscal year. This grant is a reimbursement grant for which the City must submit proof of expenditures incurred to the grantor, who in turn reimburses the City for those costs, when approved. For voluntary non-exchange transactions, assets (receivables) are not recognized until grant requirements are met. In this instance, the City had not expended the entirety of the grant award as of June 30, 2024, and it therefore should not have been reported as a receivable and unearned revenue. We recommend that in the future when reimbursement grants with eligibility requirements are awarded, the City only record receivables and revenue as of fiscal year end for those amounts expended under the terms of the grant.

Governmental Advisory Services

Core Offerings



IT and Cybersecurity Solutions

•Cybersecurity Framework Engagements

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



•System Vulnerability Assessment Engagements

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

•Penetration Testing Engagements

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





New Accounting Pronouncements

- **New GASB Pronouncements for Future Years**

- **GASB Statement No. 101, *Compensated Absences*** was issued in June 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash items.
- **GASB Statement No. 102, *Certain Risk Disclosures*** was issued in December 2023 and is effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.



New Accounting Pronouncements

- **New GASB Pronouncements for Future Years**
 - **GASB Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.
 - **Statement No. 104, *Disclosure of Certain Capital Assets*** was issued in September 2024 and is effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The objective of this statement is to clarify which types of capital assets must be disclosed separately in the notes to the financial statements as well as to establish disclosure requirements for capital assets that are held for sale.



New Accounting Pronouncements (Continued)

- **Other Pending or Current GASB Projects**

- **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider: (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A preliminary views document on this topic is expected by late 2024 with an exposure draft to follow in 2025.
- **Infrastructure Assets** is a project that will address issues related to accounting and financial reporting for infrastructure assets. The project will evaluate standard-setting options related to reporting infrastructure assets to make information: (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time. Preliminary views document has been issued with comments due back to GASB by the end of January 2025.



Govt. Clients – Free Quarterly Continuing Education

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

- Mauldin & Jenkins provides free quarterly continuing education for all of our governmental clients. Topics are tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking and knowledge sharing among our governmental clients. We normally see approximately 180 people per quarter. Examples of subjects addressed in the past few quarters include:

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

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



Questions & Comments



Thank You for the Opportunity to Serve

RESOLUTION NO. 2025-____**A RESOLUTION BY COUNCILMEMBERS KIMBERLY JAMES, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS TO APPROVE THE 2024 FISCAL YEAR ANNUAL COMPREHENSIVE FINANCIAL REPORT FROM THE CITY'S FINANCE DEPARTMENT.**

WHEREAS, the City of Forest Park ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

WHEREAS, the City is required to issue an Annual Comprehensive Financial Report ("ACFR") within six (6) months of the fiscal year-end to ensure timely and accurate financial information to both citizens and government stakeholders; and

WHEREAS, the City's fiscal year ended on June 30, 2024; and

WHEREAS, the ACFR is a necessary report detailing the City's financial status in compliance with Generally Accepted Accounting Principles to provide transparency and accountability to the public; and

WHEREAS, the ACFR has been completed by Mauldin & Jenkins, a certified public accounting firm, following auditing standards generally accepted in the United States of America; and

WHEREAS, the ACFR serves to verify the accuracy and integrity of the financial statements, reinforcing trust in the city's financial management; and

WHEREAS, the approval of this ACFR is necessary for the safety, health, and welfare of the City's citizens.

THEREFORE, THE CITY COUNCIL OF FOREST PARK, GEORGIA HEREBY RESOLVES:

Section 1. Approval. The Department's request to approve the 2024 Fiscal Year Annual Comprehensive Financial Report completed by Mauldin & Jenkins as presented to the Mayor and Council on February 17, 2025, is hereby approved.

Section 2. Public Record. This document shall be maintained as a public record by the City Clerk ("Clerk") and shall be accessible to the public during all normal business hours of the City.

Section 3. Authorization of Execution. The Mayor is hereby authorized to sign all documents necessary to effectuate this Resolution.

Section 4. Attestation. The Clerk is authorized to execute, attest to, and seal any documents necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

Section 5. Effective Date. This Resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Forest Park as provided in the City Charter.

SO RESOLVED this 17th day of February 2025.

CITY OF FOREST PARK, GEORGIA

Angelyne Butler, *Mayor*

ATTEST:

City Clerk (SEAL)

APPROVED AS TO FORM:

City Attorney

File Attachments for Item:

6. Council Discussion of Budget Amendment for General Fund- Finance Department

Background/History:

The City of Forest Park's FY24-25 Operating Budget was unanimously adopted by the city council on June 26th, 2024. Prior to the adoption of the budget, city staff advised that funding and revenues would continuously be monitored for accuracy and reporting purposes. Staff is recommending that the understated funds be added to the operating budget, for General Fund, Special Funds, Capital Funds, City Authorities, and Sanitation yearend closure procedure for the Annual Audit which will decrease/increase the current revenues to amend the decrease/increase of expenditures. Once the funds have been added to the operating budget, it is also recommended that the City Council approve a budget amendment to accurately reflect the corrected operating revenue budget amount for General Fund - \$43,624,652 for FY24-25.



CITY OF
FORESTPARK

City Council Agenda Item

Subject: Budget Amendment for General Fund

Submitted By: John Wiggins

Date Submitted: 2/11/2025

Work Session Date: 2/17/2025

Council Meeting Date: 2/17/2025

Background/History:

The City of Forest Park's FY24-25 Operating Budget was unanimously adopted by the city council on June 26th, 2024. Prior to the adoption of the budget, city staff advised that funding and revenues would continuously be monitored for accuracy and reporting purposes. Staff is recommending that the understated funds be added to the operating budget, for General Fund, Special Funds, Capital Funds, City Authorities, and Sanitation yearend closure procedure for the Annual Audit which will decrease/increase the current revenues to amend the decrease/increase of expenditures. Once the funds have been added to the operating budget, it is also recommended that the City Council approve a budget amendment to accurately reflect the corrected operating revenue budget amount for General Fund - \$43,624,652 for FY24-25.

Cost: Budgeted for: _____ Yes No

Financial Impact:

The correction will increase the stated General Fund revenue previously amended on December 16th, 2024, from \$42,665,374 to \$43,624,652 and increase expenditures from \$42,665,734 to \$43,624,652. Also, it will improve the City's audit findings for the next fiscal year audit for the General Fund.

Action Requested from Council:

The request of Council is to approve the Budget Amendment for General Fund Revenues & Expenditures.

2024-2025 Mid-Year Budget Amendment

Department	Current Budget	AMENDED BUDGET	INCREASE (DECREASE)
Legislative Office	\$ 1,015,483	\$ 1,015,755	\$ 272
Chief Executive Office	\$ 1,492,926	\$ 1,505,818	\$ 12,892
Finance	\$ 7,755,673	\$ 7,429,216	\$ (326,457)
Municipal Court	\$ 1,116,694	\$ 1,122,043	\$ 5,349
Information Technology	\$ 1,656,758	\$ 1,744,144	\$ 87,386
Code Enforcement	\$ 591,257	\$ 592,401	\$ 1,144
Human Resources	\$ 752,082	\$ 756,643	\$ 4,561
Economic Development	\$ 412,190	\$ 413,639	\$ 1,449
Planning and Community Development	\$ 975,601	\$ 977,637	\$ 2,036
Recreation and Leisure	\$ 2,052,495	\$ 2,056,176	\$ 3,681
Public Works - Streets	\$ 3,084,586	\$ 3,168,705	\$ 84,119
Public Works - Parks	\$ 100,000	\$ 100,000	\$ -
Public Works - Fleet	\$ 1,593,267	\$ 1,593,267	\$ -
Fire - EMS Services	\$ 2,024,538	\$ 2,024,538	\$ -
Fire - Fire Administration	\$ 7,427,299	\$ 7,465,598	\$ 38,299
Fire - Emergency Management	\$ 120,520	\$ 120,526	\$ 6
Police Services	\$ 10,223,669	\$ 10,262,958	\$ 39,289
E-911 Communications	\$ 991,638	\$ 1,008,795	\$ 17,157
Animal Control	\$ 139,900	\$ 140,065	\$ 165
Estimated Contingency	\$ 126,730	\$ 126,730	\$ -
Total for General Fund	\$ 43,653,306	\$ 43,624,652	\$ (28,653)
Total Revenue	\$ 43,496,673	\$ 43,496,673	\$ -
Other Financing Sources	\$ 127,979	\$ 127,979	\$ -
Surplus (Deficit)	\$ (28,653)	\$ (0)	\$ 28,653

AS OF: JANUARY 31ST, 2025

100-GENERAL FUND

% OF YEAR COMPLETED: 58.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
TAXES							
100-00-0000-31-1100	REAL PROP TAX CURRENT	8,528,713.59	(16,402.14)	8,528,713.59	-	-	8,528,713.59
100-00-0000-31-1101	PROPERTY TAX- UTILITY	3,268,518.00	-	-	3,268,517.56	-	3,268,518.00
100-00-0000-31-1190	LIQUOR TAXES	202,600.00	9,857.64	99,302.30	103,297.64	-	202,600.00
100-00-0000-31-1191	BEER TAXES	359,748.00	26,160.44	187,468.84	172,279.02	-	359,748.00
100-00-0000-31-1192	WINE TAXES	49,102.00	1,883.68	25,053.03	24,049.13	-	49,102.00
100-00-0000-31-1200	REAL PROPERTY-PRIOR	532.40	-	532.40	-	-	532.40
100-00-0000-31-1300	PROPERTY - PERSONAL CURRENT	6,900,438.00	388.74	6,322,893.08	577,545.09	-	6,900,438.00
100-00-0000-31-1310	PROPERTY TAX - MOTOR VEHICLE	988,341.00	58,242.85	616,426.72	371,913.83	-	988,341.00
100-00-0000-31-1320	PROP TAX-PERSONAL MH	1,795.00	-	-	1,794.77	-	1,795.00
100-00-0000-31-1340	INTANGIBLE TAXES	56,115.00	-	6,969.37	49,145.22	-	56,115.00
100-00-0000-31-1360	HEAVY DUTY EQUIPMENT TAX	220.00	-	68.48	151.70	-	220.00
100-00-0000-31-1600	REAL ESTATE TRANS - INTANGIBLE	36,321.00	-	6,894.86	29,425.75	-	36,321.00
100-00-0000-31-1710	FRANCHISE GA POWER	1,401,771.00	-	-	1,401,771.21	-	1,401,771.00
100-00-0000-31-1730	FRANCHISE - ATL GAS	95,819.00	-	80,060.42	15,758.28	-	95,819.00
100-00-0000-31-1750	FRANCHISE - COMCAST	138,713.00	-	33,766.44	104,946.96	-	138,713.00
100-00-0000-31-1760	FRANCHISE FEES AT&T/BELLSOUTH	58,907.00	-	33,015.04	25,892.20	-	58,907.00
100-00-0000-31-1762	FRANCHISE TAXES - MCI/VERIZON	160.00	-	159.99	-	-	160.00
100-00-0000-31-1764	SOUTHERN COMPANY GAS FRANCHISE	48,938.00	-	-	48,937.53	-	48,938.00
100-00-0000-31-1780	FRANCHISE - OTHER	480,000.00	-	208,411.83	271,588.17	-	480,000.00
100-00-0000-31-3100	LOCAL OPTION SALES TAX	7,635,536.00	804,308.81	4,291,621.81	3,343,914.56	-	7,635,536.00
100-00-0000-31-6100	BUSINESS OCCUPATION TAXES	2,277,298.00	91,432.47	813,870.95	1,463,426.55	-	2,277,298.00
100-00-0000-31-6101	BUS LIC & OCC TAX PENALTY	36,732.00	3,876.23	11,228.21	25,503.47	-	36,732.00
100-00-0000-31-6200	INSURANCE PREMIUM TAXES	1,891,519.00	-	1,891,519.11	-	-	1,891,519.00
100-00-0000-31-9000	PENALTY & INT - DELNQUENT TAX	300,000.00	8,174.95	83,979.57	216,020.43	-	300,000.00
100-00-0000-31-9001	PUBLIC WORKS LIENS	9,184.00	-	(341.08)	9,525.01	-	9,184.00
TOTAL TAXES		34,767,020.99	987,923.67	23,241,614.96	-	11,525,404.08	34,767,020.99
LICENSES & PERMITS							
100-00-0000-32-1110	BUSINESS LIC - BEER	148,917.00	12,000.00	45,000.00	103,917.43	-	148,917.00
100-00-0000-32-1120	BUSINESS LIC - WINE	70,219.00	7,000.00	28,500.00	41,719.24	-	70,219.00
100-00-0000-32-1130	BUSINESS LIC-LIQUOR	58,099.00	11,000.00	23,000.00	35,099.24	-	58,099.00
100-00-0000-32-3000	REG FEES - ADULT ENTERT	218,496.00	26,200.00	89,120.00	129,376.33	-	218,496.00
100-00-0000-32-3001	REG FEES - LIQUOR	24,125.00	1,500.00	24,125.00	-	-	24,125.00

100-00-0000-32-3100	BUILDING STRUCTURES & EQPT	470,577.00	3,258.42	211,848.03	-	258,729.15	470,577.00
100-00-0000-32-3150	PERMITS - FILMING	31,646.00	-	-	-	31,646.33	31,646.00
100-00-0000-32-3200	PERMIT FEES - OTHER	556.00	6.00	556.00	-	-	556.00
100-00-0000-32-3900	VACANT PROPERTY REGISTRATION	100.00	-	100.00	-	-	100.00
100-00-0000-32-4400	PENALTIES & INT ON BUSN LICENS	2,655.00	-	1,460.66	-	1,194.63	2,655.00

TOTAL LICENSES & PERMITS		1,025,390.00	60,964.42	423,709.69	-	601,682.35	1,025,390.00
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INTERGOVERNMENTAL REV.

100-00-0000-33-1102	GRANT REIMBURSEMENT	176,870.00	-	144,100.77	-	32,769.23	176,870.00
100-00-0000-33-4000	GRANTS STATE	50,000.00	50,000.00	50,000.00	-	-	50,000.00

TOTAL INTERGOVERNMENTAL REV.		226,870.00	50,000.00	194,100.77	-	32,769.23	226,870.00
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CHARGES FOR SERVICE S

100-00-0000-34-1910	ELECTION QUALIFYING FEES	5,050.00	2,160.00	2,160.00	-	2,890.00	5,050.00
100-00-0000-34-2120	PUBLIC SAFETY - ACC REPORTS	18,995.00	55.00	7,363.00	-	11,632.07	18,995.00
100-00-0000-34-2600	PUBLIC SAFETY-AMBULANCE FEES	285,986.96	3,142.22	285,986.96	-	-	285,986.96
100-00-0000-34-2902	PUBLIC SAFETY - BILLABLE SERV	36,616.91	-	36,616.91	-	-	36,616.91
100-00-0000-34-2905	FBI REIMBURSEMENT	25,894.22	-	25,894.22	-	-	25,894.22
100-00-0000-34-2906	BULLET PROOF VEST PROGRAM	4,260.00	-	-	-	4,260.18	4,260.00
100-00-0000-34-2907	EMPLOYEE REMUNERATION	2,525.00	-	-	-	2,525.00	2,525.00
100-00-0000-34-2908	VEHICLE IMPOUND FEES	35,316.00	-	35,316.00	-	-	35,316.00
100-00-0000-34-2910	FARMERS MARKET FEES	11,204.00	-	-	-	11,203.93	11,204.00
100-00-0000-34-2911	FIRE PREVENTION INSPECTIONS	8,444.13	-	8,444.13	-	-	8,444.13
100-00-0000-34-3000	LARP REVENUES	93,416.00	-	-	-	93,415.91	93,416.00
100-00-0000-34-3007	LMIG RD GRANT 2019-2020	215,593.00	-	-	-	215,592.58	215,593.00
100-00-0000-34-3009	LMIG RD GRANT 2021-2022	203,390.00	-	-	-	203,389.76	203,390.00
100-00-0000-34-3010	LMIG RD GRANT 2022-2023	208,008.00	-	-	-	208,008.49	208,008.00
100-00-0000-34-7200	R/L - USE OF RECREATION BLDG	7,085.00	836.00	5,776.09	-	1,309.06	7,085.00
100-00-0000-34-7201	R/L - INSTRUCTIONAL CLASSES	4,141.00	-	2,400.00	-	1,741.00	4,141.00
100-00-0000-34-7202	R/L - FIELD RENTAL	60,352.00	-	30,837.00	-	29,514.54	60,352.00
100-00-0000-34-7203	R/L - IDENTIFICATION FEES	2,841.00	50.00	720.00	-	2,121.13	2,841.00
100-00-0000-34-7204	R/L - OUTDOOR POOL	3,255.00	-	1,155.00	-	2,100.23	3,255.00
100-00-0000-34-7206	R/L - MISC REVENUE	2,380.00	2,380.00	2,380.00	-	-	2,380.00
100-00-0000-34-7207	R/L - USE OF MAIN ST BUILDINGS	52,273.00	-	10,780.00	-	41,492.55	52,273.00
100-00-0000-34-7300	R/L - SPECIAL EVENTS	10,739.00	-	5,000.00	-	5,739.33	10,739.00
100-00-0000-34-7500	R/L - SWIM CLASSES	2,910.00	-	2,910.00	-	-	2,910.00
100-00-0000-34-7501	R/L - YOUTH BASKETBALL	19,430.00	720.00	19,430.00	-	-	19,430.00
100-00-0000-34-7502	R/L - T-BALL	6,479.00	-	-	-	6,479.15	6,479.00
100-00-0000-34-7503	R/L - DAY CAMP	63,215.00	990.00	26,120.00	-	37,094.89	63,215.00
100-00-0000-34-7504	R/L - SOCCER	8,123.50	420.00	8,123.50	-	-	8,123.50
100-00-0000-34-7505	R/L - ADULT RECREATION LEAGUE	7,995.00	-	1,585.00	-	6,410.16	7,995.00

100-00-0000-34-7506	R/L - SENIOR PROGRAMS	5,058.05	-	5,058.05	-	-	-	5,058.05
100-00-0000-34-7507	R/L - GIRL'S FAST PITCH	11,226.00	100.00	600.00	-	10,626.15	-	11,226.00
100-00-0000-34-7508	R/L - YOUTH BASEBALL	8,676.00	-	1,550.00	-	7,125.90	-	8,676.00
100-00-0000-34-7600	RECREATION - GLOBAL PMTS	202.00	-	-	-	202.00	-	202.00
100-00-0000-34-7900	R/L - CONCESSIONS	1,274.56	-	1,274.56	-	-	-	1,274.56
TOTAL CHARGES FO	R SERVICES	1,432,354.33	10,853.22	527,480.42	-	904,874.01	-	1,432,354.33
FINES & FORFEITURES								
100-00-0000-35-1170	FINES - COURT	1,433,244.33	35,563.00	1,433,244.33	-	-	-	1,433,244.33
100-00-0000-35-1171	FINES - PROBATION COLLECTED	300,942.91	-	300,942.91	-	-	-	300,942.91
100-00-0000-35-1172	FINES - ENVIROMENTAL COURT	11,738.00	-	-	-	11,738.00	-	11,738.00
100-00-0000-35-1174	FINES - RED LIGHT	300,000.00	124,863.50	242,000.00	-	58,000.00	-	300,000.00
TOTAL FINES & FO	RFEITURES	2,045,925.24	160,426.50	1,976,187.24	-	69,738.00	-	2,045,925.24
INVESTMENT INCOME								
100-00-0000-36-1000	INVESTMENT INCOME -INTEREST	187,587.80	-	187,587.80	-	-	-	187,587.80
TOTAL INVESTMENT	INCOME	187,587.80	-	187,587.80	-	-	-	187,587.80
CONTRIB & DONATIONS #NAME?								
100-00-0000-37-1000	CONTRIBUTIONS & DONATIONS -PLA	8,387.80	-	8,387.80	-	-	-	8,387.80
TOTAL CONTRIB &	DONATIONS-PRIV	8,387.80	-	8,387.80	-	-	-	8,387.80
MISCELLANEOUS REVENUE								
100-00-0000-38-1000	LEASE INCOME	5,656.00	-	-	-	5,656.00	-	5,656.00
100-00-0000-38-1002	RESIDENTIAL WARRANTY - ROYALTY	404.00	-	-	-	404.00	-	404.00
100-00-0000-38-1005	ADDITIONAL RENT	3,300,326.00	-	1,155,000.00	-	2,145,325.50	-	3,300,326.00
100-00-0000-38-9000	EVENT DONATIONS	8,500.00	-	8,500.00	-	-	-	8,500.00
100-00-0000-38-9001	MISCELLANEOUS REVENUE - OTHER	168,994.02	87.53	168,994.02	-	-	-	168,994.02
100-00-0000-38-9002	MISC REVENUE - CASH OVER/SHORT	-	(100.00)	(83.01)	-	83.01	-	-
100-00-0000-38-9006	INSURANCE REIMBURSEMENT	319,257.00	5,283.02	50,195.93	-	269,061.03	-	319,257.00
TOTAL MISCELLANE	OUS REVENUE	3,803,137.02	5,270.55	1,382,606.94	-	2,420,529.54	-	3,803,137.02

TOTAL REVENUE		43,496,673.18	1,275,438.36	27,941,675.62	-	15,554,997.21	-	43,496,673.18
OTHER FINANCING SOURCES								
100-00-0000-39-1110	TRANSFER FROM DEV AUTHORITY	5.00	-	4.85	-	-	-	5.00
100-00-0000-39-2000	PROCEEDS OF DISPOSITION OF FIX	127,974.00	-	9,675.00	-	118,299.00	-	127,974.00
TOTAL OTHER FINANCING SOURCES		127,979.00	-	9,679.85	-	118,299.00	-	127,979.00

LEGISLATIVE DEPARTMENTAL EXPEND	ITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-20-1110-51-1101	SALARIES	133,000.00	11,172.55	71,850.76	-	61,149.24		133,000.00
100-20-1110-51-2101	LIFE AND HEALTH INSURANCE	86,100.00	-	38,670.71	273.75	47,155.54		86,100.00
100-20-1110-51-2201	FICA	8,200.00	621.50	4,027.54	-	4,172.46		8,200.00
100-20-1110-51-2301	MEDICARE	2,000.00	145.35	941.89	-	1,058.11		2,000.00
100-20-1110-51-2401	RETIREMENT CONTRIBUTIONS	23,305.00	-	13,769.35	-	9,535.65	-	23,305.00
TOTAL PERSONAL S	ERV. & EE BENE	252,605.00	11,939.40	129,260.25	273.75	123,071.00	-	252,605.00
PURCHASED/CONTRACT	SERV.							
100-20-1110-52-1106	ELECTION EXPENSE	73,000.00	-	-	-	73,000.00		73,000.00
100-20-1110-52-3201	POSTAGE SHIPPING & COURIER	10,000.00	-	5.61	-	9,994.39		10,000.00
100-20-1110-52-3402	PRINTING CITY CODE AMENDMENTS	8,000.00	-	45.00	-	7,955.00		8,000.00
100-20-1110-52-3601	DUES AND SUBSCRIPTIONS	15,000.00	149.98	3,179.92	-	11,820.08		15,000.00
100-20-1110-52-3602	CLAYTON COUNTY MUNICIPAL ASSN	1,000.00	-	-	-	1,000.00		1,000.00
100-20-1110-52-3702	MAYOR MTGS/CONVENTIONS	12,000.00	1,176.25	6,555.59	-	5,444.41		12,000.00
100-20-1110-52-3703	WARD 1 MTGS/CONV K JAMES	8,450.00	404.42	2,087.57	-	6,362.43		8,450.00
100-20-1110-52-3704	WARD 2 MTGS/CONV D ANTOINE	8,450.00	-	-	-	8,450.00		8,450.00
100-20-1110-52-3705	WARD 3 MTGS/CONV H GUTIERREZ	8,450.00	504.05	5,490.51	-	2,959.49		8,450.00
100-20-1110-52-3706	WARD 4 MTGS/CONV L WELLS	8,450.00	-	550.82	-	7,899.18		8,450.00
100-20-1110-52-3707	WARD 5 MTGS/CONV A MEARS	8,450.00	-	-	-	8,450.00		8,450.00
100-20-1110-52-3905	MAYOR'S PROJECTS	5,000.00	-	2,701.99	-	2,298.01		5,000.00
100-20-1110-52-3907	WARD 1 PROJECTS - K JAMES	4,000.00	368.21	2,430.25	-	1,569.75		4,000.00
100-20-1110-52-3908	WARD 2 PROJECTS - D ANTOINE	4,000.00	-	77.12	-	3,922.88		4,000.00
100-20-1110-52-3910	WARD 3 PROJECTS-H GUTIERREZ	4,000.00	195.72	5,735.50	-	(1,735.50)		4,000.00
100-20-1110-52-3911	WARD 4 PROJECTS - L WELLS	12,500.00	-	3,600.07	-	8,899.93		12,500.00
100-20-1110-52-3912	WARD 5 PROJECTS- A MEARS	4,000.00	-	545.25	-	3,454.75		4,000.00
100-20-1110-52-3913	PUBLIC RELATIONS	15,000.00	-	9,582.61	-	5,417.39		15,000.00
100-20-1110-52-3922	STATE OF THE CITY ADDRESS	-	-	(455.88)	-	455.88		-
100-20-1110-52-3931	TEEN COMMITTEE	-	-	73.75	-	(73.75)	73.75	73.75
100-20-1110-52-4905	MAYORAL CITY EVENTS	45,000.00	4,374.50	19,594.10	-	25,405.90		45,000.00
100-20-1110-52-4907	WARD 1 - CITY EVENTS	45,000.00	2,820.00	2,820.00	-	42,180.00		45,000.00
100-20-1110-52-4908	WARD 2 - CITY EVENTS	45,000.00	-	-	-	45,000.00		45,000.00
100-20-1110-52-4910	WARD 3 - CITY EVENTS	45,000.00	-	29,181.08	-	15,818.92		45,000.00
100-20-1110-52-4911	WARD 4 - CITY EVENTS	45,000.00	-	45,197.82	-	(197.82)	197.82	45,197.82
100-20-1110-52-4912	WARD 5 - CITY EVENTS	45,000.00	-	243.84	-	44,756.16		45,000.00
TOTAL PURCHASED/	CONTRACT SERV.	479,750.00	9,993.13	139,242.52	-	340,507.48	271.57	480,021.57

SUPPLIES

CAPITAL OUTLAYS

100-20-1110-54-2503	PROJECTS FUND - MAYOR	47,188.00	-	-	-	47,188.00	47,188.00
100-20-1110-54-2504	WARD 1 PROJECTS - K JAMES	47,188.00	-	-	-	47,188.00	47,188.00
100-20-1110-54-2505	WARD 2 PROJECTS - D ANTOINE	47,188.00	-	-	-	47,188.00	47,188.00
100-20-1110-54-2506	WARD 3 PROJECTS - H GUTIERREZ	47,188.00	-	-	-	47,188.00	47,188.00
100-20-1110-54-2507	WARD 4 PROJECTS - L WELLS	47,188.00	653.30	678.30	11,000.00	35,509.70	47,188.00
100-20-1110-54-2508	WARD 5 PROJECTS - A MEARS	47,188.00	1,844.00	1,844.00	4,480.00	40,864.00	47,188.00

TOTAL CAPITAL OU	TLAYS	283,128.00	2,497.30	2,522.30	15,480.00	265,125.70	-	283,128.00
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TOTAL LEGISLATIVE	OFFICE	1,015,483.00	24,429.83	271,025.07	15,753.75	728,704.18	271.57	1,015,754.57
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EXECUTIVE DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-21-1320-51-1101 SALARIES	778,021.00	78,150.36	439,744.75	-	338,276.25		778,021.00
100-21-1320-51-1301 OVERTIME	10,000.00	563.70	10,237.30	-	(237.30)	237.30	10,237.30
100-21-1320-51-2101 LIFE AND HEALTH INSURANCE	253,800.00	-	61,163.40	113.15	192,523.45		253,800.00
100-21-1320-51-2201 FICA	48,237.00	4,783.45	25,659.48	-	22,577.52		48,237.00
100-21-1320-51-2301 MEDICARE	11,281.00	1,118.73	6,394.11	-	4,886.89		11,281.00
100-21-1320-51-2401 RETIREMENT CONTRIBUTIONS	48,886.95	-	28,517.39	-	20,369.56	-	48,886.95
100-21-1320-51-2904 EMPLOYEE APPRECIATION	25,000.00	2,459.25	8,742.31	-	16,257.69		25,000.00
TOTAL PERSONAL S ERV. & EE BENE	1,175,225.95	87,075.49	580,458.74	113.15	594,654.06	237.30	1,175,463.25
PURCHASED/CONTRACT SERV.							
100-21-1320-52-1002 CONSULTING SERVICES	40,000.00	10,000.00	16,212.50	2,500.00	21,287.50		40,000.00
100-21-1320-52-2202 COMPUTER EQUIPMENT MAINTENANCE	5,000.00	-	-	-	5,000.00		5,000.00
100-21-1320-52-3101 VEHICLE INSURANCE	1,200.00	-	806.75	-	393.25		1,200.00
100-21-1320-52-3201 POSTAGE SHIPPING & COURIER	5,000.00	104.19	354.97	-	4,645.03		5,000.00
100-21-1320-52-3210 INTERNET WEBSITE MAINTENANCE	25,000.00	-	22,285.35	1,586.68	1,127.97		25,000.00
100-21-1320-52-3301 LEGAL ADVERTISEMENTS	10,000.00	252.00	8,704.00	-	1,296.00		10,000.00
100-21-1320-52-3401 ADVERTISING AND MARKETING	7,500.00	-	4,855.19	-	2,644.81		7,500.00
100-21-1320-52-3402 PROMOTIONAL ITEMS	10,000.00	1,300.00	3,188.88	-	6,811.12		10,000.00
100-21-1320-52-3500 TRAVEL FOR EMPLOYEES	10,000.00	1,263.15	1,695.89	588.40	7,715.71		10,000.00
100-21-1320-52-3601 DUES AND SUBSCRIPTIONS	17,000.00	11,249.71	29,655.04	-	(12,655.04)	12,655.04	29,655.04
100-21-1320-52-3701 TRAINING & CONFERENCES	30,000.00	1,212.16	12,324.30	-	17,675.70		30,000.00
100-21-1320-52-3921 STRATEGIC PLANNING RETREATS	40,000.00	-	9,142.95	-	30,857.05		40,000.00
100-21-3920-52-1004 EMERGENCY CONTINGENCY	50,000.00	-	-	2,201.00	47,799.00		50,000.00
TOTAL PURCHASED/ CONTRACT SERV.	250,700.00	25,381.21	109,225.82	6,876.08	134,598.10	12,655.04	263,355.04
SUPPLIES							
100-21-1320-53-1102 OFFICE SUPPLIES	15,000.00	634.57	3,749.94	94.66	11,155.40		15,000.00
100-21-1320-53-1105 GENERAL DEPARTMENT EXPENSE	45,000.00	630.76	7,198.87	6.40	37,794.73		45,000.00
100-21-1320-53-1133 CITY MANAGER EXPENSE ALLOWANCE	5,000.00	440.21	2,488.85	-	2,511.15		5,000.00
100-21-1320-53-1270 FLEET GAS CHARGE	500.00	-	168.22	-	331.78		500.00
100-21-1320-53-1713 FLEET LABOR CHARGE	500.00	-	-	-	500.00		500.00
100-21-1320-53-1714 FLEET EQUIPMENT MAINTENANCE	500.00	-	85.01	-	414.99		500.00
100-21-1320-53-1715 FLEET OVERHEAD CHARGE	500.00	-	-	-	500.00		500.00

TOTAL SUPPLIES		67,000.00	1,705.54	13,690.89	101.06	53,208.05	-	67,000.00
CAPITAL OUTLAYS								
TOTAL CHIEF EXECUTIVE OFFICE		1,492,925.95	114,162.24	703,375.45	7,090.29	782,460.21	12,892.34	1,505,818.29

FINANCE DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-22-1510-51-1101 SALARIES	956,767.00	71,924.73	422,001.51	-	534,765.49		956,767.00
100-22-1510-51-1301 OVERTIME	500.00	15.50	226.17	-	273.83		500.00
100-22-1510-51-2101 LIFE AND HEALTH INSURANCE	186,500.00	-	86,018.74	120.45	100,360.81		186,500.00
100-22-1510-51-2201 FICA	59,300.00	4,368.35	25,552.41	-	33,747.59		59,300.00
100-22-1510-51-2301 MEDICARE	13,900.00	1,021.63	5,975.99	-	7,924.01		13,900.00
100-22-1510-51-2401 RETIREMENT CONTRIBUTIONS	9,600.00	-	1,902.92	-	7,697.08		9,600.00
100-22-1510-51-2402 RETIREMENT ADMINISTRATION FEES	103,000.00	7,543.18	81,978.48	-	21,021.52	-	103,000.00
100-22-1510-51-2404 HEALTH REIMBURSEMENT EXP	45,000.00	-	9,480.86	8,807.00	26,712.14		45,000.00
100-22-1510-51-2601 UNEMPLOYMENT TAX	23,000.00	10,617.41	12,020.82	-	10,979.18		23,000.00
100-22-1510-51-2713 WORKERS' COMP - ADMINISTRATOR	29,470.00	1,445.00	20,799.00	-	8,671.00	-	29,470.00
100-22-1510-51-2904 EMPLOYEE APPRECIATION	4,000.00	-	1,138.69	-	2,861.31		4,000.00
TOTAL PERSONAL S ERV. & EE BENE	1,431,037.00	96,935.80	667,095.59	8,927.45	755,013.96	-	1,431,037.00
PURCHASED/CONTRACT SERV.							
100-22-1510-52-1001 ANNUAL AUDIT	76,945.00	-	76,945.00	-	-		76,945.00
100-22-1510-52-1002 CONSULTING SERVICES	115,000.00	44,385.00	107,920.00	1,500.00	5,580.00	-	115,000.00
100-22-1510-52-1004 ATTORNEY FEES	210,381.00	28,483.35	210,380.80	-	0.20		210,381.00
100-22-1510-52-1005 OTHER LEGAL FEES	360,000.00	(11,725.00)	35,914.10	-	324,085.90		360,000.00
100-22-1510-52-1007 ADP PROCESSING FEES	192,000.00	18,459.99	95,526.51	-	96,473.49	-	192,000.00
100-22-1510-52-1101 BANKING/CR CARD FEES	80,000.00	(41.45)	27,563.11	-	52,436.89		80,000.00
100-22-1510-52-2201 OFFICE EQUIPMENT MAINTENANCE	4,000.00	75.00	3,147.48	-	852.52		4,000.00
100-22-1510-52-3102 PROPERTY & LIABILITY INSURANCE	154,000.00	-	20,666.78	-	133,333.22		154,000.00
100-22-1510-52-3201 POSTAGE SHIPPING & COURIER	15,000.00	459.09	13,263.90	-	1,736.10		15,000.00
100-22-1510-52-3202 TELEPHONES & COMMUNICATION	20,000.00	-	5,568.00	2,179.35	12,252.65		20,000.00
100-22-1510-52-3401 PRINTING	5,000.00	315.00	1,568.80	-	3,431.20		5,000.00
100-22-1510-52-3500 TRAVEL FOR EMPLOYEES	12,000.00	-	3,350.98	-	8,649.02		12,000.00
100-22-1510-52-3601 DUES AND SUBSCRIPTIONS	2,500.00	-	225.17	-	2,274.83		2,500.00
100-22-1510-52-3701 TRAINING & CONFERENCES	25,000.00	-	4,300.52	652.50	20,046.98		25,000.00
100-22-1510-52-3904 REFUNDS PROPERTY TAX	67,076.00	42,589.85	42,589.85	-	24,486.15		67,076.00
100-22-1510-52-3908 PROPERTY TAX BILL CLAYTON CO	20,500.00	-	365.50	-	20,134.50		20,500.00
TOTAL PURCHASED/ CONTRACT SERV.	1,359,402.00	123,000.83	649,296.50	4,331.85	705,773.65	-	1,359,402.00
SUPPLIES							
100-22-1510-53-1102 OFFICE SUPPLIES	10,000.00	-	2,386.28	139.22	7,474.50		10,000.00
100-22-1510-53-1103 COPIER EXPENSE	12,000.00	474.08	3,939.71	572.74	7,487.55		12,000.00
100-22-1510-53-1105 GENERAL DEPARTMENT EXPENSES	41,598.00	612.23	34,832.82	2,834.80	3,930.38	-	41,598.00

100-22-1510-53-1210	UTILITIES - WATER/SEWER	10,000.00	516.54	5,901.03	-	4,098.97		10,000.00
100-22-1510-53-1221	UTILITIES - NATURAL GAS	3,000.00	50.62	409.46	-	2,590.54		3,000.00
100-22-1510-53-1231	UTILITIES-ELECTRICITY	32,000.00	474.08	2,914.81	-	29,085.19		32,000.00
TOTAL SUPPLIES		108,598.00	2,127.55	50,384.11	3,546.76	54,667.13	-	108,598.00
CAPITAL OUTLAYS								
100-22-1510-54-2502	CAPITAL OUTLAY	41,250.00	-	41,250.00	-	-	-	41,250.00
TOTAL CAPITAL OU TLAYS		41,250.00	-	41,250.00	-	-	-	41,250.00
OTHER COSTS								
100-22-1510-57-9000	RESERVE FOR CONTINGENCIES	126,730.00	-	-	-	126,730.00		126,730.00
100-22-1510-57-9100	RESERVE FOR INSURANCE	250,000.00	-	152,391.18	-	97,608.82		250,000.00
TOTAL OTHER COST S		376,730.00	-	152,391.18	-	224,338.82	-	376,730.00
LOAN								
100-22-8000-58-1101	BOND PAYMENT - PRINCIPAL	235,800.00	-	-	-	235,800.00		235,800.00
100-22-8000-58-1102	BOND PAYMENT (2021B)	2,093,343.00	-	-	-	2,093,343.00	(326,457.00)	1,766,886.00
TOTAL LOAN		2,329,143.00	-	-	-	2,329,143.00	(326,457.00)	2,002,686.00
OTHER USES								
100-22-1510-61-1304	TRANSFER FOR CAPITAL EXPENSES	1,086,243.00	-	-	-	1,086,243.00		1,086,243.00
100-22-1510-61-1585	TRANSFER TO URA (585)	1,150,000.00	-	1,150,000.00	-	-	-	1,150,000.00
TOTAL OTHER USES		2,236,243.00	-	1,150,000.00	-	1,086,243.00	-	2,236,243.00
TOTAL FINANCE OFFI CE		7,882,403.00	222,064.18	2,710,417.38	16,806.06	5,155,179.56	(326,457.00)	7,555,946.00

COURTS DEPARTMENTAL EXPEND	ITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-23-1110-51-1101	SALARIES	175,100.00	26,171.00	161,199.72	-	13,900.28		175,100.00
100-23-1110-51-1301	OVERTIME	5,000.00	8.80	362.05	-	4,637.95		5,000.00
100-23-1110-51-2101	LIFE AND HEALTH INSURANCE	46,000.00	-	20,427.60	76.65	25,495.75		46,000.00
100-23-1110-51-2201	FICA	10,900.00	1,602.17	9,878.57	-	1,021.43		10,900.00
100-23-1110-51-2301	MEDICARE	2,500.00	374.70	2,310.30	-	189.70		2,500.00
100-23-1110-51-2401	RETIREMENT CONTRIBUTIONS	24,194.00	-	14,112.86	-	10,081.14	-	24,194.00
100-23-1110-51-2701	WORKER'S COMP INSURANCE	2,500.00	-	2,232.78	-	267.22		2,500.00
100-23-2650-51-1106	JUDGES - MUNICIPAL COURT	108,000.00	9,000.00	55,944.15	52,055.85	-		108,000.00
100-23-2650-51-1107	SOLICITORS-MUNICIPAL COURT	78,000.00	6,500.00	45,500.00	32,500.00	-		78,000.00
100-23-2650-51-1110	INDIGENT DEFENSE	6,000.00	1,350.00	5,600.00	-	400.00		6,000.00
100-23-2650-51-1111	PROTEM JUDGES	28,000.00	500.00	25,500.00	-	2,500.00		28,000.00
100-23-2650-51-2904	EMPLOYEE APPRECIATION	1,000.00	-	172.82	-	827.18		1,000.00
TOTAL PERSONAL S	ERV. & EE BENE	487,194.00	45,506.67	343,240.85	84,632.50	59,320.65	-	487,194.00
PURCHASED/CONTRACT	SERV.							
100-23-1320-52-1002	CONSULTING SERVICES	12,500.00	-	10,719.83	-	1,780.17		12,500.00
100-23-1320-52-1301	SOFTWARE MAINTENANCE	24,000.00	1,960.00	11,760.00	12,240.00	-		24,000.00
100-23-1510-52-3201	POSTAGE SHIPPING & COURIER	6,500.00	160.77	4,117.31	1,033.98	1,348.71		6,500.00
100-23-1510-52-3202	TELEPHONES & COMMUNICATION	2,500.00	-	548.90	-	1,951.10		2,500.00
100-23-1510-52-3401	PRINTING	5,000.00	-	-	-	5,000.00		5,000.00
100-23-1510-52-3500	TRAVEL FOR EMPLOYEES	3,000.00	-	-	-	3,000.00		3,000.00
100-23-1510-52-3601	DUES & SUBSCRIPTIONS	3,000.00	-	1,805.95	-	1,194.05		3,000.00
100-23-1510-52-3701	TRAINING & CONFERENCES	10,000.00	-	2,737.84	-	7,262.16		10,000.00
100-23-2650-52-3601	BAILIFF WITNESS FEES	8,000.00	675.00	5,908.00	-	2,092.00		8,000.00
100-23-2650-52-3701	JUDGES SEMINARS /SUBSCRIPTIONS	2,500.00	-	-	-	2,500.00		2,500.00
100-23-3210-52-3610	POAB MANDATES	147,000.00	16,874.94	134,602.65	-	12,397.35		147,000.00
100-23-3210-52-3611	STATE MANDATES	255,000.00	32,396.62	260,348.72	-	(5,348.72)	5,348.72	260,348.72
100-23-3210-52-3612	COUNTY MANDATES	83,000.00	8,107.34	60,884.15	-	22,115.85		83,000.00
100-23-3210-52-3925	COURT INTERPRETER	54,000.00	1,725.00	26,295.15	-	27,704.85		54,000.00
TOTAL PURCHASED/	CONTRACT SERV.	616,000.00	61,899.67	519,728.50	13,273.98	82,997.52	5,348.72	621,348.72
SUPPLIES								
100-23-1510-53-1102	OFFICE SUPPLIES	5,000.00	-	3,461.65	-	1,538.35		5,000.00

100-23-1510-53-1103	COPIER EXPENSE	2,500.00	-	1,426.22	1,026.24	47.54		2,500.00
100-23-1510-53-1105	GENERAL DEPARTMENT EXPENSE	3,000.00	(85.56)	1,167.04	-	1,832.96		3,000.00
100-23-1510-53-1106	FACILITY MAINT & REPAIR	3,000.00	67.85	399.79	-	2,600.21		3,000.00
TOTAL SUPPLIES		13,500.00	(17.71)	6,454.70	1,026.24	6,019.06	-	13,500.00
TOTAL JUDGE AND SO	LICITORS	1,116,694.00	107,388.63	869,424.05	98,932.72	148,337.23	5,348.72	1,122,042.72

IT DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-24-1535-51-1101 SALARIES	349,170.00	33,372.03	196,335.17	-	152,834.83		349,170.00
100-24-1535-51-1301 OVERTIME	-	60.50	863.44	-	(863.44)	863.44	863.44
100-24-1535-51-2101 LIFE AND HEALTH INSURANCE	68,300.00	-	32,101.95	76.65	36,121.40		68,300.00
100-24-1535-51-2201 FICA	21,649.00	2,051.68	12,099.45	-	9,549.09		21,649.00
100-24-1535-51-2301 MEDICARE	5,063.00	479.84	2,829.71	-	2,233.76		5,063.00
100-24-1535-51-2401 RETIREMENT CONTRIBUTIONS	23,575.98	-	13,752.48	-	9,823.50	-	23,575.98
100-24-1535-51-2702 WORKERS' COMPENSATION CLAIMS	500.00	-	-	-	500.00		500.00
100-24-1535-51-2904 EMPLOYEE APPRECIATION	1,000.00	-	228.31	-	771.69		1,000.00
TOTAL PERSONAL S ERV. & EE BENE	469,257.98	35,964.05	258,210.51	76.65	210,970.83	863.44	470,121.42
PURCHASED/CONTRACT SERV.							
100-24-1535-52-3102 PROPERTY & LIABILITY INSURANCE	34,000.00	-	13,186.16	-	20,813.84		34,000.00
100-24-1535-52-3201 POSTAGE SHIPPING & COURIER	500.00	-	-	-	500.00		500.00
100-24-1535-52-3202 TELEPHONES & COMMUNICATION	72,000.00	11,424.73	46,993.25	-	25,006.75		72,000.00
100-24-1535-52-3203 OTHER TELECOMMUNICATIONS	835,000.00	65,098.96	477,985.47	4,246.95	352,767.58		835,000.00
100-24-1535-52-3500 TRAVEL FOR EMPLOYEES	1,000.00	-	-	-	1,000.00		1,000.00
100-24-1535-52-3701 TRAINING & CONFERENCES	5,000.00	-	-	-	5,000.00		5,000.00
TOTAL PURCHASED/ CONTRACT SERV.	947,500.00	76,523.69	538,164.88	4,246.95	405,088.17	-	947,500.00
SUPPLIES							
100-24-1535-53-1105 GENERAL DEPARTMENT EXPENSES	1,000.00	-	-	-	1,000.00		1,000.00
100-24-1535-53-2401 COMPUTER HARDWARE/SOFTWARE	239,000.00	490.00	227,275.43	98,247.28	(86,522.71)	86,522.71	325,522.71
TOTAL SUPPLIES	240,000.00	490.00	227,275.43	98,247.28	(85,522.71)	86,522.71	326,522.71
CAPITAL OUTLAYS							
TOTAL TECHNOLOGY S ERVICES	1,656,757.98	112,977.74	1,023,650.82	102,570.88	530,536.29	87,386.15	1,744,144.13

CODE COMPLIANCE DEPARTMENTAL EXPEND	ITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-57-7410-51-1101	SALARIES	363,000.00	44,606.08	220,253.14	-	142,746.86		363,000.00
100-57-7410-51-1301	OVERTIME	500.00	394.95	1,643.85	-	(1,143.85)	1,143.85	1,643.85
100-57-7410-51-2101	LIFE AND HEALTH INSURANCE	130,300.00	-	65,441.18	76.65	64,782.17		130,300.00
100-57-7410-51-2201	SOCIAL SECURITY	22,500.00	2,705.34	13,350.57	-	9,149.43		22,500.00
100-57-7410-51-2301	MEDICARE	5,300.00	632.69	3,122.26	-	2,177.74		5,300.00
100-57-7410-51-2401	RETIREMENT CONTRIBUTIONS	29,657.00	-	17,299.78	-	12,357.22	-	29,657.00
100-57-7410-51-2701	WORKER'S COMP INSURANCE	1,500.00	-	1,339.67	-	160.33		1,500.00
100-57-7410-51-2904	EMPLOYEE APPRECIATION	1,000.00	-	298.86	-	701.14		1,000.00
TOTAL PERSONAL S	ERV. & EE BENE	553,757.00	48,339.06	322,749.31	76.65	230,931.04	1,143.85	554,900.85
PURCHASED/CONTRACT	SERV.							
100-57-7410-52-3101	VEHICLE INSURANCE	5,000.00	-	3,121.75	-	1,878.25		5,000.00
100-57-7410-52-3201	POSTAGE SHIPPING & COURIER	1,500.00	104.19	742.61	-	757.39		1,500.00
100-57-7410-52-3202	TELEPHONES & COMMUNICATION	3,000.00	-	2,758.20	-	241.80		3,000.00
100-57-7410-52-3401	PRINTING	1,000.00	-	537.35	-	462.65		1,000.00
100-57-7410-52-3500	TRAVEL FOR EMPLOYEES	2,000.00	-	-	-	2,000.00		2,000.00
100-57-7410-52-3601	DUES AND SUBSCRIPTIONS	2,000.00	-	(32.15)	-	2,032.15		2,000.00
100-57-7410-52-3701	TRAINING & CONFERENCES	4,000.00	-	234.50	-	3,765.50		4,000.00
TOTAL PURCHASED/	CONTRACT SERV.	18,500.00	104.19	7,362.26	-	11,137.74	-	18,500.00
SUPPLIES								
100-57-7410-53-1102	OFFICE SUPPLIES	5,000.00	-	545.58	-	4,454.42		5,000.00
100-57-7410-53-1105	GENERAL DEPARTMENT EXPENSES	5,000.00	-	1,600.56	595.45	2,803.99		5,000.00
100-57-7410-53-1702	UNIFORMS & RAINWEAR	4,000.00	-	1,431.61	1,756.15	812.24		4,000.00
100-57-7410-53-1703	BEAUTIFICATION EFFORTS	5,000.00	-	2,931.36	483.08	1,585.56		5,000.00
TOTAL SUPPLIES		19,000.00	-	6,509.11	2,834.68	9,656.21	-	19,000.00
TOTAL CODE ENFORCE	MENT	591,257.00	48,443.25	336,620.68	2,911.33	251,724.99	1,143.85	592,400.85

HR DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-25-1540-51-1101 SALARIES	482,040.00	41,434.74	234,586.63	-	247,453.37		482,040.00
100-25-1540-51-1301 OVERTIME	-	-	64.40	-	(64.40)	64.40	64.40
100-25-1540-51-2101 LIFE AND HEALTH INSURANCE	59,000.00	-	30,278.05	91.25	28,630.70		59,000.00
100-25-1540-51-2201 FICA	31,000.00	2,500.39	14,137.02	-	16,862.98		31,000.00
100-25-1540-51-2301 MEDICARE	6,000.00	584.76	3,306.18	-	2,693.82		6,000.00
100-25-1540-51-2401 RETIREMENT CONTRIBUTIONS	29,146.00	-	17,001.35	-	12,144.65	-	29,146.00
100-25-1540-51-2702 WORKERS' COMPENSATION CLAIMS	2,063.00	-	1,202.93	-	860.07	-	2,063.00
100-25-1540-51-2904 EMPLOYEE APPRECIATION	62,583.00	-	62,582.22	-	0.78	-	62,583.00
TOTAL PERSONAL S ERV. & EE BENE	671,832.00	44,519.89	363,158.78	91.25	308,581.97	64.40	671,896.40
PURCHASED/CONTRACT SERV.							
100-25-1540-52-1202 PROFESSIONAL AND CONTRACTUAL	30,000.00	3,750.00	19,135.91	-	10,864.09		30,000.00
100-25-1540-52-3201 POSTAGE SHIPPING & COURIER	2,000.00	104.19	343.25	-	1,656.75		2,000.00
100-25-1540-52-3401 PRINTING	1,500.00	-	253.16	-	1,246.84		1,500.00
100-25-1540-52-3500 TRAVEL FOR EMPLOYEES	2,000.00	-	943.64	-	1,056.36		2,000.00
100-25-1540-52-3601 DUES AND SUBSCRIPTIONS	2,000.00	-	325.00	-	1,675.00		2,000.00
100-25-1540-52-3701 TRAINING & CONFERENCES	8,000.00	-	1,050.00	-	6,950.00		8,000.00
100-25-1540-52-3709 EMPLOYEE SAFETY TRAINING	5,000.00	-	-	-	5,000.00		5,000.00
100-25-1540-52-3917 ONBOARDING AND RECRUITMENT	8,000.00	190.00	6,095.00	1,700.00	205.00		8,000.00
100-25-1540-52-3920 HOSPITALITY	2,000.00	294.85	767.55	492.35	740.10		2,000.00
TOTAL PURCHASED/ CONTRACT SERV.	60,500.00	4,339.04	28,913.51	2,192.35	29,394.14	-	60,500.00
SUPPLIES							
100-25-1540-53-1102 OFFICE SUPPLIES	5,000.00	191.83	2,508.67	29.63	2,461.70		5,000.00
100-25-1540-53-1103 COPIER EXPENSE	3,000.00	-	2,782.61	780.69	(563.30)	563.30	3,563.30
100-25-1540-53-1105 GENERAL DEPARTMENT EXPENSES	8,250.00	51.81	12,183.32	-	(3,933.32)	3,933.32	12,183.32
100-25-1540-53-1201 EMPLOYEE ASSISTANCE PROGRAM	3,500.00	-	1,845.00	-	1,655.00		3,500.00
TOTAL SUPPLIES	19,750.00	243.64	19,319.60	810.32	(379.92)	4,496.62	24,246.62
CAPITAL OUTLAYS							

OTHER USES

TOTAL HUMAN RESOUR

CES

752,082.00

49,102.57

411,391.89

3,093.92

337,596.19

4,561.02

756,643.02

ECONOMIC DEVELOPMENT DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-26-7520-51-1101	SALARIES	277,070.00	27,517.50	161,454.61	-	115,615.39		277,070.00
100-26-7520-51-2101	LIFE AND HEALTH INSURANCE	66,800.00	-	29,654.87	259.15	36,885.98		66,800.00
100-26-7520-51-2201	FICA	17,200.00	1,645.01	9,672.61	-	7,527.39		17,200.00
100-26-7520-51-2301	MEDICARE	4,000.00	384.72	2,262.12	-	1,737.88		4,000.00
100-26-7520-51-2401	RETIREMENT CONTRIBUTIONS	16,620.00	-	9,694.53	-	6,925.47	-	16,620.00
100-26-7520-51-2904	EMPLOYEE APPRECIATION	1,000.00	-	230.28	-	769.72		1,000.00
TOTAL PERSONAL S	ERV. & EE BENE	382,690.00	29,547.23	212,969.02	259.15	169,461.83	-	382,690.00
PURCHASED/CONTRACT	SERV.							
100-26-7520-52-1002	CONSULTING SERVICES	5,000.00	-	2,400.00	-	2,600.00		5,000.00
100-26-7520-52-3401	PRINTING	3,000.00	-	115.73	-	2,884.27		3,000.00
100-26-7520-52-3406	DUES AND SUBSCRIPTIONS	2,500.00	-	327.39	-	2,172.61		2,500.00
100-26-7520-52-3500	TRAVEL FOR EMPLOYEES	1,500.00	-	655.20	-	844.80		1,500.00
100-26-7520-52-3701	TRAINING & CONFERENCES	4,000.00	-	505.00	-	3,495.00		4,000.00
100-26-7520-52-3913	PUBLIC RELATIONS	-	-	438.81	-	(438.81)	438.81	438.81
100-26-7520-52-3915	MEETINGS AND EVENTS	4,000.00	-	3,105.48	(292.98)	1,187.50		4,000.00
100-26-7520-52-3916	OTHER PURCHASED SERVICES	500.00	-	-	-	500.00		500.00
TOTAL PURCHASED/	CONTRACT SERV.	20,500.00	-	7,547.61	(292.98)	13,245.37	438.81	20,938.81
SUPPLIES								
100-26-7520-53-1102	OFFICE SUPPLIES	5,000.00	97.89	3,407.43	2,602.66	(1,010.09)	1,010.09	6,010.09
100-26-7520-53-1105	GENERAL DEPARTMENT EXPENSE	2,000.00	-	629.79	164.32	1,205.89		2,000.00
100-26-7520-53-1107	FACILITY MAINT & REPAIRS	2,000.00	67.96	70.46	-	1,929.54		2,000.00
TOTAL SUPPLIES		9,000.00	165.85	4,107.68	2,766.98	2,125.34	1,010.09	10,010.09
TOTAL ECONOMIC DEV	ELOPMENT	412,190.00	29,713.08	224,624.31	2,733.15	184,832.54	1,448.90	413,638.90

PCD DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-55-7410-51-1101 SALARIES	320,460.00	56,005.44	305,420.69	-	15,039.31		320,460.00
100-55-7410-51-1301 OVERTIME	1,000.00	82.64	220.79	-	779.21		1,000.00
100-55-7410-51-2101 LIFE AND HEALTH INSURANCE	79,000.00	-	48,932.41	233.60	29,833.99		79,000.00
100-55-7410-51-2201 FICA	26,000.00	3,428.20	18,960.37	-	7,039.63		26,000.00
100-55-7410-51-2301 MEDICARE	6,000.00	801.77	4,434.31	-	1,565.69		6,000.00
100-55-7410-51-2401 RETIREMENT CONTRIBUTIONS	29,941.00	-	17,465.63	-	12,475.37	-	29,941.00
100-55-7410-51-2701 WORKER'S COMP INSURANCE	3,500.00	-	3,125.89	-	374.11		3,500.00
100-55-7410-51-2904 EMPLOYEE APPRECIATION	1,000.00	-	430.85	-	569.15		1,000.00
TOTAL PERSONAL S ERV. & EE BENE	466,901.00	60,318.05	398,990.94	233.60	67,676.46	-	466,901.00
PURCHASED/CONTRACT SERV.							
100-55-7410-52-1200 MUNICIPAL PLANNING	100,000.00	-	-	-	100,000.00		100,000.00
100-55-7410-52-1202 PROFESSIONAL AND CONTRACTUAL	171,600.00	6,138.53	24,068.53	67,466.47	80,065.00		171,600.00
100-55-7410-52-1203 OTHER PROFESSIONAL SERVICES	138,000.00	(620.00)	106,774.55	11,195.45	20,030.00		138,000.00
100-55-7410-52-3101 VEHICLE INSURANCE	1,300.00	-	811.66	-	488.34		1,300.00
100-55-7410-52-3102 PROPERTY & LIABILITY INSURANCE	10,500.00	-	9,041.71	-	1,458.29		10,500.00
100-55-7410-52-3201 POSTAGE SHIPPING & COURIER	2,000.00	104.20	1,083.68	-	916.32		2,000.00
100-55-7410-52-3202 TELEPHONES & COMMUNICATION	4,000.00	-	735.45	444.39	2,820.16		4,000.00
100-55-7410-52-3401 PRINTING	2,500.00	126.00	3,997.09	-	(1,497.09)	1,497.09	3,997.09
100-55-7410-52-3500 TRAVEL FOR EMPLOYEES	2,000.00	-	674.15	-	1,325.85		2,000.00
100-55-7410-52-3601 DUES AND SUBSCRIPTIONS	2,300.00	-	833.73	-	1,466.27		2,300.00
100-55-7410-52-3701 TRAINING & CONFERENCES	4,000.00	-	1,941.26	-	2,058.74		4,000.00
100-55-7410-52-3924 ENGINEERING CONSULTATION	-	(830.00)	(2,410.00)	-	2,410.00		-
100-55-7410-52-3925 GEO. INFORMATION SYSTEM (GIS)	31,000.00	-	-	-	31,000.00		31,000.00
TOTAL PURCHASED/ CONTRACT SERV.	469,200.00	4,918.73	147,551.81	79,106.31	242,541.88	1,497.09	470,697.09
SUPPLIES							
100-55-7410-53-1102 OFFICE SUPPLIES	4,200.00	-	2,183.01	478.83	1,538.16		4,200.00
100-55-7410-53-1103 COPIER EXPENSE	3,000.00	-	1,623.17	679.80	697.03		3,000.00
100-55-7410-53-1105 GENERAL DEPARTMENT EXPENSES	5,000.00	-	3,445.57	294.97	1,259.46		5,000.00
100-55-7410-53-1106 FACILITY MAINT & REPAIRS	10,800.00	621.00	11,338.87	-	(538.87)	538.87	11,338.87
100-55-7410-53-1210 UTILITIES -WATER/SEWER	3,000.00	170.24	1,191.68	-	1,808.32		3,000.00
100-55-7410-53-1221 UTILITIES -NATURAL GAS	3,500.00	452.83	2,786.27	-	713.73		3,500.00
100-55-7410-53-1231 UTILITIES -ELECTRICITY	10,000.00	195.98	3,779.57	-	6,220.43		10,000.00

TOTAL SUPPLIES	<u>39,500.00</u>	<u>1,440.05</u>	<u>26,348.14</u>	<u>1,453.60</u>	<u>11,698.26</u>	<u>538.87</u>	<u>40,038.87</u>
CAPITAL OUTLAYS	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER USES	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL PB&Z	975,601.00	66,676.83	572,890.89	80,793.51	321,916.60	2,035.96	977,636.96

RECREATION & LEISURE DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-41-6110-51-1101 SALARIES	1,008,370.00	107,563.18	651,204.82	-	357,165.18		1,008,370.00
100-41-6110-51-1104 SALARIES SEASONAL	11,000.00	-	-	-	11,000.00		11,000.00
100-41-6110-51-1301 OVERTIME	3,000.00	77.61	712.98	-	2,287.02		3,000.00
100-41-6110-51-2101 LIFE AND HEALTH INSURANCE	290,000.00	-	140,291.40	156.95	149,551.65		290,000.00
100-41-6110-51-2201 FICA	62,519.00	6,587.39	39,643.90	-	22,875.04		62,519.00
100-41-6110-51-2301 MEDICARE	14,600.00	1,540.60	9,271.55	-	5,328.45		14,600.00
100-41-6110-51-2401 RETIREMENT CONTRIBUTIONS	85,775.00	-	57,035.03	-	(13,335.03)	-	85,775.00
100-41-6110-51-2701 WORKER'S COMP INSURANCE	8,000.00	-	7,144.90	-	855.10		8,000.00
100-41-6110-51-2702 WORKERS' COMP CLAIMS - REC	1,151.00	-	871.36	-	279.64	-	1,151.00
100-41-6110-51-2904 EMPLOYEE APPRECIATION	1,000.00	-	1,075.36	-	(75.36)	75.36	1,075.36
TOTAL PERSONAL S	1,485,415.00	115,768.78	907,251.30	156.95	535,931.69	75.36	1,485,490.36
PURCHASED/CONTRACT SERV.							
100-41-6110-52-1202 PROFESSIONAL AND CONTRACTUAL	20,000.00	1,150.00	11,441.00	-	8,559.00		20,000.00
100-41-6110-52-1300 TECHNICAL CONTRACT SERVICES	-	881.73	2,479.80	-	(2,479.80)	2,479.80	2,479.80
100-41-6110-52-3101 VEHICLE INSURANCE	5,000.00	-	3,121.75	-	1,878.25		5,000.00
100-41-6110-52-3102 PROPERTY & LIABILITY INSURANCE	15,000.00	-	12,916.74	-	2,083.26		15,000.00
100-41-6110-52-3201 POSTAGE SHIPPING & COURIER	5,000.00	0.69	1,309.65	-	3,690.35		5,000.00
100-41-6110-52-3202 TELEPHONES & COMMUNICATION	12,000.00	-	2,183.78	482.85	9,333.37		12,000.00
100-41-6110-52-3500 TRAVEL FOR EMPLOYEES	2,500.00	-	1,271.36	-	1,228.64		2,500.00
100-41-6110-52-3601 DUES AND SUBSCRIPTIONS	2,500.00	445.92	1,916.13	-	583.87		2,500.00
100-41-6110-52-3701 TRAINING & CONFERENCES	7,000.00	-	3,400.00	-	3,600.00		7,000.00
TOTAL PURCHASED/	69,000.00	2,478.34	40,040.21	482.85	28,476.94	2,479.80	71,479.80
SUPPLIES							
100-41-6110-53-1103 COPIER EXPENSE	6,200.00	-	2,573.28	687.23	2,939.49		6,200.00
100-41-6110-53-1104 FACILITY SUPPLIES	20,000.00	831.99	13,635.52	453.78	5,910.70		20,000.00
100-41-6110-53-1105 GENERAL DEPARTMENT EXPENSES	-	-	1,126.08	-	(1,126.08)	1,126.08	1,126.08
100-41-6110-53-1106 FACILITY MAINT & REPAIRS	70,000.00	3,877.28	38,806.95	12,958.01	18,235.04		70,000.00
100-41-6110-53-1210 UTILITIES - WATER/SEWER	30,000.00	2,039.14	18,887.51	-	11,112.49		30,000.00
100-41-6110-53-1221 UTILITIES - NATURAL GAS	12,000.00	1,167.15	5,061.28	-	6,938.72		12,000.00
100-41-6110-53-1231 UTILITIES - ELECTRICITY	60,000.00	453.74	7,099.38	-	52,900.62		60,000.00
100-41-6110-53-1604 OFFICE IMPROVEMENTS	2,500.00	-	-	-	2,500.00		2,500.00
100-41-6110-53-1702 UNIFORMS & RAINWEAR	8,000.00	-	-	-	8,000.00		8,000.00

100-41-6110-53-1717	SAFETY EQUIPMENT	2,000.00	266.29	1,476.82	-	523.18	2,000.00
100-41-6120-53-1108	SENIOR PROGRAMS	20,000.00	374.83	12,830.37	-	7,169.63	20,000.00
100-41-6120-53-1112	ATHLETIC PROGRAM	77,380.00	15,795.50	28,669.42	5,165.30	41,165.28	77,380.00
100-41-6120-53-1113	DAY CAMP	15,000.00	394.93	11,125.21	(960.00)	4,834.79	15,000.00
100-41-6120-53-1115	INSTRUCTIONAL CLASSES	10,000.00	-	4,336.00	-	5,664.00	10,000.00
100-41-6124-53-1117	POOLS	12,000.00	113.07	4,968.27	113.07	6,918.66	12,000.00
100-41-6190-53-1118	SPECIAL EVENTS	138,000.00	475.00	133,625.15	2,190.21	2,184.64	138,000.00
100-41-6190-53-1119	SPECIAL PROJECTS	15,000.00	-	-	-	15,000.00	15,000.00
TOTAL SUPPLIES		498,080.00	25,788.92	284,221.24	20,607.60	190,871.16	499,206.08
CAPITAL OUTLAYS							
TOTAL RECREATION A	ND LEISURE	2,052,495.00	144,036.04	1,231,512.75	21,247.40	755,279.79	2,056,176.24

PUBLIC WORKS DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-51-4210-51-1101	SALARIES	1,380,200.00	161,055.62	814,201.82	-	565,998.18		1,380,200.00
100-51-4210-51-1301	OVERTIME	30,000.00	6,819.57	34,672.10	-	(4,672.10)	4,672.10	34,672.10
100-51-4210-51-2101	LIFE AND HEALTH INSURANCE	509,700.00	(357.16)	211,150.78	244.55	298,304.67		509,700.00
100-51-4210-51-2201	FICA	85,572.00	10,140.31	50,185.35	-	35,387.05		85,572.00
100-51-4210-51-2301	MEDICARE	20,000.00	2,371.53	11,736.90	-	8,263.10		20,000.00
100-51-4210-51-2401	RETIREMENT CONTRIBUTIONS	130,853.00	-	76,330.73	-	54,522.27	-	130,853.00
100-51-4210-51-2602	UNEMPLOYMENT CLAIMS PAID	1,095.00	-	1,095.00	-	-	-	1,095.00
100-51-4210-51-2701	WORKER'S COMP INSURANCE	20,000.00	-	17,862.25	-	2,137.75		20,000.00
100-51-4210-51-2702	WORKERS' COMP CLAIMS - STREET	10,000.00	633.35	2,491.56	-	7,508.44		10,000.00
100-51-4210-51-2904	EMPLOYEE APPRECIATION	4,000.00	12.00	5,215.18	63.32	(1,278.50)	1,278.50	5,278.50
TOTAL PERSONAL S	ERV. & EE BENE	2,191,420.00	180,675.22	1,224,941.67	307.87	966,170.86	5,950.60	2,197,370.60
PURCHASED/CONTRACT	SERV.							
100-51-4210-52-1601	SMALL TOOLS AND EQUIPMENT	10,000.00	47.50	1,308.76	5,567.99	3,123.25		10,000.00
100-51-4210-52-3101	VEHICLE INSURANCE	55,000.00	-	34,339.26	-	20,660.74		55,000.00
100-51-4210-52-3102	PROPERTY & LIABILITY INSURANCE	40,000.00	-	34,444.64	-	5,555.36		40,000.00
100-51-4210-52-3201	POSTAGE SHIPPING & COURIER	500.00	-	-	-	500.00		500.00
100-51-4210-52-3202	TELEPHONES & COMMUNICATION	7,000.00	-	2,120.63	495.32	4,384.05		7,000.00
100-51-4210-52-3401	PRINTING	1,000.00	77.12	77.12	-	922.88		1,000.00
100-51-4210-52-3601	DUES AND SUBSCRIPTIONS	1,000.00	-	-	-	1,000.00		1,000.00
100-51-4210-52-3701	TRAINING & CONFERENCES	14,000.00	675.00	6,952.37	-	7,047.63		14,000.00
100-51-4250-52-3500	TRAVEL FOR EMPLOYEES	2,000.00	303.48	437.13	-	1,562.87		2,000.00
100-51-4270-52-1232	WARNING REGULATORY	10,000.00	-	7,306.96	1,255.00	1,438.04		10,000.00
TOTAL PURCHASED/	CONTRACT SERV.	140,500.00	1,103.10	86,986.87	7,318.31	46,194.82	-	140,500.00
SUPPLIES								
100-51-4210-53-1102	OFFICE SUPPLIES	3,500.00	-	51.64	-	3,448.36		3,500.00
100-51-4210-53-1103	COPIER EXPENSE	3,400.00	-	1,250.83	371.88	1,777.29		3,400.00
100-51-4210-53-1104	FACILITY SUPPLIES	4,500.00	717.41	1,782.26	-	2,717.74		4,500.00
100-51-4210-53-1105	GENERAL DEPARTMENT EXPENSES	4,500.00	113.02	1,745.35	-	2,754.65		4,500.00
100-51-4210-53-1106	FACILITY MAINT & REPAIRS	80,000.00	1,222.96	25,912.74	48,854.03	5,233.23		80,000.00
100-51-4210-53-1210	UTILITIES -WATER/SEWER	15,000.00	1,013.10	7,384.22	-	7,615.78		15,000.00
100-51-4210-53-1221	UTILITIES -NATURAL GAS	2,000.00	113.80	670.12	-	1,329.88		2,000.00
100-51-4210-53-1231	UTILITIES - ELECTRICITY	106,466.00	6,460.88	55,918.91	-	50,547.28		106,466.00

100-51-4210-53-1702	UNIFORMS & RAINWEAR	43,000.00	3,683.91	21,648.05	12,943.60	8,408.35		43,000.00
100-51-4210-53-1717	SAFETY EQUIPMENT	5,000.00	-	374.40	-	4,625.60		5,000.00
100-51-4221-53-1122	RIGHT-OF-WAY ENHANCEMENTS	16,000.00	-	149.11	-	15,850.89		16,000.00
100-51-4221-53-1123	STREET MAINTENANCE	21,000.00	1,900.53	7,560.62	-	13,439.38		21,000.00
100-51-4250-53-1163	LMIG RD GRANT 2024-2025 MATCH	83,300.00	-	-	-	83,300.00		83,300.00
100-51-4260-53-1233	STREET LIGHTING	350,000.00	57,760.07	428,168.12	-	(78,168.12)	78,168.12	428,168.12
100-51-4270-53-1231	UTILITIES-TRAFFIC ELECTRICITY	15,000.00	-	-	-	15,000.00		15,000.00
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL SUPPLIES		752,666.00	72,985.68	552,616.37	62,169.51	137,880.31	78,168.12	830,834.12
CAPITAL OUTLAYS		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER USES		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL PUBLIC WORKS		3,084,586.00	254,764.00	1,864,544.91	69,795.69	1,150,245.99	84,118.72	3,168,704.72

PARKS DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PURCHASED/CONTRACT	SERV.							
SUPPLIES								
100-54-6210-53-1601	SMALL TOOLS AND EQUIPMENT	5,000	0	539.06	0	4,460.94		5,000.00
100-54-6210-53-1602	SMALL EQUIPMENT MAINTENANCE	5,000	370.31	2,358.79	2,522.77	118.44		5,000.00
100-54-6210-53-2212	MAINTENANCE CONTRACTS	20,000	596.88	4,636.66	0	15,363.34		20,000.00
100-54-6220-53-1129	PARKS MAINTENANCE	20,000	570.58	7,222.46	4,000.00	8,777.54		20,000.00
100-54-6230-53-1127	LANDSCAPING CITY	50,000	1,106.00	7,172.16	12,554.00	30,273.84		50,000.00
TOTAL SUPPLIES		100,000	2,644	21,929	19,077	58,994	0	100,000
CAPITAL OUTLAYS								
TOTAL PUBLIC WORKS		100,000	2,644	21,929	19,077	58,994	0	100,000

FLEET DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-27-4900-51-1101 SALARIES	265,225.00	23,533.81	134,935.85	-	130,289.15		265,225.00
100-27-4900-51-1301 OVERTIME	3,000.00	124.95	1,631.08	-	1,368.92		3,000.00
100-27-4900-51-2101 LIFE AND HEALTH INSURANCE	75,000.00	-	29,997.45	29.20	44,973.35		75,000.00
100-27-4900-51-2201 FICA	16,444.00	1,444.35	8,332.21	-	8,111.74		16,444.00
100-27-4900-51-2301 MEDICARE	3,800.00	337.80	1,948.68	-	1,851.32		3,800.00
100-27-4900-51-2401 RETIREMENT CONTRIBUTIONS	20,437.00	-	11,921.13	-	8,515.87	-	20,437.00
100-27-4900-51-2701 WORKERS' COMP INSURANCE	13,780.00	-	8,038.01	-	5,741.99	-	13,780.00
TOTAL PERSONAL S ERV. & EE BENE	397,686.00	25,440.91	196,804.41	29.20	200,852.34	-	397,686.00
PURCHASED/CONTRACT SERV.							
100-27-4900-52-1002 Consulting Services	50,000.00	-	19,789.98	27,650.00	2,560.02		50,000.00
100-27-4900-52-1102 OFFICE SUPPLIES	2,000.00	-	510.19	-	1,489.81		2,000.00
100-27-4900-52-1301 SOFTWARE MAINTENANCE	-	-	(46.90)	-	46.90		-
100-27-4900-52-1712 EQPT MAINT/ALL DEPARTMENTS	416,500.00	19,123.78	215,152.18	64,143.58	137,204.24		416,500.00
100-27-4900-52-3101 VEHICLE INSURANCE	4,000.00	-	2,497.40	-	1,502.60		4,000.00
100-27-4900-52-3102 PROPERTY & LIABILITY INSURANCE	12,500.00	-	10,763.95	-	1,736.05		12,500.00
100-27-4900-52-3500 TRAVEL FOR EMPLOYEES	1,000.00	285.09	511.69	-	488.31		1,000.00
100-27-4900-52-3701 TRAINING & CONFERENCES	1,000.00	-	988.31	-	11.69		1,000.00
TOTAL PURCHASED/ CONTRACT SERV.	487,000.00	19,408.87	250,166.80	91,793.58	145,039.62	-	487,000.00
SUPPLIES							
100-27-4900-53-1103 COPIER EXPENSE	1,800.00	-	957.32	185.30	657.38		1,800.00
100-27-4900-53-1106 FACILITY MAINT & REPAIRS	8,000.00	434.42	4,263.71	-	3,736.29		8,000.00
100-27-4900-53-1221 UTILITIES NATURAL GAS	4,000.00	787.72	2,726.84	-	1,273.16		4,000.00
100-27-4900-53-1231 UTILITIES ELECTRICITY	10,000.00	-	-	-	10,000.00		10,000.00
100-27-4900-53-1270 GAS ALL DEPARTMENTS	670,281.00	18,371.54	278,560.13	64,324.14	327,396.73		670,281.00
100-27-4900-53-1601 SMALL TOOLS AND EQUIPMENT	4,500.00	26.40	534.78	1,134.15	2,831.07		4,500.00
100-27-4900-53-1701 UNIFORMS/SHOPRAGS	10,000.00	1,128.70	3,629.85	3,552.93	2,817.22		10,000.00
TOTAL SUPPLIES	708,581.00	20,748.78	290,672.63	69,196.52	348,711.85	-	708,581.00
CAPITAL OUTLAYS							

ALLOCATION

TOTAL FLEET SERVIC	ES	1,593,267.00	65,598.56	737,643.84	161,019.30	694,603.81	-	1,593,267.00
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FIRE EMS SERVICES DEPARTMENTAL EXPEND	ITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-60-3610-51-1101	SALARIES	1,242,695.00	71,693.21	446,867.46	-	795,827.54		1,242,695.00
100-60-3610-51-1301	OVERTIME	40,000.00	2,634.47	38,006.39	-	1,993.61		40,000.00
100-60-3610-51-2101	LIFE AND HEALTH INSURANCE	252,700.00	43.33	116,516.92	58.40	136,124.68		252,700.00
100-60-3610-51-2201	FICA	77,000.00	4,494.88	29,345.79	-	47,654.21		77,000.00
100-60-3610-51-2301	MEDICARE	18,000.00	1,051.21	6,863.12	-	11,136.88		18,000.00
100-60-3610-51-2401	RETIREMENT CONTRIBUTIONS	81,602.00	-	47,600.99	-	34,001.01	-	81,602.00
100-60-3610-51-2701	WORKER'S COMP INSURANCE	11,500.00	-	10,270.79	-	1,229.21		11,500.00
100-60-3610-51-2702	WORKERS' COMP CLAIMS - EMS SVC	63,041.00	10,989.94	36,773.73	-	26,267.27	-	63,041.00
TOTAL PERSONAL S	ERV. & EE BENE	1,786,538.00	90,907.04	732,245.19	58.40	1,054,234.41	-	1,786,538.00
PURCHASED/CONTRACT	SERV.							
100-60-3610-52-1009	EMS MEDICAL DIRECTOR	16,000.00	-	4,000.00	4,000.00	8,000.00		16,000.00
100-60-3610-52-1202	PROFESSIONAL AND CONTRACTUAL	1,000.00	-	-	-	1,000.00		1,000.00
100-60-3610-52-2203	E M S EQUIPMENT MAINTENANCE	10,000.00	-	-	-	10,000.00		10,000.00
100-60-3610-52-3101	VEHICLE INSURANCE	21,000.00	-	13,111.36	-	7,888.64		21,000.00
100-60-3610-52-3712	TRAINING AIDS - OTHER	25,000.00	-	1,483.20	685.00	22,831.80		25,000.00
100-60-3610-52-3714	PARAMEDIC RE-CERTIFICATION	10,000.00	-	98.00	-	9,902.00		10,000.00
100-60-3610-52-3900	DIVERSIFIED COLLECTION AGENCY	24,000.00	3,951.62	12,894.84	7,637.10	3,468.06		24,000.00
100-60-3610-52-3926	AMBULANCE LICENSING FEE	1,000.00	-	-	-	1,000.00		1,000.00
TOTAL PURCHASED/	CONTRACT SERV.	108,000.00	3,951.62	31,587.40	12,322.10	64,090.50	-	108,000.00
SUPPLIES								
100-60-3610-53-1137	RESCUE TRUCK EQUIPMENT	30,000.00	2,820.77	12,573.03	2,040.42	15,386.55		30,000.00
100-60-3610-53-1703	FIRST AID/MEDICAL SUPPLIES	100,000.00	6,561.17	44,678.37	39,402.13	15,919.50		100,000.00
TOTAL SUPPLIES		130,000.00	9,381.94	57,251.40	41,442.55	31,306.05	-	130,000.00
CAPITAL OUTLAYS								
TOTAL FIRE - EMS S	ERVICES	2,024,538.00	104,240.60	821,083.99	53,823.05	1,149,630.96	-	2,024,538.00

FIRE ADMINISTRATION DEPARTMENTAL EXPENDITURES		CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-61-3510-51-1101	SALARIES	3,950,050.00	478,767.13	2,522,706.39	-	1,427,343.61		3,950,050.00
100-61-3510-51-1301	OVERTIME	250,000.00	52,784.74	287,605.49	-	(37,605.49)	37,605.49	287,605.49
100-61-3510-51-2101	LIFE AND HEALTH INSURANCE	1,245,000.00	(326.78)	561,963.63	536.55	682,499.82		1,245,000.00
100-61-3510-51-2201	FICA	244,900.00	32,513.04	171,634.85	-	73,265.15		244,900.00
100-61-3510-51-2301	MEDICARE	57,300.00	7,603.86	40,140.44	-	17,159.56		57,300.00
100-61-3510-51-2401	RETIREMENT CONTRIBUTIONS	295,809.00	-	172,555.00	-	123,254.00	-	295,809.00
100-61-3510-51-2701	WORKER'S COMP INSURANCE	27,000.00	-	24,114.04	-	2,885.96		27,000.00
100-61-3510-51-2702	WORKERS' COMP CLAIMS - FIRE SV	20,000.00	-	747.41	-	19,252.59		20,000.00
100-61-3510-51-2902	EMPLOYEE APPRECIATION	7,500.00	-	8,193.25	-	(693.25)	693.25	8,193.25
TOTAL PERSONAL S	ERV. & EE BENE	6,097,559.00	571,341.99	3,789,660.50	536.55	2,307,361.95	38,298.74	6,135,857.74
PURCHASED/CONTRACT	SERV.							
100-61-3510-52-1202	PROFESSIONAL AND CONTRACTUAL	80,000.00	-	750.00	-	79,250.00		80,000.00
100-61-3510-52-2201	OFFICE EQUIPMENT MAINTENANCE	1,000.00	-	-	-	1,000.00		1,000.00
100-61-3510-52-2203	FIRE EQUIPMENT MAINTENANCE	30,000.00	8,000.00	17,698.18	8,775.00	3,526.82		30,000.00
100-61-3510-52-2209	RADIO EQUIPMENT	53,000.00	-	56,518.60	(22,370.40)	18,851.80		53,000.00
100-61-3510-52-2210	FIRE PREVENTION	30,000.00	-	3,527.52	-	26,472.48		30,000.00
100-61-3510-52-2214	FACILITY IMPROVEMENTS	105,000.00	-	2,141.44	17,071.58	85,786.98		105,000.00
100-61-3510-52-3101	VEHICLE INSURANCE	94,000.00	-	58,688.92	-	35,311.08		94,000.00
100-61-3510-52-3102	PROPERTY & LIABILITY INSURANCE	71,000.00	-	61,139.23	-	9,860.77		71,000.00
100-61-3510-52-3201	POSTAGE SHIPPING & COURIER	500.00	-	146.60	-	353.40		500.00
100-61-3510-52-3202	TELEPHONES & COMMUNICATION	35,000.00	-	6,287.06	2,120.60	26,592.34		35,000.00
100-61-3510-52-3401	PRINTING	300.00	-	-	-	300.00		300.00
100-61-3510-52-3500	TRAVEL FOR EMPLOYEES	5,000.00	-	3,625.09	-	1,374.91		5,000.00
100-61-3510-52-3600	DUES AND SUBSCRIPTIONS	5,000.00	358.00	2,841.33	-	2,158.67		5,000.00
100-61-3510-52-3701	TRAINING & CONFERENCES	35,000.00	-	6,908.44	-	28,091.56		35,000.00
100-61-3510-52-3712	TRAINING AIDS - OTHER	15,000.00	-	670.35	-	14,329.65		15,000.00
100-61-3520-52-3718	SUPPRESSION UNIFORM SUPPLY	5,000.00	-	-	-	5,000.00		5,000.00
TOTAL PURCHASED/	CONTRACT SERV.	564,800.00	8,358.00	220,942.76	5,596.78	338,260.46	-	564,800.00
SUPPLIES								
100-61-3510-53-1102	OFFICE SUPPLIES	10,000.00	-	3,137.29	88.75	6,773.96		10,000.00
100-61-3510-53-1103	COPIER EXPENSE	12,000.00	139.46	6,128.55	3,932.58	1,938.87		12,000.00
100-61-3510-53-1104	FACILITY SUPPLIES	25,000.00	159.80	5,748.52	-	19,251.48		25,000.00

100-61-3510-53-1105	GENERAL DEPARTMENT EXPENSES	5,000.00	-	2,700.94	-	2,299.06		5,000.00
100-61-3510-53-1106	FACILITY MAINT & REPAIRS	248,870.00	4,335.09	224,280.07	4,673.96	19,915.97		248,870.00
100-61-3510-53-1210	UTILITIES -WATER/SEWER	13,000.00	422.38	6,640.42	-	6,359.58		13,000.00
100-61-3510-53-1221	UTILITIES -NATURAL GAS	20,000.00	1,706.22	7,223.78	-	12,776.22		20,000.00
100-61-3510-53-1231	UTILITIES - ELECTRICITY	65,000.00	3,546.08	27,380.17	-	37,619.83		65,000.00
100-61-3510-53-1702	UNIFORMS & RAINWEAR	125,000.00	24,713.58	52,602.16	12,274.09	60,123.75		125,000.00
100-61-3510-53-1709	FILM /PUB. RELATIONS EVENTS	1,200.00	-	900.00	-	300.00		1,200.00
100-61-3520-53-1134	DORMITORY EXPENSE	5,000.00	-	3,568.82	-	1,431.18		5,000.00
100-61-3520-53-1136	FIRE FIGHTING EQUIPMENT	200,000.00	-	82,512.35	21,345.84	96,141.81		200,000.00
TOTAL SUPPLIES		730,070.00	35,022.61	422,823.07	42,315.22	264,931.71	-	730,070.00
CAPITAL OUTLAYS								
LOAN								
100-61-3510-58-1200	PRINCIPAL	31,744.00	-	31,743.63	-	-		31,744.00
100-61-3510-58-2200	INTEREST	3,126.00	-	3,125.67	-	-		3,126.00
TOTAL LOAN		34,870.00	-	34,869.30	-	-	-	34,870.00
TOTAL FIRE-FIREFIG	HTERS & ADMIN	7,427,299.00	614,722.60	4,468,295.63	48,448.55	2,910,554.12	38,298.74	7,465,597.74

FIRE EMERGENCY MGMT DEPARTMENTAL EXPEND	ITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE	BENE							
100-62-3920-51-1101	SALARIES	87,550.00	-	-	-	87,550.00		87,550.00
100-62-3920-51-2201	FICA	5,400.00	-	-	-	5,400.00		5,400.00
100-62-3920-51-2301	MEDICARE	1,300.00	-	-	-	1,300.00		1,300.00
100-62-3920-51-2401	RETIREMENT CONTRIBUTIONS	1,970.00	-	1,149.00	-	821.00	-	1,970.00
TOTAL PERSONAL S	ERV. & EE BENE	96,220.00	-	1,149.00	-	95,071.00	-	96,220.00
PURCHASED/CONTRACT	SERV.							
100-62-3920-52-3202	TELEPHONES & COMMUNICATION	300.00	-	-	-	300.00		300.00
100-62-3920-52-3500	TRAVEL FOR EMPLOYEES	1,000.00	-	426.50	-	573.50		1,000.00
100-62-3920-52-3601	DUES AND SUBSCRIPTIONS	8,000.00	-	5,128.00	-	2,872.00		8,000.00
100-62-3920-52-3701	TRAINING & CONFERENCES	4,000.00	-	3,105.18	-	894.82		4,000.00
TOTAL PURCHASED/	CONTRACT SERV.	13,300.00	-	8,659.68	-	4,640.32	-	13,300.00
SUPPLIES								
100-62-3920-53-1102	OFFICE SUPPLIES	-	-	6.39	-	(6.39)	6.39	6.39
100-62-3920-53-1105	GENERAL DEPARTMENT EXPENSES	5,000.00	130.50	276.74	-	4,723.26		5,000.00
100-62-3920-53-1138	EQUIPMENT	6,000.00	-	-	-	6,000.00		6,000.00
TOTAL SUPPLIES		11,000.00	130.50	283.13	-	10,716.87	6.39	11,006.39
TOTAL EMERGENCY MG	MT SERVICES	120,520.00	130.50	10,091.81	-	110,428.19	6.39	120,526.39

POLICE DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-31-3210-51-1101 SALARIES	5,941,040.00	660,052.32	3,632,703.69	-	2,308,336.31		5,941,040.00
100-31-3210-51-1301 OVERTIME	300,000.00	35,604.69	148,432.74	-	151,567.26		300,000.00
100-31-3210-51-2101 LIFE AND HEALTH INSURANCE	1,950,000.00	-	885,564.06	755.55	1,063,680.39		1,950,000.00
100-31-3210-51-2201 FICA	368,344.00	42,254.36	229,280.87	-	139,063.61		368,344.00
100-31-3210-51-2301 MEDICARE	86,145.00	9,882.08	53,622.15	-	32,522.93		86,145.00
100-31-3210-51-2401 RETIREMENT CONTRIBUTIONS	468,425.00	-	273,247.40	-	195,177.60	-	468,425.00
100-31-3210-51-2602 UNEMPLOYMENT CLAIMS PAID	4,149.00	-	2,420.00	-	1,729.00	-	4,149.00
100-31-3210-51-2701 WORKER'S COMP INSURANCE	60,000.00	-	55,241.87	-	4,758.13		60,000.00
100-31-3210-51-2702 WORKERS' COMP CLAIMS - POLICE	140,000.00	7,629.49	46,978.42	-	93,021.58		140,000.00
100-31-3210-51-2904 EMPLOYEE APPRECIATION	7,500.00	-	2,749.30	28.71	4,721.99		7,500.00
TOTAL PERSONAL S ERV. & EE BENE	9,325,603.00	755,422.94	5,330,240.50	784.26	3,994,578.80	-	9,325,603.00
PURCHASED/CONTRACT SERV.							
100-31-3210-52-1202 PROFESSIONAL AND CONTRACTUAL	16,800.00	1,200.00	6,217.25	275.00	10,307.75		16,800.00
100-31-3210-52-1203 JAIL TERTIARY CARE	5,400.00	1,595.51	4,071.63	1,023.64	304.73		5,400.00
100-31-3210-52-1300 TECHNICAL CONTRACT SERVICES	90,815.68	89,919.50	90,367.59	448.09	(0.00)	-	90,815.68
100-31-3210-52-2201 OFFICE EQUIP MAINT	5,000.00	1,291.98	1,291.98	2,164.97	1,543.05		5,000.00
100-31-3210-52-2203 AIR CARD EXPENSE / MAINTENANCE	100,000.00	9,227.26	37,262.75	18,254.21	44,483.04		100,000.00
100-31-3210-52-2209 RADIO EQUIPMENT	20,796.00	-	4,037.11	-	16,758.89		20,796.00
100-31-3210-52-3101 VEHICLE INSURANCE	110,000.00	-	68,678.53	-	41,321.47		110,000.00
100-31-3210-52-3102 PROPERTY & LIABILITY INSURANCE	116,000.00	-	101,016.45	-	14,983.55		116,000.00
100-31-3210-52-3201 POSTAGE SHIPPING & COURIER	1,000.00	-	16.45	-	983.55		1,000.00
100-31-3210-52-3202 TELEPHONES & COMMUNICATION	20,000.00	1,449.20	5,026.29	2,370.18	12,603.53		20,000.00
100-31-3210-52-3401 PRINTING	2,000.00	545.37	1,675.01	-	324.99		2,000.00
100-31-3210-52-3500 TRAVEL FOR EMPLOYEES	5,000.00	-	11,764.42	-	(6,764.42)	6,764.42	11,764.42
100-31-3210-52-3601 DUES AND SUBSCRIPTIONS	7,000.00	325.00	5,799.98	-	1,200.02		7,000.00
100-31-3210-52-3701 TRAINING & CONFERENCES	10,000.00	4,319.00	15,687.30	1,261.90	(6,949.20)	6,949.20	16,949.20
100-31-3210-52-3712 TRAINING AIDS - OTHER	8,200.00	-	433.32	(433.32)	8,200.00		8,200.00
TOTAL PURCHASED/ CONTRACT SERV.	518,011.68	109,872.82	353,346.06	25,364.67	139,300.95	13,713.62	531,725.30
SUPPLIES							
100-31-3210-53-1102 OFFICE SUPPLIES	13,500.00	-	10,002.19	1,257.79	2,240.02		13,500.00
100-31-3210-53-1103 COPIER EXPENSE	10,000.00	-	6,286.00	2,242.68	1,471.32		10,000.00
100-31-3210-53-1105 GENERAL DEPARTMENT EXPENSES	5,750.00	1,420.33	4,584.32	839.76	325.92		5,750.00

100-31-3210-53-1210	UTILITIES WATER/SEWER	8,000.00	827.71	5,478.34	-	2,521.66		8,000.00
100-31-3210-53-1221	UTILITIES -NATURAL GAS	6,000.00	841.62	2,983.66	226.34	2,790.00		6,000.00
100-31-3210-53-1231	UTILITIES ELECTRICITY	60,000.00	472.88	3,986.27	-	56,013.73		60,000.00
100-31-3210-53-1604	OFFICE IMPROVEMENTS	4,000.00	661.40	661.40	995.15	2,343.45		4,000.00
100-31-3210-53-1701	SHOP WITH A COP EXPENSE	-	-	4,481.28	-	(4,481.28)	4,481.28	4,481.28
100-31-3210-53-1702	UNIFORMS & RAINWEAR	90,000.00	7,204.99	21,864.68	41,483.57	26,651.75		90,000.00
100-31-3210-53-1703	FIRST AID /MEDICAL SUPPLIES	1,500.00	-	-	-	1,500.00		1,500.00
100-31-3210-53-1704	DETECTIVE SUPPLIES	10,000.00	-	2,200.55	1,340.40	6,459.05		10,000.00
100-31-3210-53-1705	CRIME PREVENTION EXPENSE	5,000.00	-	3,757.81	434.50	807.69		5,000.00
100-31-3210-53-1707	POLICE EQUIPMENT	-	-	2,306.20	-	(2,306.20)	2,306.20	2,306.20
100-31-3210-53-1708	K-9 SUPPLIES AND EQUIPMENT	23,500.00	120.00	6,871.95	901.99	15,726.06		23,500.00
100-31-3210-53-1710	SERVICE WEAPONS AND AMMUNITION	25,000.00	5,480.00	5,480.00	-	19,520.00		25,000.00
100-31-3210-53-1711	RADIO/SURVEILLANCE EQUIP	9,204.00	491.51	1,265.51	4,508.49	3,430.00		9,204.00
100-31-3210-53-1714	FLEET EQUIPMENT MAINTENANCE	30,000.00	1,744.00	11,752.70	7,344.00	10,903.30		30,000.00
100-31-3260-53-1104	FACILITY SUPPLIES	18,600.00	2,795.73	4,912.57	999.07	12,688.36		18,600.00
100-31-3260-53-1106	FACILITY MAINT & REPAIRS	60,000.00	20,964.95	71,741.47	7,046.33	(18,787.80)	18,787.80	78,787.80
TOTAL SUPPLIES		380,054.00	43,025.12	170,616.90	69,620.07	139,817.03	25,575.28	405,629.28
CAPITAL OUTLAYS								
OTHER USES								
TOTAL POLICE SERVI	CES	10,223,668.68	908,320.88	5,854,203.46	95,769.00	4,273,696.78	39,288.90	10,262,957.58

E911 DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-32-3801-51-1101 SALARIES	608,215.00	79,072.32	355,992.00	-	252,223.00		608,215.00
100-32-3801-51-1301 OVERTIME	44,000.00	9,071.65	52,434.72	-	(8,434.72)	8,434.72	52,434.72
100-32-3801-51-2101 LIFE AND HEALTH INSURANCE	230,200.00	-	104,257.63	94.90	125,847.47		230,200.00
100-32-3801-51-2201 FICA	37,700.00	5,369.38	24,751.81	-	12,948.19		37,700.00
100-32-3801-51-2301 MEDICARE	8,800.00	1,255.73	5,788.72	-	3,011.28		8,800.00
100-32-3801-51-2401 RETIREMENT CONTRIBUTIONS	56,973.00	-	38,321.80	-	18,651.20	8,721.80	65,694.80
TOTAL PERSONAL S ERV. & EE BENE	985,888.00	94,769.08	581,546.68	94.90	404,246.42	17,156.52	1,003,044.52
PURCHASED/CONTRACT SERV.							
100-32-3801-52-1202 PROFESSIONAL AND CONTRACTUAL	450.00	-	-	-	450.00		450.00
100-32-3801-52-3500 TRAVEL FOR EMPLOYEES	1,000.00	-	694.95	-	305.05		1,000.00
100-32-3801-52-3701 TRAINING & CONFERENCES	1,000.00	450.00	450.00	-	550.00		1,000.00
TOTAL PURCHASED/ CONTRACT SERV.	2,450.00	450.00	1,144.95	-	1,305.05	-	2,450.00
SUPPLIES							
100-32-3801-53-1102 OFFICE SUPPLIES	1,800.00	-	29.99	-	1,770.01		1,800.00
100-32-3801-53-1702 UNIFORMS & RAINWEAR	1,500.00	-	-	-	1,500.00		1,500.00
TOTAL SUPPLIES	3,300.00	-	29.99	-	3,270.01	-	3,300.00
TOTAL E911 COMMUNI CATIONS	991,638.00	95,219.08	582,721.62	94.90	408,821.48	17,156.52	1,008,794.52

ANIMAL CONTROL DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	AMENDMENT REQUIRED	AMENDED REVENUE BUDGET
PERSONAL SERV. & EE BENE							
100-56-3910-51-1101 SALARIES	93,730.00	5,473.65	49,088.21	-	44,641.79		93,730.00
100-56-3910-51-1301 OVERTIME	1,000.00	197.71	1,164.81	-	(164.81)	164.81	1,164.81
100-56-3910-51-2101 LIFE AND HEALTH INSURANCE	21,900.00	-	9,109.90	14.60	12,775.50		21,900.00
100-56-3910-51-2201 FICA	5,800.00	332.54	3,001.28	-	2,798.72		5,800.00
100-56-3910-51-2301 MEDICARE	1,400.00	77.78	701.90	-	698.10		1,400.00
100-56-3910-51-2401 RETIREMENT CONTRIBUTIONS	7,870.00	-	5,276.75	-	2,593.25	-	7,870.00
TOTAL PERSONAL S	131,700.00	6,081.68	68,342.85	14.60	63,342.55	164.81	131,864.81
PURCHASED/CONTRACT SERV.							
100-56-3910-52-1102 OFFICE SUPPLIES	500.00	-	-	-	500.00		500.00
100-56-3910-52-3101 VEHICLE INSURANCE	1,200.00	-	749.22	-	450.78		1,200.00
100-56-3910-52-3204 TRAINING & CONFERENCES	500.00	-	-	-	500.00		500.00
100-56-3910-52-3500 TRAVEL FOR EMPLOYEES	1,000.00	-	0.01	-	999.99		1,000.00
TOTAL PURCHASED/	3,200.00	-	749.23	-	2,450.77	-	3,200.00
SUPPLIES							
100-56-3910-53-1105 GENERAL DEPARTMENT EXPENSES	3,000.00	393.44	1,069.38	-	1,930.62		3,000.00
100-56-3910-53-1702 UNIFORMS & RAINWEAR	2,000.00	-	-	-	2,000.00		2,000.00
TOTAL SUPPLIES	5,000.00	393.44	1,069.38	-	3,930.62	-	5,000.00
TOTAL ANIMAL CONTR	139,900.00	6,475.12	70,161.46	14.60	69,723.94	164.81	140,064.81

**STATE OF GEORGIA
CITY OF FOREST PARK**

RESOLUTION NO. 2025-13

A RESOLUTION BY COUNCILMEMBERS KIMBERLY JAMES, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS TO APPROVE THE BUDGET AMENDMENT FOR GENERAL FUND REVENUES AND EXPENDITURES FROM THE CITY'S FINANCE DEPARTMENT.

WHEREAS, the City of Forest Park ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

WHEREAS, the City's Fiscal Year 2024-2025 Operating Budget was unanimously adopted by the City Council on June 26, 2024; and

WHEREAS, the City is recommending that the below-understated funds be added to the operating budget, for General Fund, Special Funds, Capital Funds, City Authorities, and Sanitation year-end closure procedure for the Annual Audit; and

WHEREAS, the correction will increase the stated General Fund revenue previously amended on December 16th, 2024, from Forty-Two Million, Six Hundred and Sixty-Five Thousand, Three Hundred and Seventy-Four Dollars and 00/100 Cents (\$42,665,374.00) to Forty-Three Million, Six Hundred and Twenty-Four Thousand, Six Hundred and Fifty-Two Dollars and 00/100 Cents (\$43,624,652.00) and increase expenditures from Forty-Two Million, Six Hundred and Sixty-Five Thousand, Seven Hundred and Thirty-Four Dollars and 00/100 Cents (\$42,665,734.00) to Forty-Three Million, Six Hundred and Twenty-Four Thousand, Six Hundred and Fifty-Two Dollars and 00/100 Cents (\$43,624,652.00); and

WHEREAS, once the funds have been added to the City's operating budget, it is also recommended that the City Council approve a budget amendment to accurately reflect the corrected operating revenue budget amount for the General Fund to Forty-Three Million, Six Hundred and Twenty-Four Thousand, Six Hundred and Fifty-Two Dollars and 00/100 Cents (\$43,624,652.00) for the 2024-2025 Fiscal Year; and

WHEREAS, this budget amendment will improve the City's audit findings for the next fiscal year audit for the General Fund which is necessary for the safety, health, and welfare of the City's citizens.

THEREFORE, THE CITY COUNCIL OF FOREST PARK, GEORGIA HEREBY RESOLVES:

Section 1. Approval. The request to approve the budget amendment for general fund revenues and expenditures as presented to the Mayor and Council on February 17, 2025, is hereby approved.

Section 2. Public Record. This document shall be maintained as a public record by the City Clerk ("Clerk") and shall be accessible to the public during all normal business hours of the City.

Section 3. Authorization of Execution. The Mayor is hereby authorized to sign all documents necessary to effectuate this Resolution.

Section 4. Attestation. The Clerk is authorized to execute, attest to, and seal any documents necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

Section 5. Effective Date. This Resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Forest Park as provided in the City Charter.

SO RESOLVED this 17th day of February 2025.

CITY OF FOREST PARK, GEORGIA

Angelyne Butler, *Mayor*

ATTEST:

_____ (SEAL)
Randi Rainey, City Clerk

APPROVED AS TO FORM:

City Attorney

File Attachments for Item:

7. Council Discussion on the MAINTSTAR Upgrade – IT Department

Background/History:

MAINTSTAR is the application used by fleet services for work orders, inventory management, and vehicle records. The application is currently hosted in our data center on a server that is end of life (EOL). The version of the software currently licensed is about 10 years old. We are requesting approval from council to purchase licensing for the latest version that is much more feature rich and easier to use. We are also seeking to move to the hosted version of the application. This will allow us to move the software off the EOL server and make the application more accessible to staff. The total cost of the project is \$19,500 which includes the annual licensing fee, the hosting fee, the upgrade/migration of current data, as well as training for all users on the new version. This project was included in this year's IT budget. Account number - 100-24-1535-53-2401.



CITY OF
FORESTPARK

City Council Agenda Item

Subject: MAINTSTAR Upgrade – IT Department

Submitted By: Josh Cox, IT Director

Date Submitted: February 10th, 2025

Work Session Date: February 17th 2025

Council Meeting Date: N/A

Background/History:

MAINTSTAR is the application used by fleet services for workorders, inventory management, and vehicle records. The application is currently hosted in our data center on a server that is end of life (EOL). The version of the software currently licensed is about 10 years old. We are requesting approval from council to purchase licensing for the latest version that is much more feature rich and easier to use. We are also seeking to move to the hosted version of the application. This will allow us to move the software off the EOL server and make the application more accessible to staff. The total cost of the project is \$19,500 which includes the annual licensing fee, the hosting fee, the upgrade/migration of current data, as well as training for all users on the new version. This project was included in this year’s IT budget.

Cost: \$ 19,500

Budgeted for: Yes No

None

Action Requested from Council: We are seeking approval to approve the purchase and migration of the software to MAINTSTAR’s hosted application.

Company Address 3510 Turtle Creek Blvd, Unit 17B
 Dallas, TX 75219
 US

Created Date 2/6/2025
 Expiration Date 5/30/2025
 Quote Number 00000070

Prepared By Rick Rittenhouse
 Email rick@maintstar.com

Contact Name Joshua Cox
 Phone (404) 366-4720
 Email jcox@forestparkga.gov

Product	Line Item Description	Quantity	List Price	Sales Price	Total Price
Annual Fee (includes Support and License)*	Annual Hosting Fee with AWS	1.00	\$9,500.00	\$9,500.00	\$9,500.00
On Line Training	(2) 8 hour Days Online Training	2.00	\$10,000.00	\$1,750.00	\$3,500.00
System Upgrade	Data Conversion and Upgrade to version 15/Cloud	1.00	\$9,500.00	\$6,500.00	\$6,500.00

This does not include the standard legacy system support fee of \$4k annually if the current version is not upgraded.

Subtotal \$19,500.00
 Total Price \$19,500.00
 Grand Total \$19,500.00

RESOLUTION NO. 2025-_____

A RESOLUTION BY COUNCILMEMBERS KIMBERLY JAMES, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS TO APPROVE THE MAINTSTAR SOFTWARE UPGRADE FROM THE CITY'S INFORMATION TECHNOLOGY DEPARTMENT.

WHEREAS, the City of Forest Park ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

WHEREAS, MAINTSTAR is the application used by fleet services for work orders, inventory management, and vehicle records; and

WHEREAS, the version of the MAINTSTAR software licensed is ten (10) years old and reaching the end-of-life; and

WHEREAS, the City's Information Technology Department ("Department") requests approval to purchase the MAINTSTAR latest licensing version and to move to the more accessible and user-friendly hosted version of the application in the amount of Nineteen Thousand, Five Hundred Dollars (\$19,500.00), which includes the annual licensing fee, the hosting fee, the upgrade of the current data, and the training for all users; and

WHEREAS, the approval of this software purchase, which is already included in the Department's budget, is necessary for the safety, health, and welfare of the City's citizens.

THEREFORE, THE CITY COUNCIL OF FOREST PARK, GEORGIA HEREBY RESOLVES:

Section 1. Approval. The Department's request to approve the purchase of the MAINTSTAR software in the amount of Nineteen Thousand, Five Hundred Dollars (\$19,500.00) as presented to the Mayor and Council on February 17, 2025, is hereby approved.

Section 2. Public Record. This document shall be maintained as a public record by the City Clerk ("Clerk") and shall be accessible to the public during all normal business hours of the City.

Section 3. Authorization of Execution. The Mayor is hereby authorized to sign all documents necessary to effectuate this Resolution.

Section 4. Attestation. The Clerk is authorized to execute, attest to, and seal any documents necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

Section 5. Effective Date. This Resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Forest Park as provided in the City Charter.

SO RESOLVED this 17th day of February 2025.

CITY OF FOREST PARK, GEORGIA

Angelyne Butler, *Mayor*

ATTEST:

City Clerk (SEAL)

APPROVED AS TO FORM:

City Attorney

File Attachments for Item:

8. Council Discussion to approve Text amendment to amend such section updating Banquet Halls and adding definitions for Brown Bagging, Banquet Halls, and Brewpubs. - Planning and Community Development (public hearing in regular session).

Background/History:

Staff have worked with the city attorney to update the ordinance for clarity. After a careful review of the ordinance, several changes were proposed to safeguard the community, prohibiting brown bagging, covering front windows in banquet halls, and updating operating hours. These items were suggested to clarify and to ensure safe business operations and practices within the City of Forest Park. If the Mayor and the Council proceed with approval of this Text Amendment, it will allow the proposed amendments to be enforced.



CITY OF
FORESTPARK

City Council Agenda Item

Subject: Council Discussion to approve Text amendment to amend such section updating banquet halls and adding definitions for brown bagging, banquet halls and brewpubs.

Submitted By: SaVaughn Irons-Kumassah, Principal Planner, Planning & Community Development Department

Date Submitted: December 31, 2024

Work Session Date: January 06, 2025

Council Meeting Date: January 06, 2025

Background/History:

Staff have worked with the city attorney to update ordinance for clarity. With a careful review of the ordinance, several changes were proposed to safeguard the community, prohibiting brown bagging, the covering of front windows in banquet halls, and the updating of operating hours. These items were suggested to clarify and to ensure safe business operations and practices within the City of Forest Park. If Mayor and Council proceeds with approval of this Text Amendment, it will allow the proposed amendments to be enforced.

Cost:

Budgeted for: _____ **Yes** _____ **No**

Financial Impact:

Action Requested from Council: To Approve Text Amendment

STATE OF GEORGIA
COUNTY OF CLAYTON

ORDINANCE 2025-__

1 AN ORDINANCE BY MAYOR ANGELYNE BUTLER AND CITY COUNCILMEMBERS
2 KIMBERLY JAMES, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS OF
3 THE CITY OF FOREST PARK, GEORGIA TO AMEND ARTICLE A (GENERAL PROVISIONS),
4 ARTICLE D (ON-PREMISES CONSUMPTION), AND ARTICLE E (BANQUET HALLS) WITHIN
5 CHAPTER 2 (ALCOHOLIC BEVERAGES), TITLE 9 (LICENSING AND REGULATION) IN THE
6 CITY’S CODE OF ORDINANCES; TO PROVIDE AN ADOPTION DATE; TO PROVIDE AN
7 EFFECTIVE DATE; AND FOR OTHER LAWFUL PURPOSES.

8 **WHEREAS**, the duly elected governing authority of the City of Forest Park, Georgia (the “City”)
9 is the Mayor and City Council thereof; and

10 **WHEREAS**, the City is authorized by O.C.G.A. § 36-35-3 to adopt ordinances relating to its
11 property, affairs, and local government; and

12 **WHEREAS**, the City desires to amend its Code of Ordinances (“Code”) regarding certain licensed
13 alcoholic beverage caterer provisions related to operating hours, brown bagging, and the front façade of the
14 establishment(s); and

15 **WHEREAS**, the amendments contained herein would benefit the health, safety, morals, and
16 welfare of the citizens of the City of Forest Park, Georgia.

17 **Section 1.** Title 9 (“Licensing and regulation”), Chapter 2 (“Alcoholic beverages”), Article A
18 (“General provisions”), Section 9-2-2 (“Definitions”) of the City’s Code of Ordinances is hereby amended
19 to be read and codified by inserting the following definition in **bold** font alphabetically after the term
20 “Brewpub” and before the term “City” as described in **Exhibit A** attached hereto and incorporated herein.

21 **Section 2.** Title 9 (“Licensing and regulation”), Chapter 2 (“Alcoholic beverages”), Article A
22 (“General provisions”), Section 9-2-3 (“License required; violations; classes of licenses”) of the City’s

23 Code of Ordinances is hereby amended to be read and codified with permanent additions in **bold** font and
24 permanent deletions in ~~striketrough~~ font as described in **Exhibit B** attached hereto and incorporated herein.

25 **Section 3.** Title 9 (“Licensing and regulation”), Chapter 2 (“Alcoholic beverages”), Article A
26 (“General provisions”), Section 9-2-18 (“Brown-bagging”) of the City’s Code of Ordinances is hereby
27 amended to be read and codified with permanent additions in **bold** font and permanent deletions in
28 ~~striketrough~~ font as described in **Exhibit C** attached hereto and incorporated herein.

29 **Section 4.** Title 9 (“Licensing and regulation”), Chapter 2 (“Alcoholic beverages”), Article D
30 (“On-premises consumption”), Section 9-2-67 (“Vacating premises – Sales by the drink”) of the City’s
31 Code of Ordinances is hereby amended to be read and codified with added text in **bold** font and deleted
32 text in ~~striketrough~~ font as set forth below as described in **Exhibit D** attached hereto and incorporated
33 herein.

34 **Section 5.** Title 9 (“Licensing and regulation”), Chapter 2 (“Alcoholic beverages”), Article E
35 (“Banquet halls”) of the City’s Code of Ordinances is hereby amended to be read and codified by deleting
36 all text within the article in its entirety and replacing it with language as described in **Exhibit E** attached
37 hereto and incorporated herein.

38 **Section 6.** The preamble of this Ordinance shall be considered to be and is hereby incorporated by
39 reference as if fully set out herein.

40 **Section 7.** (a) It is hereby declared to be the intention of the Mayor and Council that all sections,
41 paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their enactment, believed
42 by the Mayor and Council to be fully valid, enforceable and constitutional.

43 (b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent
44 allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable
45 from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further
46 declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section,
47 paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other section,
48 paragraph, sentence, clause or phrase of this Ordinance.

49 (c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for
50 any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid
51 judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council
52 that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not
53 render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses,
54 sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all
55 remaining phrases, clauses, sentences, paragraphs and sections of the Ordinance shall remain valid,
56 constitutional, enforceable, and of full force and effect.

57 **Section 8.** This Ordinance shall be codified in a manner consistent with the laws of the State of
58 Georgia and the City.

59 **Section 9.** All ordinances and parts of ordinances in conflict herewith are hereby expressly
60 repealed.

61 **Section 10.** The effective date of this Ordinance shall be the date of adoption unless otherwise
62 stated herein.

63 **Section 11.** The City Clerk, with the concurrence of the City Attorney, is authorized to correct any
64 scrivener’s errors found in this Ordinance, including any exhibits, as enacted.

65 **ORDAINED** this 17th day of February 2025.

CITY OF FOREST PARK, GEORGIA

Angelyne Butler, *Mayor*

ATTEST:

_____ (SEAL)
City Clerk

APPROVED AS TO FORM:

City Attorney

EXHIBIT A

66 TITLE 9 – LICENSING AND REGULATION

67 [...]

68 CHAPTER 2. – ALCOHOLIC BEVERAGES

69 ARTICLE A. – GENERAL PROVISIONS

70 [...]

71 Section 9-2-2. – Definitions.

72 [...]

73 *Brewpub* means any eating establishment in which malt beverages are manufactured, subject to
74 the barrel production limitation prescribed in O.C.G.A. § 3-5-36. As used in this paragraph, the term
75 "eating establishment" means an establishment which is licensed to sell distilled spirits, malt beverages,
76 or wines and which derives at least fifty (50) percent of its total annual gross food and beverage sales
77 from the sale of prepared meals or food; provided, however, that when determining the total annual gross
78 food and beverage sales, barrels of malt beverages sold to licensed wholesale dealers, as authorized
79 pursuant to subparagraph (D) of paragraph (2) of O.C.G.A. § 3-5-36, or to the public for consumption
80 off the premises, as authorized pursuant to subparagraph (D) of paragraph (2) and paragraph (4) of
81 O.C.G.A. § 3-5-36, shall not be used.

82 ***Brown-bagging* means the bringing, taking, or carrying of any alcoholic beverage into (i)**
83 **an establishment that does not have an alcohol license for the consumption of alcoholic beverages**
84 **on the premises; or (ii) where said individual in possession of the alcoholic beverage does not have**
85 **a caterer's license; provided that bringing an alcoholic beverage into a house, apartment, room, or**
86 **other unit designed for private residential occupancy shall not fall within this definition.**

87 *City* means the City of Forest Park, Georgia.

EXHIBIT B

88 TITLE 9 – LICENSING AND REGULATION

89 [...]

90 CHAPTER 2. – ALCOHOLIC BEVERAGES

91 ARTICLE A. – GENERAL PROVISIONS

92 [...]

93 Sec. 9-2-3. - License required; violations; classes of licenses.

94 (a) It shall be unlawful for any person to manufacture, serve, furnish, purvey, sell or offer for sale,
 95 at retail or wholesale, by the package or for consumption on the premises, any alcoholic beverage
 96 within the corporate limits of the city without having an applicable license issued by the city
 97 under this chapter.

98 (b) It shall be unlawful for any person to manufacture, serve, furnish, purvey, sell or offer for sale,
 99 at retail or wholesale, by the package or for consumption on the premises, any alcoholic beverage
 100 within the corporate limits of the city in violation of the terms of this chapter.

101 (c) There shall be the following classes of licenses in the city:

102 (1) Retail dealers of alcoholic beverages by the package (which includes distilled spirits,
 103 malt beverages, and wine by the package);

104 (2) Retail dealers of distilled spirits by the package;

105 (3) Retail dealers of malt beverages and wine by the package;

106 (4) Retail dealers of malt beverages by the package;

107 (5) Retail dealers of wine by the package;

108 (6) Retail dealers of alcoholic beverages by the drink for consumption on the premises
 109 (which includes distilled spirits, malt beverages, and wine by the drink for consumption
 110 on the premises);

111 (7) Retail dealers of distilled spirits by the drink for consumption on the premises;

112 (8) Retail dealers of malt beverages and wine by the drink for consumption on the premises;

113 (9) Retail dealers of malt beverages by the drink for consumption on the premises;

114 (10) Retail dealers of wine by the drink for consumption on the premises;

- 115 (11) Wholesale dealers of alcoholic beverages (which includes distilled spirits, malt
116 beverages, and wine);
- 117 (12) Wholesale dealers of distilled spirits;
- 118 (13) Wholesale dealers of malt beverages and wine;
- 119 (14) Wholesale dealers of malt beverages;
- 120 (15) Wholesale dealers of wine;
- 121 (16) Private club;
- 122 (17) Hotel/motel in-room service;
- 123 (18) Alcoholic beverages caterer;
- 124 ~~(19) Banquet hall;~~
- 125 ~~(20)~~ (19) Importer dealer license;
- 126 ~~(21)~~ (20) Growler;
- 127 ~~(22)~~ (21) Microbrewery.
- 128 (d) This section shall not apply to:
- 129 (1) The manufacture of malt beverages or wine within the boundaries of a lot upon which a
130 private residence is located when such malt beverages or wine are not to be sold, to be
131 offered for sale, or to be made available for consumption by the general public;
- 132 (2) The serving or furnishing of any alcoholic beverage by a person within the boundaries
133 of a lot upon which a private residence is located when such serving or furnishing is not
134 made available to the general public and is not undertaken in exchange for money or
135 anything of value; or
- 136 (3) Any person selling or offering to sell any alcoholic beverage by the drink pursuant to a
137 temporary permit issued under section 9-2-71 if such action occurs on the premises of
138 a special event (and during the operating hours of such event) for which a permit has
139 been issued under Chapter 15 of Title 9 of the Code of Ordinances.

EXHIBIT C

140 TITLE 9 – LICENSING AND REGULATION

141 [...]

142 CHAPTER 2. – ALCOHOLIC BEVERAGES

143 ARTICLE A. – GENERAL PROVISIONS

144 [...]

145 Sec. 9-2-18. - Brown-bagging.

146 (a) ~~For the purposes of this section~~ **Brown-bagging is prohibited within the City. The following**
147 **acts constitute a violation of this ordinance:**

148 (1) ~~Brown bagging means the bringing, taking or carrying of any alcoholic beverage into~~
149 ~~a business licensed to operate within the city, but not licensed for the consumption of~~
150 ~~alcoholic beverages on the premises, provided that bringing an alcoholic beverage~~
151 ~~into a house, apartment, room or other unit designed for private residential occupancy~~
152 ~~shall not fall within this definition.~~

153 (2) ~~Brown bagging shall include the following prohibited acts:~~

154 a. (1) Any person who brown-bags;

155 b. (2) Any person participating in consumption of any alcoholic beverage being brown-
156 bagged;

157 c. (3) Any person who consumes an alcoholic beverage on any premises holding a business
158 license, except for those premises licensed for on-premises consumption of alcoholic
159 beverages or otherwise exempted from the definition of brown-bagging by virtue of
160 the private residential character of the occupancy;

161 d. (4) Any employee of the business establishment in whose presence brown-bagging
162 knowingly or with reckless indifference occurs.

163 (b) ~~Brown bagging is prohibited within the city.~~

164 (e) (b) The ~~business~~ **alcohol** license of any premises upon which brown-bagging knowingly or with
165 reckless indifference has been allowed shall be subject to suspension or revocation. Such
166 suspension or revocation action shall follow the procedures outlined in section 9-2-16 of this
167 chapter. Any conviction or plea of guilty or nolo contendere in the municipal court of the city
168 to a charge of brown-bagging shall be admissible in a license suspension or revocation
169 proceeding.

EXHIBIT D

170 TITLE 9 – LICENSING AND REGULATION

171 [...]

172 CHAPTER 2. – ALCOHOLIC BEVERAGES

173 [...]

174 ARTICLE D. – ON-PREMISES CONSUMPTION

175 [...]

176 Sec. 9-2-67. - Vacating premises—Sales by the drink.

177 (a) In all premises licensed to sell alcoholic beverages by the drink, all patrons must be excluded
 178 from the premises within thirty (30) minutes **prior to the end of the hours of operation**
 179 **permitted in section 9-2-7** ~~closing time required herein.~~

180 (b) Nothing contained herein shall prohibit the sale of food and non-alcoholic beverages in any
 181 properly licensed restaurant or dining facility at such times and hours that the sale of alcoholic
 182 beverages for on the premises consumption has been prohibited; however, any licensee who
 183 desires to engage in such sale shall comply with subsection (a) and may be permitted to
 184 conduct such sales only after all patrons who wish to purchase alcoholic beverages on-
 185 premises have been excluded from the premises.

186 ~~(c) Licensees may purchase from licensed wholesalers all sizes of packaged alcohol above the~~
 187 ~~quantity of one (1) pint.”~~

EXHIBIT E

188 TITLE 9 – LICENSING AND REGULATION

189 [...]

190 CHAPTER 2. – ALCOHOLIC BEVERAGES

191 [...]

192 ARTICLE E. – AUTHORIZED CATERED FUNCTIONS

193 Sec. 9-2-130. - Definitions.

194 The definitions of those terms found in section 9-2-2 of this chapter shall be applicable to this
195 article; in addition, the following terms found in this article are defined below.

196 *Adequate Parking* means one (1) parking space for each seventy-five (75) square feet of customer
197 service within the premises of the applicant and one (1) parking space per every four (4) employees.

198 *Authorized catered function* means an event at a location not otherwise licensed for consumption
199 of alcoholic beverages by the drink at which alcoholic beverages are furnished, for consideration, and
200 sold, dispensed or provided free of charge to persons present at the event, by the drink, pursuant to a
201 permit obtained under this section.

202 *Food Caterer* means any person who, for consideration, prepares food for consumption off the
203 premises.

204 *Licensed Alcoholic Beverage Caterer (LABC)* means any person licensed for the sale of alcoholic
205 beverages by the state and who possesses a license by a local government in the state authorizing such
206 person to sell or dispense alcoholic beverages by the drink off licensed premises and in connection with
207 an authorized catered function.

208 Sec. 9-2-131. – Licensed Alcoholic Beverage Caterers.

209 (a) Licenses may be obtained for the purpose of selling or dispensing alcoholic beverages by the
210 drink on premises at which Authorized Catered Functions are to be held. Such licenses shall be
211 annual licenses and may be obtained only by those persons, firms or corporations already
212 licensed by the city for the sale of alcoholic beverages at retail or by the drink.

213 (b) Before an LABC may sell or dispense alcoholic beverages at any authorized catered function,
214 such caterer must obtain a permit.

215 (1) The application for permit shall include: (i) name of the alcoholic beverage caterer; (ii)
216 the caterer's license number; (iii) and the date, address and time of the event.

217 (2) No alcoholic beverages shall be sold or distributed after 12:00 a.m. Thus, a permit will
218 not be granted to any LABC for any authorized catered function where alcoholic
219 beverages are being sold or distributed past 12:00 a.m.

- 220 (3) No permit fee shall be charged for the alcoholic beverage caterers licensed by the city.
 221 However, for caterers licensed by jurisdictions other than Forest Park, a fee of fifty
 222 dollars (\$50.00) per event permit shall be charged.
- 223 (4) No permit shall be issued to any person under this section who does not hold an
 224 alcoholic beverage caterer's license from a local jurisdiction in the State of Georgia.
- 225 (5) The permit must be visibly displayed where the alcoholic beverages are being sold or
 226 dispensed at the authorized catered function.
- 227 (c) The following persons will not be considered eligible for holding a permit:
- 228 (1) Persons suffering under any judicially determined mental incapacity; or
- 229 (2) Any person, who, within the past ten (10) years from the date of the application, has
 230 been convicted of any crime involving moral turpitude, illegal gambling, or illegal
 231 possession or sale of controlled substances or the illegal sale or possession of alcoholic
 232 beverages, including the sale or transfer of alcoholic beverages to minors in a manner
 233 contrary to law, prostitution, solicitation of sodomy, or any sexual related crime or
 234 force or violence, or violation of any taxing statute. For purposes of this article, a
 235 conviction includes a plea of guilty, a verdict of guilty, a bond forfeiture, or plea of
 236 nolo contendere.
- 237 (d) A permit shall not be issued to any LABC if the chief of police, fire marshal, or their designee
 238 in his/her sole discretion determines the following would result from the event:
- 239 (1) Traffic congestion requiring the services of a police officer for the orderly movement
 240 of traffic in and out of the catered function premises;
- 241 (2) There are inadequate parking facilities/spaces which could cause illegal or unauthorized
 242 parking on the street or on surrounding properties;
- 243 (3) Location within any area not otherwise appropriately zoned; and
- 244 (4) Proximity to churches, schools, or other similar premises.
- 245 (e) Caterers licensed by a jurisdiction other than Forest Park shall maintain a record of all alcoholic
 246 beverages transported into the city for the event and shall pay an excise tax to the city covering
 247 all such beverages at the rates provided by section 3-4-1. Failure to report and remit the tax
 248 within seven (7) days of the conclusion of the event shall be grounds for denial of subsequent
 249 permits to that caterer for similar events.
- 250 (f) Caterers licensed by Forest Park shall maintain a record of all alcoholic beverages transported
 251 for each event, by event, and shall make report and remittance of such taxes with their regular
 252 monthly reports to the city.
- 253 (g) No alcoholic beverages shall be transported, distributed or sold to other than licensed locations
 254 in the city, except to authorized catered functions, unless otherwise authorized by this chapter
 255 or by state law.

- 256 (h) No LABC shall employ alcoholic any person under twenty-one (21) years of age to dispense,
257 serve, sell or handle alcoholic beverages at authorized catered functions.
- 258 (i) The LABC shall comply with all laws of the State of Georgia and the provisions of this chapter.
259 No alcohol shall be served to a person under the age of twenty-one (21) years, and no alcohol
260 shall be served to any person who is in a state of noticeable intoxication or who is under the
261 influence of alcohol or other drugs;
- 262 (j) As a condition of permit issuance, alcoholic beverage caterers licensed by jurisdictions other
263 than Forest Park shall be provided a copy of the city's alcoholic beverages ordinances, and shall
264 indicate, by signature, that they have received such ordinances and acknowledge the
265 applicability of such ordinances to their operations.
- 266 (k) It shall be unlawful for any person to dispense, sell or offer for sale at wholesale or retail any
267 alcoholic beverages defined herein which include beer, wine, distilled spirits within the city,
268 without having first complied with the provisions of this article, but the properly licensed sale
269 of same is hereby declared lawful.

270 Sec. 9-2-132. – Requirements for Authorized Catered Functions.

271 For a catered function to be authorized by the City and to not be denied or terminated must adhere
272 to the following requirements:

- 273 (a) The building or other facility where the Authorized Catered Function is to be held or conducted
274 is a site or location meeting applicable building codes, fire codes, and otherwise appears to be a
275 location where an event can be safely held;
- 276 (b) The availability of parking spaces/facilities so as not to cause traffic congestion, unlawful parking
277 or unauthorized parking on surrounding properties, public safety and the effect of such operation
278 on surrounding property values. The fire marshal shall inspect the catered function-location to
279 determine if adequate parking spaces/facilities exist or whether provisions for adequate parking
280 are available. If parking facilities are to be shared with adjoining property owners or with
281 property in the surrounding area, the LABC shall provide a written, signed agreement
282 demonstrating such agreement. Said agreement shall contain language that would indemnify the
283 city against any liability or damage from such agreement. The owner of such catered function
284 facilities shall also be required to show proof of adequate insurance coverage for any such
285 damage or liability.
- 286 (c) A Forest Park police officer is obtained and paid for by either the LABC or the host of the
287 Authorized Catered function to attend the Authorized Catered Function to provide order and
288 security during the conduct of the proceedings;
- 289 (d) No controlled substances or firearms shall be permitted in or about the Authorized Catered
290 Function premises;
- 291 (e) The main entrance of all permitted catered function shall be clearly visible from a public street,
292 except premises located within a motel, hotel, private club, shopping center or multiple story
293 commercial building. The front window(s) of the premises shall be clearly visible from a public
294 street. The covering of the front window(s) is prohibited.

295 Sec. 9-2-133. - Violations, revocations, and penalties.

296 (a) *Periodic inspections.* Agents of the police department shall have the authority to inspect the
297 Authorized Catered Function premises of all licensees and permittees during legal hours of
298 operation.

299 (b) If there is found to be a violation of any provision of this chapter, the city has the authority to
300 terminate the Authorized Catered Function. Additionally, unless provided elsewhere in this
301 chapter, any person violating any provision of this chapter shall, if convicted, be guilty of a
302 misdemeanor and be fined in an amount of not more than one thousand dollars (\$1,000.00) for
303 each violation, or be incarcerated for not more than twelve (12) months or both such fine and
304 incarceration.

305 Secs. 9-2-134 – 9-2-139. – Reserved.

File Attachments for Item:

9. Council Discussion on the 696 Main Street Special Usage Request – Recreation & Leisure Services Department

Background/History:

Clayton County District 1 Commissioner Alaina Reaves is hosting a community meeting on Thursday, March 13, 2025. This meeting aims to provide an opportunity for the community to receive updates, share ideas, and discuss concerns. A portion of Commissioner Reaves' district is located in the City of Forest Park. To better reach those residents, she plans to hold the meeting at 696 Main Street at no charge, from 4:00 PM to 6:00 PM. Hosting the meeting in Forest Park will enable legacy residents and those with limited transportation options to participate in the discussion while eliminating travel concerns.



CITY OF
FORESTPARK

City Council Agenda Item

Subject: 696 Main Street Special Usage Request – Recreation & Leisure Services Department

Submitted By: Tarik Maxwell

Date Submitted: February 10, 2025

Work Session Date: February 17, 2025

Council Meeting Date: February 17, 2025

Background/History:

Clayton County District 1 Commissioner Alaina Reaves is hosting a community meeting on Thursday, March 13, 2025. This meeting aims to provide an opportunity for the community to receive updates, share ideas, and discuss concerns. A portion of Commissioner Reaves' district is located in the City of Forest Park. To better reach those residents, she plans to hold the meeting at 696 Main Street at no charge, from 4:00 PM to 6:00 PM. Hosting the meeting in Forest Park will enable legacy residents and those with limited transportation options to participate in the discussion while eliminating travel concerns.

Cost: \$ 0

Budgeted for: _____ Yes _____ No

Financial Impact:

N/A

Action Requested from Council:

Approval for usage at no cost for Commissioner Alaina Reaves to host her March community meeting at 696 Main St. on Thursday, March 13, 2025.

STATE OF GEORGIA
CITY OF FOREST PARK

RESOLUTION NO. 2025-_____

A RESOLUTION BY COUNCILMEMBERS KIMBERLY JAMES, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS TO APPROVE CLAYTON COUNTY DISTRICT 1 COMMISSIONER’S COMMUNITY MEETING TO BE HELD ON THURSDAY, MARCH 13, 2025 FROM 4:00 P.M. TO 6:00 P.M. AT 696 MAIN STREET, FOREST PARK, GEORGIA 30297 FROM THE CITY’S RECREATION AND LEISURE SERVICES DEPARTMENT.

WHEREAS, the City of Forest Park (“City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

WHEREAS, Clayton County District 1 Commissioner, Alaina Reaves (“Commissioner”), whose portion of her district is located in the City, is hosting a community meeting to provide an opportunity for the community to receive important updates, share ideas, and discuss concerns (“Meeting”); and

WHEREAS, the City’s Recreation and Leisure Services Department (“Department”) is requesting approval for the Meeting to occur at 696 Main Street, Forest Park, Georgia on Thursday, March 13, 2025 from 4:00 p.m. to 6:00 p.m. at no cost; and

WHEREAS, hosting the meeting within the City will enable legacy residents and those with limited transportation options to participate in the discussion while eliminating travel concerns; and

WHEREAS, the approval of the Meeting time, date, and location is necessary for the safety, health, and welfare of the City’s citizens.

THEREFORE, THE CITY COUNCIL OF FOREST PARK, GEORGIA HEREBY RESOLVES:

Section 1. Approval. The Department’s request for the Commissioner’s Meeting to occur at 696 Main Street, Forest Park, Georgia on Thursday, March 13, 2025 from 4:00 p.m. to 6:00 p.m. at no cost as presented to the Mayor and Council on February 17, 2025, is hereby approved.

Section 2. Public Record. This document shall be maintained as a public record by the City Clerk (“Clerk”) and shall be accessible to the public during all normal business hours of the City.

Section 3. Authorization of Execution. The Mayor is hereby authorized to sign all documents necessary to effectuate this Resolution.

Section 4. Attestation. The Clerk is authorized to execute, attest to, and seal any documents necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

Section 5. Effective Date. This Resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Forest Park as provided in the City Charter.

SO RESOLVED this 17th day of February 2025.

CITY OF FOREST PARK, GEORGIA

Angelyne Butler, *Mayor*

ATTEST:

_____ (SEAL)
City Clerk

APPROVED AS TO FORM:

City Attorney