

The City of Snellville
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Snellville, Georgia 30078
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AGENDA

WORK SESSION
OF MAYOR AND COUNCIL
CITY OF SNELLVILLE, GEORGIA
MONDAY, MARCH 23, 2026

Publication Date: March 19, 2026

TIME: 6:30 p.m.
DATE: March 23, 2026
PLACE: City Hall Conference Room 145

I. CALL TO ORDER

II. REVIEW REGULAR BUSINESS MEETING AND PUBLIC HEARING AGENDA ITEMS

III. REVIEW CORRESPONDENCE

IV. CITY ATTORNEY'S REPORT

V. DISCUSSION ITEMS

- a) FY 2025 Audit Review by City Auditor James Whitaker [Bender]
- b) Update of Ongoing Projects [Bender]
- c) Discussion on Allocating City Hall Display Window Space for Snellville Youth Council [Brown]

VI. EXECUTIVE SESSION

An Executive Session may be called:

- To discuss pending and/or potential litigation, settlement claims, administrative proceedings or other judicial actions, which is exempt from the Open Meetings Act pursuant to O.C.G.A. Section 50-14-2(1).
- To authorize negotiations to purchase, dispose of, or lease property; authorize the ordering of an appraisal related to the acquisition or disposal of real estate; enter into a contract to purchase, dispose of, or lease property subject to approval in a subsequent public vote; or enter into an option to purchase, dispose of, or lease real estate subject to approval in subsequent public vote, which is excluded from the Open Meetings Act pursuant to Section 50-14-3(b)(1)(C).
- Upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee, which is excluded pursuant to O.C.G.A. Section 50-14-3(b)(2).

VII. ADJOURNMENT



City of Snellville, Georgia

Annual Comprehensive Financial Report
For The Fiscal Year Ended June 30, 2025



City of Snellville, Georgia

Annual Comprehensive Financial Report
For The Fiscal Year Ended June 30, 2025
Prepared by Jan Burke, Finance Manager, CPA

**CITY OF SNELLVILLE, GEORGIA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2025**

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INTRODUCTORY SECTION

(Unaudited)



February 27, 2026

To the Honorable Mayor, Distinguished Members of City Council
and the Citizens of Snellville, GA:

I am honored to hereby present the City of Snellville, GA's eighth consecutive Annual Comprehensive Financial Report. The report is as of and for the year ended June 30, 2025. Responsibility for both the accuracy and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City of Snellville. To provide a reasonable basis for making these representations, the City of Snellville has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in accordance with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the objective is to present reasonable rather than absolute assurance that the financial statements will be free from material misstatement. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and component units of the City of Snellville. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The City of Snellville's financial statements have been audited by James L. Whitaker, P.C., 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 Snellville for the fiscal year ended June 30, 2025, 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 Snellville's financial statements for the fiscal year ended June 30, 2025, 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.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

Snellville was founded in 1874 and was incorporated in 1923. Snellville is located in the southern portion of Gwinnett County and is eighteen miles east of Atlanta. The City occupies 10.4 square miles and serves a population of 22,557. The City of Snellville is empowered to levy a property tax on both real and personal property located within its boundaries.

The City is a municipal corporation created under the laws of the state of Georgia and has its corporate name as "City of Snellville, Georgia." The affairs of the City are conducted by a mayor and a five-member City Council. The mayor and the City Council members are elected at large. The mayor and council members serve on a part-time basis and are elected to staggered terms of four years. The council is responsible for passing ordinances, adopting the budget, establishing tax rates, appointing committees and hiring the City Manager and City Clerk. The City Manager oversees the day-to-day operations of the City and ensures the smooth and efficient delivery of city services.

The City provides a full range of services including law enforcement; the construction and maintenance of buildings, parks, streets, storm water drainage facilities, and other associated infrastructure; park and recreational activities; elections; court system; building inspections; planning and zoning; recycling; sanitation; and general administrative and support activities.

This report includes all funds of the City, as well as one component unit and two blended component units. The component unit, Snellville Development Authority has been determined to meet the criteria for inclusion in the City's reporting entity. The component unit is reported in a separate column in the financial statements to emphasize it is a legally separate entity and to differentiate its financial position from the City's. The blended component units, The Urban Redevelopment Agency of Snellville (URA) and City of Snellville Downtown Development Authority were created to serve as financing vehicles for certain community development projects. Although they are legally separate from the City of Snellville, the URA and DDA are reported as if they were a part of the primary government because their sole purpose is to oversee and participate in financing community development projects for the benefit of the City of Snellville.

The annual budget serves as the foundation for the City of Snellville's financial planning and control. All departments are required to submit requests for appropriation to the City Manager. The City Manager uses these requests as the starting point for developing a proposed budget. This budget is then presented to the City Council for review. The City Council is required to hold public hearings on the proposed budget and to adopt a final budget no later than June 30, the close of the City of Snellville's fiscal year. The appropriated budget is prepared by fund and department. The City Manager may make transfers of appropriations within a department. Transfers of appropriations between departments and the appropriation of additional funds, however, require the approval of the City Council. Budget-to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund, ARPA fund, Downtown Development Fund and the School Safety Fund, these comparisons are presented as part of the basic financial statements for the governmental funds. For other governmental funds, these comparisons are presented in the Individual Fund Statements subsection of this report.

Factors Affecting Financial Condition

The information in the financial statements is perhaps best understood when it is considered from the specific environment within which the City of Snellville operates.

Local Economy

The City was settled and has continued to grow around the confluence of two (2) major federal and state transportation arteries: U.S. Highway 78 and State Highway 124. As a non-interstate transportation hub, the City has attracted a large amount of retail and commercial interest over the years with the 124 Scenic Highway corridor now home to over 2.1 million square feet of retail, restaurant and entertainment businesses. A 110-room Hampton Inn which opened in early 2019 maintains an occupancy rate over 80% and those new visitors certainly added to our economy.

When describing our local economy, it is always important to comment on two (2) areas in particular: housing and consumer spending. Because we are an attractive community with a high quality of life, builders and developers have aggressively targeted Snellville for development. For instance, the City approved over 900 housing units for construction in FY25. These include a mix of multi-family, single-family detached, and townhome units. This consistent interest from developers should continue to benefit our tax digest. The great thing is our housing continues to diversify as we enact new code changes and zoning actions. That is to our long-term benefit as we seek to attract younger, well-educated individuals to our community.

Additionally, thousands of visitors are attracted daily to our shopping area and we have also made great strides in other tourism and visitor-related activities. Our award-winning Farmers Market operates every Saturday during the growing season and has now, due to public demand, been extended on a monthly basis throughout the winter months. We also have increased our entertainment calendar to over 20 major events featuring concerts, festivals, outdoor movie nights, and Food Truck Fridays. These occur throughout the year on our Towne Green and The Grove at Towne Center, which brings thousands of visitors to Snellville. We contract with the Snellville Tourism and Trade (STAT) organization for tourism-related activities and attractions. STAT now receives 90% of our Hotel-Motel Tax revenues with the City retaining 10% for focused marketing efforts like signage and advertising.

These visiting consumers serve as a great foundation for our local economy by keeping our commercial tax base strong and supporting our City budget through our consumption tax line items. We have seen consistent growth in local sales tax collections, and alcohol tax collections continue to meet budget projections. Our local economic health could also be seen in our City Tax Digest. We have now had positive growth for 14 years in a row after several down years. The City's total real and personal property value now totals over \$4 billion dollars.

Major Initiatives

The Grove at Towne Center – This major project continued to dominate time and efforts in FY25 as this fiscal year saw steady progress toward the construction of the City's 10-acre The Grove at Towne Center project. The project's site work was completed in June 2023. This work included the development's

greenspace, splash pad, and pedestrian pathways. In addition, the City completed the Grove's street improvements including installing pedestrian lighting, raised crosswalks, on street parking, and a roundabout at Wisteria Drive and Clower Street. In December 2022, the first residents began moving in to the privately developed 270-unit luxury apartment complex. In September 2023, the two-story public library building opened, with the City subleasing the second floor to a co-working company. The finished square footage of the building is 45,000 sf.

In July 2023, the City began construction of the Municipal Market building shell. The two-story building will house a brewery and food hall, with an event space on the second floor. In total, the building is 22,000 sf. In September 2024, the building shell was substantially complete. In the summer of 2024, the City entered into a lease agreement with Crooked Can Brewing Company to rent the first floor. As part of the lease agreement, the City provided funds to complete the interior buildout of the brewery and food hall. Concurrently, the City is working to secure a lease with an event space operator.

To accommodate the anticipated increase in traffic flow generated by The Grove, the City began work on an intersection improvement project at North Road and Wisteria Drive in April 2025. The project includes upgrading signals, lighting, and sidewalks, and installing two (2) left turn lanes on North Road and a right turn lane on Wisteria Drive. The City anticipates completing the improvements by spring of 2026.

Towne Center Phase Two – Phase Two of this project involves 8.2 acres of land immediately across Wisteria Drive from The Grove. In May 2022, the City sold the 8.2 acres of land to MidCast, LLC for future healthcare/ retail uses including a Northside Hospital office and outpatient surgical center. Construction began, almost immediately, and the facility opened in September 2023. The private sector investment is estimated to surpass \$100 million for both phases.

Towne Center Phase Three – Over the last two (2) years, the City purchased 5 acres of land on Oak Road and State Highway 124. The City plans to work with a developer to redevelop the land as a complement to The Grove. The City is in the early planning stages for the development.

Downtown Development Authority – Although the City was the architect and prime mover behind all Towne Center work, the Snellville Downtown Development Authority (DDA) was the legal conduit used for purchase and sale of property and for development and operating agreements between the City and our private sector partners, MidCast, LLC. The DDA's assistance was critical to our success.

The DDA will be the owner and operator of all Towne Center public properties. They will continue to operate in tandem and close partnership with the City and Mayor and Council.

T.W. Briscoe Park Community Center – The T.W. Briscoe Park Community Center (the Center) is the next major project identified in the City's Park Master Plan. In May 2025, the City began construction of the Center. The City anticipates that it will take one (1) year to complete the building. As currently designed, the 34,000 square foot Center would house two (2) basketball courts, an indoor walking track, an outdoor covered-patio, two (2) multi-purpose activity rooms, and one (1) aerobics room. The project also includes the necessary site improvements to service the building including a parking lot and storm water detention system. The City will fund the project through revenues collected from the Special Option Local Option Sales Tax (SPLOST), and federal and state grant programs.

Capital Equipment in FY-25

Through revenues collected from the School Zone Safety Program, the City is able to purchase the necessary capital equipment for our police department. These purchases are primarily comprised of new vehicles that are outfitted with the proper radios, computers, and software packages.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Snellville for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the eleventh year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The active involvement and professional support of James L. Whitaker, P.C. has been instrumental to the prompt completion of the associated audit of this report. The cooperation of various elected officials and appointed management has been invaluable. We express our appreciation to all those who contributed to its preparation. Finally, we would like to thank the City Council for their leadership and support in conducting the financial affairs of the City of Snellville in a responsible and progressive manner.

Respectfully submitted,



Ian Burke

Finance Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

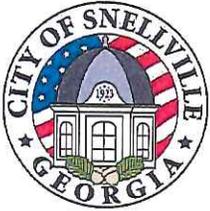
**City of Snellville
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

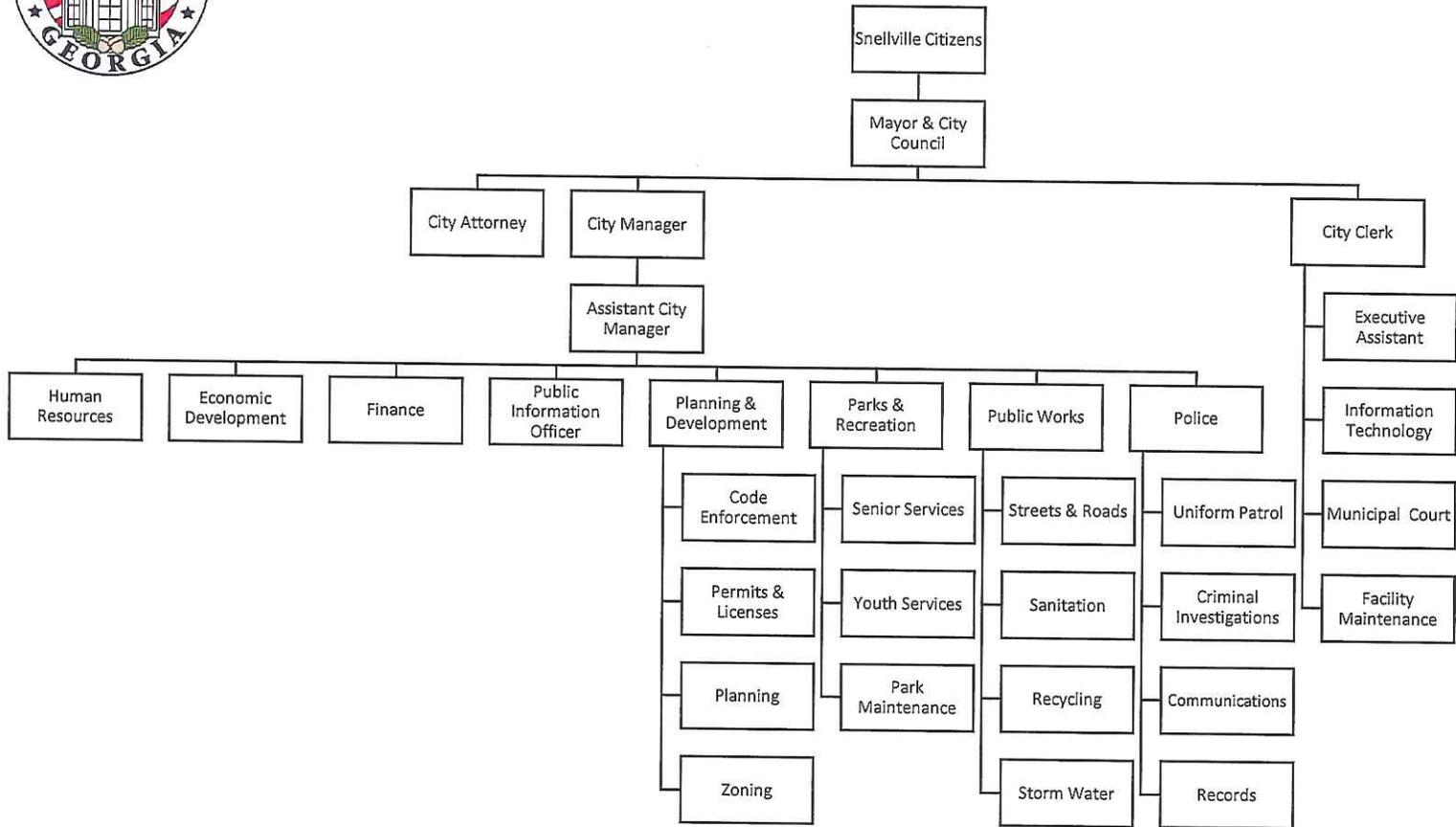
June 30, 2024

Christopher P. Morvill

Executive Director/CEO



City of Snellville Organizational Chart



OFFICIALS OF THE CITY OF SNELLVILLE

As of 6/30/25

LEGISLATIVE BRANCH CITY COUNCIL

Barbara Bender	Mayor
Tod Warner	Mayor Pro Tem
Norman Carter	Council Member
Cristy Lenski	Council Member
Gretchen Schulz	Council Member
Kerry Hetherington	Council Member

OFFICERS OF THE COUNCIL

Melisa Arnold	City Clerk
Jay Crowley	City Attorney

JUDICIAL BRANCH

Jammie Taire	Municipal Court Judge
Elizabeth M. Reisner	City Solicitor
Robin Gordon	Court Clerk

EXECUTIVE BRANCH CITY MANAGER, DIRECTORS AND ADMINISTRATIVE PERSONNEL

Matthew Pepper	City Manager
Mercy Montgomery	Assistant City Manager
Lisa Platt	Parks and Recreation
Jason Thompson	Planning and Development
Greg Perry	Public Safety
David Mitchell	Public Works
Jan Burke	Finance Manager
Regina Hart	Executive Assistant

FINANCIAL SECTION

JAMES L. WHITAKER, P.C.

Certified Public Accountant
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Snellville, Georgia 30078
Telephone: 678-205-4438
Fax: 678-205-4449

Member of
The American Institute of
Certified Public Accountants

Member of
Georgia Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of City Council
City of Snellville, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Snellville, Georgia, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Snellville, Georgia'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 aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Snellville, Georgia, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, ARPA Fund, School Safety Fund and the Downtown Development Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 of Snellville, Georgia 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 the financial statements in accordance with accounting 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 of Snellville, Georgia'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 of Snellville, Georgia'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 of Snellville, Georgia'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 the Schedule of Changes in the Pension Liability and Related Ratios information on pages 4-15 and 58-60 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 of Snellville, Georgia's basic financial statements. The accompanying combining and individual fund financial statements, budgetary schedules, and the schedules of projects financed with special purpose option sales tax proceeds (collectively, "the supplementary information") are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City of Snellville, Georgia's basic financial statements for the year ended June 30, 2024, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Snellville, Georgia's basic financial statements as a whole. The individual fund financial statements related to the 2024 financial statements 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 related directly to the underlying accounting and other records used to prepare the 2024 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2024 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

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 February 27, 2026, on our consideration of the City of Snellville, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 of Snellville, Georgia'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 City of Snellville, Georgia's internal control over financial reporting and compliance.



Snellville, Georgia
February 27, 2026

CITY OF SNELLVILLE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For Year Ended June 30, 2025

As management of the City of Snellville (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, 2025. We encourage readers to consider the information presented in this analysis with their review of the financial statements.

During FY 2025, the City determined, in compliance with the Governmental Accounting Standards Board (GASB) Statement 39, that the City's Downtown Development Authority (DDA), a component unit of the City, should be a blended component unit and included in the financial transactions of the primary government (the City). This change in reporting increased the City's Governmental Activities Beginning Net Position by \$10,907,676, which included capital assets of \$29,091,167 and long-term liabilities of \$22,053,776. In addition, the change increased the governmental funds total beginning fund balance by \$4,184,051.

Financial Highlights

- The assets and deferred outflows of the City of Snellville exceeded its liabilities at the close of the most recent fiscal year by \$97,972,284 (Net Position). Of this amount, unrestricted net position of \$4,697,118 may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies.
- The City's total net position increased by \$7,150,567. Of this amount, \$5,485,484 was associated with governmental activities and \$1,665,083 was associated with business-type activities.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$18,407,261. Of this amount, \$2,858,650 is unassigned and available for spending, \$9,843,642 is restricted for SPLOST Capital Projects, \$258,804 is restricted for other Capital Projects, \$3,221,854 is restricted for Police Activities, \$248,883 is restricted for Tree Bank Projects, \$902,380 is restricted for Community Development, \$7,571 is restricted for Specified Grant Activities, \$341,530 is a nonspendable for Prepaid Items, and \$31,207 is restricted for debt service. Also \$692,920 is appropriated in the FY26 General Fund Budget for continuing needs as the revenues are projected to remain strong.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,866,630 or 18% of total General Fund revenues.

The City's total debt obligations decreased by the net of \$2,040,810. As of June 30, 2025, total debt included the DDA bonds of \$20,053,435, which include bond premiums of \$1,488,435, leases and subscriptions payable of \$361,187, and compensated absences of \$678,462.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three (3) 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 and deferred outflows and liabilities and deferred inflows, with the difference between the two 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. We have been very fortunate to have our net position increase for nine (9) out of the last ten (10) years.

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.

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 and courts, highways and streets, parks and recreation, economic development, community development, and debt service. The business-type activities of the City are solid waste management, recycling, and storm water management.

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. 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 government'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 the two.

The City maintains seven (7) major governmental funds. They are the General Fund, the Livable Centers Initiative (LCI) Capital Projects Fund, the SPLOST IV and V Capital Projects Funds, the American Rescue Plan Act (ARPA) Fund, the Downtown Development Authority (DDA) Fund, and the School Safety Fund. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund balances for all seven (7) major funds.

The City adopts an annual budget for its General Fund and all major Special Revenue Funds. Beginning on page 22 of this report, a budgetary comparison statement has been provided for the General Fund, the ARPA Fund, the School Safety fund, and the Downtown Development Authority Fund to demonstrate compliance with the FY25 Budget. A project length budget is presented for the Capital Projects Funds in the supplementary information following the Basic Financial Statements.

Proprietary funds. The City maintains two (2) proprietary funds. Enterprise funds (a component of proprietary funds) are used to report the same functions presented as business-type activities in the government-wide financial statements. Information is presented separately in Statement of Net Position of the Solid Waste Management Enterprise Fund and the Storm Water Management Enterprise Fund as well as the Statement of Revenues, Expenses and Changes in Fund Net Position for each fund.

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.

Other information. In addition to the basic financial statement and accompanying notes, this report also presents certain other supplementary information, which consists of budget comparisons for all Governmental Funds' revenues and expenditures.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At June 30, 2025, the City's assets exceeded liabilities by \$97,972,284.

The largest portion of the City's net position (78.2%) reflects its investment in capital assets (e.g., land, buildings, equipment, improvements, construction in progress, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Of the total net position, \$16,629,719 (17%) is restricted for Capital Projects, Police Activities, Economic and Community Development, and Tree Bank Projects, and \$4,697,118 (4.8%) is unassigned and may be used to meet the government's ongoing obligations to citizens and creditors.

City of Snellville's Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024 (1)	2025	2024	2025	2024 (1)
Current and other assets	\$ 30,196,731	\$ 30,146,129	\$ 1,641,801	\$ 608,559	\$ 31,838,532	\$ 30,754,688
Capital assets	<u>86,679,044</u>	<u>80,286,035</u>	<u>10,941,055</u>	<u>10,337,639</u>	<u>97,620,099</u>	<u>90,623,674</u>
Total assets	<u>116,875,775</u>	<u>110,432,164</u>	<u>12,582,856</u>	<u>10,946,198</u>	<u>129,458,631</u>	<u>121,378,362</u>
Deferred outflows	<u>-</u>	<u>116,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,926</u>
Total assets and deferred outflows	<u>116,875,775</u>	<u>110,549,090</u>	<u>12,582,856</u>	<u>10,946,198</u>	<u>129,458,631</u>	<u>121,495,288</u>
Current liabilities	4,187,154	5,793,138	718,476	746,901	4,905,630	6,540,039
Long-term liabilities	<u>21,093,084</u>	<u>23,133,894</u>	<u>-</u>	<u>-</u>	<u>21,093,084</u>	<u>23,133,894</u>
Total liabilities	<u>25,280,238</u>	<u>28,927,032</u>	<u>718,476</u>	<u>746,901</u>	<u>25,998,714</u>	<u>29,673,933</u>
Deferred inflows	<u>5,487,633</u>	<u>999,638</u>	<u>-</u>	<u>-</u>	<u>5,487,633</u>	<u>999,638</u>
Total liabilities and deferred inflows	<u>30,767,871</u>	<u>29,926,670</u>	<u>718,476</u>	<u>746,901</u>	<u>31,486,347</u>	<u>30,673,571</u>
Net position:						
Invested in capital assets	65,704,392	56,898,714	10,941,055	10,337,639	76,645,447	67,236,353
Restricted	16,629,719	15,855,509	-	-	16,629,719	15,855,509
Unrestricted	<u>3,773,793</u>	<u>7,868,197</u>	<u>923,325</u>	<u>(138,342)</u>	<u>4,697,118</u>	<u>7,729,855</u>
Total net position	<u>\$ 86,107,904</u>	<u>\$ 80,622,420</u>	<u>\$ 11,864,380</u>	<u>\$ 10,199,297</u>	<u>\$ 97,972,284</u>	<u>\$ 90,821,717</u>

(1) Amounts for FY24 have been restated for the effects of reporting the Downtown Development Authority as a blended component unit.

As of June 30, 2025, the City is able to report positive balances in all three (3) categories of net position, both for the government as a whole and for each individual fund.

**City of Snellville's Change in Net Position
For The Years Ended June 30, 2025 and 2024**

	Governmental Activities		Business-type Activities		Total	
	2025	2024 (1)	2025	2024	2025	2024 (1)
Revenues:						
Program Revenues -						
Charges for services	\$ 5,151,010	\$ 5,262,462	\$ 4,456,215	\$ 3,320,530	\$ 9,607,225	\$ 8,582,992
Operating grants and contributions	656,601	1,356,126	-	-	656,601	1,356,126
Capital grants and contributions	7,983,584	9,572,438	-	-	7,983,584	9,572,438
General Revenues-						
Property taxes	6,852,407	6,489,296	-	-	6,852,407	6,489,296
Other taxes	5,773,183	5,594,458	-	-	5,773,183	5,594,458
Intergovernmental	-	-	-	-	-	-
Interest	11,464	300,311	335	277	11,799	300,588
Other	12,771	85,783	-	-	12,771	85,783
	<u>26,441,020</u>	<u>28,660,874</u>	<u>4,456,550</u>	<u>3,320,807</u>	<u>30,897,570</u>	<u>31,981,681</u>
Expenses:						
General Government	3,056,107	3,102,952	-	-	3,056,107	3,102,952
Public Safety and Courts	9,732,752	9,681,347	-	-	9,732,752	9,681,347
Parks and Recreation	1,860,891	1,595,585	-	-	1,860,891	1,595,585
Highways and Streets	1,877,725	2,742,752	-	-	1,877,725	2,742,752
Economic Development	544,198	565,281	-	-	544,198	565,281
Community Development	2,151,967	5,733,912	-	-	2,151,967	5,733,912
Interest on Long-term Debt	551,373	554,782	-	-	551,373	554,782
Solid Waste	-	-	3,545,941	3,429,829	3,545,941	3,429,829
Stormwater	-	-	426,049	423,492	426,049	423,492
	<u>19,775,013</u>	<u>23,976,611</u>	<u>3,971,990</u>	<u>3,853,321</u>	<u>23,747,003</u>	<u>27,829,932</u>
Increase (decrease) in net position before transfers	6,666,007	4,684,263	484,560	(532,514)	7,150,567	4,151,749
Transfers	(1,180,523)	(1,682,386)	1,180,523	1,682,386	-	-
Special items	-	-	-	-	-	-
Increase (decrease) in net position	5,485,484	3,001,877	1,665,083	1,149,872	7,150,567	4,151,749
Net position - beginning, adjusted	80,622,420	77,620,543	10,199,297	9,049,425	90,821,717	86,669,968
Net position - end of year	<u>\$ 86,107,904</u>	<u>\$ 80,622,420</u>	<u>\$ 11,864,380</u>	<u>\$ 10,199,297</u>	<u>\$ 97,972,284</u>	<u>\$ 90,821,717</u>

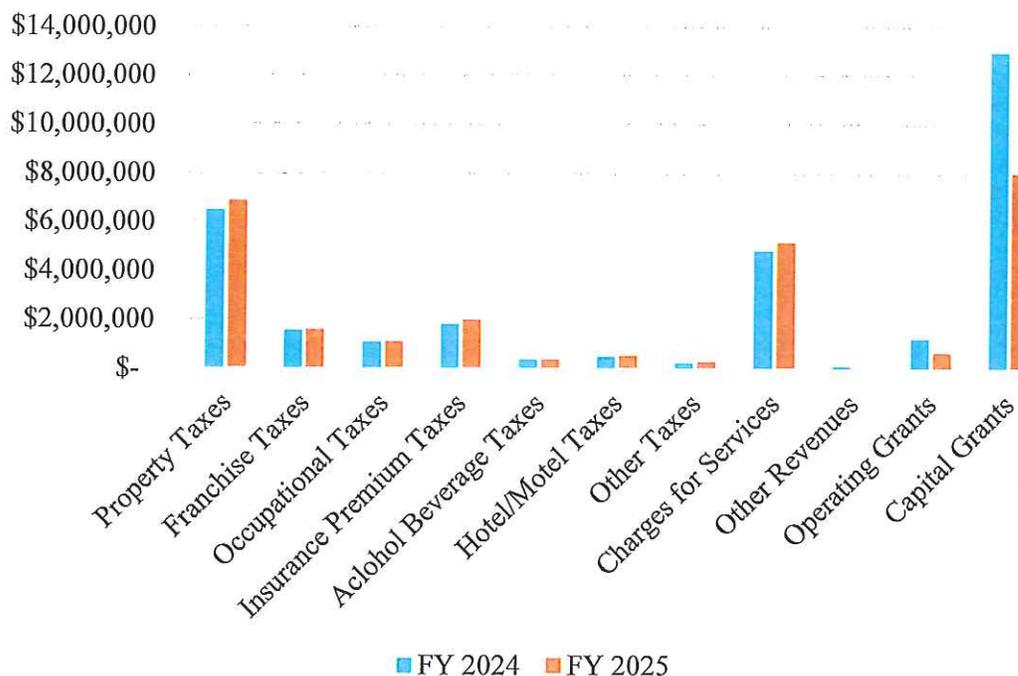
(1) Amounts for FY24 have been restated for the effects of reporting the Downtown Development Authority as a blended component unit.

Governmental activities. Governmental activities increased the City's net position by \$5,485,484. Key reasons for this increase are as follows:

- Special Purpose Local Option Sales Tax (SPLOST) revenue of \$5,154,413 that is used for capital improvement projects.
- The receipt of \$537,296 in Local Maintenance Improvement Grant (LMIG) funding from the Georgia Department of Transportation. The City uses LMIG funds to re-pave local streets.
- The City received \$241,929 in grant funding from Gwinnett County for the intersection improvement project located at North Road and Wisteria Drive.

The City has received \$7,497,481 in American Rescue Plan Act (ARPA) funds through June 30, 2025. The City has used approximately \$6,144,879 in ARPA funds through June 30, 2025. These funds were used for capital improvements of our existing storm water and transportation infrastructure, and for public safety personnel. Additionally, the City continues to benefit from the recent state law that mandates sales tax collections on all online purchases.

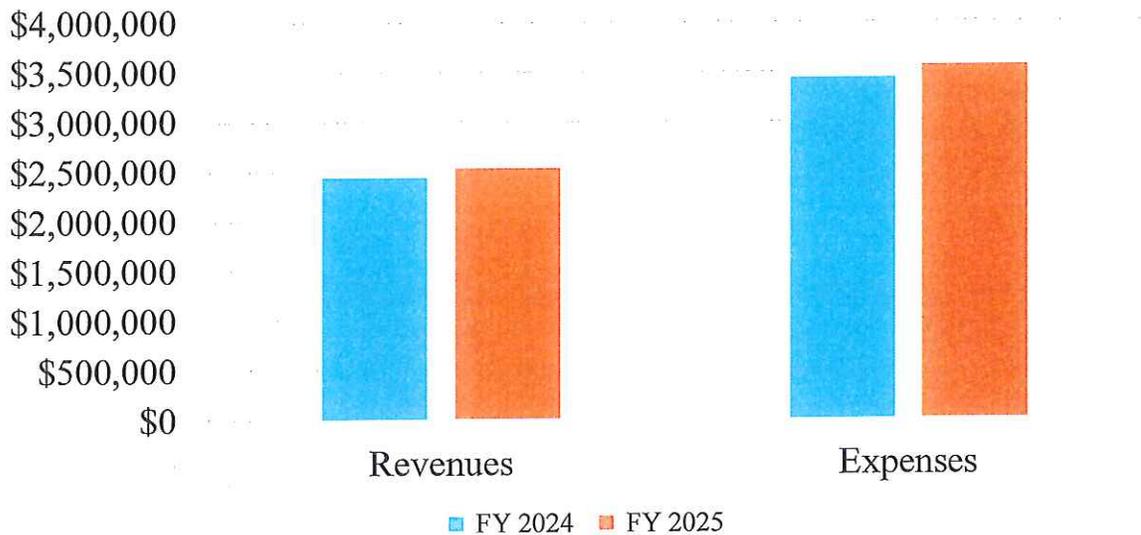
Program Revenues by Source Governmental Activities



Business-type Activities: In performance noted below, the Solid Waste Management Fund sustained an operating loss for the year of \$1,024,268, while our Storm Water Fund Net Position increased by \$1,699,950.

- Our Solid Waste Fund continued to survive on General Fund transfers as the City subsidizes the full cost of household solid waste pick-up. FY25 was our ninth year operating under an increased rate structure and our total General Fund subsidy was \$989,215. We negotiated a 3% cost of living increase with our commercial sanitation contractor.
- To address the increasing costs to operate and maintain the City’s storm water infrastructure, the City completed a rate study. From the results of the rate study, the City instituted an increase of the annual base rate from \$57.33 to \$125.00. The rate increase resulted in approximately a \$1 million dollar increase in storm water fees collected in FY25.

Revenues and Expenses Solid Waste Fund



Financial Analysis of the Government's Funds

As noted earlier, the City used fund accounting to ensure and demonstrate compliance with finance related legal requirements.

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.

At the end of the current fiscal year, the City’s governmental funds reported combined ending fund balances of \$18,407,261. Of this amount, \$2,866,630 (16%) is unassigned fund balance,

which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to pay for the following: 1) Police Services (\$3,221,854); 2) Tree Bank (\$248,883); 3) Community Development (\$902,380); 4) Prepaid Items (\$341,530); 5) Other capital projects (\$10,102,266) through the LCI and SPLOST funds; 6) Debt Service (\$31,207); and Specified Grant Activities (\$7,571). The City also has assigned fund balance for appropriations for next year's budget of \$692,920.

The General Fund is the City's chief operating fund. At the end of the current fiscal year, unrestricted fund balance of the General Fund was \$2,866,630 while the total fund balance equaled \$3,702,989. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund revenues. Unassigned fund balance represents 18% of the total general fund revenues, while total fund balance represents 23% of that same amount.

During the current fiscal year, the fund balance of the City's General Fund decreased by \$3,636,403. The fund balance decreased due, in large part, to a \$3,800,000 purchase of property adjacent to The Grove at Towne Center (The Grove). The City will partner with a developer to redevelop the property as part of the growing town center. The General Fund transferred \$989,215 to the Solid Waste Management Fund to finance the City's recycling facilities and residential garbage service.

The 2017 SPLOST has brought in \$21,682,797 and will allow us to complete The Grove in early 2026. The 2023 SPLOST has generated \$11,321,074 in revenue. It will be used for transportation purposes, to pay down general obligation debt, to install an 18-inch sewer main in the Towne Center area, and build a community center at T.W. Briscoe Park.

The City has received \$7,497,481 in American Rescue Plan Act (ARPA) funds through June 30, 2025. The City has expended \$6,144,879 in ARPA funds through June 30, 2025. In FY25, these funds were used primarily for transportation infrastructure improvements and expenses related to the community center at T.W. Briscoe Park.

In 2021, the City installed traffic cameras to address concerns with speeding in our local school zones. The funds are restricted to expenditures that support the City's public safety efforts. The City primarily uses these funds to purchase police vehicles, radios, body and dash cameras, and any necessary departmental software. In FY25, the School Safety Fund collected \$931,876, which the City then used to purchase and outfit police vehicles, and install cameras for T.W. Briscoe Park, The Grove, and the Towne Green.

In FY25, the City used the Downtown Development Authority (DDA) Fund to pay down the bonds that were used for the construction of The Grove. In addition, the City expended approximately \$2.1 million dollars to complete the interior buildout of the Towne Center Market

Building. Completing the buildout was part of the lease agreement with the building's occupant, Crooked Can Brewing Company.

In 2000, the Atlanta Regional Commission created the Livable Centers Initiative (LCI) program to provide grant funding to municipalities for the planning and construction of transportation projects such as sidewalks, complete streets, and intersection improvements. In previous years, the City used LCI funds to construct road improvements within the Towne Center. In FY25, the Livable Centers Initiative (LCI) Fund had no activity.

Proprietary Funds. The City's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Solid Waste Fund at the end of the year was \$561,499. The fund sustained an operating loss for the year of \$1,024,268, and received \$989,215 in supplemental revenue from the General Fund. This fund transfer was necessary because the City does not charge a fee for residential solid waste pick-up. Unfortunately, given the current inflationary impacts, it is inevitable that the negative trend in Net Position will continue without program changes.

Net position of the Storm Water Fund at the end of the year was \$11,302,881 of which \$10,265,510 was invested in capital assets. The fund is expected to be used for storm water management operating and capital expenditures. In FY25, the City completed a rate study for the storm water utility. From the results of the rate study, the City instituted an increase of the annual base rate from \$57.33 to \$125.00. Much of the storm water work is ongoing across the City so capital assets will continue to grow.

General Fund Budgetary Highlights. In FY25, the General Fund continued to perform well as inflation threatened consumer spending and overall economic growth. Property tax collections increased due to sustained growth in our tax digest. The City's Title Ad Valorem and Insurance Premium Tax collections exceeded budget projections. The City's local business economy continues to be strong with occupational tax revenues exceeding budget projections, and a 41% increase in residential building permit revenues. Expenditures increased from the original FY25 Budget of \$15,112,115 to \$19,005,639 due primarily to the purchase of land within the Towne Center for future redevelopment.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2025 amounts to \$97,201,458 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, automobiles/equipment, sidewalks, bridges, and roads.

Major capital asset events during the current fiscal year included the following:

- \$880,722 in storm water infrastructure.

- \$740,105 on city vehicles and related equipment.
- \$3,800,000 in property acquisition adjacent to The Grove.

Additional information on the city's capital assets can be found in Note 8.

Long-term debt. At the end of the current fiscal year, the City had \$21,093,084 in outstanding debt consisting of DDA bonds, capital lease obligations, software subscriptions to support public safety efforts, and accrued compensated absences.

The City's total debt has decreased by \$2,040,810. This decrease is due to the following activities: a principal payment on the DDA bonds of \$1,910,000 and principal payments of \$155,921 on leases and subscriptions payable. Additional information on the City's long-term debt can be found in Note 9.

Status of the City of Snellville Economy

As a City with heavy retail, we rely on our community to support and contribute to the local economy. Due, in part, to the increase in local spending, the City experienced an uptick in sales tax collections, and exceeded budget projections in occupational tax (business licenses) and hotel/motel tax revenues. Additionally, we continue to experience growth in our Property Tax digest – due, in part, to continued interest from developers in residential and commercial development within the City.

The City continues to attract the interest of residential developers. In FY25, the City approved the following residential developments:

- A 126-single-family detached housing development on Classic Drive.
- A 64-unit townhome development on West Main Street.
- A 65-unit townhome development on Rosebud Road.
- A 70-unit mixed townhome and single-family detached housing development on Lenora Church Drive.

Internally, the City and its development partners have continued construction on The Grove. It is scheduled to fully open in the first quarter of 2026. It will include 300 residential units, a new library, a Municipal Market building with a brewery and event space on the second floor, two new freestanding restaurants, and a 750-space parking deck. Private investment in Phase I will total \$75 million.

Across the street from The Grove, Northside Hospital completed two buildings in Phase II of the Towne Center. The buildings include physician offices, an ambulatory surgery center, an urgent care, and other Northside outpatient services. Private investment in Phase Two will total \$30 million.

The Grove has attracted the interest of several residential housing developers. In FY25, the City approved a 300-unit and a 171-unit multi-family development, and a 140-unit townhome development within a 10-minute walk from the town center.

To accommodate the anticipated increase in traffic flow generated by The Grove, the City began work on an intersection improvement project at North Road and Wisteria Drive. The project includes upgrading signals, lighting, and sidewalks, and installing two (2) left turn lanes on North Road and a right turn lane on Wisteria Drive.

The City's public investment in the Towne Center is only possible with long term, smart financial management and we are determined to continue such to make the Towne Center a success and keep it moving forward.

Requests for Information

This financial report is designed to provide a general overview of the City of Snellville's finances, comply with finance related laws and regulations, and demonstrate the City's commitment to public accountability. Questions concerning this report or requests for additional information can be obtained by contacting the City at (770) 985-3500 or at the following address: 2342Oak Road, Snellville, GA 30078

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CITY OF SNELLVILLE, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities	Business-Type Activities	Total	Snellville Development Authority
Assets				
Cash and Cash Equivalents	\$ 6,219,559	\$ 335,194	\$ 6,554,753	\$ 18,187
Receivables (net of allowance for uncollectibles)				
Taxes	420,241	-	420,241	-
Fines	218,097	-	218,097	-
Intergovernmental	972,557	-	972,557	-
Lease	5,310,943	-	5,310,943	-
Accounts	2,244	368,724	370,968	-
Interest	3,387	-	3,387	-
Prepaid Items	341,530	-	341,530	-
Due from other funds	(937,883)	937,883	-	-
Deposits	-	-	-	-
Restricted Assets -				
Cash	15,530,498	-	15,530,498	-
Investments	-	-	-	-
Net pension asset	2,115,558	-	2,115,558	-
Non-Depreciable Capital Assets	30,071,763	-	30,071,763	-
Depreciable Capital Assets, Net	56,188,640	10,941,055	67,129,695	-
Leased Assets, net	243,217	-	243,217	-
Subscription Assets, net	175,424	-	175,424	-
Due from primary government	-	-	-	-
Total Assets	116,875,775	12,582,856	129,458,631	18,187
Deferred Outflows				
Deferred Pension Outflows	-	-	-	-
Total Deferred Outflows	-	-	-	-
Total Assets and Deferred Outflows	116,875,775	12,582,856	129,458,631	18,187
Liabilities				
Accounts Payable	1,717,760	533,689	2,251,449	-
Accrued Liabilities -				
Wages	332,838	18,487	351,325	-
Customers and Developers Deposits	260,173	-	260,173	-
Police bonds and court fees	246,694	-	246,694	-
Interest	7,390	-	7,390	-
Other	28,785	-	28,785	-
Due to other Governments	216,434	-	216,434	-
Unearned Revenues	1,377,080	166,300	1,543,380	-
Long-Term Liabilities -				
Due Within One Year	199,392	-	199,392	-
Due In More Than One Year	20,893,692	-	20,893,692	-
Total Liabilities	25,280,238	718,476	25,998,714	-
Deferred Inflows				
Deferred Lease Inflows	5,250,153	-	5,250,153	-
Deferred Pension Inflows	237,480	-	237,480	-
Total Deferred Inflows	5,487,633	-	5,487,633	-
Total Liabilities and Deferred Inflows	30,767,871	718,476	31,486,347	-
Net Position				
Net Investment in Capital Assets	65,704,392	10,941,055	76,645,447	-
Restricted for -				
Capital Projects	10,102,266	-	10,102,266	-
Police Activities	3,221,854	-	3,221,854	-
Debt Service	31,207	-	31,207	-
Pension Services	2,115,558	-	2,115,558	-
Tree Bank	248,883	-	248,883	-
Specified Grant Activities	7,571	-	7,571	-
Community Development	902,380	-	902,380	-
Unrestricted	3,773,793	923,325	4,697,118	18,187
Total Net Position	\$ 86,107,904	\$ 11,864,380	\$ 97,972,284	\$ 18,187

See accompanying notes to the basic financial statements.

**CITY OF SNELLVILLE, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government	\$ 3,056,107	\$ 75,762	\$ 34,256	\$ -
Public Safety and Courts	9,732,752	3,519,344	622,345	1,810,515
Public Works	1,877,725	-	-	3,682,296
Parks and Recreation	1,860,891	295,631	-	2,349,934
Economic Development	544,198	-	-	-
Community Development	2,151,967	1,260,273	-	140,839
Interest on Long-Term Debt	551,373	-	-	-
Total Governmental Activities	<u>19,775,013</u>	<u>5,151,010</u>	<u>656,601</u>	<u>7,983,584</u>
Business-Type Activities				
Solid Waste Management	3,277,999	2,206,178	-	-
Recycling	267,942	315,495	-	-
Stormwater	426,049	1,934,542	-	-
Total Business-Type Activities	<u>3,971,990</u>	<u>4,456,215</u>	<u>-</u>	<u>-</u>
Total	<u>23,747,003</u>	<u>9,607,225</u>	<u>656,601</u>	<u>7,983,584</u>
Component Units:				
Snellville Development Authority	-	-	-	-
Total Component Units	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:

Taxes:
Property
Franchise
Occupational
Insurance premium
Alcohol beverage
Hotel / Motel
Other
Gain on disposition of assets
Interest Earnings
Other
Total General Revenues
Transfers
Total General Revenues and Transfers
Change in Net Position
Net Position - Beginning of Year, adjusted
Net Position - End of Year

See accompanying notes to the basic financial statements.

Changes in Net Position

<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>	<u>Snellville Development Authority</u>
\$ (2,946,089)	\$ -	\$ (2,946,089)	\$ -
(3,780,548)	-	(3,780,548)	-
1,804,571	-	1,804,571	-
784,674	-	784,674	-
(544,198)	-	(544,198)	-
(750,855)	-	(750,855)	-
(551,373)	-	(551,373)	-
<u>(5,983,818)</u>	<u>-</u>	<u>(5,983,818)</u>	<u>-</u>
-	(1,071,821)	(1,071,821)	-
-	47,553	47,553	-
<u>-</u>	<u>1,508,493</u>	<u>1,508,493</u>	<u>-</u>
<u>-</u>	<u>484,225</u>	<u>484,225</u>	<u>-</u>
<u>(5,983,818)</u>	<u>484,225</u>	<u>(5,499,593)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,852,407	-	6,852,407	-
1,574,287	-	1,574,287	-
1,083,620	-	1,083,620	-
1,962,920	-	1,962,920	-
353,197	-	353,197	-
526,503	-	526,503	-
272,656	-	272,656	-
-	-	-	-
11,464	335	11,799	-
12,771	-	12,771	-
<u>12,649,825</u>	<u>335</u>	<u>12,650,160</u>	<u>-</u>
<u>(1,180,523)</u>	<u>1,180,523</u>	<u>-</u>	<u>-</u>
<u>11,469,302</u>	<u>1,180,858</u>	<u>12,650,160</u>	<u>-</u>
5,485,484	1,665,083	7,150,567	-
80,622,420	10,199,297	90,821,717	18,187
<u>\$ 86,107,904</u>	<u>\$ 11,864,380</u>	<u>\$ 97,972,284</u>	<u>\$ 18,187</u>

CITY OF SNELLVILLE, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	<u>GENERAL</u>	<u>ARPA</u>	<u>SCHOOL SAFETY FUND</u>	<u>DOWNTOWN DEVELOPMENT AUTHORITY</u>
ASSETS				
Cash and Cash Equivalents	\$ 6,219,559	\$ 1,303,233	\$ 3,051,126	\$ 893,259
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)				
Taxes	372,226	-	-	-
Fines	158,612	-	59,485	-
Intergovernmental	-	161,413	-	-
Leases	950,972	-	-	4,359,971
Other	2,244	-	-	3,387
Restricted Cash	-	-	-	31,207
Due from other funds	234,059	149,684	-	52,760
Prepaid Items	143,439	-	-	198,091
Total Assets	<u>\$ 8,081,111</u>	<u>\$ 1,614,330</u>	<u>\$ 3,110,611</u>	<u>\$ 5,538,675</u>
LIABILITIES				
Accounts Payable	\$ 902,800	\$ 253,797	\$ 6,799	\$ 94,195
Accrued Liabilities:				
Salaries and wages	326,950	-	-	5,888
Deposits	191,586	-	-	68,587
Police bonds and court fees	246,694	-	-	-
Other	28,785	-	-	-
Due to other government	-	-	-	-
Due to other funds	1,436,340	-	-	-
Unearned revenues	-	1,352,962	-	-
Total Liabilities	<u>3,133,155</u>	<u>1,606,759</u>	<u>6,799</u>	<u>168,670</u>
DEFERRED INFLOWS				
Lease revenues	1,000,972	-	-	4,249,181
Unavailable revenues	243,995	-	-	-
Total Deferred Inflows	<u>1,244,967</u>	<u>-</u>	<u>-</u>	<u>4,249,181</u>
FUND BALANCES				
Nonspendable -				
Prepaid items	143,439	-	-	198,091
Restricted -				
Capital Projects	-	-	-	-
Police Services	-	-	3,103,812	-
Tree Bank	-	-	-	-
Specified Grant Activities	-	7,571	-	-
Community Development	-	-	-	891,526
Debt Service	-	-	-	31,207
Assigned -				
Appropriations for next year's budget	692,920	-	-	-
Unassigned	2,866,630	-	-	-
Total Fund Balances	<u>3,702,989</u>	<u>7,571</u>	<u>3,103,812</u>	<u>1,120,824</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 8,081,111</u>	<u>\$ 1,614,330</u>	<u>\$ 3,110,611</u>	<u>\$ 5,538,675</u>

See accompanying notes to the basic financial statements.

<u>SPLOST IV CAPITAL PROJECTS</u>	<u>SPLOST V CAPITAL PROJECTS</u>	<u>LCI GRANT CAPITAL PROJECTS</u>	<u>NON-MAJOR GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ 2,153,918	\$ 6,802,704	\$ 475,238	\$ 819,813	\$ 21,718,850
-	-	-	-	-
-	-	-	48,015	420,241
-	-	-	-	218,097
146,747	664,397	-	-	972,557
-	-	-	-	5,310,943
-	-	-	-	5,631
-	-	-	-	31,207
-	296,013	-	-	732,516
-	-	-	-	341,530
<u>\$ 2,300,665</u>	<u>\$ 7,763,114</u>	<u>\$ 475,238</u>	<u>\$ 867,828</u>	<u>\$ 29,751,572</u>
\$ 220,317	\$ -	\$ -	\$ 239,852	\$ 1,717,760
-	-	-	-	332,838
-	-	-	-	260,173
-	-	-	-	246,694
-	-	-	-	28,785
-	-	216,434	-	216,434
-	-	-	234,059	1,670,399
-	-	-	24,118	1,377,080
<u>220,317</u>	<u>-</u>	<u>216,434</u>	<u>498,029</u>	<u>5,850,163</u>
-	-	-	-	5,250,153
-	-	-	-	243,995
-	-	-	-	5,494,148
-	-	-	-	341,530
-	-	-	-	-
2,080,348	7,763,114	258,804	-	10,102,266
-	-	-	118,042	3,221,854
-	-	-	248,883	248,883
-	-	-	-	7,571
-	-	-	10,854	902,380
-	-	-	-	31,207
-	-	-	-	692,920
-	-	-	(7,980)	2,858,650
<u>2,080,348</u>	<u>7,763,114</u>	<u>258,804</u>	<u>369,799</u>	<u>18,407,261</u>
<u>\$ 2,300,665</u>	<u>\$ 7,763,114</u>	<u>\$ 475,238</u>	<u>\$ 867,828</u>	<u>\$ 29,751,572</u>

CITY OF SNELLVILLE, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

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

Total fund balances -- total governmental funds	\$ 18,407,261
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	86,679,044
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:	
Unavailable revenues	243,995
Debt discounts, premiums and related deferred items are considered other financing uses in governmental funds in the year incurred but are deferred items and are amortized over the life of the related debt in the statement of net position:	
Deferred charge from refunding	-
Net pension liabilities, assets and related deferred items are not considered current assets or liabilities and are therefore not reported in the funds:	
Net pension asset	2,115,558
Deferred pension outflows	-
Deferred pension inflows	(237,480)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest	(7,391)
Revenue bonds	(20,053,435)
Subscriptions payable	(145,254)
Lease liability	(215,933)
Long-term portion of termination benefits	-
Long-term portion of compensated absences	(678,461)
Net position of governmental activities.	<u>\$ 86,107,904</u>

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

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CITY OF SNELLVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	GENERAL	ARPA	SCHOOL SAFETY FUND	DOWNTOWN DEVELOPMENT AUTHORITY
REVENUES				
Taxes	\$ 12,000,824	\$ -	\$ -	\$ -
Licenses and permits	440,198	-	-	-
Intergovernmental	116,354	1,927,411	-	114,897
Charges for services	932,607	-	-	-
Fines and forfeitures	2,400,864	-	931,876	-
Tree Bank Bonds	-	-	-	-
Investment income	5,188	1,064	1,564	3,809
Reimbursement from DDA	-	-	-	-
Rental income	172,110	-	-	767,218
Miscellaneous	85,260	-	-	-
Total Revenues	<u>16,153,405</u>	<u>1,928,475</u>	<u>933,440</u>	<u>885,924</u>
EXPENDITURES				
Current:				
General Government	2,815,008	126	-	-
Municipal Court	976,264	-	-	-
Public Safety	7,338,080	-	25,446	-
Public Works	1,229,129	-	-	-
Parks and Recreation	1,382,822	-	-	-
Tree Bank	-	-	-	-
Economic Development	-	-	-	-
Community Development	1,132,488	-	-	308,944
Capital:				
General Government	-	-	-	-
Public Safety	-	-	1,038,453	-
Public Works	144,014	1,362,770	-	-
Parks	-	538,573	-	-
Planning & Zoning	-	25,942	-	-
Community Development	3,868,462	-	-	1,972,429
Debt Service:				
Principal	24,871	-	66,655	1,910,000
Interest	2,040	-	10,849	939,428
Issue costs on debt	-	-	-	-
Total Expenditures	<u>18,913,178</u>	<u>1,927,411</u>	<u>1,141,403</u>	<u>5,130,801</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>(2,759,773)</u>	<u>1,064</u>	<u>(207,963)</u>	<u>(4,244,877)</u>
Other Financing Sources (Uses):				
Debt issue	-	-	-	-
Transfers	(876,630)	-	-	1,181,650
Disposition of capital assets	-	-	-	-
Total	<u>(876,630)</u>	<u>-</u>	<u>-</u>	<u>1,181,650</u>
Net Change in Fund Balances	(3,636,403)	1,064	(207,963)	(3,063,227)
Fund Balance - Beginning, adjusted	<u>7,339,392</u>	<u>6,507</u>	<u>3,311,775</u>	<u>4,184,051</u>
Fund Balance - End of year	<u>\$ 3,702,989</u>	<u>\$ 7,571</u>	<u>\$ 3,103,812</u>	<u>\$ 1,120,824</u>

See accompanying notes to the basic financial statements.

<u>SPLOST IV CAPITAL PROJECTS</u>	<u>SPLOST V CAPITAL PROJECTS</u>	<u>LCI GRANT CAPITAL PROJECTS</u>	<u>NON-MAJOR GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
\$ -	\$ -	\$ -	\$ 526,503	\$ 12,527,327
-	-	-	-	440,198
-	5,933,638	-	-	8,092,300
-	-	-	-	932,607
-	-	-	14,380	3,347,120
-	-	-	-	-
2,152	2,634	382	520	17,313
-	-	-	-	-
-	-	-	-	939,328
-	-	-	-	85,260
<u>2,152</u>	<u>5,936,272</u>	<u>382</u>	<u>541,403</u>	<u>26,381,453</u>
-	-	20	-	2,815,154
-	-	-	-	976,264
-	-	-	60	7,363,586
-	-	-	-	1,229,129
-	-	-	-	1,382,822
-	-	-	5,220	5,220
-	-	-	544,199	544,199
-	-	-	30	1,441,462
-	-	-	-	-
-	-	-	8,141	1,046,594
144,922	473,022	-	-	2,124,728
532,820	-	-	-	1,071,393
-	-	-	-	25,942
-	-	-	-	5,840,891
-	-	-	64,395	2,065,921
-	-	-	4,785	957,102
-	-	-	-	-
<u>677,742</u>	<u>473,022</u>	<u>20</u>	<u>626,830</u>	<u>28,890,407</u>
<u>(675,590)</u>	<u>5,463,250</u>	<u>362</u>	<u>(85,427)</u>	<u>(2,508,954)</u>
-	-	-	-	-
-	(1,294,235)	-	-	(989,215)
-	-	-	-	-
<u>-</u>	<u>(1,294,235)</u>	<u>-</u>	<u>-</u>	<u>(989,215)</u>
(675,590)	4,169,015	362	(85,427)	(3,498,169)
2,755,938	3,594,099	258,442	455,226	21,905,430
<u>\$ 2,080,348</u>	<u>\$ 7,763,114</u>	<u>\$ 258,804</u>	<u>\$ 369,799</u>	<u>\$ 18,407,261</u>

CITY OF SNELLVILLE, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL ACTIVITIES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balances -- total governmental funds \$ (3,498,169)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	9,473,747
Depreciation & Amortization	(2,889,431)

The net effect of other miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. This is the amount of net book value of assets disposed of during the current period. -

Transfer of capital assets to the DDA	-
Transfer of capital assets to the Stormwater Fund	(191,308)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between the beginning and ending deferred revenue balances in the current period. 62,406

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:

Repayments	2,065,921
Proceeds	-

Bond premiums, discounts and related deferred items are considered deferred costs in the statement of net position and are amortized over the life of the related debt while they are considered other financing uses in governmental funds in the year they are incurred:

Amortization	90,340
--------------	--------

Change in net pension asset and related deferred items 172,040

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:

Change in the long term portion of accrued compensated absences	(133,428)
Change in the long term portion of termination benefits	17,977
Change in accrued interest	315,389

Change in net position of governmental activities. \$ 5,485,484

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

CITY OF SNELLVILLE, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES				
Taxes	\$ 11,546,000	\$ 12,058,227	\$ 12,000,824	\$ (57,403)
Licenses and permits	462,600	469,340	440,198	(29,142)
Intergovernmental	610,000	637,625	116,354	(521,271)
Charges for services	774,500	985,696	932,607	(53,089)
Fines and forfeitures	2,200,000	2,400,800	2,400,864	64
Investment income	5,000	5,200	5,188	(12)
Rental income	446,600	497,524	172,110	(325,414)
Miscellaneous	42,250	173,635	85,260	(88,375)
Total Revenues	<u>16,086,950</u>	<u>17,228,047</u>	<u>16,153,405</u>	<u>(1,074,642)</u>
EXPENDITURES				
Current:				
General Government	2,768,970	2,870,745	2,815,008	55,737
Municipal Court	907,200	986,652	976,264	10,388
Public Safety	7,516,900	7,343,103	7,338,080	5,023
Public Works	1,253,750	1,238,350	1,229,129	9,221
Parks and Recreation	1,275,100	1,392,506	1,382,822	9,684
Community Development	1,240,235	1,134,898	1,132,488	2,410
Capital:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	150,000	144,014	144,014	-
Parks and Recreation	-	-	-	-
Community Development	-	3,868,460	3,868,462	(2)
Debt Service:				
Principal	-	24,871	24,871	-
Interest	-	2,040	2,040	-
Total Expenditures	<u>15,112,155</u>	<u>19,005,639</u>	<u>18,913,178</u>	<u>92,461</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>974,795</u>	<u>(1,777,592)</u>	<u>(2,759,773)</u>	<u>(982,181)</u>
Other Financing Sources (Uses):				
Transfers	(1,309,300)	(1,084,300)	(876,630)	207,670
Proceeds from disposal of capital assets	5,000	5,000	-	(5,000)
Debt issue	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,304,300)</u>	<u>(1,079,300)</u>	<u>(876,630)</u>	<u>202,670</u>
Net Change in Fund Balances	(329,505)	(2,856,892)	(3,636,403)	(779,511)
Fund Balance -				
Beginning of year	<u>7,339,392</u>	<u>7,339,392</u>	<u>7,339,392</u>	-
End of year	<u>\$ 7,009,887</u>	<u>\$ 4,482,500</u>	<u>\$ 3,702,989</u>	<u>\$ (779,511)</u>

See accompanying notes to the basic financial statements.

CITY OF SNELLVILLE, GEORGIA
ARPA FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	JUNE 30, 2025				
	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET	JUNE 30, 2024
	ORIGINAL	FINAL			
REVENUES					
Grants - ARPA	\$ 2,713,779	\$ 1,540,291	\$ 1,540,291	\$ -	\$ 4,181,753
Grants - County	-	387,120	387,120	-	-
Interest	-	1,064	1,064	-	2,660
Other	-	-	-	-	-
Total Revenues	<u>2,713,779</u>	<u>1,928,475</u>	<u>1,928,475</u>	<u>-</u>	<u>4,184,413</u>
EXPENDITURES					
Current -					
Administrative	-	126	126	-	96
Capital-					
Administrative	-	-	-	-	140,142
Streets and sidewalks	1,026,044	1,171,463	1,171,462	1	2,810,009
Parks - Facilities	1,000,000	527,325	527,325	-	-
Parks - Equipment	12,000	11,248	11,248	-	-
Stormwater	175,735	192,371	191,308	1,063	495,407
Planning and zoning	-	25,942	25,942	-	40,534
Recycle center	-	-	-	-	95,565
Total Expenditures	<u>2,213,779</u>	<u>1,928,475</u>	<u>1,927,411</u>	<u>1,064</u>	<u>3,581,753</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>500,000</u>	<u>-</u>	<u>1,064</u>	<u>1,064</u>	<u>602,660</u>
Other Financing Sources (Uses):					
Transfers - for salaries	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
Total	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
Net Change in Fund Balance	-	-	1,064	1,064	2,660
Fund Balance - Beginning of year	<u>6,507</u>	<u>6,507</u>	<u>6,507</u>	<u>-</u>	<u>3,847</u>
Fund Balance - End of year	<u>\$ 6,507</u>	<u>\$ 6,507</u>	<u>\$ 7,571</u>	<u>\$ 1,064</u>	<u>\$ 6,507</u>

See accompanying notes to the basic financial statements.

CITY OF SNELLVILLE, GEORGIA
SCHOOL SAFETY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	<u>JUNE 30, 2025</u>				
	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>	<u>ACTUAL JUNE 30, 2024</u>
	<u>ORIGINAL</u>	<u>FINAL</u>			
REVENUES					
Fines	\$ 1,600,000	\$ 931,876	\$ 931,876	\$ -	\$ 1,622,411
Interest	1,500	1,564	1,564	-	1,626
Other	-	-	-	-	-
Total Revenues	<u>1,601,500</u>	<u>933,440</u>	<u>933,440</u>	<u>-</u>	<u>1,624,037</u>
EXPENDITURES					
Police Activities -					
Current	129,100	20,200	25,446	(5,246)	75,015
Capital	772,000	1,045,253	1,038,453	6,800	1,374,624
Debt service -					
Principal	-	66,655	66,655	-	132,765
Interest	-	10,849	10,849	-	-
Total Expenditures	<u>901,100</u>	<u>1,142,957</u>	<u>1,141,403</u>	<u>1,554</u>	<u>1,582,404</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>700,400</u>	<u>(209,517)</u>	<u>(207,963)</u>	<u>1,554</u>	<u>41,633</u>
Other Financing Sources (Uses):					
Transfers	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	700,400	(209,517)	(207,963)	1,554	41,633
Fund Balance - Beginning of year	<u>3,311,775</u>	<u>3,311,775</u>	<u>3,311,775</u>	<u>-</u>	<u>3,270,142</u>
Fund Balance - End of year	<u>\$ 4,012,175</u>	<u>\$ 3,102,258</u>	<u>\$ 3,103,812</u>	<u>\$ 1,554</u>	<u>\$ 3,311,775</u>

See accompanying notes to the basic financial statements.

CITY OF SNELLVILLE, GEORGIA
SNELLVILLE DOWNTOWN DEVELOPMENT AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	JUNE 30, 2025				
	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL JUNE 30, 2024
	ORIGINAL	FINAL			
REVENUES					
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	114,897	114,897	-	113,425
Building rentals	-	767,218	767,218	-	426,011
Interest	-	3,809	3,809	-	285,080
Total Revenues	<u>-</u>	<u>885,924</u>	<u>885,924</u>	<u>-</u>	<u>824,516</u>
EXPENDITURES					
Current -					
Payroll and benefits	-	85,219	85,219	-	87,105
Contract services	-	50,613	50,613	-	48,955
Repairs and maintenance	-	130,036	130,036	-	119,314
Utilities	-	33,671	33,671	-	30,330
Supplies	-	6,056	6,056	-	5,054
Reimbursements to City	-	-	-	-	3,404,908
Other	-	3,349	3,349	-	-
Capital outlay -					
Equipment	-	14,500	14,500	-	13,000
Real estate	-	1,957,929	1,957,929	-	6,477,656
Debt service -					
Principal	-	1,910,000	1,910,000	-	-
Interest	-	939,428	939,428	-	321,910
Total Expenditures	<u>-</u>	<u>5,130,801</u>	<u>5,130,801</u>	<u>-</u>	<u>10,508,232</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(4,244,877)</u>	<u>(4,244,877)</u>	<u>-</u>	<u>(9,683,716)</u>
Other Financing Sources (Uses):					
Transfers	<u>-</u>	<u>1,181,650</u>	<u>1,181,650</u>	<u>-</u>	<u>1,157,514</u>
Total	<u>-</u>	<u>1,181,650</u>	<u>1,181,650</u>	<u>-</u>	<u>1,157,514</u>
Net Change in Fund Balance	-	(3,063,227)	(3,063,227)	-	(8,526,202)
Fund Balance - Beginning of Year	<u>-</u>	<u>4,184,051</u>	<u>4,184,051</u>	<u>-</u>	<u>12,710,254</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 1,120,824</u>	<u>\$ 1,120,824</u>	<u>\$ -</u>	<u>\$ 4,184,052</u>

See accompanying notes to the basic financial statements.

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CITY OF SNELLVILLE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2025

	<u>SOLID WASTE</u>	<u>STORMWATER</u>	<u>TOTAL</u>
ASSETS			
Current assets:			
Cash	\$ 262,082	\$ 73,112	\$ 335,194
Receivables			
Trade accounts	156,309	35,206	191,515
Unbilled sales	177,209	-	177,209
Due from other funds	-	937,883	937,883
Prepaid items	-	-	-
Total Current Assets	<u>595,600</u>	<u>1,046,201</u>	<u>1,641,801</u>
Property, plant and equipment:			
Construction in progress	-	-	-
Buildings	577,673	-	577,673
Machinery and equipment	237,453	252,189	489,642
Infrastructure	-	11,472,272	11,472,272
Land improvements	1,188,251	-	1,188,251
	<u>2,003,377</u>	<u>11,724,461</u>	<u>13,727,838</u>
Less accumulated depreciation	<u>(1,327,832)</u>	<u>(1,458,951)</u>	<u>(2,786,783)</u>
	<u>675,545</u>	<u>10,265,510</u>	<u>10,941,055</u>
Total Assets	<u>1,271,145</u>	<u>11,311,711</u>	<u>12,582,856</u>
LIABILITIES			
Current liabilities:			
Accounts payable -			
Trade	532,316	1,373	533,689
Accrued liabilities -			
Payroll	11,030	7,457	18,487
Due to other funds	-	-	-
Unearned revenues	166,300	-	166,300
Total current liabilities (payable from current assets)	<u>709,646</u>	<u>8,830</u>	<u>718,476</u>
Long-term obligations	-	-	-
Total Liabilities	<u>709,646</u>	<u>8,830</u>	<u>718,476</u>
NET POSITION			
Net investment in capital assets	675,545	10,265,510	10,941,055
Unrestricted	<u>(114,046)</u>	<u>1,037,371</u>	<u>923,325</u>
Total Net Position	<u>\$ 561,499</u>	<u>\$ 11,302,881</u>	<u>\$ 11,864,380</u>

See accompanying notes to the basic financial statements.

CITY OF SNELLVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>SOLID WASTE</u>	<u>STORMWATER</u>	<u>TOTAL</u>
OPERATING REVENUES			
Charges for services:			
Solid waste	\$ 2,167,565	\$ -	\$ 2,167,565
Recycling	315,495	-	315,495
Stormwater utility	-	1,927,095	1,927,095
Penalties	31,296	7,447	38,743
Miscellaneous	7,317	-	7,317
Total Operating Revenues	<u>2,521,673</u>	<u>1,934,542</u>	<u>4,456,215</u>
OPERATING EXPENSES:			
Purchases of product/service	3,158,997	-	3,158,997
Salaries and benefits	200,724	114,808	315,532
Contracted / purchased services	114,401	88,599	203,000
Supplies	16,392	763	17,155
Bad debt expense	-	-	-
Depreciation	55,427	221,879	277,306
Total Operating Expenses	<u>3,545,941</u>	<u>426,049</u>	<u>3,971,990</u>
Operating Income (Loss)	(1,024,268)	1,508,493	484,225
NON-OPERATING INCOME (EXPENSES):			
Interest revenue	186	149	335
Net income (loss) before transfers and capital contributions	(1,024,082)	1,508,642	484,560
Transfers in	989,215	-	989,215
Capital contributions	-	191,308	191,308
NET INCOME (LOSS)	(34,867)	1,699,950	1,665,083
NET POSITION - BEGINNING	<u>596,366</u>	<u>9,602,931</u>	<u>10,199,297</u>
NET POSITION - ENDING	<u>\$ 561,499</u>	<u>\$ 11,302,881</u>	<u>\$ 11,864,380</u>

See accompanying notes to the basic financial statements.

CITY OF SNELLVILLE, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	SOLID WASTE	STORMWATER	TOTAL
Cash flows from operating activities:			
Cash received from customers and users	\$ 2,540,089	\$ 1,921,219	\$ 4,461,308
Cash paid to suppliers	(3,331,025)	(174,701)	(3,505,726)
Cash paid to employees	(138,134)	(80,162)	(218,296)
Net Cash Provided by Operating Activities	(929,070)	1,666,356	737,286
Cash flows from investing activities:			
Interest received	186	149	335
Net Cash Used in Investing Activities	186	149	335
Cash flows from non-capital financing activities:			
Increase (decrease) in due to other funds	-	(934,829)	(934,829)
Transfers	989,215	-	989,215
Net Cash Provided by Non-capital Financing Activities	989,215	(934,829)	54,386
Cash flows from capital financing activities:			
Proceeds from debt issue	-	-	-
Principal payments	-	-	-
Interest payments	-	-	-
Purchase and construction of capital assets	-	(689,414)	(689,414)
Net Cash Provided by (Used in) Capital Financing Activities	-	(689,414)	(689,414)
Net increase in cash and cash equivalents	60,331	42,262	102,593
Cash and cash equivalents - Beginning of Year	201,751	30,850	232,601
Cash and cash equivalents - End of Year	\$ 262,082	\$ 73,112	\$ 335,194

See accompanying notes to the basic financial statements.

**CITY OF SNELLVILLE, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

**Reconciliation of Net Income to Net Cash Provided
By Operating Activities**

	<u>SOLID WASTE</u>	<u>STORMWATER</u>	<u>TOTAL</u>
Operating income (loss)	\$ (1,024,268)	\$ 1,508,493	\$ 484,225
Adjustments to reconcile net income to net cash provided			
by operating activities:			
Depreciation and amortization	55,427	221,879	277,306
(Increase) decrease in receivables	17,503	(13,323)	4,180
(Increase) decrease in prepaid items	-	-	-
Increase (decrease) in accounts payable	5,921	(52,638)	(46,717)
Increase (decrease) in unearned revenues	913	-	913
Increase (decrease) in accrued liabilities	15,434	1,945	17,379
Total Adjustments	<u>95,198</u>	<u>157,863</u>	<u>253,061</u>
Net Cash Provided by Operating Activities	<u>\$ (929,070)</u>	<u>\$ 1,666,356</u>	<u>\$ 737,286</u>
 Non-Cash Transactions -			
Contributions of capital assets from other funds	<u>\$ -</u>	<u>\$ 191,308</u>	<u>\$ 191,308</u>

See accompanying notes to the basic financial statements.

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Basis of Presentation

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

B. The Reporting Entity

The City of Snellville, Georgia (the "City") was incorporated in 1923 under the provisions of the State of Georgia. A Mayor and City Council, composed of five members, govern and direct the legislative affairs of the City. In a manner consistent with the principles and practices of a Council-Manager form of government, the legislative policies and daily operations of the City are executed and/or administered by an appointed City Manager. The City Manager is vested with the authority and responsibility to provide for effective and efficient delivery of municipal services and to attend to the management of municipal affairs within legislative and legal parameters established by federal, state and local laws and regulations. The City provides the following services: police, highways and streets, sanitation, recycling, stormwater, parks and recreation, planning and zoning, and general and administrative services. The City's annual financial report includes the accounts of all City operations and its component unit. Water, sewer, and fire protection services are provided by Gwinnett County.

Governmental Accounting Standards Board Statement (GASB) No. 14, as amended by GASB No. 61 defines the reporting entity for determining which potential component units should be included in a primary government's financial statements. Inclusion is based on organizations for which the primary government is financially accountable. In addition, the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading. In such instances, the organization should be included as a component unit. The criteria for determining financial accountability includes appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits or to impose specific financial burdens on the City regardless of whether the organization has a separate elected or appointed governing board. Blended component units, although legally separate entities, are, in substance part of the government's operations and are reported with similar funds of the primary government. The City reports the City of Snellville's Development Authority as a discretely presented component unit. The Urban Redevelopment Agency and the Snellville Downtown Development Authority are considered blended component units of the City.

Discretely Presented Component Unit –

The component unit column in the Government – Wide Financial Statements includes the financial data of City of Snellville, Georgia Development Authority. In March 2016, the City approved a resolution to reinstate the Snellville Development Authority (SDA). The SDA operates to develop and promote for the public good and general welfare, trade, commerce, industry and employment opportunities within the City of Snellville. This component unit is reported in a separate column to emphasize that it is a legally separate entity. Funding of the Authority is provided by the City's General Fund and contributors from individuals and private corporations. The City appoints the Authority's Board members and reviews the annual budget. Separate financial statements for the Authority are not issued.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

B. The Reporting Entity – (Continued)

Blended Component Units –

The Urban Redevelopment Agency of Snellville (URA) was created in 2010 by the City to serve as a financing vehicle for certain community development projects. The URA is a legally separate organization governed by a board that is appointed by the mayor and city council of the City of Snellville. Although it is legally separate from the City, the URA is reported as if it were a part of the primary government because its sole purpose is to oversee and participate, if necessary, in financing community development projects for the benefit of the City and its citizens. Furthermore, the URA is included as a component unit as the URA has no ability to issue debt or otherwise carry out its activities without the participation and agreement of the City or appropriation of funds by the city council and the total debt outstanding is expected to be repaid entirely or almost entirely with the resources of the primary government. The operations of the URA are included in the governmental activities of the government-wide financial statements as a separate special revenue fund. Separate financial statements are not published for the URA which follows the same accounting policies as the City of Snellville.

The City of Snellville, Georgia Downtown Development Authority is a separate legal entity and was organized to develop and promote commerce, industry, and general welfare within the City. The City appoints the Authority's board members, reviews the annual budget and the debt of the Authority is expected to be paid entirely or almost entirely with resources of the City. Funding of the Authority is provided by the Authority's operations, the City's General and SPLOST Funds and contributions from individuals and private companies. Separate financial statements for the Authority are not issued.

C. Basic Financial Statements—Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type.

The government-wide Statement of Net Position presents the financial condition of the governmental and business-type activities of the City at year end. The statement is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position are reported in three parts—net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for business-type activities of the City. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The City does not allocate indirect cost. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the City. The net costs (by function) are normally covered by general revenue (property, sales or use taxes, interest income, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Basic Financial Statements-Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The City considers the General Fund, the ARPA Fund, the School Safety Fund, the DDA Fund, the LCI Grant Fund and the SPLOST IV and V Capital Projects Funds to be major funds. The Hotel/Motel Fund, Confiscated Assets Fund, the School Safety Fund, the Tree Bank Fund and the Urban Redevelopment Fund are considered non-major funds. The various funds are grouped, in the financial statements in this report, into the following fund types:

Governmental Fund Types – Governmental funds are those through which most governmental functions of the City are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the City’s major governmental funds:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

American Rescue Plan Act (ARPA) Special Revenue Account – This fund is used to account for the monies received and the related expenditures under the American Rescue Plan Act. Recipients may use award funds to cover eligible costs incurred during the period that began March 3 2021 and ends December 31, 2026..

School Safety Fund – This fund accounts for the fines received from RedSpeed Cameras in school zones. The money collected and remitted to the City shall only be used to fund local law enforcement or public safety initiatives.

Downtown Development Authority Fund – The City of Snellville Downtown Development Authority is a separate legal entity whose purpose is to assist in the development of the downtown area of the City of Snellville. This fund accounts for the financial transactions of the Authority’s rental and development operations.

LCI Grant Capital Projects Fund – The LCI Grant Capital Projects Fund accounts for the proceeds from a grant from the U. S. Department of Transportation. The proceeds from the grant are to be used to finance improvements to the City’s Town Center streetscapes.

The SPLOST Capital Projects Funds – The SPLOST Capital Projects Funds are used by the City to account for acquisition and construction of major capital facilities that were approved by the voters of Gwinnett County, Georgia through the special purpose local option sales tax referendums.

Proprietary Fund Type – Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The City’s proprietary funds are classified as enterprise funds. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the City’s major proprietary funds:

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Basic Financial Statements-Fund Financial Statements, continued

Solid Waste Management Enterprise Fund - The Solid Waste Management Enterprise Fund is used to account for the revenues generated from the charges for sanitation and recycling services provided to the residential and commercial users of the City.

Stormwater Management Enterprise Fund - The Stormwater Management Enterprise Fund is used to account for the charges generated from stormwater services provided to citizens of the City of Snellville, Georgia.

E. Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the Statement of Net Position.

Fund Financial Statements – All governmental funds, the Snellville Downtown Development Authority, and the Snellville Development Authority are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of government-wide financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Fund Net Position. The Statement of Changes in Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The Statement of Cash Flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

On the proprietary funds financial statements, operating revenues are those that flow directly from the operations of the activity, i.e. charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide the goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

F. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

Government-wide financial statements are presented on the accrual basis of accounting; proprietary funds also use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

F. Basis of Accounting – (Continued)

2. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Those revenues susceptible to accrual are taxes, state and federal grants, fines, interest revenue and charges for services. Major revenues that are determined not to be susceptible to accrual because they are either not available soon enough to pay liabilities of the current period or are not objectively measurable include licenses, penalties and miscellaneous revenues which are recorded as revenues when received in cash. Those revenues that are measurable but are not collected within 60 days after year end are recorded as deferred revenues.

G. Cash and Cash Equivalents

The City has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents.

H. Investments

Investments are stated at cost or amortized cost with accrued interest shown under a separate caption on the balance sheet. All investments of the City as of June 30, 2025 consisted of non-participating interest-earning investment contracts, and money market mutual funds.

I. Inventory

Inventory held for resale is valued at the lower of cost (first-in, first-out) or market whereas inventory of supplies is valued at cost. Inventory, if any, in the General Fund consists of expendable supplies held for consumption. The cost is recorded as expenditure at the time individual inventory items are used, rather than in the period purchased. Reported inventories are equally offset by a non-spendable fund balance, which indicates that they do not constitute “available spendable resources” even though they are a component of net current assets.

J. Prepaid Expenses

Payments made to vendors for service that will benefit periods beyond June 30, 2025 are recorded as prepaid items and are expensed during the period benefited.

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

K. Capital Assets – (Continued)

Capital assets purchased or acquired with an original cost of \$3,500 or more are reported at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	30-40 years
Land improvements	30-40 years
Furniture and equipment	7-10 years
Vehicles	5-10 years
Infrastructure	40-50 years
Improvements other than buildings	40-50 years

The City only reports infrastructure assets purchased subsequent to June 30, 2003.

L. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as liability in the fund financial statements only to the extent that they are due for payment during the current year. Long-term loans are recognized as a liability on the governmental fund financial statements when due.

M. Revenues

Substantially all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

N. Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

O. Compensated Absences

The City accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

P. Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Q. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed by the City. At June 30, 2025, there were no encumbrances outstanding.

R. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense / expenditures) until then. The City has one item that qualify for reporting in this category as of June 30, 2025. The item, deferred pension outflows, are reported in the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: property taxes, probation fines, lease contracts and intergovernmental revenues. In addition, the City has two items that qualify for reporting in this category in the government-wide statement of net position. The items, deferred pension inflows and lease contract inflows, are reported in the government-wide statement of net position.

S. Net Position

Net Position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net position invested in capital asset consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The City's government-wide statement of net position reports \$16,629,719 of restricted net position, of which \$13,321,770 is restricted by enabling legislation.

The City first applies restricted resources when an expense is incurred for which both restricted and unrestricted net position are available.

(See Independent Auditor's Report).

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

T. Fund Equity – Governmental Funds

As of June 30, 2025, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of City of Snellville’s Council. Snellville’s Council is the highest level of decision making authority for the City. Commitments may be established, modified, or rescinded only through ordinances approved by City Council prior to end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Only the City Council may assign amounts for specific purposes through passage of a resolution. Unlike commitments, assignments generally only exist temporarily and do not normally have to have an additional action taken for their removal.

Unassigned – all other spendable amounts. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report negative unassigned fund balance in that fund

As of June 30, 2025, fund balances are composed of the following:

	General	ARPA	School Safety	DDA	SPLOST Funds	LCI	Nonmajor Funds	Total
Nonspendable:								
Prepays	\$ 143,439	\$ -		\$ 198,091	\$ -	\$ -	\$ -	\$ 341,530
Restricted:								
Capital Projects	-	-	-	-	9,843,462	258,804	-	10,102,266
Police Services	-	-	3,103,812	-	-	-	118,042	3,221,854
Tree Bank	-	-	-	-	-	-	248,883	248,883
Specific Grant Activities	-	7,571	-	-	-	-	-	7,571
Community Development	-	-	-	891,526	-	-	10,854	902,380
Debt Service	-	-	-	31,207	-	-	-	31,207
Committed	-	-	-	-	-	-	-	-
Assigned:								
Redevelopment	-	-	-	-	-	-	-	-
Next year's budget	692,920	-	-	-	-	-	-	692,920
Unassigned	2,866,630	-	-	-	-	-	(7,980)	2,858,650
Total Fund Balances	\$ 3,702,989	\$ 7,571	\$ 3,103,812	\$ 1,120,824	\$ 9,843,462	\$ 258,804	\$ 369,799	\$ 18,407,261

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

U. Contributions of Capital

Contributions of capital in the proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

V. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

W. Budgets and Budgetary Accounting

Prior to May 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. During June, the mayor and council legally enact the budget through passage of an ordinance. Budgets for all funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP) except that proprietary funds expense capital outlay instead of depreciation. The legal level of control (the level at which the City Council must approve expenditures in excess of appropriations) for each legally adopted annual operating budget is at the department level. Budget amounts are as originally adopted or as last amended. Unexpended budget appropriations lapse at year-end.

X. Pensions

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

2. CASH AND INVESTMENTS

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to the City. The City follows the State investment policies which require all deposits in excess of Federal Deposit Insurance be collateralized by securities equal to at least 110% of the excess deposits. As of June 30, 2025, \$23,123,287 of the City's bank balances of \$23,623,287 were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ -
Uninsured and collateral held by pledging bank's agent	<u>23,123,287</u>
Total	<u>\$ 23,123,287</u>

In accordance with state law, the City of Snellville can invest in: 1) Obligations issued by the U.S. Government, any state, any political subdivision of the State of Georgia, or Local Government Investment Pool established by state law; 2) Prime bankers' acceptances; and 3) Repurchase agreements.

The City's investment had no investments as of June 30, 2025.

Interest Rate Risk. In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than 1 year.

Credit Risk. State law limits investments in debt issues to the top two ratings issued by nationally recognized statistical ratings organizations.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

3. PROPERTY TAX

The City’s property taxes are billed and collected by the City. The taxes were levied July 22, 2024 and are due and payable December 15th, 2024. All taxes unpaid after December 15th due date are considered delinquent. Property taxes attach as an enforceable lien on the property the following March 16th. Delinquent taxes are considered fully collectable. The City began to bill and collect its own property taxes in July 2021.

4. RECEIVABLES

Receivables as of year-end, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Gross</u>	Allowance for <u>Bad Debts</u>	<u>Net</u>
Governmental Funds			
Taxes	\$ 440,241	\$ 20,000	\$ 420,241
Fines	571,136	353,039	218,097
Intergovernmental	972,557	-	972,557
Leases	5,310,943	-	5,310,943
Other	5,631	-	5,631
Solid Waste Management Fund			
Accounts	463,518	130,000	333,518
Stormwater Management Fund			
Accounts	<u>35,206</u>	<u>-</u>	<u>35,206</u>
Total	<u>\$ 7,799,232</u>	<u>\$ 503,039</u>	<u>\$ 7,296,193</u>

5. INTERGOVERNMENTAL REVENUES AND RECEIVABLES

Intergovernmental revenues for the year ended June 30, 2025 consist of the following:

Governmental Funds -	
Gwinnett County - SPLOST Projects	\$ 5,154,413
GOHS HEAT Grant	64,028
Community Development - DDA	114,897
Vest Grant	825
ARPA GRANT	1,540,291
Gwinnett County - Street & Sidewalk Improvements	387,120
State of Georgia - DOT, LMIG Program	779,225
Other	<u>51,501</u>
Total Intergovernmental Revenues	<u>\$ 8,092,300</u>

Intergovernmental receivables as of June 30, 2025 consist of the following:

Governmental Funds -	
Gwinnett County - SPLOST	\$ 422,468
Gwinnett County - Grove Project	146,747
Gwinnett County - Street & Sidewalk Improvements	<u>403,342</u>
Total Intergovernmental Receivables	<u>\$ 972,557</u>

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

6. INTER-FUND TRANSACTIONS

Inter-fund payables and receivables as of June 30, 2025, were as follows.

Due From	Due To					TOTAL
	General	ARPA	DDA	SPLOST V	STORM-WATER	
General Fund	\$ -	\$ 149,684	\$ 52,760	\$ 296,013	937,883	1,436,340
Non-Major - Hotel / Motel Tax Fund	<u>234,059</u>	-	-	-	-	<u>234,059</u>
Total	<u>\$ 234,059</u>	<u>\$ 149,684</u>	<u>\$ 52,760</u>	<u>\$ 296,013</u>	<u>\$ 937,883</u>	<u>\$ 1,670,399</u>

The General Fund owed the Stormwater Fund \$937,883 for stormwater fees received that were deposited into the General Fund's bank account and had not been reimbursed as of June 30, 2025. The Hotel / Motel Tax Fund owes the General Fund \$234,059 for items purchased with General Fund monies that is to be reimbursed by the Hotel Motel Tax Fund. The General Fund owes the DDA Fund \$52,760 for excise taxes and Grove related deposits collected by the General Fund. Monies owed to ARPA and SPLOST V Funds from the General Fund were for reimbursements from other governments that were automatically deposited into the General Fund and not reimbursed to the appropriate fund as of June 30, 2025.

Individual inter-fund transfers for the year ended June 30, 2025, were as follows:

Transfer From	Transfer to			
	General	DDA	Solid Waste	Total
General	\$ -	\$ -	\$ 989,215	\$ 989,215
SPLOST V	-	1,294,235	-	1,294,235
DDA	<u>112,585</u>	-	-	<u>112,585</u>
	<u>\$ 112,585</u>	<u>\$ 1,294,235</u>	<u>\$ 989,215</u>	<u>\$ 2,396,035</u>

During the fiscal year ended June 30, 2025, the General Fund transferred \$989,215 to the Sanitation fund to help fund operations. The SPLOST V Fund transferred \$1,294,235 to the DDA Fund to help finance debt service requirements. The DDA Fund transferred a net of \$112,585 to help finance Grove related operating expenditures.

In the Statement of Activities, additional transfers were recognized in the amount of \$191,308 as a result of the ARPA Fund financing the purchase / construction of infrastructure improvements for the enterprise funds. Governmental Funds transferred the improvements to the Stormwater Fund in which they were recognized as capital improvements. This increased the total transfers in the Statement of Activities to \$1,180,523. These transactions were recognized as capital outlay expenditures in the governmental funds and as capital contributions in the proprietary funds.

7. LITIGATION AND CONTINGENCIES:

The City was a defendant in several lawsuits as of June 30, 2025. The outcomes of these lawsuits and other possible claims are not yet determinable but are not expected to materially affect the financial situation of the City. Subsequent to year end, the City received an ante litem notice regarding a police incident involving a domestic dispute that ended with a K9 of a neighboring City's police department biting the defendant in the face. The ante litem notice was claiming damages in the amount of \$30,000,000. The City denied the claim and reported the matter to the City's insurance carrier.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

8. PROPERTY, PLANT AND EQUIPMENT – (Continued)

Capital asset activity for the year ended June 30, 2025, was as follows:

	Beginning Balance <u>As Restated</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 15,647,841	\$ 4,356,943	\$ -	\$ 20,004,784
Construction in progress	<u>6,636,679</u>	<u>3,430,300</u>	<u>-</u>	<u>10,066,979</u>
Total	<u>22,284,520</u>	<u>7,787,243</u>	<u>-</u>	<u>30,071,763</u>
Capital assets being depreciated:				
Buildings	24,738,442	-	(56,081)	24,682,361
Improvements other than buildings	26,388,035	324,523	(247,868)	26,464,690
Infrastructure	16,031,535	589,069	-	16,620,604
Vehicles, including related equipment	3,683,382	740,105	(284,054)	4,139,433
Furniture and other equipment	<u>4,926,357</u>	<u>145,449</u>	<u>-</u>	<u>5,071,806</u>
Total capital assets being depreciated	<u>75,767,751</u>	<u>1,799,146</u>	<u>(588,003)</u>	<u>76,978,894</u>
Less accumulated depreciation for:				
Buildings	8,255,304	623,230	-	8,878,534
Improvements other than buildings	2,576,622	710,788	-	3,287,410
Infrastructure	2,792,130	389,570	-	3,181,700
Vehicles, including related equipment	2,091,588	579,720	(284,054)	2,387,254
Furniture and other equipment	<u>2,644,812</u>	<u>410,544</u>	<u>-</u>	<u>3,055,356</u>
Total accumulated depreciation	<u>18,360,456</u>	<u>2,713,852</u>	<u>(284,054)</u>	<u>20,790,254</u>
Total capital assets being depreciated, net and not including lease assets	<u>57,407,295</u>	<u>(914,706)</u>	<u>(303,949)</u>	<u>56,188,640</u>
Lease assets - equipment	465,099	-	-	465,099
Subscription assets	290,235	-	-	290,235
Accumulated amortization	<u>161,114</u>	<u>175,579</u>	<u>-</u>	<u>336,693</u>
Lease assets, net	<u>594,220</u>	<u>(175,579)</u>	<u>-</u>	<u>418,641</u>
Total capital assets being depreciated, net	<u>58,001,515</u>	<u>(1,090,285)</u>	<u>(303,949)</u>	<u>56,607,281</u>
Governmental capital assets, net	<u>\$ 80,286,035</u>	<u>\$ 6,696,958</u>	<u>\$ (303,949)</u>	<u>\$ 86,679,044</u>

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

Administrative	\$ 360,680
Police and Court	1,038,763
Public Works	474,283
Parks	377,600
Community Development	<u>638,105</u>
Total depreciation and amortization expense	<u>\$ 2,889,431</u>

Governmental activities' capital asset beginning balances have been restated to include the capital assets of the DDA. See Note 22 – Restatement.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

8. PROPERTY, PLANT AND EQUIPMENT, (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital assets, not being depreciated:				
Land	\$ -	\$ -	\$ -	\$ -
Construction in progress	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets being depreciated:				
Buildings	577,673	-	-	577,673
Improvements other than buildings	1,188,251	-	-	1,188,251
Infrastructure	10,591,550	880,722	-	11,472,272
Vehicles, including related equipment	-	-	-	-
Furniture and other equipment	489,642	-	-	489,642
Total capital assets being depreciated	<u>12,847,116</u>	<u>880,722</u>	<u>-</u>	<u>13,727,838</u>
Less accumulated depreciation for:				
Buildings	280,269	14,446	-	294,715
Improvements other than buildings	762,457	39,608	-	802,065
Infrastructure	984,960	221,803	-	1,206,763
Vehicles, including related equipment	-	-	-	-
Furniture and other equipment	481,791	1,449	-	483,240
Total accumulated depreciation	<u>2,509,477</u>	<u>277,306</u>	<u>-</u>	<u>2,786,783</u>
Total capital assets being depreciated, net	<u>10,337,639</u>	<u>603,416</u>	<u>-</u>	<u>10,941,055</u>
Business-Type Activities capital assets, net	<u>\$ 10,337,639</u>	<u>\$ 603,416</u>	<u>\$ -</u>	<u>\$ 10,941,055</u>

Depreciation expense of \$55,427 was recorded in the Solid Waste Management Fund and \$221,879 was recorded in the Stormwater Management Fund.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

9. LONG-TERM DEBT

Changes in General Long-Term Debt

The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the year ended June 30, 2025:

	Beginning Balance <u>As Restated</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance	Current Portion
Governmental Activities					
Revenue Bonds Note 20	\$20,475,000	\$ -	\$ (1,910,000)	\$ 18,565,000	\$ -
Bond Premiums/Discounts	1,578,776	-	(90,341)	1,488,435	-
Leases Payable - Note 10	323,997	-	(108,064)	215,933	108,832
Subscriptions Payable - Note 11	193,111	-	(47,857)	145,254	40,560
Termination Benefits Note 17	17,978	-	(17,978)	-	-
Accrued Compensated Absences	<u>545,032</u>	<u>133,430</u>	<u>-</u>	<u>678,462</u>	<u>50,000</u>
 Total long-term liabilities	 <u>\$23,133,894</u>	 <u>\$ 133,430</u>	 <u>\$ (2,174,240)</u>	 <u>\$ 21,093,084</u>	 <u>\$ 199,392</u>

The General Fund typically has been used to liquidate long-term liabilities.

The Stormwater and Sanitation Funds pay their own individual debt service on their long-term liabilities.

The change in accrued compensated absences is net of leave earned and leave taken.

Governmental activities' long-term debt obligations beginning balances have been restated to include the long-term debt of the DDA. See Note 22 – Restatement.

10. LEASING ACTIVITIES

In July 2021, the City implemented a new accounting standard GASB Statement No. 87 “Leases”. The new standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time (greater than one year) in exchange or exchange-like transaction. Any contract that meets this definition should be accounted for under the lease guidance, unless specifically excluded in the GASB Statement.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

10. LEASING ACTIVITIES, (Continued)

City as Lessee

The City, as lessee, has entered into various lease agreements involving computers and other equipment. The total of the City's lease assets is recorded at cost of \$465,099, less accumulated depreciation of \$221,882.

The future lease payments under the lease agreement, with an imputed interest rate based on the City's estimated current borrowing rate of 4%, are as follows:

	<u>Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 108,832	\$ 8,637	\$ 117,469
2027	52,500	4,284	56,784
2028	54,601	2,184	56,785
	<u>\$ 215,933</u>	<u>\$ 15,105</u>	<u>\$ 231,038</u>

City as Lessor

The City, as a lessor, has entered into a lease agreement involving land that is to be used to house a cell tower. The total amount of inflows of resources, including lease revenue and interest recognized during the fiscal year was \$35,353. A schedule of future payment that are included in the measurement of the lease receivable, with imputed interest based on the City's estimated current borrowing rate of 4%, are as follows:

	<u>Cell Tower</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 30,729	\$ 2,827	\$ 33,556
2027	30,436	18,328	48,764
2028	7,565	35,660	43,225
2029	10,076	35,310	45,386
2030	12,800	34,856	47,656
2031-2035	113,356	163,138	276,494
2036-2040	222,666	130,218	352,884
2041-2045	379,516	70,863	450,379
2046-2047	143,828	4,420	148,248
	<u>\$ 950,972</u>	<u>\$ 495,620</u>	<u>\$ 1,446,592</u>

The City has recorded a lease receivable and a related deferred inflow of \$950,972 and \$1,000,972 respectively.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

10. LEASING ACTIVITIES, (Continued)

DDA as Lessor

A significant part of the Authority’s operations is the leasing of business offices in the Cobblestone Office Park Complex and the Market Building in the Grove area. Many of the lease contracts entered into by the Authority are for a period of more than one year, and therefore, the Authority is required under the new standard to recognize a lease receivable and a deferred inflow of resources. As of June 30, 2025, the Authority has recorded leases receivable and a related deferred inflow of \$4,253,724 and \$4,249,181 respectively. The total amount of inflows of resources from all lease activities including exempt leases under the new standard, including lease revenue and interest recognized during the fiscal year was \$767,218. A schedule of future payments that are included in the measurement of the leases receivable, with imputed interest based on the Authority’s estimated incremental borrowing rate of 3.351% are as follows:

	Office Building		Grove Facilities		Total
	Principal	Interest	Principal	Interest	
2026	\$ 216,051	\$ 10,116	\$ 179,081	129,031	\$ 534,279
2027	69,711	2,725	185,175	122,937	380,548
2028	35,849	650	191,476	116,636	344,611
2029	-	-	197,992	110,120	308,112
2030	-	-	209,872	103,375	313,247
2031-2035	-	-	1,307,068	393,197	1,700,265
2036-2040	-	-	1,661,449	140,492	1,801,941
2041-2045	-	-	-	-	-
2046-2047	-	-	-	-	-
	<u>\$ 321,611</u>	<u>\$ 13,491</u>	<u>\$ 3,932,113</u>	<u>\$ 1,115,788</u>	<u>\$ 5,383,003</u>

11. SUBSCRIPTION PAYABLE

The City’s financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments’ subscription activities. The statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under the Statement an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The City has entered into subscription-based information technology arrangements (SBITAs) involving various public safety software subscriptions.

The following is a summary of changes in subscription liabilities reported in the government-wide financial statements:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
Governmental Activities					
Subscriptions Payable	<u>\$ 193,111</u>	<u>\$ -</u>	<u>\$ (47,857)</u>	<u>\$ 145,254</u>	<u>\$ 40,560</u>

The interest rates imputed under the subscription arrangements is stated at the City’s current borrowing rate of 2.5%.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

11. SUBSCRIPTION PAYABLE (Continued)

Principal and interest requirements to maturity is as follows:

Year Ending June 30,	Subscriptions		
	Principal	Interest	Total
2026	\$ 40,560	\$ 3,630	\$ 44,190
2027	37,422	2,618	40,040
2028	23,724	1,681	25,405
2029	28,911	723	29,634
2030	14,637	366	15,003
	<u>\$ 145,254</u>	<u>\$ 9,018</u>	<u>\$ 154,272</u>

The total costs of the City’s subscription assets are recorded as \$290,235, less accumulated amortization of \$114,811. The total amortization expense for the year ended June 30, 2025 was \$64,817.

12. UNAVAILABLE REVENUES

Unavailable revenues as of June 30, 2025, reported in the Governmental Fund’s balance sheet, consisted of the following revenue items which had been earned and were measurable but were not received within 60 days after year end and therefore were not considered available:

Governmental Funds	
Property taxes	\$ 147,549
Fines and forfeitures	96,446
Total	<u>\$ 243,995</u>

13. RISK MANAGEMENT

The City of Snellville is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency (GIRMA) for property and liability insurance and the Workers’ Compensation Self-Insurance Fund (WCSIF), public entity risk pools currently operating as common risk management and insurance programs for member local governments. The Georgia Municipal Association (GMA) administers both risk pools.

As part of these risks pools, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pools’ agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The City is also to allow the pools’ agent and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds. The City pays an annual premium to GIRMA for its general insurance and has coverage of \$1,000,000 for the risks discussed above, except for buildings, which are covered at 100% of the value of the City’s holdings. The City’s coverage for workers’ compensation claims is statutory.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

13. RISK MANAGEMENT, (Continued)

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

The City continues to carry commercial insurance for all other risks of loss, employee health and accident insurance. Settled claims in the past three years have not exceeded the commercial insurance coverage.

14. HOTEL / MOTEL TAX

The City levies an 8% hotel/motel tax in accordance with the provisions of OCGA 48-13-51. To comply with the expenditures' provisions of this code section, the City expends 90% of monies collected under this provision for tourism and promotional purposes by contracting with the Snellville Tourism and Trade Association. During the year ended June 30, 2025, the City's collections and related remittances were as follows:

	<u>Amount</u>	<u>Percent</u>
Total Collections	\$ 526,503	100%
Total Remittances	\$ 473,853	90%

The City was in compliance with state law regulating hotel/motel taxes and the related expenditures as of June 30, 2025.

15. JOINT VENTURE

Under Georgia law, the city, in conjunction with other cities and counties in the Metro Atlanta area, is a member of the Atlanta Regional Commission (ARC). Membership in this organization is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the Commission in Georgia. The ARC Board membership includes the chief elected official of each county, one representative for all the cities in a member county and 15 citizen representatives. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from:

Atlanta Regional Commission
3715 Northside Parkway
Building 200, Suite 300
Atlanta, Georgia 30327

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

16. EMPLOYEE BENEFIT PLANS

Money Purchase Pension Plan -

On March 1, 2002, the City converted its defined benefit pension plan and adopted the City of Snellville, Georgia Employee Pension Plan (a defined contribution plan). The City now uses the money purchase pension plan to provide pension benefits to most of its full-time employees. The plan is being administered by One America, a private corporation. The pension plan is authorized by city council through the passage of an ordinance. The city council is responsible for establishing and amending the plan's provision and for establishing and amending contribution requirements.

Under the terms of the plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after completing one year of service. The City's contribution to the plan depends upon each participant's base salary. The City will contribute 6% of each eligible employee's base monthly salary to the plan. Employees are not required to make any contributions to the plan. The amount of payroll covered under the plan for the year ended June 30, 2025, amounted to approximately \$6,245,833. Gross payroll for the year was \$7,990,160.

The City's contribution for each employee vests in accordance with the following schedule:

<u>Completed years of Services</u>	<u>Vested Percentage</u>
3	50%
5	100%

Contributions made by the City to the money purchase pension plan for the year ended June 30, 2025, amounted to \$374,750 which is 6% of covered payroll. The City did use \$12,886 of forfeited pension accounts to finance part of the \$374,750 contributions.

Deferred Compensation Plan –

Under the terms of the deferred compensation plan, any employee can voluntarily defer receipt of up to 25% of gross compensation, not to exceed \$18,000 per year. Each participant selects one of various options to administer the investment of the deferred funds. All administration costs of the plan are deducted from the participants' accounts. The deferred amounts may be distributed to the employee upon retirement or other termination of employment, disability, death, or financial hardship (as defined).

Defined Benefit Plan –

In prior years, the City contributed to the Georgia Municipal Employees Benefit System (GMEBS), an agent multiple-employer public employee retirement system administered by the Georgia Municipal Association. The City of Snellville Retirement Plan was a defined benefit plan that provided retirement and disability benefits and death benefits to plan members and beneficiaries (superseded plan). The Public Retirement Systems Standard Law (Georgia Code Section 47-20-10) assigns the authority to establish and amend the plan to the City of Snellville. The Georgia Municipal Employees Benefit System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Georgia Municipal Employees Benefit System, 201 Pryor Street, S.W., Atlanta, Georgia 30303.

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

16. EMPLOYEE BENEFIT PLANS, (Continued)

Defined Benefit Plan, Continued

As mentioned under the caption “Money Purchase Pension Plan” the defined benefit plan was converted to a defined contribution plan (successor defined contribution plan) on March 1, 2002. GMEBS was authorized to continue making monthly retirement and death benefit payments after March 1, 2002 to retirees and beneficiaries who were in pay status under the superseded plan on or before such date and to provide future benefits for any vested terminated participant as of February 28, 2002. In order to ensure adequate funding for benefits to be provided to retirees, beneficiaries and vested terminated participants, the City Council approved an ordinance that provides for the following:

1. Retention of assets in the City’s GMEBS administered trust fund in an amount equal to 110% of the combined present value of accrued benefits payable to retirees and beneficiaries.
2. The assets in the trust fund shall share in any investment gains or losses of the GMEBS Retirement Trust Fund.
3. Subsequent valuations of the trust fund’s liabilities shall be made annually and any gains or losses will be amortized over five years.
4. The City shall make an annual contribution to the trust fund equal to 110% of the recommended contribution amount reflected in each annual valuation plus administration fees.

For 2025, the City’s annual pension cost was \$ -0- for SRP as calculated under the above-mentioned City ordinance. However, the City did pay administrative fees of \$10,659. The required contribution was determined as part of the January 1, 2025 actuarial valuation using the projected unit credit actuarial cost method. The actuarial assumptions included 7.38% investment rate of return and a cost of living adjustment of 2.25%. There were no active employees and therefore no projected salary increases were used. The value of SRP assets was determined using market values. The actuarial accrued liability as of January 1, 2025, was \$996,087. The annual pension contribution for 2025 was calculated as follows:

Total actuarial accrued liability (as of 1/1/25)	\$ 996,087
10% of actuarial accrued liability (margin)	<u>99,609</u>
Target asset value	1,095,696
Actual fair value of assets	<u>3,111,645</u>
Difference or contribution to fund plan	<u>\$ (2,015,949)</u>

The City was not required to make any contributions to the plan during the year except for administrative fees as mentioned above.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

16. EMPLOYEE BENEFIT PLANS, (Continued)

Defined Benefit Plan, Continued

During the fiscal year ended June 30, 2015 the City implemented GASB Statement NO. 68 “Accounting and Financial Reporting for Pensions”. The newly adopted statement requires the following disclosures:

At January 1, 2025, the date of the most recent actuarial valuation, there were 36 participants consisting of the following:

Retirees and beneficiaries currently receiving benefits	25
Terminated vested participants not yet receiving benefits	11
Active employees - vested	0
Active employees - nonvested	<u>0</u>
 Total	 <u>36</u>

**Pension Liabilities, Pension Expense, and Deferred Outflows and
Deferred Outflows of Resources Related to Pensions**

At June 30, 2025, the City reported an asset of \$2,115,558 for its net pension asset. The net pension asset was measured as of September 30, 2024 and was determined by an actuarial valuation as of January 1, 2025. The changes in the Net Pension Liability (Asset) for the year ended September 30, 2024 (the measurement date) were as follow:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability (Asset)
Balances - beginning	\$ 1,001,631	\$ 2,590,743	\$(1,589,112)
Changes for the year-			
Interest	70,530	-	70,530
Differences between expected and actual experience	14,512	-	14,512
Contributions - Employer	-	10,572	(10,572)
Net investment income	-	612,164	(612,164)
Benefit payments, including refunds of employee contributions	(90,586)	(90,586)	-
Administrative expense	-	(11,248)	11,248
Other	-	-	-
Net Changes	<u>(5,544)</u>	<u>520,902</u>	<u>(526,446)</u>
Balances - ending	<u>\$ 996,087</u>	<u>\$ 3,111,645</u>	<u>\$(2,115,558)</u>

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

16. EMPLOYEE BENEFIT PLANS, (Continued)

Defined Benefit Plan, Continued

**Pension Liabilities, Pension Expense, and Deferred Outflows and
Deferred Outflows of Resources Related to Pensions, Continued**

For the year ended June 30, 2025, the City recognized pension expense and deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Service cost	\$ -
Interest on The Pension Liability (TPL)	70,530
Administrative expenses	11,248
Expected return on assets	(187,702)
Deferred Inflows -	
Expensed portion of current year period differences between expected and actual experience in TPL	14,512
Expensed portion of current year period assumption changes	-
Expensed portion of current year period differences between projected and actual investment earnings	(84,894)
Current year recognition of deferred inflows and outflows established in prior years.	<u>14,838</u>
 Total expense	 <u>\$ (161,468)</u>

The City's contributions made subsequent to the measurement date but before the end of the City's reporting period will be recognized as a reduction of the net pension liability in the subsequent fiscal year rather than the current fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

F/Y/E June 30,	Deferred Outflows	Deferred Inflows	Net
2026	\$ -	\$ (59,905)	\$ (59,905)
2027	-	21,408	21,408
2028	-	(114,091)	(114,091)
2029	-	(84,892)	(84,892)
	<u>\$ -</u>	<u>\$ (237,480)</u>	<u>\$ (237,480)</u>

Outstanding balances of deferred outflows/inflows of resources related to pensions as of June 30, 2025 are as follow:

	<u>Outflows</u>	<u>Inflows</u>
Investment	\$ -	\$ (237,480)
Total	<u>\$ -</u>	<u>\$ (237,480)</u>

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

16. EMPLOYEE BENEFIT PLANS, (Continued)

Defined Benefit Plan, Continued

Actuarial Assumptions

The total pension liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Assumptions:

Net Investment Rate of Return	7.375%
Projected Salary Increases	N/A
Cost of Living Adjustments	2.25%
Mortality Rates -	
Healthy	Pri-2012 Head-count weighted Mortality Table with sex-distinct rates, with rates multiplied by 1.25
Disabled	Sex-distinct Pri-2020 head-count weighted Disabled Retiree Mortality Table with rates multiplied by 1.25
Plan Termination Basis	1994 Group Annuity Reserving Unisex Table

The actuarial assumptions used in the January 1, 2025 valuation were based on the results of an actuarial study conducted in November and December 2019.

The long-term rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2024, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	45.00%	6.41%
International equity	20.00%	6.96%
Global fixed income	5.00%	3.06%
Domestic fixed income	20.00%	1.96%
Real estate	10.00%	4.76%
Cash	0.00%	
Total	100.00%	

(See Independent Auditor's Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

16. EMPLOYEE BENEFIT PLANS, (Continued)

Defined Benefit Plan, Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that contributions from the City will be made at the actuarially determined contribution rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Net Pension Liability
 To Changes in the Discount Rate*

The following presents the City’s net pension liability (asset) calculated using the discount rate of 7.375 percent, as well as what the City’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Rate	1% Increase
	<u>6.375%</u>	<u>7.375%</u>	<u>8.375%</u>
Net Pension Liability (Asset)	\$ (2,043,861)	\$ (2,115,558)	\$ (2,178,755)

Pension Plan Net Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued City of Snellville Retirement Plan financial report.

17. EARLY RETIREMENT PLAN

2010 Early Retirement Incentive –

In 2010 the City put together offers for employees as an early retirement incentive. To be eligible for the early retirement incentives, employees must (1) have attained the age of 55; (2) have worked for the City at least ten years; (3) have worked a minimum of 100 days during the year; and (4) have not received an official notice of layoff or termination. Employees could choose between 5 different plans, some of which offered pension contributions as a percentage of salary per year until age 65, health insurance premiums covered by the City until age 65, 6 months payout of salary, and payouts of vacation and sick leave benefits. The total liability to the City at the start of the program was \$399,327. Of this total liability for termination benefits, \$84,327 was paid with expendable available financial resources and was therefore recognized in the fund financial statements in fiscal year ended June 30, 2010. The remainder was reported in the government-wide financial statements as a long-term obligation. Termination benefits are expected to be paid through 2025. Benefits have been calculated using a 6% discount rate of future benefit payments and a 6% inflation rate, if applicable. The liability was retired as of June 30, 2025.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

17. EARLY RETIREMENT PLAN

2010 Early Retirement Incentive –

	<u>2025</u>	<u>2024</u>
Salary, vacation and sick leave payouts	\$ -	\$ -
Pension contributions	-	-
Medical insurance benefits	-	17,978
	<u>-</u>	<u>17,978</u>
Amounts already accrued for selected employees in compensated absences, etc	-	-
Net termination benefits to accrue	-	17,978
Amounts payable with expendable available resources - fund level	<u>-</u>	<u>-</u>
Long-term obligation	<u>\$ -</u>	<u>\$ 17,978</u>

18. RELATED PARTY ACTIVITIES

During the fiscal year ended June 30, 2025, the following related party transactions occurred:

- The City made contributions of \$114,897 to the Downtown Development Authority to help finance the Authority’s operations. The funding originates with the City through a vehicle rental excise tax.
- The DDA transferred \$202,170 to the City during f/y 2025 to help finance the cost of maintenance for the Grove area. These monies come from Grove related rental agreements.
- The City contributed \$1,383,819 to the DDA to help finance debt service requirements of which \$1,294,235 were financed with SPLOST funds.

19. PLANNED TOWNE CENTER PROJECT

The Grove at Towne Center (The Grove) project continued to dominate time and efforts in FY 25 as this fiscal year saw steady progress toward its completion and grand opening. The project’s site work was completed in June 2023. This work included the development’s greenspace, splash pad, and pedestrian pathways. In addition, the City completed the Grove’s street improvements including installing pedestrian lighting, raised crosswalks, on street parking, and a roundabout at Wisteria Drive and Clower Street. In December 2022, the first residents began moving in to the privately developed 270 luxury apartments complex. In September 2023, the two-story public library building opened, with the City subleasing the second floor to a co-working company. The finished building will be 45,000 square feet.

In July 2023, the City began construction of the Municipal Market building shell. The two-story building will house a brewery and food hall, with an event space on the second floor. In total, the building is 22,000 square feet. In September 2024, the building shell was substantially complete. In the summer of 2024, the City entered into a lease agreement with Crooked Can Brewing Company to rent the first floor. As part of the agreement, the City provided funds to complete the interior buildout of the brewery and food hall. Concurrently, the City is working to secure a lease with an event space operator.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

19. PLANNED TOWNE CENTER PROJECT, Continued

To accommodate the anticipated increase in traffic flow generated by the Grove, the City began work on an intersection improvement project at North Road and Wisteria Drive in April 2025. The project includes upgrading signals, lighting, and sidewalks, and installing two (2) left turn lanes on North Road and a right turn lane on Wisteria Drive. The City anticipates completing the improvements by spring of 2026.

Phase Two of this project involves 8.2 acres of land immediately across Wisteria Drive from The Grove. In May 2022, the City sold the 8.2 acres of land to MidCast, LLC for future healthcare / retail uses including a Northside Hospital office and out-patient surgical center. Construction began almost immediately, and the facility opened in September 2023. The private sector investment is estimated to surpass \$100 million for both phases.

Over the last two (2) years, the City purchased 5 acres of land on Oak Road and State Highway 124. The City plans to work with a developer to redevelop the land as a complement to The Grove. The City is in the early planning stages for the development.

Although the City was the architect and prime mover behind all of The Grove’s work, the Snellville Downtown Development Authority (DDA) was the legal conduit used for purchase and sale of property and for development and operating agreements between the City and our private sector partners, MidCast, LLC. The DDA’s assistance was absolutely critical to our success.

20. DOWNTOWN DEVELOPMENT AUTHORITY REVENUE BONDS PAYABLE

The following is a summary of changes in long-term liabilities of the Downtown Development Authority for the year ended June 30, 2025:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Revenue Bonds	\$ 20,475,000	\$ -	\$ (1,910,000)	\$ 18,565,000	\$ -
Bond Discounts	(81,811)	-	7,822	(73,989)	-
Bond Premiums	<u>1,660,587</u>	<u>-</u>	<u>(98,163)</u>	<u>1,562,424</u>	<u>-</u>
Total	<u>\$ 22,053,776</u>	<u>\$ -</u>	<u>\$ (2,000,341)</u>	<u>\$ 20,053,435</u>	<u>\$ -</u>

SERIES 2019 TAXABLE REVENUE BONDS

In May 2019, the Downtown Development Authority of Snellville issued taxable revenue bonds in the amount of \$4,020,000 to finance and carry out a project consisting of the acquisition, financing, and leasing of five commercial buildings and related property. Interest is being charged at various interest rates from 2.55% to 4.0%. The bonds mature in July 2039.

SERIES 2025A TAXABLE REVENUE BONDS

In May 2022, the Downtown Development Authority of Snellville issued taxable revenue bonds in the amount of \$9,300,000 to finance the various Towne Center Projects including (1) a market place amenity, (2) an educational space to be located on the second floor of the Library Building, and (3) costs associated with renovating the Authority’s Cobblestone Office Park. Interest is being charged at various interest rates from 0.330% to 2.4%. The bonds mature in July 2033.

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

20. DOWNTOWN DEVELOPMENT AUTHORITY REVENUE BONDS PAYABLE (continued)

SERIES 2025B NON-TAXABLE REVENUE BONDS

In May 2022, the Downtown Development Authority of Snellville issued non-taxable revenue bonds in the amount of \$9,265,000 to finance various Towne Center Projects including (1) a parking deck and (2) associated common areas. Interest is being charged at 4%. The bonds mature in July 2041.

The bonds are special limited obligations of the Authority payable solely from and secured by a pledge by the Authority of the “Trust Estate” under a Trust Indenture, dated as of May 1, 2019 and as supplemented on May 1, 2025 between the Authority, as issuer, and Regions Bank as trustee. The Trust Estate consists primarily of amounts to be paid to the Authority pursuant to an Intergovernmental Contract between the authority and the City of Snellville. Under the terms of the Contract, the City has agreed to assess property taxes and make payments, if necessary, to the Authority in amounts sufficient to enable the Authority to pay the principal and interest on the Bonds on each semiannual interest payment date and each redemption date.

Annual repayment requirements under the revenue bonds agreements are as follows:

F/Y/E JUNE 30,	SERIES 2019 TAXABLE		SERIES 2021A TAXABLE		SERIES 2021B NON-TAXABLE		TOTALS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2026	\$ -	\$ 59,370	\$ -	\$ 59,891	\$ -	\$ 185,300	\$ -	\$ 304,561
2027	175,000	113,810	800,000	114,862	-	370,600	975,000	599,272
2028	180,000	108,560	810,000	103,464	-	370,600	990,000	582,624
2029	185,000	102,980	825,000	89,557	-	370,600	1,010,000	563,137
2030	190,000	97,060	835,000	73,740	-	370,600	1,025,000	541,400
2031	200,000	90,790	855,000	56,499	-	370,600	1,055,000	517,889
2032	205,000	83,390	870,000	38,080	-	370,600	1,075,000	492,070
2033	215,000	75,805	890,000	18,275	-	370,600	1,105,000	464,680
2034	220,000	67,850	335,000	4,020	575,000	359,100	1,130,000	430,970
2035	230,000	59,710	-	-	940,000	328,800	1,170,000	388,510
2036	235,000	51,200	-	-	980,000	290,400	1,215,000	341,600
2037	245,000	41,800	-	-	1,020,000	250,400	1,265,000	292,200
2038	255,000	32,000	-	-	1,060,000	208,800	1,315,000	240,800
2039	265,000	21,800	-	-	1,100,000	165,600	1,365,000	187,400
2040	280,000	11,200	-	-	1,150,000	120,600	1,430,000	131,800
2041	-	-	-	-	1,200,000	73,600	1,200,000	73,600
2042	-	-	-	-	1,240,000	24,800	1,240,000	24,800
TOTALS	\$ 3,080,000	\$ 1,017,325	\$ 6,220,000	\$ 558,388	\$ 9,265,000	\$ 4,601,600	\$ 18,565,000	\$ 6,177,313

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

21. OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosures, as a part of the combined statements - overview, of certain information concerning individual funds including-

A. Deficit fund balances or net position of individual funds –The City’s Hotel / Motel Tax Fund had a deficit fund balance / net position as of June 30, 2025 of \$7,980. Management plans to fund the deficit with future revenues..

B. Excess of expenditures over appropriations in individual funds are as follows:

None of the City’s funds had departmental expenditures which materially (if both over 5% and greater than \$5,000) exceeded their corresponding appropriations.

22. RESTATEMENT TO BLEND THE DOWNTOWN DEVELOPMENT AUTHORITY

During fiscal year 2025, the City determined that the Downtown Development Authority, a component unit that had been discretely presented in previous years, should be blended rather than presented discretely. The effects of blending the component unit are as follows:

	Governmental Activities	Downtown Development Fund	Total Governmental Funds
Beginning Equity before Restatement	\$ 69,714,744	\$ -	\$ 17,721,379
Restatement - Blend Component Unit	<u>10,907,676</u>	<u>4,184,051</u>	<u>4,184,051</u>
Beginning Equity after Restatement	<u>\$ 80,622,420</u>	<u>\$ 4,184,051</u>	<u>\$ 21,905,430</u>

(See Independent Auditor’s Report)

CITY OF SNELLVILLE, GEORGIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
 LAST 10 FISCAL YEARS

	Fiscal Year End									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	70,530	71,194	71,131	70,385	69,583	68,718	66,484	64,145	64,541	63,319
Differences between expected and actual experience	14,512	8,904	18,049	27,366	26,457	24,605	36,823	71,825	(4,869)	15,469
Changes of assumptions	-	-	-	-	-	14,480	-	(9,326)	-	-
Benefit payments	(90,586)	(87,615)	(89,053)	(86,205)	(84,122)	(76,959)	(70,082)	(65,664)	(63,913)	(62,110)
Net changes in total pension liability	(5,544)	(7,517)	127	11,546	11,918	30,844	33,225	60,980	(4,241)	16,678
Total pension liability - beginning	1,001,631	1,009,148	1,009,021	997,475	985,557	954,713	921,488	860,508	864,749	848,071
Total pension liability - ending	\$ 996,087	\$ 1,001,631	\$ 1,009,148	\$ 1,009,021	\$ 997,475	\$ 985,557	\$ 954,713	\$ 921,488	\$ 860,508	\$ 864,749
Plan Fiduciary Net Position										
Contributions - employer	\$ 10,572	\$ 11,122	\$ 10,802	\$ 10,706	\$ 10,706	\$ 10,594	\$ 10,457	\$ 10,416	\$ 8,272	\$ 8,254
Net investment income	612,164	316,881	(465,807)	581,797	216,300	65,828	211,461	286,855	198,127	23,028
Benefit payments	(90,586)	(87,615)	(89,053)	(86,205)	(84,122)	(76,959)	(70,082)	(65,664)	(63,913)	(62,110)
Administrative expense	(11,248)	(10,021)	(10,113)	(11,080)	(10,212)	(10,000)	(10,822)	(11,789)	(6,299)	(7,751)
Other	-	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	520,902	230,367	(554,171)	495,218	132,672	(10,537)	141,014	219,818	136,187	(38,579)
Plan fiduciary net position - beginning	2,590,743	2,360,376	2,914,547	2,419,329	2,286,657	2,297,194	2,156,180	1,936,362	1,800,175	1,838,754
Plan fiduciary net position - ending	\$ 3,111,645	\$ 2,590,743	\$ 2,360,376	\$ 2,914,547	\$ 2,419,329	\$ 2,286,657	\$ 2,297,194	\$ 2,156,180	\$ 1,936,362	\$ 1,800,175
Net Pension Liability										
Net pension liability	\$ (2,115,558)	\$ (1,589,112)	\$ (1,351,228)	\$ (1,905,526)	\$ (1,421,854)	\$ (1,301,100)	\$ (1,342,481)	\$ (1,234,692)	\$ (1,075,854)	\$ (935,426)
Plan's fiduciary net position as a percentage of the total pension liability	312.39%	258.65%	233.90%	288.85%	242.55%	232.02%	240.62%	233.99%	225.03%	208.17%
Covered-employee payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net pension liability as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note -

(1) Historical information prior to implementation of GASB 67/68 is not required.

CITY OF SNELLVILLE, GEORGIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS
 LAST 10 FISCAL YEARS

	Fiscal Year End									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contributions	10,995	10,572	11,122	11,080	10,802	10,000	10,706	10,457	10,416	8,272
Contributions in relation to the actuarially determined contribution	(10,995)	(10,572)	(11,122)	(11,080)	(10,802)	(10,000)	(10,706)	(10,457)	(10,416)	(8,272)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
Covered-employee payroll	-	-	-	-	-	-	-	-	-	-
Contributions as a percentage of covered- employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note -

(1) Historical information prior to implementation of GASB 67/68 is not required.

CITY OF SNELLVILLE, GEORGIA
NOTES TO REQUIRED SUPPLEMENTARY PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

Note 1

Significant methods and assumptions used in calculating the actuarially determined calculations are as follow:

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Projected Unit Credit
Amortization Method	Closed level dollar for remaining unfunded liability
Remaining Amortization Period	N/A
Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Actuarial Assumptions:

Net Investment Rate of Return	7.375%
Projected Salary Increases	N/A
Cost of Living Adjustments	2.25%
Mortality Rates -	
Healthy	Pri-2012 Head-count weighted Mortality Table with sex-distinct rates, with rates multiplied by 1.25
Disabled	Sex-distinct Pri-2020 head-count weighted Disabled Retiree Mortality Table with rates multiplied by 1.25
Plan Termination Basis	1994 Group Annuity Reserving Unisex Table

Amounts reported for the fiscal year ending in 2020 and later reflect the following assumption changes based on an actuarial study conducted in November and December of 2019:

- The inflation assumption was decreased from 2.75% to 2.25%
- The investment return assumption was decreased from 7.5% to 7.375%
- The cost-of-living assumption was decreased from 2.75% to 2.25%

NONMAJOR FUNDS

CITY OF SNELLVILLE, GEORGIA
JUNE 30, 2025
NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Confiscated Assets Fund – to account for the assets confiscated from investigations into illegal drug activities. These assets are legally restricted to expenditures for law enforcement purposes.

Tree Bank Fund – to account for proceeds of fees charged under the City’s tree bank ordinance.

Hotel / Motel Tax Fund – this fund is used by the City to account for proceeds from the City’s Hotel / Motel Tax and the required payments to a non-profit organization for promotion of Snellville’s tourism and trade.

CAPITAL PROJECT FUND

The Urban Redevelopment Agency Fund – The Urban Redevelopment Agency Fund is used as a capital projects fund to account for the proceeds for the issuance of bonds to finance or refinance urban improvement projects.

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**CITY OF SNELLVILLE, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2025**

	<u>SPECIAL REVENUE FUNDS</u>			<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL NON-MAJOR GOVERNMENTAL FUNDS</u>
	<u>CONFISCATED ASSETS FUND</u>	<u>TREE BANK FUND</u>	<u>HOTEL / MOTEL TAX FUND</u>	<u>URBAN REDEVELOP- MENT FUND</u>	
ASSETS					
Cash	\$ 142,219	\$ 248,883	\$ 417,857	\$ 10,854	\$ 819,813
Investments	-	-	-	-	-
Receivables-					
Taxes	-	-	48,015	-	48,015
Fines	-	-	-	-	-
Accounts	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total Assets	<u>\$ 142,219</u>	<u>\$ 248,883</u>	<u>\$ 465,872</u>	<u>\$ 10,854</u>	<u>\$ 867,828</u>
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 59	\$ -	\$ 239,793	\$ -	\$ 239,852
Due from other funds	-	-	234,059	-	234,059
Unearned revenues	<u>24,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,118</u>
Total Liabilities	<u>24,177</u>	<u>-</u>	<u>473,852</u>	<u>-</u>	<u>498,029</u>
Fund Balance					
Restricted -					
Police Activities	118,042	-	-	-	118,042
Tree Bank Activities	-	248,883	-	-	248,883
Community Development	-	-	-	10,854	10,854
Capital Projects	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>(7,980)</u>	<u>-</u>	<u>(7,980)</u>
Total Fund Balance	<u>118,042</u>	<u>248,883</u>	<u>(7,980)</u>	<u>10,854</u>	<u>369,799</u>
Total Liabilities and Fund Balance	<u>\$ 142,219</u>	<u>\$ 248,883</u>	<u>\$ 465,872</u>	<u>\$ 10,854</u>	<u>\$ 867,828</u>

**CITY OF SNELLVILLE, GEORGIA
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025**

	SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
	CONFISCATED ASSETS FUND	TREE BANK FUND	HOTEL / MOTEL TAX FUND	URBAN REDEVELOP- MENT FUND	
REVENUES					
Confiscations / Fines	\$ 14,380	\$ -	\$ -	\$ -	\$ 14,380
Tree Bank Bonds	-	-	-	-	-
Taxes	-	-	526,503	-	526,503
Intergovernmental	-	-	-	-	-
Interest	118	203	190	9	520
Miscellaneous	-	-	-	-	-
Total Operating Revenues	<u>14,498</u>	<u>203</u>	<u>526,693</u>	<u>9</u>	<u>541,403</u>
EXPENDITURES					
Current -					
General Government	-	-	-	-	-
Police Activities	60	-	-	-	60
Tree Bank	-	5,220	-	-	5,220
Tourism and Promotion	-	-	544,199	-	544,199
Community Development	-	-	-	30	30
Capital -					
General Government	-	-	-	-	-
Police	8,141	-	-	-	8,141
Parks and Recreation	-	-	-	-	-
Debt service -					
Principal	8,288	-	56,107	-	64,395
Interest	207	-	4,578	-	4,785
Total Expenditures	<u>16,696</u>	<u>5,220</u>	<u>604,884</u>	<u>30</u>	<u>626,830</u>
Excess (Deficiency) of Revenues over Expenditures	(2,198)	(5,017)	(78,191)	(21)	(85,427)
Other Financing Sources (Uses): Transfers	-	-	-	-	-
Net Changes in Fund Balances	(2,198)	(5,017)	(78,191)	(21)	(85,427)
Fund Balance - Beginning of year	120,240	253,900	70,211	10,875	455,226
Fund Balance - End of year	<u>\$ 118,042</u>	<u>\$ 248,883</u>	<u>\$ (7,980)</u>	<u>\$ 10,854</u>	<u>\$ 369,799</u>

**CITY OF SNELLVILLE, GEORGIA
GENERAL FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024**

	2025	2024
<u>ASSETS</u>		
Cash	\$ 6,219,559	\$ 7,536,101
Investments	-	-
Receivables (net of allowance for uncollectibles)		
Taxes	372,226	355,081
Fines	158,612	163,570
Lease	950,972	734,476
Other	2,244	
Due from other funds	234,059	109,672
Due from other governments	-	16,779
Prepaid items	143,439	196,610
TOTAL ASSETS	\$ 8,081,111	\$ 9,112,289
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	\$ 902,800	\$ 312,792
Accrued expenses -		
Salaries	326,950	265,920
Deposits	191,586	69,886
Police bonds and court fees	246,694	127,275
Other	28,785	34,085
Due to component unit	-	114,673
Due to other funds	1,436,340	3,054
Total Liabilities	3,133,155	927,685
Deferred Inflows:		
Lease revenues	1,000,972	663,623
Unavailable revenues	243,995	181,589
Total Deferred Inflows	1,244,967	845,212
Fund Equity:		
Fund Balance		
Nonspendable -		
Prepays	143,439	196,610
Assigned -		
Appropriations for next year's budget	692,920	329,505
Unassigned	2,866,630	6,813,277
Total Fund Equity	3,702,989	7,339,392
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY	\$ 8,081,111	\$ 9,112,289

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CITY OF SNELLVILLE, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET BASIS AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	<u>JUNE 30, 2025</u>			<u>ACTUAL JUNE 30, 2024</u>
	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	
REVENUES:				
Taxes -				
Property	\$ 6,045,774	\$ 6,004,484	\$ (41,290)	\$ 5,681,155
Motor vehicle	15,000	11,957	(3,043)	13,027
Title advalorem	778,386	778,386	-	787,406
Alternative Ad Valorem	-	-	-	7,871
Franchise	1,574,000	1,581,817	7,817	1,588,183
Alcohol beverage	353,190	353,197	7	377,882
Insurance premium	1,962,920	1,962,920	-	1,825,045
Business occupational	950,000	944,107	(5,893)	943,514
Excise	145,539	130,537	(15,002)	124,492
Intangible	63,986	63,986	-	56,078
Transfer	42,000	42,002	2	26,801
Financial institution	127,432	127,431	(1)	133,237
Total Taxes	<u>12,058,227</u>	<u>12,000,824</u>	<u>(57,403)</u>	<u>11,564,691</u>
Business Licenses and Permits -				
Alcohol licenses	101,710	97,710	(4,000)	105,177
Other business licenses	35,000	31,262	(3,738)	28,050
Building permits	300,000	286,444	(13,556)	277,868
Inspection permits	19,830	19,830	-	18,800
Sign permits	5,000	2,526	(2,474)	5,005
Site development	5,000	150	(4,850)	600
Other permits	2,800	2,276	(524)	1,700
Total Business Licenses and Permits	<u>469,340</u>	<u>440,198</u>	<u>(29,142)</u>	<u>437,200</u>
Intergovernmental -				
Liability Grant	10,000	10,000	-	-
ARPA Grant	500,000	-	(500,000)	-
Wellness Grant	16,000	16,156	156	1,631
Safety Grant	15,000	8,100	(6,900)	18,792
Vest Grant	825	825	-	11,270
Other Grants	1,800	1,800	-	1,250
Opioid Settlement	-	15,445	15,445	29,306
GOHS Grant	94,000	64,028	(29,972)	78,014
Total Intergovernmental	<u>637,625</u>	<u>116,354</u>	<u>(521,271)</u>	<u>140,263</u>

**CITY OF SNELLVILLE, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET BASIS AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>JUNE 30, 2025</u>			<u>ACTUAL JUNE 30, 2024</u>
	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	
REVENUES - Continued:				
Charges for Services -				
Recreational activities	\$ 250,795	\$ 244,459	\$ (6,336)	\$ 207,483
E911 fees	542,000	542,007	7	533,375
Public safety fees	136,131	93,309	(42,822)	77,600
Planning and zoning fees	56,270	52,832	(3,438)	39,839
Other	500	-	(500)	1,635
Total Charges for Services	<u>985,696</u>	<u>932,607</u>	<u>(53,089)</u>	<u>859,932</u>
Fines and Forfeitures	2,400,800	2,400,864	64	2,143,064
Investment Income	5,200	5,188	(12)	9,880
Rental Income	497,524	172,110	(325,414)	264,455
Other -				
Reimbursements	-	-	-	137,407
Donations	-	-	-	-
Penalties and interest	40,600	40,683	83	37,744
Miscellaneous	133,035	44,577	(88,458)	12,819
Total Other	<u>173,635</u>	<u>85,260</u>	<u>(88,375)</u>	<u>187,970</u>
TOTAL REVENUES	<u>\$ 17,228,047</u>	<u>\$ 16,153,405</u>	<u>\$ (1,074,642)</u>	<u>\$ 15,607,455</u>

**CITY OF SNELLVILLE, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET BASIS AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>JUNE 30, 2025</u>			<u>ACTUAL JUNE 30, 2024</u>
	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	
CURRENT EXPENDITURES:				
GENERAL GOVERNMENT				
Governing Body	\$ 53,309	\$ 53,271	\$ 38	\$ 63,721
City Clerk	150,125	147,413	2,712	144,391
Mayor	13,949	13,393	556	15,137
City Manager	209,782	208,532	1,250	368,526
Assistant City Manager	159,468	156,419	3,049	141,712
Elections	-	-	-	16,251
General Administration	1,612,543	1,585,957	26,586	1,381,253
Accounting	111,605	111,156	449	106,764
Tax Administration	-	-	-	-
Buildings & Grounds	236,670	219,407	17,263	191,204
IT Administration	101,261	100,568	693	97,164
Public Information Officer	113,169	110,657	2,512	115,432
Human Resources	108,864	108,235	629	104,076
Total General Government	<u>2,870,745</u>	<u>2,815,008</u>	<u>55,737</u>	<u>2,745,631</u>
MUNICIPAL COURT				
Judicial	986,652	976,264	10,388	926,816
POLICE				
Administration	2,138,235	2,137,147	1,088	2,096,673
Criminal Investigation	778,798	777,688	1,110	731,620
Patrol	3,487,988	3,485,967	2,021	3,507,451
Records	189,158	188,776	382	166,516
Dispatch	747,924	747,645	279	678,603
Public Relations	1,000	857	143	2,407
Total Police	<u>7,343,103</u>	<u>7,338,080</u>	<u>5,023</u>	<u>7,183,270</u>
PUBLIC WORKS				
Highways and Streets	883,066	875,208	7,858	809,111
Paved Streets	275,158	274,173	985	201,235
Maintenance	80,126	79,748	378	76,868
Total Public Works	<u>1,238,350</u>	<u>1,229,129</u>	<u>9,221</u>	<u>1,087,214</u>

**CITY OF SNELLVILLE, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>JUNE 30, 2025</u>			ACTUAL JUNE 30, 2024
	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	
CURRENT EXPENDITURES - Continued				
PARKS AND RECREATION				
Administration	\$ 452,580	\$ 450,893	\$ 1,687	\$ 429,761
Participant Recreation	53,881	53,881	-	34,350
Park Supervisor	164,456	163,810	646	133,342
Contracted Pool Services	70,294	70,294	-	57,022
Park Areas	390,408	385,250	5,158	359,008
Senior Participants	260,887	258,694	2,193	252,562
Total Parks and Recreation	<u>1,392,506</u>	<u>1,382,822</u>	<u>9,684</u>	<u>1,266,045</u>
COMMUNITY DEVELOPMENT				
Planning and Zoning	766,813	766,294	519	961,255
Youth Commission	39,783	39,774	9	35,654
Code Enforcement	179,487	178,636	851	-
Contribution to DDA	114,898	114,898	-	113,425
Economic Development	33,917	32,886	1,031	-
Total Community Development	<u>1,134,898</u>	<u>1,132,488</u>	<u>2,410</u>	<u>1,110,334</u>
TOTAL CURRENT EXPENDITURES	<u>14,966,254</u>	<u>14,873,791</u>	<u>92,463</u>	<u>14,319,310</u>
CAPITAL OUTLAY				
General Government	-	-	-	4,184,455
Police	-	-	-	541,357
Public Works	144,014	144,014	-	-
Parks and Recreation	-	-	-	-
Court	-	-	-	-
Community Development	3,868,460	3,868,462	(2)	-
TOTAL CAPITAL OUTLAY	<u>4,012,474</u>	<u>4,012,476</u>	<u>(2)</u>	<u>4,725,812</u>
DEBT SERVICE				
Principal	24,871	24,871	-	21,826
Interest	2,040	2,040	-	433
TOTAL DEBT SERVICE	<u>26,911</u>	<u>26,911</u>	<u>-</u>	<u>22,259</u>
TOTAL EXPENDITURES	<u>\$ 19,005,639</u>	<u>\$ 18,913,178</u>	<u>\$ 92,461</u>	<u>\$ 19,067,381</u>

**CITY OF SNELLVILLE, GEORGIA
CONFISCATED ASSETS FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024**

ASSETS	2025	2024
Cash	\$ 142,219	\$ 146,573
Grant receivable	-	-
Due from other funds	-	-
Total Assets	\$ 142,219	\$ 146,573
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 59	\$ 59
Due to other funds	-	-
Unearned revenues	24,118	26,274
Total Liabilities	24,177	26,333
Fund Balance		
Restricted for police activities	118,042	120,240
Total Fund Balance	118,042	120,240
Total Liabilities and Fund Balance	\$ 142,219	\$ 146,573

CITY OF SNELLVILLE, GEORGIA
CONFISCATED ASSETS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	JUNE 30, 2025				
	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL JUNE 30, 2024
	ORIGINAL	FINAL			
REVENUES					
Confiscations	\$ 30,000	\$ 29,982	\$ 14,380	\$ (15,602)	\$ 45,203
Interest	100	118	118	-	121
Grants	-	-	-	-	-
Total Revenues	<u>30,100</u>	<u>30,100</u>	<u>14,498</u>	<u>(15,602)</u>	<u>45,324</u>
EXPENDITURES					
Police Activities -					
Current	10,100	13,455	60	13,395	25
Capital	20,000	8,150	8,141	9	47,406
Debt Service -					
Principal	-	8,288	8,288	-	-
Interest	-	207	207	-	-
Total Expenditures	<u>30,100</u>	<u>30,100</u>	<u>16,696</u>	<u>13,404</u>	<u>47,431</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(2,198)</u>	<u>(2,198)</u>	<u>(2,107)</u>
Other Financing Sources (Uses):					
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	(2,198)	(2,198)	(2,107)
Fund Balance - Beginning of year	<u>120,240</u>	<u>120,240</u>	<u>120,240</u>	<u>-</u>	<u>122,347</u>
Fund Balance - End of year	<u>\$ 120,240</u>	<u>\$ 120,240</u>	<u>\$ 118,042</u>	<u>\$ (2,198)</u>	<u>\$ 120,240</u>

**CITY OF SNELLVILLE, GEORGIA
SCHOOL SAFETY FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024**

ASSETS	2025	2024
Cash	\$ 3,051,126	\$ 3,354,693
Fines receivable	59,485	82,952
Other receivable	-	-
Total Assets	\$ 3,110,611	\$ 3,437,645
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 6,799	\$ 125,870
Due to other funds	-	-
Unearned revenues	-	-
Total Liabilities	6,799	125,870
Fund Balance		
Restricted for police activities	3,103,812	3,311,775
Total Fund Balance	3,103,812	3,311,775
Total Liabilities and Fund Balance	\$ 3,110,611	\$ 3,437,645

CITY OF SNELLVILLE, GEORGIA
SCHOOL SAFETY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	JUNE 30, 2025				
	BUDGET AMOUNTS			VARIANCE WITH FINAL BUDGET	ACTUAL JUNE 30, 2024
	ORIGINAL	FINAL	ACTUAL		
REVENUES					
Fines	\$ 1,600,000	\$ 931,876	\$ 931,876	\$ -	\$ 1,622,411
Interest	1,500	1,564	1,564	-	1,626
Other	-	-	-	-	-
Total Revenues	<u>1,601,500</u>	<u>933,440</u>	<u>933,440</u>	<u>-</u>	<u>1,624,037</u>
EXPENDITURES					
Police Activities -					
Current	129,100	20,200	25,446	(5,246)	75,015
Capital	772,000	1,045,253	1,038,453	6,800	1,374,624
Debt service -					
Principal	-	66,655	66,655	-	132,765
Interest	-	10,849	10,849	-	-
Total Expenditures	<u>901,100</u>	<u>1,142,957</u>	<u>1,141,403</u>	<u>1,554</u>	<u>1,582,404</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>700,400</u>	<u>(209,517)</u>	<u>(207,963)</u>	<u>1,554</u>	<u>41,633</u>
Other Financing Sources (Uses):					
Transfers	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	700,400	(209,517)	(207,963)	1,554	41,633
Fund Balance - Beginning of year	<u>3,311,775</u>	<u>3,311,775</u>	<u>3,311,775</u>	<u>-</u>	<u>3,270,142</u>
Fund Balance - End of year	<u>\$ 4,012,175</u>	<u>\$ 3,102,258</u>	<u>\$ 3,103,812</u>	<u>\$ 1,554</u>	<u>\$ 3,311,775</u>

See accompanying notes to the basic financial statements.

**CITY OF SNELLVILLE, GEORGIA
TREE BANK FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024**

	2025	2024
ASSETS		
Cash	\$ 248,883	\$ 253,900
Accounts receivable	-	-
Due from other funds	-	-
Total Assets	\$ 248,883	\$ 253,900
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ -	\$ -
Total Liabilities	-	-
Fund Balance		
Restricted for Tree Bank activities	248,883	253,900
Total Fund Balance	248,883	253,900
Total Liabilities and Fund Balance	\$ 248,883	\$ 253,900

CITY OF SNELLVILLE, GEORGIA
TREE BANK FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	JUNE 30, 2025				
	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL JUNE 30, 2024
	ORIGINAL	FINAL			
REVENUES					
Tree Bank bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	300	203	203	-	204
Miscellaneous	-	-	-	-	-
Total Revenues	<u>300</u>	<u>203</u>	<u>203</u>	<u>-</u>	<u>204</u>
EXPENDITURES					
Current -					
Community Development -					
Tree Bank	250,000	5,220	5,220	-	7,317
Capital -					
City Center	-	-	-	-	-
Total Expenditures	<u>250,000</u>	<u>5,220</u>	<u>5,220</u>	<u>-</u>	<u>7,317</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(249,700)</u>	<u>(5,017)</u>	<u>(5,017)</u>	<u>-</u>	<u>(7,113)</u>
Other Financing Sources (Uses):					
Transfers	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(249,700)	(5,017)	(5,017)	-	(7,113)
Fund Balance - Beginning of Year	<u>253,900</u>	<u>253,900</u>	<u>253,900</u>	<u>-</u>	<u>261,013</u>
Fund Balance - End of Year	<u>\$ 4,200</u>	<u>\$ 248,883</u>	<u>\$ 248,883</u>	<u>\$ -</u>	<u>\$ 253,900</u>

CITY OF SNELLVILLE, GEORGIA
HOTEL/MOTEL TAX FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Cash	\$ 417,857	\$ 364,393
Receivables - Taxes	<u>48,015</u>	<u>37,486</u>
Total Assets	<u>\$ 465,872</u>	<u>\$ 401,879</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 239,793	\$ 221,996
Due to other funds	<u>234,059</u>	<u>109,672</u>
Total Liabilities	<u>473,852</u>	<u>331,668</u>
Fund balance		
Restricted for economic development	-	70,211
Unassigned	<u>(7,980)</u>	<u>-</u>
Total Fund Balance	<u>(7,980)</u>	<u>70,211</u>
Total Liabilities and Fund Balance	<u>\$ 465,872</u>	<u>\$ 401,879</u>

CITY OF SNELLVILLE, GEORGIA
HOTEL / MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	JUNE 30, 2025				
	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL JUNE 30, 2024
	ORIGINAL	FINAL			
REVENUES					
Taxes	\$ 475,000	\$ 526,503	\$ 526,503	\$ -	\$ 494,223
Interest	100	190	190	-	189
Donations	-	-	-	-	-
Total Revenues	<u>475,100</u>	<u>526,693</u>	<u>526,693</u>	<u>-</u>	<u>494,412</u>
EXPENDITURES					
Current -					
Tourism and Promotion-					
Contracted services	427,590	473,852	473,852	-	444,800
Other	92,078	70,346	70,347	(1)	120,481
Debt Service -					
Principal	-	56,107	56,107	-	-
Interest	-	4,578	4,578	-	60,685
Total Expenditures	<u>519,668</u>	<u>604,883</u>	<u>604,884</u>	<u>(1)</u>	<u>625,966</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(44,568)</u>	<u>(78,190)</u>	<u>(78,191)</u>	<u>(1)</u>	<u>(131,554)</u>
Other Financing Sources (Uses):					
Transfers	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(44,568)	(78,190)	(78,191)	(1)	(131,554)
Fund Balance - Beginning of Year	<u>70,211</u>	<u>70,211</u>	<u>70,211</u>	<u>-</u>	<u>201,765</u>
Fund Balance - End of Year	<u>\$ 25,643</u>	<u>\$ (7,979)</u>	<u>\$ (7,980)</u>	<u>\$ (1)</u>	<u>\$ 70,211</u>

CITY OF SNELLVILLE, GEORGIA
ARPA FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024

ASSETS	2025	2024
Cash	\$ 1,303,233	\$ 3,070,729
Grant receivable	161,413	149,684
Due from other funds	149,684	-
Total Assets	\$ 1,614,330	\$ 3,220,413
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 253,797	\$ 320,653
Due to other funds	-	-
Unearned revenues	1,352,962	2,893,253
Total Liabilities	1,606,759	3,213,906
Fund Balance		
Restricted for specified grant activities	7,571	6,507
Total Fund Balance	7,571	6,507
Total Liabilities and Fund Balance	\$ 1,614,330	\$ 3,220,413

CITY OF SNELLVILLE, GEORGIA
ARPA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

JUNE 30, 2025					
	BUDGET AMOUNTS		ACTUAL	VARIANCE	JUNE 30, 2024
	ORIGINAL	FINAL		WITH FINAL BUDGET	
REVENUES					
Grants - ARPA	\$ 2,713,779	\$ 1,540,291	\$ 1,540,291	\$ -	\$ 4,181,753
Grants - County	-	387,120	387,120	-	-
Interest	-	1,064	1,064	-	2,660
Other	-	-	-	-	-
Total Revenues	<u>2,713,779</u>	<u>1,928,475</u>	<u>1,928,475</u>	<u>-</u>	<u>4,184,413</u>
EXPENDITURES					
Current -					
Administrative	-	126	126	-	96
Capital-					
Administrative	-	-	-	-	140,142
Streets and sidewalks	1,026,044	1,171,463	1,171,462	1	2,810,009
Parks - Facilities	1,000,000	527,325	527,325	-	-
Parks - Equipment	12,000	11,248	11,248	-	-
Stormwater	175,735	192,371	191,308	1,063	495,407
Planning and zoning	-	25,942	25,942	-	40,534
Recycle center	-	-	-	-	95,565
Total Expenditures	<u>2,213,779</u>	<u>1,928,475</u>	<u>1,927,411</u>	<u>1,064</u>	<u>3,581,753</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>500,000</u>	<u>-</u>	<u>1,064</u>	<u>1,064</u>	<u>602,660</u>
Other Financing Sources (Uses):					
Transfers - for salaries	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
Total	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
Net Change in Fund Balance	-	-	1,064	1,064	2,660
Fund Balance - Beginning of year	<u>6,507</u>	<u>6,507</u>	<u>6,507</u>	<u>-</u>	<u>3,847</u>
Fund Balance - End of year	<u>\$ 6,507</u>	<u>\$ 6,507</u>	<u>\$ 7,571</u>	<u>\$ 1,064</u>	<u>\$ 6,507</u>

See accompanying notes to the basic financial statements.

SNELLVILLE DOWNTOWN DEVELOPMENT AUTHORITY
BALANCE SHEET
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
Cash	\$ 893,259	\$ 2,854,843
Accounts receivable	4,359,971	336,015
Interest receivable	3,387	7,073
Prepaid items	198,091	550
Due from other funds	52,760	114,673
Restricted assets -		
Cash	31,207	1,265,063
Investments	-	8,363
Total Assets	\$ 5,538,675	\$ 4,586,580
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 94,195	\$ 33,417
Due to other funds	-	-
Unearned revenue	-	-
Rental deposits	68,587	31,161
Accrued items	5,888	1,936
Total Liabilities	168,670	66,514
 Deferred Inflows		
Lease revenues	4,249,181	336,015
 Fund balance		
Nonspendable -		
Prepaid items	198,091	-
Restricted -		
Debt service	31,207	1,273,426
Community development	891,526	2,910,625
Unrestricted	-	-
Total Fund Balance	1,120,824	4,184,051
Total Liabilities, Deferred Inflows and Fund Balance	\$ 5,538,675	\$ 4,586,580

CITY OF SNELLVILLE, GEORGIA
SNELLVILLE DOWNTOWN DEVELOPMENT AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025
WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	JUNE 30, 2025				
	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL JUNE 30, 2024
	ORIGINAL	FINAL			
REVENUES					
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	114,897	114,897	-	113,425
Building rentals	-	767,218	767,218	-	426,011
Interest	-	3,809	3,809	-	285,080
Total Revenues	<u>-</u>	<u>885,924</u>	<u>885,924</u>	<u>-</u>	<u>824,516</u>
EXPENDITURES					
Current -					
Payroll and benefits	-	85,219	85,219	-	87,105
Contract services	-	50,613	50,613	-	48,955
Repairs and maintenance	-	130,036	130,036	-	119,314
Utilities	-	33,671	33,671	-	30,330
Supplies	-	6,056	6,056	-	5,054
Reimbursements to City	-	-	-	-	3,404,908
Other	-	3,349	3,349	-	-
Capital outlay -					
Equipment	-	14,500	14,500	-	13,000
Real estate	-	1,957,929	1,957,929	-	6,477,656
Debt service -					
Principal	-	1,910,000	1,910,000	-	-
Interest	-	939,428	939,428	-	321,910
Total Expenditures	<u>-</u>	<u>5,130,801</u>	<u>5,130,801</u>	<u>-</u>	<u>10,508,232</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(4,244,877)</u>	<u>(4,244,877)</u>	<u>-</u>	<u>(9,683,716)</u>
Other Financing Sources (Uses):					
Transfers	<u>-</u>	<u>1,181,650</u>	<u>1,181,650</u>	<u>-</u>	<u>1,157,514</u>
Total	<u>-</u>	<u>1,181,650</u>	<u>1,181,650</u>	<u>-</u>	<u>1,157,514</u>
Net Change in Fund Balance	-	(3,063,227)	(3,063,227)	-	(8,526,202)
Fund Balance - Beginning of Year	<u>-</u>	<u>4,184,051</u>	<u>4,184,051</u>	<u>-</u>	<u>12,710,254</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ 1,120,824</u>	<u>\$ 1,120,824</u>	<u>\$ -</u>	<u>\$ 4,184,052</u>

See accompanying notes to the basic financial statements.

**CITY OF SNELLVILLE, GEORGIA
 LCI GRANT FUND
 BALANCE SHEET
 JUNE 30, 2025 AND 2024**

	2025	2024
ASSETS		
Cash	\$ 475,238	\$ 474,876
Accounts receivable	-	-
Grant receivable	-	-
Total Assets	\$ 475,238	\$ 474,876
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ -	\$ -
Due to other governments	216,434	216,434
Due to other funds	-	-
Total Liabilities	216,434	216,434
Deferred Inflows		
Unavailable grant revenues	-	-
Fund Balance		
Restricted for capital projects	258,804	258,442
Unassigned	-	-
Total Fund Balance	258,804	258,442
Total Liabilities, Deferred Inflows and Fund Balance	\$ 475,238	\$ 474,876

CITY OF SNELLVILLE, GEORGIA
LCI GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>WITH FINAL</u>
REVENUES				
LCI grant	\$ -	\$ -	\$ -	\$ -
Interest	-	-	382	382
Reimbursements	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>382</u>	<u>382</u>
EXPENDITURES				
Current -				
Contract services	35,000	35,000	20	34,980
Capital -				
Construction	430,000	430,000	-	430,000
Engineering	-	-	-	-
Total Expenditures	<u>465,000</u>	<u>465,000</u>	<u>20</u>	<u>464,980</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(465,000)</u>	<u>(465,000)</u>	<u>362</u>	<u>465,362</u>
Other Financing Sources (Uses):				
Transfers	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(465,000)	(465,000)	362	465,362
Fund Balance - Beginning of Year	<u>258,442</u>	<u>258,442</u>	<u>258,442</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ (206,558)</u>	<u>\$ (206,558)</u>	<u>\$ 258,804</u>	<u>\$ 465,362</u>

CITY OF SNELLVILLE, GEORGIA
SPLOST IV CAPITAL PROJECTS FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024

ASSETS	2025	2024
Cash	\$ 2,153,918	\$ 3,050,145
Intergovernmental receivable - SPLOST	-	-
Intergovernmental receivable - other	146,747	-
Other receivables	-	-
Due from other funds	-	-
Due from DDA	-	-
	-	-
Total Assets	\$ 2,300,665	\$ 3,050,145
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 220,317	\$ 294,207
Due to other funds	-	-
	-	-
Total Liabilities	220,317	294,207
Deferred Inflows		
Unavailable revenues	-	-
	-	-
Fund Balance		
Restricted for capital outlay	2,080,348	2,755,938
	2,080,348	2,755,938
Total Fund Balance	2,080,348	2,755,938
Total Liabilities and Fund Balance	\$ 2,300,665	\$ 3,050,145

**CITY OF SNELLVILLE, GEORGIA
SPLOST IV CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL - FROM INCEPTION
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL TO DATE</u>	<u>PROJECT AUTHORIZATION</u>
REVENUES				
Intergovernmental - SPLOST	\$ 21,682,797	\$ -	\$ 21,682,797	\$ 18,086,006
County reimbursement - Grove	2,466,251	-	2,466,251	-
County reimbursement - Parks	1,000,000	-	1,000,000	-
CDBG grant	652,127	-	652,127	-
DDA reimbursement - Grove	7,999,111	-	7,999,111	-
Interest	93,499	2,152	95,651	-
Total Revenues	<u>33,893,785</u>	<u>2,152</u>	<u>33,895,937</u>	<u>18,086,006</u>
EXPENDITURES				
Current -				
Administrative	8	-	8	-
Contribution to DDA for -				
real estate purchases	4,853,420	-	4,853,420	-
debt service	1,366,503	-	1,366,503	-
Capital Outlay -				
Administrative facilities	434,277	-	434,277	108,878
Parking facilities	6,791,364	-	6,791,364	6,387,616
Recreational facilities & equipment	3,777,795	532,820	4,310,615	3,011,320
Roads, streets, bridges, drainage, sidewalks and related facilities	13,914,480	144,922	14,059,402	8,578,192
Total Expenditures	<u>31,137,847</u>	<u>677,742</u>	<u>31,815,589</u>	<u>18,086,006</u>
Excess of revenues over (under) expenditures	2,755,938	(675,590)	2,080,348	-
Other financing sources (uses)				
Transfers	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) other financing uses	<u>\$ 2,755,938</u>	<u>(675,590)</u>	<u>\$ 2,080,348</u>	<u>\$ -</u>
FUND BALANCE				
Beginning		<u>2,755,938</u>		
Ending		<u>\$ 2,080,348</u>		

CITY OF SNELLVILLE, GEORGIA
SPLOST V CAPITAL PROJECTS FUND
BALANCE SHEET
JUNE 30, 2025 AND 2024

ASSETS	2025	2024
Cash	\$ 6,802,704	\$ 2,928,628
Intergovernmental receivable - SPLOST	422,468	870,948
Intergovernmental receivable - other	241,929	174,992
Due from other funds	296,013	-
Due from DDA	-	-
Total Assets	\$ 7,763,114	\$ 3,974,568
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ -	\$ 380,469
Due to other funds	-	-
Total Liabilities	-	380,469
Deferred Inflows		
Unavailable revenues	-	-
Fund Balance		
Restricted for capital outlay	7,763,114	3,594,099
Total Fund Balance	7,763,114	3,594,099
Total Liabilities and Fund Balance	\$ 7,763,114	\$ 3,974,568

**CITY OF SNELLVILLE, GEORGIA
 SPLOST V CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL - FROM INCEPTION
 FOR THE YEAR ENDED JUNE 30, 2025**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL TO DATE</u>	<u>PROJECT AUTHORIZATION</u>
REVENUES				
Intergovernmental - SPLOST	\$ 6,166,661	\$ 5,154,413	\$ 11,321,074	\$ 28,487,184
LMIG grants	514,380	537,296	1,051,676	-
State tire grant	174,992	-	174,992	-
County grant - streets	-	241,929	241,929	-
DDA reimbursement - Grove	-	-	-	-
Interest	1,162	2,634	3,796	-
Total Revenues	<u>6,857,195</u>	<u>5,936,272</u>	<u>12,793,467</u>	<u>28,487,184</u>
EXPENDITURES				
Current -				
Contribution to DDA for - debt service	1,294,669	1,294,235	2,588,904	10,000,000
Capital Outlay -				
Water & Sewer Projects	-	-	-	1,487,184
Recreational facilities & equipment	985,884	-	985,884	10,000,000
Roads, streets, bridges, drainage, sidewalks and related facilities	982,543	473,022	1,455,565	7,000,000
Total Expenditures	<u>3,263,096</u>	<u>1,767,257</u>	<u>5,030,353</u>	<u>28,487,184</u>
Excess of revenues over (under) expenditures	3,594,099	4,169,015	7,763,114	-
Other financing sources (uses)				
Transfers	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) other financing uses	<u>\$ 3,594,099</u>	4,169,015	<u>\$ 7,763,114</u>	<u>\$ -</u>
FUND BALANCE				
Beginning		<u>3,594,099</u>		
Ending		<u>\$ 7,763,114</u>		

CITY OF SNELLVILLE, GEORGIA
URBAN REDEVELOPMENT AGENCY OF SNELLVILLE
BALANCE SHEET
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
Cash	\$ 10,854	\$ 10,875
Investment	-	-
Total Assets	\$ 10,854	\$ 10,875
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ -	\$ -
Total Liabilities	-	-
Fund balance		
Assigned - Redevelopment	10,854	10,875
Total Fund Balance	10,854	10,875
Total Liabilities and Fund Balance	\$ 10,854	\$ 10,875

CITY OF SNELLVILLE, GEORGIA
 URBAN REDEVELOPMENT AGENCY OF SNELLVILLE
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2025
 WITH COMPARABLE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2024

	JUNE 30, 2025				
	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL JUNE 30, 2024
	ORIGINAL	FINAL			
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	9	9	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>-</u>	<u>9</u>	<u>9</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Capital-					
Community Development-					
Contracted services	-	30	30	-	22
Debt Service-					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond issue cost	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>30</u>	<u>30</u>	<u>-</u>	<u>22</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(21)</u>	<u>(21)</u>	<u>-</u>	<u>(22)</u>
Other Financing Sources (Uses):					
Debt issue	-	-	-	-	-
Payment to refunded debt agent	-	-	-	-	-
Transfers	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(21)	(21)	-	(22)
Fund Balance - Beginning of Year	<u>-</u>	<u>-</u>	<u>10,875</u>	<u>10,875</u>	<u>10,897</u>
Fund Balance - End of Year	<u>\$ -</u>	<u>\$ (21)</u>	<u>\$ 10,854</u>	<u>\$ 10,875</u>	<u>\$ 10,875</u>

Note -

The City did not anticipate any activity in this fund for the year ended June 30, 2025.

CITY OF SNELLVILLE, GEORGIA
STATEMENT OF NET POSITION
SOLID WASTE MANAGEMENT ENTERPRISE FUND
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
Current assets:		
Cash	\$ 262,082	\$ 201,751
Receivables (net of reserve for doubtful accounts of \$130,000 in 2025 and \$130,000 in 2024)		
Trade accounts	156,309	179,013
Unbilled sales	177,209	172,008
Total Current Assets	595,600	552,772
Property, plant and equipment:		
Buildings	577,673	577,673
Machinery and equipment	237,453	237,453
Vehicles	-	-
Land improvements	1,188,251	1,188,251
	2,003,377	2,003,377
Less accumulated depreciation	(1,327,832)	(1,272,405)
	675,545	730,972
 Total Assets	 1,271,145	 1,283,744
LIABILITIES		
Current liabilities:		
Accounts payable	532,316	526,395
Customer deposits	-	-
Accrued liabilities -		
Payroll	11,030	10,117
Unearned revenue	166,300	150,866
Total current liabilities (payable from current assets)	709,646	687,378
Long-term obligations	-	-
Total Liabilities	709,646	687,378
NET POSITION		
Net invested in capital assets	675,545	730,972
Unrestricted	(114,046)	(134,606)
 Total Net Position	 \$ 561,499	 \$ 596,366

**CITY OF SNELLVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
SOLID WASTE MANAGEMENT ENTERPRISE FUND
FOR THE FISCAL YEARS ENDED JUNE 30, 2025 AND 2024**

	2025	2024
OPERATING REVENUES		
Charges for services:		
Solid waste	2,167,565	2,043,829
Recycling	315,495	329,984
Penalties	31,296	38,000
Miscellaneous	7,317	25,062
Total Operating Revenues	2,521,673	2,436,875
OPERATING EXPENSES:		
Solid waste operations -		
Purchases of product/service	3,158,997	3,066,543
Salaries and benefits	42,119	53,251
Contracted / purchased services	76,883	40,313
Bad debt expense	-	2,000
Recycling operations -		
Salaries and benefits	158,605	155,004
Contracted / purchased services	37,518	44,052
Supplies	16,392	13,239
Depreciation	55,427	55,427
Total Operating Expenses	3,545,941	3,429,829
Operating Income (Loss)	(1,024,268)	(992,954)
NON-OPERATING INCOME (EXPENSES):		
Interest revenue	186	173
Net income (loss) before transfers and capital contributions	(1,024,082)	(992,781)
Transfers in	989,215	911,643
Capital contributions	-	-
NET INCOME	(34,867)	(81,138)
NET POSITION - BEGINNING	596,366	677,504
NET POSITION - ENDING	\$ 561,499	\$ 596,366

CITY OF SNELLVILLE, GEORGIA
STATEMENT OF CASH FLOWS
SOLID WASTE MANAGEMENT ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Cash received from customers and users	\$ 2,540,089	\$ 2,335,221
Cash paid to suppliers	(3,331,025)	(149,752)
Cash paid to employees	<u>(138,134)</u>	<u>(2,943,691)</u>
Net Cash Provided by Operating Activities	<u>(929,070)</u>	<u>(758,222)</u>
Cash flows from investing activities:		
Interest received	<u>186</u>	<u>173</u>
Net Cash Used in Investing Activities	<u>186</u>	<u>173</u>
Cash flows from non-capital financing activities:		
Transfers	989,215	911,643
Change in due to/from other funds	<u>-</u>	<u>-</u>
Net Cash Provided by (Used in) Non-capital Financing Activities	<u>989,215</u>	<u>911,643</u>
Cash flows from capital financing activities:		
Purchase and construction of capital assets	<u>-</u>	<u>-</u>
Net Cash Provided by (Used in) Capital Financing Activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	60,331	153,594
Cash and cash equivalents - Beginning of Year	<u>201,751</u>	<u>48,157</u>
Cash and cash equivalents - End of Year	<u>\$ 262,082</u>	<u>\$ 201,751</u>

**CITY OF SNELLVILLE, GEORGIA
STATEMENT OF CASH FLOWS
SOLID WASTE MANAGEMENT ENTERPRISE FUND - CONTINUED**

Reconciliation of Net Income to Net Cash Provided
By Operating Activities

	2025	2024
Operating income (loss)	\$ (1,024,268)	\$ (992,954)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	55,427	55,426
(Increase) decrease in receivables	17,503	(86,160)
Increase (decrease) in accounts payable	5,921	278,587
Increase (decrease) in unearned revenues	913	(15,494)
Increase (decrease) in accrued liabilities	15,434	2,373
Total Adjustments	95,198	234,732
Net Cash Provided (Used) by Operating Activities	\$ (929,070)	\$ (758,222)

CITY OF SNELLVILLE, GEORGIA
STATEMENT OF NET POSITION
STORMWATER MANAGEMENT ENTERPRISE FUND
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
Current Assets		
Cash	\$ 73,112	\$ 30,850
Receivables		
Trade accounts	35,206	21,883
Due from other funds	937,883	3,054
Prepaid tax billing fees	-	-
Total Current Assets	1,046,201	55,787
Property, Plant and Equipment		
Infrastructure	11,472,272	10,591,550
Construction in progress	-	-
Equipment	252,189	252,189
Less: Accumulated depreciation	(1,458,951)	(1,237,072)
Net Property, Plant and Equipment	10,265,510	9,606,667
Total Assets	11,311,711	9,662,454
LIABILITIES		
Current Liabilities		
Accounts payable -		
Trade	1,373	54,011
Construction	-	-
Accrued expenses -		
Salaries	7,457	5,512
Due to other funds	-	-
Total Current Liabilities	8,830	59,523
Long-term Obligations	-	-
Total Liabilities	8,830	59,523
NET POSITION		
Net invested in capital assets	10,265,510	9,606,667
Unrestricted	1,037,371	(3,736)
Total Net Position	\$ 11,302,881	\$ 9,602,931

CITY OF SNELLVILLE, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
STORMWATER MANAGEMENT ENTERPRISE FUND
FOR THE FISCAL YEARS ENDED JUNE 30, 2025 AND 2024

	2025	2024
OPERATING REVENUES		
Charges for services:		
Stormwater utility fees	\$ 1,927,095	\$ 878,081
Penalties	7,447	5,574
Miscellaneous	-	-
Total Operating Revenues	1,934,542	883,655
OPERATING EXPENSES:		
Salaries and benefits	114,808	101,770
Contracted / purchased services	88,599	124,523
Supplies	763	2,956
Depreciation	221,879	194,243
Total Operating Expenses	426,049	423,492
Operating Income (Loss)	1,508,493	460,163
NON-OPERATING INCOME (EXPENSES):		
Interest revenue	149	104
Interest expense	-	-
Net income (loss) before transfers and capital contributions	1,508,642	460,267
Capital contributions	191,308	487,557
Transfers	-	283,186
NET INCOME	1,699,950	1,231,010
NET POSITION - BEGINNING	9,602,931	8,371,921
NET POSITION - ENDING	\$ 11,302,881	\$ 9,602,931

CITY OF SNELLVILLE, GEORGIA
STATEMENT OF CASH FLOWS
STORMWATER MANAGEMENT ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Cash received from customers and users	\$ 1,921,219	\$ 884,310
Cash paid to suppliers	(174,701)	(80,767)
Cash paid to employees	<u>(80,162)</u>	<u>(110,116)</u>
Net Cash Provided by Operating Activities	<u>1,666,356</u>	<u>693,427</u>
Cash flows from investing activities:		
Interest received	<u>149</u>	<u>104</u>
Net Cash Used in Investing Activities	<u>149</u>	<u>104</u>
Cash flows from non-capital financing activities:		
Increase (decrease) in dueto (from) other funds	(934,829)	49,526
Transfers	<u>-</u>	<u>283,186</u>
Net Cash Provided by (Used in) Non-capital Financing Activities	<u>(934,829)</u>	<u>332,712</u>
Cash flows from capital financing activities:		
Proceeds from debt issue	-	-
Principal payments	-	-
Interest payments	-	-
Purchase and construction of capital assets	<u>(689,414)</u>	<u>(1,197,722)</u>
Net Cash Provided by (Used in) Capital Financing Activities	<u>(689,414)</u>	<u>(1,197,722)</u>
Net increase in cash and cash equivalents	42,262	(171,479)
Cash and cash equivalents - Beginning of Year	<u>30,850</u>	<u>202,329</u>
Cash and cash equivalents - End of Year	<u>\$ 73,112</u>	<u>\$ 30,850</u>

**CITY OF SNELLVILLE, GEORGIA
STATEMENT OF CASH FLOWS
STORMWATER MANAGEMENT ENTERPRISE FUND - CONTINUED**

Reconciliation of Net Income to Net Cash Provided
By Operating Activities

	<u>2025</u>	<u>2024</u>
Operating income (loss)	\$ 1,508,493	\$ 460,163
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	221,879	194,243
(Increase) decrease in receivables	(13,323)	655
(Increase) decrease in prepaid expenses	-	-
Increase (decrease) in accounts payable	(52,638)	44,186
Increase (decrease) in customer deposits	-	-
Increase (decrease) in accrued liabilities	1,945	(5,820)
Total Adjustments	<u>157,863</u>	<u>233,264</u>
Net Cash Provided by Operating Activities	<u>\$ 1,666,356</u>	<u>\$ 693,427</u>
 Non-Cash Transactions -		
Contributions of capital assets from other funds	<u>\$ 191,308</u>	<u>\$ 487,557</u>

SNELLVILLE DEVELOPMENT AUTHORITY
BALANCE SHEET
JUNE 30, 2025 AND 2024

	2025	2024
ASSETS		
Cash	\$ 18,187	\$ 18,187
Deposit on real estate purchase	-	-
Due from primary government - long term	-	-
Total Assets	\$ 18,187	\$ 18,187
LIABILITIES AND FUND BALANCE		
Liabilities		
Accrued interest	\$ -	\$ -
Total Liabilities	-	-
Fund balance		
Nonspendable -		
Long-term portion of amount due from primary government	-	-
Unrestricted	18,187	18,187
Total Fund Balance	18,187	18,187
Total Liabilities and Fund Balance	\$ 18,187	\$ 18,187

**SNELLVILLE DEVELOPMENT AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024**

	2025	2024
REVENUES		
Commissions	\$ -	\$ -
Intergovernmental	-	-
Rentals	-	-
Total Revenues	-	-
EXPENDITURES		
Current-		
Contribution to City	-	-
Other	-	5
Total Expenditures	-	5
Excess (deficiency) of revenues over expenditures	-	(5)
OTHER FINANCING SOURCES (USES)		
Proceeds from debt issuance	-	-
Sale of capital assets	-	-
Net change in fund balance	-	(5)
Fund Balance - Beginning of Year	18,187	18,192
Fund Balance - End of Year	\$ 18,187	\$ 18,187

STATISTICAL SECTION

This part of the City of Snellville's comprehensive annual 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.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	98-105
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources.	106-110
Debt Capacity 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.	111-113
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	114-115
Operating Information 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.	116-118

Except where noted, the information in these schedules is derived from the City of Snellville's comprehensive annual financial reports for the relevant year.

CITY OF SNELLVILLE, GEORGIA
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	FISCAL YEAR									
	(1) 2016	2017	2018	2019	2020	2021	2022	2023	2024	(2) 2025
Governmental Activities										
Net Investment in Capital Assets	\$ 37,260,337	\$ 35,925,377	\$ 36,268,576	\$ 36,335,034	\$ 36,995,923	\$ 37,962,326	\$ 40,061,671	\$ 43,132,848	\$ 49,886,323	\$ 65,704,392
Restricted	4,495,801	5,462,455	7,914,638	7,253,329	7,755,810	10,236,243	9,135,311	5,602,264	11,960,224	16,629,719
Unrestricted	6,153,649	8,585,365	9,377,180	9,135,450	9,863,911	14,135,662	13,616,861	11,901,231	7,868,197	3,773,793
Total Governmental Activities Net Position	47,909,787	49,973,197	53,560,394	52,723,813	54,615,644	62,334,231	62,813,843	60,636,343	69,714,744	86,107,904
Business-Type Activities										
Net Investment in Capital Assets	3,541,017	4,249,185	4,667,205	5,290,545	5,516,402	6,695,343	7,122,458	8,902,029	10,337,639	10,941,055
Unrestricted	230,762	11,880	76,270	436,088	815,935	75,354	5,650	147,396	(138,342)	923,325
Total Business-Type Activities Net Position	3,771,779	4,261,065	4,743,475	5,726,633	6,332,337	6,770,697	7,128,108	9,049,425	10,199,297	11,864,380
Primary Government										
Net Investment in Capital Assets	40,801,354	40,174,562	40,935,781	41,625,579	42,512,325	44,657,669	47,184,129	52,034,877	60,223,962	76,645,447
Restricted	4,495,801	5,462,455	7,914,638	7,253,329	7,755,810	10,236,243	9,135,311	5,602,264	11,960,224	16,629,719
Unrestricted	6,384,411	8,597,245	9,453,450	9,571,538	10,679,846	14,211,016	13,622,511	12,048,627	7,729,855	4,697,118
Total Primary Government Net Position	\$ 51,681,566	\$ 54,234,262	\$ 58,303,869	\$ 58,450,446	\$ 60,947,981	\$ 69,104,928	\$ 69,941,951	\$ 69,685,768	\$ 79,914,041	\$ 97,972,284

Source: City's comprehensive annual financial reports for each applicable fiscal year.

(1) The City made a prior period adjustment of \$813,597 to the July 1, 2015 beginning fund balance for net pension (liability) asset as a result of the adoption of GASB Statement Number 68 as required by the standards.

(2) First year for the Snellville Downtown Development Authority to be considered a blended component unit.

CITY OF SNELLVILLE, GEORGIA
CHANGES IN NET POSITION
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	FISCAL YEAR									
	(1) 2016	2017	2018	2019	2020	2021	2022	2023	2024	(2) 2025
Program Expenses										
Governmental activities	\$ 11,170,855	\$ 13,305,909	\$ 12,659,763	\$ 15,890,493	\$ 14,666,137	\$ 19,636,282	\$ 21,629,723	\$ 22,939,032	\$ 20,480,479	\$ 19,775,013
Business-type activities	2,420,673	2,628,228	2,695,575	2,807,566	2,885,471	2,969,589	3,147,771	3,489,506	3,853,321	3,971,990
Total primary government program expenses	13,591,528	15,934,137	15,355,338	18,698,059	17,551,608	22,605,871	24,777,494	26,428,538	24,333,800	23,747,003
Program Revenues										
Governmental activities	6,038,480	7,725,781	8,031,232	7,194,752	7,690,560	18,216,635	12,270,832	11,970,314	19,056,498	13,791,195
Business-type activities	2,227,737	2,456,107	2,525,333	2,544,993	2,547,854	2,599,327	2,751,108	2,936,636	3,320,530	4,456,215
Total primary government program revenues	8,266,217	10,181,888	10,556,565	9,739,745	10,238,414	20,815,962	15,021,940	14,906,950	22,377,028	18,247,410
Net (Expense) Revenue										
Governmental activities	(5,132,375)	(5,580,128)	(4,628,531)	(8,695,741)	(6,975,577)	(1,419,647)	(9,358,891)	(10,968,718)	(1,423,981)	(5,983,818)
Business-type activities	(192,936)	(172,121)	(170,242)	(262,573)	(337,617)	(370,262)	(396,663)	(552,870)	(532,791)	484,225
Total primary government net expense	(5,325,311)	(5,752,249)	(4,798,773)	(8,958,314)	(7,313,194)	(1,789,909)	(9,755,554)	(11,521,588)	(1,956,772)	(5,499,593)
General Revenues and Transfers										
Governmental activities	7,443,299	7,643,538	8,215,728	7,859,160	8,867,408	9,138,234	9,838,503	8,791,218	10,502,382	11,469,302
Business-type activities	314,501	661,407	652,652	1,245,730	943,321	808,622	754,074	2,474,187	1,682,663	1,180,858
Total primary government	7,757,800	8,304,945	8,868,380	9,104,890	9,810,729	9,946,856	10,592,577	11,265,405	12,185,045	12,650,160
Change in Net Position										
Governmental Activities	2,310,924	2,063,410	3,587,197	(836,581)	1,891,831	7,718,587	479,612	(2,177,500)	9,078,401	5,485,484
Business Type Activities	121,565	489,286	482,410	983,157	605,704	438,360	357,411	1,921,317	1,149,872	1,665,083
Total primary government	\$ 2,432,489	\$ 2,552,696	\$ 4,069,607	\$ 146,576	\$ 2,497,535	\$ 8,156,947	\$ 837,023	\$ (256,183)	\$ 10,228,273	\$ 7,150,567

Source: City's comprehensive annual financial reports for each applicable fiscal year.

(1) The City made a prior period adjustment of \$813,597 to the July 1, 2015 beginning fund balance for net pension (liability) asset as a result of the adoption of GASB Statement Number 68 as required by the standards.

(2) First year for the Snellville Downtown Development Authority to be considered a blended component unit.

CITY OF SNELLVILLE, GEORGIA
GOVERNMENT-WIDE EXPENSES
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	FISCAL YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	(1) 2025
Governmental Activities										
General Government	\$ 1,916,417	\$ 2,061,883	\$ 1,937,456	\$ 1,993,687	\$ 2,072,547	\$ 2,146,924	\$ 2,021,872	\$ 2,776,135	\$ 3,102,952	\$ 3,056,107
Public Safety and Courts	5,384,629	5,806,299	6,048,380	6,406,986	6,752,196	7,067,080	7,349,418	8,352,509	9,681,347	9,732,752
Highways and Streets	2,173,881	1,945,178	1,912,150	2,038,253	2,069,359	2,486,182	2,241,950	2,637,011	2,742,752	1,877,725
Parks and Recreation	896,394	1,017,630	1,121,626	1,174,411	1,155,807	1,250,082	1,308,533	1,385,518	1,595,585	1,860,891
Economic Development	184,168	161,145	172,338	258,498	308,494	325,622	453,910	1,590,343	565,281	544,198
Community Development	543,268	2,243,390	1,398,742	3,953,568	2,261,939	6,332,193	8,226,963	6,184,532	2,783,116	2,151,967
Interest on Long-Term Debt	72,098	70,384	69,071	65,090	45,795	28,199	27,077	12,984	9,446	551,373
Total Governmental Activities	11,170,855	13,305,909	12,659,763	15,890,493	14,666,137	19,636,282	21,629,723	22,939,032	20,480,479	19,775,013
Business-Type Activities										
Solid Waste Management	1,935,067	2,129,175	2,155,063	2,248,178	2,313,269	2,383,447	2,536,709	2,846,368	3,162,107	3,277,999
Recycling	229,828	244,969	251,574	233,146	245,177	253,341	249,912	240,875	267,722	267,942
Storm Water Utilities	255,778	254,084	288,938	326,242	327,025	332,801	361,150	402,263	423,492	426,049
Total Business-Type Activities	2,420,673	2,628,228	2,695,575	2,807,566	2,885,471	2,969,589	3,147,771	3,489,506	3,853,321	3,971,990
Total Governmental-Wide Expenses	\$ 13,591,528	\$ 15,934,137	\$ 15,355,338	\$ 18,698,059	\$ 17,551,608	\$ 22,605,871	\$ 24,777,494	\$ 26,428,538	\$ 24,333,800	\$ 23,747,003

Source: City's comprehensive annual financial reports for each applicable fiscal year.

(1) First year for the Snellville Downtown Development Authority to be considered a blended component unit.

CITY OF SNELLVILLE, GEORGIA
 GOVERNMENT-WIDE PROGRAM REVENUES
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	FISCAL YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	(1) 2025
Governmental Activities										
Charges for Service										
General Government	\$ 39,594	\$ 83,024	\$ 40,525	\$ 30,702	\$ 37,549	\$ 44,601	\$ 47,618	\$ 49,240	\$ 210,364	\$ 75,762
Public Safety and Courts	2,242,618	3,403,388	3,090,412	2,919,131	2,325,350	3,835,643	4,626,775	4,197,174	3,879,971	3,519,344
Highways and Streets	-	-	-	-	-	-	-	-	-	-
Parks and Recreation	209,988	229,073	198,222	214,394	123,082	131,386	201,178	219,700	269,076	295,631
Economic Development	-	-	-	-	-	-	-	-	-	-
Community Development	560,923	382,014	815,873	398,817	519,166	731,456	675,973	705,382	477,040	1,260,273
Operating Grants and Contributions	350	-	-	55,941	933,559	3,208,925	525,228	640,180	1,242,701	-
Capital Grants and Contributions	2,985,007	3,628,282	3,886,200	3,575,767	3,751,854	10,264,624	6,194,060	6,158,638	12,977,346	-
Total Governmental Activities	6,038,480	7,725,781	8,031,232	7,194,752	7,690,560	18,216,635	12,270,832	11,970,314	19,056,498	5,151,010
Business-Type Activities										
Charges for Service										
Solid Waste Management	1,556,943	1,476,750	1,526,007	1,584,422	1,638,984	1,659,857	1,757,898	1,933,301	2,106,891	2,206,178
Recycling	132,255	157,621	165,885	138,617	67,310	104,617	122,621	129,402	329,984	315,495
Stormwater Utility Fees	538,539	821,736	833,441	821,954	841,560	834,853	870,589	873,933	883,655	1,934,542
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Total Business-Type Activities	2,227,737	2,456,107	2,525,333	2,544,993	2,547,854	2,599,327	2,751,108	2,936,636	3,320,530	4,456,215
Total Government-Wide Program Revenues	\$ 8,266,217	\$ 10,181,888	\$ 10,556,565	\$ 9,739,745	\$ 10,238,414	\$ 20,815,962	\$ 15,021,940	\$ 14,906,950	\$ 22,377,028	\$ 9,607,225

Source: City's comprehensive annual financial reports for each applicable fiscal year.

CITY OF SNELLVILLE, GEORGIA
GENERAL AND OTHER REVENUES
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	FISCAL YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	(1) 2025
Governmental Activities										
Taxes										
Property	\$ 3,587,698	\$ 3,729,236	\$ 4,006,773	\$ 4,393,728	\$ 4,539,165	\$ 4,982,690	\$ 5,289,044	\$ 5,742,694	\$ 6,489,296	\$ 6,852,407
Other	3,780,423	3,941,570	4,056,313	4,292,943	4,293,501	4,556,786	4,725,997	4,943,201	5,100,235	5,246,680
Hotel/Motel	134,322	161,145	172,235	278,305	341,919	361,803	493,099	521,185	494,223	526,503
Intergovernmental	220,229	220,229	220,229	-	200,000	-	-	-	-	-
Other Local Revenue	21,813	250,883	319,029	35,375	351,370	8,204	69,990	41,362	49,457	12,771
Gain(Loss) on Sale of Assets	-	-	-	-	-	19,690	-	-	36,326	-
Transfers	(313,502)	(659,525)	(646,368)	(1,239,848)	(938,317)	(807,739)	(753,670)	(2,473,852)	(1,682,386)	(1,180,523)
Unrestricted Investment Earnings	12,316	-	87,517	98,657	79,770	16,800	14,043	16,628	15,231	11,464
Total Governmental Activities	<u>7,443,299</u>	<u>7,643,538</u>	<u>8,215,728</u>	<u>7,859,160</u>	<u>8,867,408</u>	<u>9,138,234</u>	<u>9,838,503</u>	<u>8,791,218</u>	<u>10,502,382</u>	<u>11,469,302</u>
Business-Type Activities										
Transfers	313,502	659,525	646,368	1,239,848	938,317	807,739	753,670	2,473,852	1,682,386	1,180,523
Unrestricted Investment Income	999	1,882	6,284	5,882	5,004	883	404	335	277	335
Total Business-Type Activities	<u>314,501</u>	<u>661,407</u>	<u>652,652</u>	<u>1,245,730</u>	<u>943,321</u>	<u>808,622</u>	<u>754,074</u>	<u>2,474,187</u>	<u>1,682,663</u>	<u>1,180,858</u>
Total Government-Wide General and Other Revenue	<u>\$ 7,757,800</u>	<u>\$ 8,304,945</u>	<u>\$ 8,868,380</u>	<u>\$ 9,104,890</u>	<u>\$ 9,810,729</u>	<u>\$ 9,946,856</u>	<u>\$ 10,592,577</u>	<u>\$ 11,265,405</u>	<u>\$ 12,185,045</u>	<u>\$ 12,650,160</u>

Source: City's comprehensive annual financial reports for each applicable fiscal year.

CITY OF SNELLVILLE, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	FISCAL YEAR									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable										
Prepaid Items	\$ 97,784	\$ 103,675	\$ 109,007	\$ 102,025	\$ 104,377	\$ 108,329	\$ 194,918	\$ 206,055	\$ 196,610	\$ 143,439
Restricted										
Economic Development	53,287	28,515	-	-	-	-	-	-	-	-
Assigned										
Appropriation for Next Year Budget	-	-	1,561,850	434,045	293,629	-	-	330,771	329,505	692,920
Unassigned	5,484,396	7,870,782	7,002,599	7,695,213	8,255,746	11,243,179	11,721,424	10,023,091	6,813,277	2,866,630
Total General Fund	<u>5,635,467</u>	<u>8,002,972</u>	<u>8,673,456</u>	<u>8,231,283</u>	<u>8,653,752</u>	<u>11,351,508</u>	<u>11,916,342</u>	<u>10,559,917</u>	<u>7,339,392</u>	<u>3,702,989</u>
All Other Governmental Funds										
Nonspendable										
Prepaid Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,091
Restricted										
Capital Projects	4,060,411	5,051,211	7,508,768	6,850,689	7,323,588	8,365,738	5,820,777	1,743,150	6,608,479	10,102,266
Police Services	64,460	68,637	73,508	51,674	77,245	1,483,314	2,897,448	3,392,489	3,432,015	3,221,854
Tree Bank	300,171	296,486	314,407	312,630	282,166	277,965	266,056	261,013	253,900	248,883
Economic Development	17,472	17,606	17,955	38,336	72,811	109,226	150,409	201,765	70,211	-
Specified Grant Activities	-	-	-	-	-	-	621	3,847	6,507	7,571
Community Development	-	-	-	-	-	-	-	-	-	902,380
Debt Service	-	-	-	-	-	-	-	-	-	31,207
Assigned -										
Redevelopment	17,410	16,691	15,654	15,679	10,914	10,919	10,918	10,897	10,875	-
Unassigned	-	-	-	-	-	11,243,179	-	-	-	(7,980)
Total All Other Governmental Funds	<u>\$ 4,459,924</u>	<u>\$ 5,450,631</u>	<u>\$ 7,930,292</u>	<u>\$ 7,269,008</u>	<u>\$ 7,766,724</u>	<u>\$ 21,490,341</u>	<u>\$ 9,146,229</u>	<u>\$ 5,613,161</u>	<u>\$ 10,381,987</u>	<u>\$ 14,704,272</u>

(1)

CITY OF SNELLVILLE, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

(1)

	FISCAL YEAR									
	2015	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
Taxes	\$ 7,389,231	\$ 7,809,385	\$ 8,242,795	\$ 8,964,808	\$ 9,145,394	\$ 9,865,802	\$ 10,446,989	\$ 11,217,532	\$ 12,058,914	\$ 12,527,327
Licenses and Permits	234,188	323,027	748,778	349,637	484,136	686,798	600,480	566,769	437,200	440,198
Intergovernmental Revenue	4,156,327	3,847,196	4,069,268	3,460,626	3,680,988	6,478,640	7,766,001	6,837,292	10,303,144	8,092,300
Charges for Services	852,203	1,413,534	1,023,405	891,894	1,119,439	1,133,744	608,784	803,557	859,932	932,607
Fines and Forfeitures	2,079,457	2,225,117	2,235,816	2,203,660	2,229,027	3,753,016	4,521,439	4,072,016	3,810,678	3,347,120
Tree Bank Bonds	-	-	15,410	-	-	-	-	-	-	-
Investment Income	6,035	29,506	124,677	157,770	135,158	25,759	19,624	12,579	17,240	17,313
Rental Income	99,934	86,653	84,009	77,498	72,999	89,523	104,282	122,858	264,455	939,328
Other Local Revenue	23,170	290,443	293,248	90,809	362,880	4,620,023	94,961	67,231	3,600,428	85,260
Total All Governmental Funds	14,840,545	16,024,861	16,837,406	16,196,702	17,230,021	26,653,305	24,162,560	23,699,834	31,351,991	26,381,453
Expenditures										
General Government	1,419,375	1,718,655	1,654,242	1,707,475	1,803,327	1,889,673	1,913,757	2,201,376	2,745,727	2,815,154
Municipal Court	723,097	758,427	776,492	755,806	816,349	866,190	844,692	848,051	926,816	976,264
Public Safety	4,085,720	4,442,158	4,694,156	5,118,859	5,442,327	5,646,609	5,806,468	6,280,572	7,258,310	7,363,586
Highways and Streets	944,458	1,183,720	996,799	1,056,917	1,081,421	1,095,093	1,105,263	1,005,317	1,174,225	1,702,151
Parks and Recreation	709,824	771,225	780,104	882,045	888,405	937,769	1,025,867	1,069,197	1,266,045	1,382,822
Tree Bank	-	4,600	104	4,910	32,906	4,600	-	-	7,317	5,220
Economic Development	130,399	161,145	172,339	258,629	308,494	325,632	453,920	470,091	1,859,972	544,199
Community Development	554,234	1,373,360	1,390,159	3,970,186	2,259,965	1,454,070	1,093,575	2,757,666	1,110,334	1,441,462
Debt Service										
Principal	1,267,162	122,125	1,037,426	820,611	659,187	651,884	583,177	842,484	215,276	2,065,921
Interest, Fees and Bond Issue Cost	80,503	33,804	80,638	57,970	32,418	29,586	22,171	13,946	433	957,102
Capital Outlay										
General Government	72,344	94,473	91,501	313,662	401,972	13,084	234,498	11,632	4,324,597	-
Public Safety	630,833	645,897	312,229	290,916	298,630	460,697	1,017,373	1,593,102	1,963,387	1,046,594
Highways and Streets	3,596,926	1,194,253	1,182,396	977,989	1,322,199	6,313,670	9,037,227	8,279,158	5,004,862	1,651,706
Parks and Recreation	2,903,728	632,532	134,783	139,825	315,600	1,050,944	874,703	1,216,441	1,545,208	1,071,393
Development	-	-	-	-	-	-	-	-	40,534	5,866,833
Court	-	-	-	-	-	-	-	-	-	-
Total Expenditures	17,118,603	13,136,374	13,303,368	16,355,800	15,663,200	20,739,501	24,012,691	26,589,033	29,443,043	28,890,407
Excess (Deficit) of Revenue Over Expenditures	(2,278,058)	2,888,487	3,534,038	(159,098)	1,566,821	5,913,804	149,869	(2,889,199)	1,908,948	(2,508,954)
Other Financing Sources (Uses)										
Sale of Capital Assets	10,593	-	-	-	2,764	49,107	28,868	-	118,546	-
Proceeds from Long-Term Debt	399,059	1,129,250	262,475	295,489	288,917	23,022	38,834	-	715,636	-
Payment to refunded debt agent	-	-	-	-	-	-	-	-	-	-
Capital Contribution to Stormwater Fund	-	-	-	-	-	-	-	-	-	-
Transfers in (out)	(625,444)	(659,525)	(646,368)	(1,239,848)	(938,317)	(807,739)	(753,670)	(2,000,294)	(1,194,829)	(989,215)
Total Other Financing Sources (Uses)	(215,792)	469,725	(383,893)	(944,359)	(646,636)	(735,610)	(685,968)	(2,000,294)	(360,647)	(989,215)
Net Change in Fund Balance	\$ (2,493,850)	\$ 3,358,212	\$ 3,150,145	\$ (1,103,457)	\$ 920,185	\$ 5,178,194	\$ (536,099)	\$ (4,889,493)	\$ 1,548,301	\$ (3,498,169)
Debt Service Expenditures to Noncapital Expenditures	13.59%	1.39%	9.07%	5.68%	4.94%	5.06%	4.38%	4.92%	1.18%	15.60%

Source: City's comprehensive annual financial reports for each applicable fiscal year.

CITY OF SNELLVILLE, GEORGIA
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE (1)
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

<u>Fiscal Year</u>	<u>Real and Personal</u>	<u>Motor Vehicle</u>	<u>(1) SPLOST</u>	<u>Franchise</u>	<u>Alcohol Beverage</u>	<u>Insurance Premium</u>	<u>Business Occupation</u>	<u>Other Tax</u>	<u>Total</u>
2016	3,104,659	65,796	2,845,394	1,295,210	330,376	1,052,437	798,562	851,048	10,343,482
2017	3,326,556	47,779	3,446,173	1,341,011	331,287	1,139,994	846,387	776,371	11,255,558
2018	3,542,032	35,239	3,001,999	1,375,720	327,238	1,213,910	858,556	717,865	11,072,559
2019	3,841,058	28,607	3,191,623	1,462,469	323,122	1,309,143	864,182	1,136,227	12,156,431
2020	4,089,811	22,999	3,245,026	1,455,155	334,012	1,390,449	824,016	1,028,952	12,390,420
2021	4,333,176	633,684	3,833,921	1,477,890	362,753	1,466,407	882,306	709,586	13,699,723
2022	4,529,140	711,532	4,273,514	1,500,292	365,709	1,513,922	955,198	871,196	14,720,503
2023	4,965,815	787,332	4,611,008	1,551,259	376,290	1,700,558	963,693	872,585	15,828,540
2024	5,681,155	808,304	4,968,644	1,588,183	377,882	1,825,045	943,514	834,831	17,027,558
2025	6,004,484	790,343	5,933,638	1,581,817	353,197	1,962,920	944,107	363,956	17,934,462

(1) For the purposes of this schedule SPLOST (Special Local Option Sales Tax) has been included as a tax. However, for reporting purposes in the financial statements SPLOST receipts are reported as an intergovernmental revenue.

CITY OF SNELLVILLE, GEORGIA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
OF ALL TAXABLE PROPERTY
Last Ten Fiscal Years

Tax Digest Year	Real Property		Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other					
2016	429,418,100	314,267,710	16,776,540	-	20,028,376	740,433,974	4.588	1,851,084,935	40.00%
2017	470,173,340	322,426,610	12,055,660	-	20,331,596	784,324,014	4.588	1,960,810,035	40.00%
2018	518,032,030	357,213,113	8,859,250	-	20,742,980	844,283,239	4.588	2,110,708,098	40.00%
2019	564,143,910	351,648,895	7,016,160	-	21,100,345	909,167,020	4.588	2,272,917,550	40.00%
2020	600,012,650	372,132,060	5,767,350	-	22,004,164	963,437,696	4.588	2,408,594,240	40.00%
2021	653,557,130	379,406,306	4,773,670	-	21,929,908	1,015,807,198	4.588	2,539,517,995	40.00%
2022	876,713,360	430,801,550	4,203,120	-	24,070,686	1,287,647,344	4.000	3,219,118,360	40.00%
2023	1,029,143,640	436,896,740	4,095,970	-	18,178,490	1,451,957,860	4.000	3,629,894,650	40.00%
2024	1,068,468,970	534,653,260	3,632,890	-	28,174,836	1,578,580,284	0.000	3,946,450,710	40.00%
2025	-	-	-	-	-	-	0.000	-	#DIV/0!

Source: Gwinnett County Tax Assessors Office

**CITY OF SNELLVILLE, GEORGIA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years
(Rate per \$1,000 of assessed value)**

Digest Year	City of Snellville Operating Millage	Overlapping Rates											Total Direct & Overlapping Rates	
		County								School District				State of Georgia
		Operating Millage	Fire Protection	Police Services	Development Enforcement	Recreation	Economic Development	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage		Operating Millage
2016	4.588	7.23	3.20	1.60	0.36	0.95	-	0.24	13.58	19.80	2.05	21.85	0.05	40.07
2017	4.588	7.40	3.20	1.60	0.36	0.95	-	-	13.51	19.80	2.05	21.85	-	39.95
2018	4.588	7.40	3.20	1.60	0.36	0.95	-	-	13.51	19.80	1.95	21.75	-	39.85
2019	4.588	7.21	3.20	1.60	0.36	0.95	-	-	13.32	19.80	1.95	21.75	-	39.66
2020	4.588	7.21	3.20	1.60	0.36	0.95	-	-	13.32	19.80	1.95	21.75	-	39.66
2021	4.588	6.95	3.20	2.90	0.36	1.00	0.30	-	14.71	19.70	1.90	21.60	-	40.90
2022	4.000	6.95	3.20	2.90	0.36	1.00	0.30	-	14.71	19.20	1.45	20.65	-	39.36
2023	4.000	6.95	3.20	2.90	0.36	1.00	0.30	-	14.71	19.20	1.45	20.65	-	39.36
2024	4.000	6.95	3.20	2.90	0.36	1.00	0.30	-	14.71	19.20	1.45	20.65	-	39.36
2025	0.000	0.00	-	-	-	0.00	0.00	-	0.00	0.00	0.00	0.00	-	0.00

Source: Gwinnett County Tax Assessors Office

**CITY OF SNELLVILLE, GEORGIA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT CALENDAR YEAR AND TEN YEARS AGO**

Taxpayer	2023				2013		
	Nature of Business	Rank	Assessed Valuation	% of Total City Taxes Levied	Rank	Assessed Valuation	% of Total City Taxes Levied
Snellville Towne Center LLC	Real Estate	1	24,336,240	2.52%			
BMSH 1 Snellville GA LLC	Real Estate	2	19,616,640	2.04%			
GRI-EOY (Presidential Markets) LLC	Real Estate	3	16,155,320	1.68%			
Snellville Pavilion LLC	Real Estate	4	12,120,800	1.26%			
DDR Southeast Snellville LLC	Real Estate	5	12,045,720	1.25%			
Eastside Medical Center	Hospital	6	9,771,520	1.01%			
Wal-Mart Real Est Business Trust	Retail Services	7	8,737,040	0.91%	6	5,421,000	0.84%
Sam's Real Estate Business trust	Retail Services	8	7,847,600	0.81%	10	3,420,000	0.53%
Signet Clinical LLC	Medical	9	5,967,612	0.62%			
Ballantry PMC Summit Chase LLC	Retail Services	10	5,429,880	0.56%			
Cousins Properties	Real Estate				1	15,600,000	2.41%
DDR Southeast Snellville LLC	Real Estate				2	11,400,000	1.76%
KIR Snellville LP	Real Estate				3	9,600,000	1.48%
GRI-EOY (Presidential Markets) LLC	Real Estate				4	7,526,850	1.16%
Ventas Center MOB LLC	Medical Facilities				5	6,916,000	1.07%
Lowe's Home Centers	Retail Services				7	4,090,240	0.63%
Ventas Plaza MOB LLC	Medical Facilities				8	3,600,000	0.56%
GRI-EOY (Presidential Markets) LLC	Real Estate				9	3,544,670	0.55%
Totals			\$122,028,372	12.66%		\$71,118,760	10.99%

**CITY OF SNELLVILLE, GEORGIA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Digest/ Fiscal Year	Collected Within the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Levy	Collected Amount	Percent of Levy		Amount	Percent of Levy
2015/2016	3,102,081	3,083,054	99.39%	18,696	3,101,750	99.99%
2016/2017	3,323,053	3,298,946	99.27%	23,098	3,322,044	99.97%
2017/2018	3,543,027	3,514,614	99.20%	23,238	3,537,852	99.85%
2018/2019	3,835,970	3,800,632	99.08%	26,272	3,826,904	99.76%
2019/2020	4,114,924	4,069,620	98.90%	23,493	4,093,113	99.47%
2020/2021	4,344,932	4,300,923	98.99%	38,289	4,339,212	99.87%
2021/2022	4,585,239	4,485,045	97.81%	86,628	4,571,673	99.70%
2022/2023	4,906,967	4,832,150	98.48%	44,714	4,876,864	99.39%
2023/2024	5,669,817	5,591,722	98.62%	64,230	5,655,952	99.76%
2024/2025	6,075,234	5,968,050	98.24%	-	5,968,050	98.24%

Source: City's Finance Department

**CITY OF SNELLVILLE, GEORGIA
SALES TAX RATES AND TAXABLE SALES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>(1)(2) Taxable Sales Within Gwinnett County</u>	<u>Special Purpose</u>		<u>State</u>	<u>Total</u>
		<u>(3) City/ County</u>	<u>School System</u>		
2016	14,949,197,560	1%	1%	4%	6%
2017	18,284,488,487	1%	1%	4%	6%
2018	15,925,653,205	1%	1%	4%	6%
2019	16,764,486,816	1%	1%	4%	6%
2020	17,217,255,354	1%	1%	4%	6%
2021	20,138,255,069	1%	1%	4%	6%
2022	22,731,457,400	1%	1%	4%	6%
2023	23,055,040,000	1%	1%	4%	6%
2024	24,728,233,713	1%	1%	4%	6%
2025	29,530,871,448	1%	1%	4%	6%

(1) Prescription drugs and services are not taxable.

(2) Calculated based on sales taxes collected by the city.

(3) The City of Snellville receives 2.0093% of Special Purpose Local Option Sales Taxes collected for the 2023 SPLOST.

**CITY OF SNELLVILLE, GEORGIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities			Business Type Activities		Total Primary Government	% of Personal Income (1)	Per Capita (1)
	Revenue Bonds	Notes Payable	Lease & Subscription Liabilities	Notes Payable				
2016	2,508,000	199,514	-	-		2,707,514	0.46%	137.21
2017	2,508,000	1,206,638	-	-		3,714,638	0.74%	188.20
2018	1,819,000	1,120,687	-	-		2,939,687	0.58%	148.93
2019	1,466,000	948,564	-	-		2,414,564	0.45%	121.30
2020	1,466,000	578,295	-	-		2,044,295	0.38%	102.15
2021	1,108,000	308,384	-	-		1,416,384	0.25%	69.29
2022	744,000	98,484	29,557	-		872,041	0.13%	42.02
2023	-	-	16,748	-		16,748	0.00%	0.74
2024	-	-	517,108	-		517,108	0.00%	22.92
2025	-	-	-	-		-	0.00%	-

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

**CITY OF SNELLVILLE, GEORGIA
LEGAL DEBT MARGIN TABLE
LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Assessed Value</u>	<u>Percentage</u>	<u>Debt Limit</u>	<u>Net Amount Applicable</u>	<u>Legal Debt Margin</u>	<u>Total Net Applicable to Limit as Percentage of Debt Limit</u>
2016	740,433,974	10.00%	74,043,397	-	74,043,397	0.00%
2017	784,324,014	10.00%	78,432,401	-	78,432,401	0.00%
2018	863,438,083	10.00%	86,343,808	-	86,343,808	0.00%
2019	909,167,020	10.00%	90,916,702	-	90,916,702	0.00%
2020	963,437,696	10.00%	96,343,770	-	96,343,770	0.00%
2021	1,015,807,198	10.00%	101,580,720	-	101,580,720	0.00%
2022	1,287,647,344	10.00%	128,764,734	-	128,764,734	0.00%
2023	1,451,957,860	10.00%	145,195,786	-	145,195,786	0.00%
2024	1,578,580,284	10.00%	157,858,028	-	157,858,028	0.00%
2025	-	10.00%	-	-	-	#DIV/0!

Source: City's finance department

CITY OF SNELLVILLE, GEORGIA
SUMMARY OF DIRECT AND OVERLAPPING DEBT
AS OF JUNE 30, 2025

	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
City Direct Debt:			
Bonds Payable	\$ -	100%	\$ -
Notes Payable	\$ -	100%	\$ -
Leases Payable	\$ -	100%	\$ -
Total city direct debt	<u>-</u>		<u>-</u>
Overlapping Debt:			
Gwinnett County	-	2.96%	-
Gwinnett County School District	-	2.96%	-
Total overlapping debt	<u>-</u>		<u>-</u>
Total direct and overlapping debt	<u>-</u>		<u>-</u>

Sources: Assessed value data used to estimate applicable percentages and debt obtained from Gwinnett County's 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. This process recognizes that, when considering the government's ability to issue and repay long term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

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

**CITY OF SNELLVILLE, GEORGIA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income (1)</u>	<u>Personal Income</u>	<u>Median Age (1)</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2016	19,733 (1)	\$29,738 (7)	\$586,819,954	38.6 (7)	4,659 (2)	5.10% (3)
2017	19,738 (1)	\$25,325 (7)	\$590,601,012	39.8 (7)	4,874 (2)	3.40% (3)
2018	19,738 (1)	\$25,325 (7)	\$599,864,850	39.8 (7)	4,874 (2)	3.40% (3)
2019	19,906 (1)	\$26,699 (1)	\$531,470,294	39.8 (7)	4,834 (2)	3.50% (3)
2020	20,012 (1)	\$26,699 (1)	\$534,300,388	38.8 (7)	4,836 (2)	3.20% (3)
2021	20,441 (1)	\$27,460 (1)	\$561,309,860	36.9 (7)	4,741 (2)	3.50% (3)
2022	20,753 (1)	\$31,421 (1)	\$652,080,013	40.7 (7)	4,836 (2)	2.90% (3)
2023	22,737 (1)	\$34,609 (1)	\$786,904,833	42.1 (7)	4,838 (2)	3.60% (3)
2024	22,557 (1)	\$35,189 (1)	\$793,758,273	42.1 (7)	4,984 (2)	3.60% (3)
2024	0 (1)	\$0 (1)	\$0	- (7)	0 (2)	0.00% (3)

- (1) Bureau of Census
- (2) Gwinnett County Board of Education
- (3) US Bureau of Labor Statistics (Gwinnett County)
- (4) Averaged by US Census American Community Survey
- (5) Atlanta Regional Commission Estimates
- (6) Gwinnett County Chamber of Commerce
- (7) City of Snellville Estimates

**CITY OF SNELLVILLE, GEORGIA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

As Available from City of Snellville Public Records

Employer	2024			Employer	2013		
	Number of Employees	Rank	Percentage of Total Employment		Number of Employees	Rank	Percentage of Total Employment
Piedmont Eastside Medical Center	1,360	1	NA (1)	Eastside Medical Center	1,194	1	NA (1)
Wal-Mart	660	2	NA (1)	Wal-Mart	355	2	NA (1)
E. R. Snell	1,008	3	NA (1)	E.R. Snell	267	3	NA (1)
Gwinnett County School Board	349	3	NA (1)	Sam's East	175	4	NA (1)
Lowe's	159	6	NA (1)	Lowe's	160	5	NA (1)
Home Depot	154	5	NA (1)	Target	157	6	NA (1)
Lenora Church Rd Properties	175	7	NA (1)	England Associates, LP	145	6	NA (1)
TOMCO	115	8	NA (1)	TOMCO	125	8	NA (1)
Target	162	9	NA (1)	Kroger	124	9	NA (1)
Kroger	119	10	NA (1)	GMRI, INC.	122	10	NA (1)
Total Employees	4,261			Total Employees	2,824		

Source: City of Snellville Community Development

(1) Total employment numbers have not been recorded in the past. Employment data will be collected in the future.

CITY OF SNELLVILLE, GEORGIA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	<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>	<u>2025</u>
General Government	18	17	17	19	19	20	19	20	20	0
Public Safety	57	57	57	59	60	60	61	64	64	0
Public Works	10	10	10	10	9	8	7	5	8	0
Parks and Recreation	11	11	11	11	12	13	14	16	16	0
Community Development	5	6	6	7	7	7	7	7	8	0
Sanitation	4	4	4	4	4	4	4	4	5	0
Stormwater Utility	<u>2</u>	<u>0</u>								
Total	<u>107</u>	<u>107</u>	<u>107</u>	<u>112</u>	<u>113</u>	<u>114</u>	<u>114</u>	<u>118</u>	<u>123</u>	<u>0</u>

Source: Various City Departments

**CITY OF SNELLVILLE, GEORGIA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEAR**

<u>Function</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>	<u>2025</u>
Police										
Physical Arrests	1,300	2,171	2,283	2,262	1,639	1,529	1,534	1,808	1,789	-
Parking Violations	36	60	109	89	317	108	39	43	70	-
Traffic Violations	9,223	12,913	12,746	16,520	1,689	22,805	21,283	21,316	19,889	-
Sanitation Tonnage	19,490	20,102	22,745	23,542	24,869	26,107	15,431	19,315	18,771	-
Recycling Center Revenue	129,748	184,802	132,688	119,910	56,032	129,082	124,168	94,374	111,520	-
Recycling Center Tonnage	960	1,576	2,942	1,299	1,729	2,126	768	737	882	-

Sources: Various City Departments.

Note 1: No operating indicators are available for the General Government Functions.

**CITY OF SNELLVILLE, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

<u>Function</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>	<u>2025</u>
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	-
Patrol Units	55	55	55	55	55	55	48	51	55	-
Parks and Culture										
Passive Parks	2	2	2	2	2	1	1	1	1	-
Active Parks	1	1	1	1	1	1	1	1	1	-
Senior Centers	1	1	1	1	1	1	1	1	1	-
Cemetery	1	1	1	1	1	1	1	1	1	-
Recycling Center	1	1	1	1	1	1	1	1	1	-

Sources: Various City Departments.

COMPLIANCE SECTION

CITY OF SNELLVILLE, GEORGIA
SCHEDULE OF PROJECTS FINANCED
WITH SPECIAL SALES TAX IV PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2025

<u>PROJECT</u>	ORIGINAL ESTIMATED COST	EXPENDITURES			ESTIMATED PERCENT COMPLETE
		BEGINNING OF YEAR	CURRENT YEAR	TO DATE	
Administrative Facilities	\$ 108,878	\$ 434,277	\$ -	\$ 434,277	398.87%
Parking Facilities	6,387,616	5,032,936	-	5,032,936	78.79%
Recreation Facilities and Equipment	3,011,320	2,125,676	532,820	2,658,496	88.28%
Contribution to DDA for Debt Service	-	1,366,503	-	1,366,503	0.00%
Roads, Streets, Bridges, Drainage, Sidewalks and Related Facilities	<u>8,578,192</u>	<u>10,088,486</u>	<u>144,922</u>	<u>10,233,408</u>	<u>119.30%</u>
	<u>\$ 18,086,006</u>	<u>\$ 19,047,878</u>	<u>\$ 677,742</u>	<u>\$ 19,725,620</u>	<u>109.07%</u>
Other Financing Sources -					
Gwinnett County - Grove projects	\$ -	\$ 2,438,731	\$ -	\$ 2,438,731	
Parks	-	1,652,127	-	1,652,127	
DDA - Roads and streets	<u>-</u>	<u>7,999,111</u>	<u>-</u>	<u>7,999,111</u>	
Total Other Financing Sources	<u>\$ -</u>	<u>\$ 12,089,969</u>	<u>\$ -</u>	<u>\$ 12,089,969</u>	
Total Expenditures	<u>\$ 18,086,006</u>	<u>\$ 31,137,847</u>	<u>\$ 677,742</u>	<u>\$ 31,815,589</u>	

CITY OF SNELLVILLE, GEORGIA
SCHEDULE OF PROJECTS FINANCED
WITH SPECIAL SALES TAX V PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2025

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST</u>	<u>EXPENDITURES</u>			<u>ESTIMATED PERCENT COMPLETE</u>
		<u>BEGINNING OF YEAR</u>	<u>CURRENT YEAR</u>	<u>TO DATE</u>	
Contribution to DDA for Debt Service	\$ 10,000,000	\$ 1,294,669	\$ 1,294,323	\$ 2,588,992	25.89%
Water and Sewer Projects	1,487,184	-	-	-	0.00%
Recreation Facilities and Equipment	10,000,000	810,892	-	810,892	8.11%
Roads, Streets, Bridges, Drainage, Sidewalks and Related Facilities	<u>7,000,000</u>	<u>468,163</u>	<u>(306,291)</u>	<u>161,872</u>	<u>2.31%</u>
	<u>\$ 28,487,184</u>	<u>\$ 2,573,724</u>	<u>\$ 988,032</u>	<u>\$ 3,561,756</u>	<u>12.50%</u>
Other Financing Sources -					
State of Georgia - LMIG Grants	\$ -	\$ 514,380	\$ 537,296	\$ 1,051,676	
Tire Grant	-	174,992	-	174,992	
County - Roads and streets	-	-	241,929	241,929	
DDA - Roads and streets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Financing Sources	<u>\$ -</u>	<u>\$ 689,372</u>	<u>\$ 779,225</u>	<u>\$ 1,468,597</u>	
Total Expenditures	<u>\$ 28,487,184</u>	<u>\$ 3,263,096</u>	<u>\$ 1,767,257</u>	<u>\$ 5,030,353</u>	

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JAMES L. WHITAKER, P.C.

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Certified Public Accountants

Member of
Georgia Society of
Certified Public Accountants

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

Honorable Mayor and Members of City Council
City of Snellville, 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 units, each major fund, and the aggregate remaining fund information of City of Snellville, Georgia, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Snellville's basic financial statements and have issued our report thereon dated February 27, 2026.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Snellville, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Snellville's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Snellville, Georgia'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 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 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. However, as discussed in the accompanying schedule of findings and responses, we identified two deficiencies in internal control that we consider to be material weaknesses. We consider the deficiencies described as items 2025.001 and 2025.003 in the accompanying schedule of findings and responses to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Snellville, Georgia's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and is described in the accompanying schedule of findings and responses as item 2025.002.

City of Snellville, Georgia's Response to Findings

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

Purpose of this Report

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

James L. Whitaker, P.C.

Snellville, Georgia
February 27, 2026

**CITY OF SNELLVILLE, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

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
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

**CITY OF SNELLVILLE, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION II

**QUESTIONED
COST**

B. FINDINGS--FINANCIAL STATEMENT AUDITS

**2025.001 MATERIAL AMOUNTS OF ACCOUNTS PAYABLE NOT
RECORDED ON THE CITY'S BOOKS AT YEAR END -
REPEAT FINDING**

Condition: The City did not record \$677,189 of accounts payable owed by the City as of June 30, 2025

N/A

Criteria: Liabilities, accounts payable, should be recorded in the period the service is performed or the asset is received.

Effect: The City financial statements reported accounts payable that were under-stated by \$658,618 for the year ended June 30, 2025 and revenues were overstated by \$598,132.

Cause: The City received two large payments during F/Y 2025 from sales of real estate for delinquent property tax issues. The excess amounts received by the City were recorded as revenue instead of recording the excess funds as a liability due back to the taxpayer. The excess payments amounted to \$598,132. The remainder of the under-statement of accounts payable were for invoices that were not recorded in the proper period.

Recommendation: Management should emphasize the need for invoices, including construction project invoices, to be submitted to the City's accounting personnel in a timely manner. Management should also ensure that city personnel are properly trained on the proper accounting treatment for excess property tax sales receipts.

View of responsible officials and planned corrective action:
Management agrees with the finding. Management will emphasize the need for invoices to be submitted to the accounting personnel in a timely manner and that city personnel are properly trained on the accounting for excess property tax sales receipts.

**CITY OF SNELLVILLE, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION II

B. FINDINGS--FINANCIAL STATEMENT AUDITS

**QUESTIONED
COST**

2025.002 REIMBURSEMENT OWED TO SPLOST IV

Condition: The City paid an invoice out of the SPLOST V Fund for an expenditure that was to be reimbursed by another government. When the other government reimbursed the invoice, the payment was automatically deposited into the City's General Fund. The monies were not reimbursed to the SPLOST V Fund until after June 30, 2025.

N/A

Criteria: Payments out of a SPLOST Fund should only be for eligible expenditures approved under the SPLOST referendum.

Effect: The General Fund owes the SPLOST V Fund \$296,013 as of June 30, 2025.

Cause: Management had authorized the County to pay all reimbursements directly to a bank account that is part of the General Fund. Since the reimbursements were received close to the fiscal year end of the City, accounting personnel did not have time to properly reimburse the money to the SPLOST V Fund until after year end.

Recommendation: Management should emphasize the need to properly reimburse the SPLOST Fund in a timely manner, especially near the end of a fiscal year end.

View of responsible officials and planned corrective action:

Management agrees with the finding. Management will emphasize, to accounting personnel and employees responsible for SPLOST expenditures the need to reimburse the SPLOST Funds in a timely manner.

**CITY OF SNELLVILLE, GEORGIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION II

B. FINDINGS--FINANCIAL STATEMENT AUDITS

**QUESTIONED
COST**

**2025.003 TWO SIGNIFICANT INVOICES CODED TO THE WRONG
ACCOUNTING PERIOD**

Condition: During the audit, it was discovered that two significant invoices related to a capital project were improperly recorded to the wrong accounting period. The invoices totaled approximately \$448,000.00

Criteria: Invoices should be recorded in the accounting period for which the service was performed or the assets was received.

Effect: The current year's financial statements under-reported expenditures by approximately \$448,000.

Cause: The City's accounting clerk accidentally recorded the invoices to a previous accounting period (fiscal year).

Recommendation: Management should investigate obtaining computer controls that would deny the accounting staff from recording invoices to a prior accounting period.

N/A

View of responsible officials and planned corrective action:

Management agrees with the finding. Management will investigate the possibility of obtaining computer controls that would deny the accounting staff from recording invoices to a prior year.

The City of Snellville
2342 Oak Road
Snellville, Georgia 30078
(770) 985-3500 • FAX (770) 985-3525



AGENDA

PUBLIC HEARING & REGULAR BUSINESS MEETING
OF MAYOR AND COUNCIL
CITY OF SNELLVILLE, GEORGIA
MONDAY, MARCH 23, 2026

Publication Date: March 19, 2026

TIME: 7:30 p.m.

DATE: March 23, 2026

PLACE: Council Chambers

- I. CALL TO ORDER
- II. INVOCATION
- III. PLEDGE TO THE FLAG
- IV. CEREMONIAL MATTERS
PRO 2026-05 – Month of the Military Child
- V. MINUTES
Approve the Minutes of the March 9, 2026 Meetings
- VI. INVITED GUESTS
FY 2025 Audit Presentation by City Auditor James Whitaker
- VII. COMMITTEE / DEPARTMENT REPORTS
- VIII. APPROVAL OF THE AGENDA
- IX. PUBLIC HEARING
- X. CONSENT AGENDA (Please see *Note)
- XI. OLD BUSINESS
- XII. NEW BUSINESS
 - a) Consideration and Action on Award of the Sanitation Bid (PW260206) [Bender]

- b) Consideration and Action on Approval of the Six (6) Remnant Defendants' Combined Subdivision Participation and Release Form Related to the Opioid Settlement Agreement [Bender]
- c) Consideration and Action on Approval of an Updated Legal Services Agreement for the City Attorney [Bender]

XIII. COUNCIL REPORTS

XIV. MAYOR'S REPORT

XV. PUBLIC COMMENTS

- Section 2-53
Each member of the public who wishes to address the Mayor and City Council in public session must submit their name, address and the topic (be as specific as possible) of their comments to the City Clerk prior to making such comments. Individuals will be allotted five minutes to make their comments and such comments must be limited to the chosen topic. Members of the public shall not make inappropriate or offensive comments at a City Council meeting and are expected to comply with our adopted rules of decorum.
- Decorum
You must conduct yourself in a professional and respectful manner. All remarks should be directed to the Chairman and not to individual Council Members, staff or citizens in attendance. Personal remarks are inappropriate.

XVI. EXECUTIVE SESSION

An Executive Session may be called:

- To discuss pending and/or potential litigation, settlement claims, administrative proceedings or other judicial actions, which is exempt from the Open Meetings Act pursuant to O.C.G.A. Section 50-14-2(1).
- To authorize negotiations to purchase, dispose of, or lease property; authorize the ordering of an appraisal related to the acquisition or disposal of real estate; enter into a contract to purchase, dispose of, or lease property subject to approval in a subsequent public vote; or enter into an option to purchase, dispose of, or lease real estate subject to approval in subsequent public vote, which is excluded from the Open Meetings Act pursuant to Section 50-14-3(b)(1)(C).
- Upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee, which is excluded pursuant to O.C.G.A. Section 50-14-3(b)(2).

XVII. ADJOURNMENT

***Note: Items on the Consent Agenda may be read by title only. Upon the request of any Council Member, any item may be removed from the Consent Agenda and placed on the Regular Agenda prior to the adoption of the Regular Agenda. The Consent Agenda, or the remainder thereof omitting the challenged items, shall be adopted by unanimous consent.**

**CITY OF SNELLVILLE
MEETINGS AND LOCAL EVENTS
MARCH 23, 2026**

March 23

Council Meeting

Monday, March 23, 2026

6:30 p.m. Work Session – Conference Room 145, City Hall

7:30 pm Meeting - Council Chambers, City Hall

March 24

Planning Commission Meeting - CANCELED

Tuesday, March 24, 2026

March 28

Family Fun Day – FREE

Saturday, March 28, 2026

11 a.m. – 3 p.m. - Briscoe Park

March 29

Broadcast of the March 23 2026 Meeting

Sunday, March 29, 2026

6:30 p.m. - Comcast Channel 25

April 11

Paws & Play (National Pet Day)

Saturday, April 11, 2026

10 a.m. – 2 p.m. – The Grove

April 13

Council Meeting

Monday, April 13, 2026

6:30 p.m. Work Session – Conference Room 145, City Hall

7:30 pm Meeting - Council Chambers, City Hall

April 14

Board of Appeals Meeting - CANCELED

Tuesday, April 14, 2026

7:30 pm – Council Chambers, City Hall

April 15

Downtown Development Authority Meeting

Wednesday, April 15, 2026

4:00 p.m. – 2nd Floor Conference Room 259, City Hall



CITY OF SNELLVILLE

Proclamation

PRO 2026-05

MONTH OF THE MILITARY CHILD

WHEREAS, the Department of Defense has consistently acknowledged the vital role of military children and youth; and

WHEREAS, these resilient young individuals demonstrate unwavering commitment, adaptability, and courage in the face of unique challenges; and

WHEREAS, military children contribute significantly to the strength and resilience of our military families and communities; and

WHEREAS, their sacrifices often go unnoticed, yet they play an essential role in supporting the Army's mission; and

WHEREAS, the Month of the Military Child provides an opportunity to celebrate their achievements, honor their past, cherish the present, and shape a brighter future; and

THEREFORE, let it be known that we recognize and appreciate the contributions of military children and youth, and we commit to providing them with quality care and positive youth development, and

Now therefore be it proclaimed that I, Barbara Bender, Mayor of the City of Snellville, Where Everybody's Proud to be Somebody, do hereby join with the City Council to declare April 2026 as Month of the Military Child and call upon the individual citizens, Government Agencies, Churches, and Civic Organizations in the City of Snellville to observe the month with appropriate programs, ceremonies, and activities as a way to bring our mission and vision into reality.

Proclaimed this 23rd day March 2026.



ATTEST:

Barbara Bender, Mayor

Norman A. Carter Jr., Council Member

Richelle Brown, Council Member

Catherine Hardrick, Council Member

Kerry Hetherington, Council Member

Melisa Arnold, City Clerk

Shaunté Jermaine Pitt, Council Member



WORK SESSION
OF MAYOR AND COUNCIL
CITY OF SNELLVILLE, GEORGIA
MONDAY, MARCH 9, 2026

Present: Mayor Barbara Bender, Mayor Pro Tem Norman A. Carter Jr., Council Members Richelle Brown, Catherine Hardrick, Kerry Hetherington and Shaunt'e Pitt. Also present City Manager Matthew Pepper, Assistant City Manager Mercy Montgomery, City Attorney Jay Crowley with Powell and Crowley, Captain Zach Spahr, Parks & Recreation Director Lisa Platt, Parks Program Coordinator Meghan Meegan, Public Works Director David Mitchell, Public Information Officer Brian Arrington and City Clerk Melisa Arnold.

CALL TO ORDER

Mayor Bender called the meeting to order at 6:30 p.m.

REVIEW REGULAR BUSINESS MEETING AND PUBLIC HEARING AGENDA ITEMS

The agenda was reviewed and discussed.

REVIEW CORRESPONDENCE

Mayor Bender talked about the upcoming registration and process for the Georgia Municipal Association's annual conference in June.

CITY ATTORNEY'S REPORT

None

DISCUSSION ITEMS

Update of Ongoing Projects [Bender]

City Manager Pepper gave an update on The Grove, the Recycle Program opening up for reenrollment, the Community Center construction, and the .gov migration.

Discussion About the Sanitation Bid [Bender]

City Manager Pepper gave a brief overview of the bid criteria and rating process and answered questions of the Mayor and Council. He reported on the scores and some of the costs for residential and commercial pickup and advised that the current vendor, Waste Management, will be the recommended contractor based on the criteria.

Discussion About Yoga on The Towne Green [Hardrick]

Council Member Hardrick talked about having a twice a month yoga event on the Green. Discussion followed and the consensus was that she and City Manager Pepper would discuss the activity with Parks Director Lisa Platt.

City of Snellville Administration Department

WORK SESSION OF MAYOR AND COUNCIL
MONDAY, MARCH 9, 2026
PAGE TWO

EXECUTIVE SESSION

None

ADJOURNMENT

Council Member Hetherington made a motion to adjourn, 2nd by Mayor Pro Tem Carter; voted 6 in favor and 0 opposed, motion approved. The meeting adjourned at 7:29 p.m.

Barbara Bender, Mayor

Melisa Arnold, City Clerk



PUBLIC HEARING & REGULAR BUSINESS MEETING
OF MAYOR AND COUNCIL
CITY OF SNELLVILLE, GEORGIA
MONDAY, MARCH 9, 2026

Present: Mayor Barbara Bender, Mayor Pro Tem Norman A. Carter Jr., Council Members Richelle Brown, Catherine Hardrick, Kerry Hetherington and Shaunt'e Pitt. Also present City Manager Matthew Pepper, Assistant City Manager Mercy Montgomery, City Attorney Jay Crowley with Powell and Crowley, Captain Zach Spahr, Parks & Recreation Director Lisa Platt, Parks Program Coordinator Meghan Meegan, Public Information Officer Brian Arrington and City Clerk Melisa Arnold.

CALL TO ORDER

Mayor Bender called the meeting to order at 7:34 p.m.

INVOCATION

Bobby Howard gave the invocation.

PLEDGE TO THE FLAG

Cub Scout Pack 231 and Scout Troop 231 presented the colors for the Pledge of Allegiance.

CEREMONIAL MATTERS

PRO 2026-03 – Snellville Community Church

Mayor Bender read the proclamation into the record thanking the Church for hosting the youth basketball program. Mayor Bender presented it to Rev. Dr. Quincy Brown and members of the Snellville Youth Basketball program.

MINUTES

Approve the Minutes of the February 6, 2026 Special Called Work Session, February 7, 2026 Work Retreat and the February 9, 2026 Meetings

Council Member Hetherington made a motion to approve the February 6, 2026 Special Called Work Session, February 7, 2026 Work Retreat and the February 9, 2026 Meetings, 2nd by Mayor Pro Tem Carter; voted 6 in favor and 0 opposed, motion approved.

INVITED GUESTS

None

COMMITTEE / DEPARTMENT REPORTS

None

APPROVAL OF THE AGENDA

Council Member Brown made a motion to approve the agenda, 2nd by Council Member Hetherington; voted 6 in favor and 0 opposed, motion approved.

PUBLIC HEARING

None

CONSENT AGENDA

None

OLD BUSINESS

None

NEW BUSINESS

RES 2026-01 - Resolution Authorizing the City of Snellville to Subscribe to the Ethics Principles of the Georgia Municipal Association as a Requirement of Participation in the Georgia Municipal Association's Certified City of Ethics Program [Bender]

Mayor Bender gave a brief overview of the Georgia Municipal Association's program.

Council Member Hetherington made a motion to approve RES 2026-01, 2nd by Mayor Pro Tem Carter; voted 6 in favor and 0 opposed, motion approved. (A copy of RES 2026-01 is attached to and made a part of these minutes.)

Consideration and Action on Ratification of the Estimated Rollback Millage Rate for Submission to Gwinnett County [Bender]

City Manager Pepper explained that legislation related to House Bill 581 which was passed in 2024 requires the City to certify a rollback rate to Gwinnett County for their assessment notices. He explained that due to limited data the recommendation is to stay with the current millage rate of 4.00.

Mayor Pro Tem Carter made a motion to ratify an estimated rollback rate of 4.00 mills for submission to Gwinnett County, 2nd by Council Member Brown; voted 6 in favor and 0 opposed, motion approved.

COUNCIL REPORTS

Council Members Hardrick, Brown, Pitt, Hetherington, and Mayor Pro Tem Carter gave a report.

MAYOR'S REPORT

Mayor Bender gave a report.

PUBLIC COMMENTS

The following person came forward to speak:

Marleen Tillman, 1977 Tanglewood Drive, Snellville.

EXECUTIVE SESSION

None

PUBLIC HEARING & REGULAR BUSINESS OF MAYOR AND COUNCIL
MONDAY, MARCH 9, 2026
PAGE THREE

ADJOURNMENT

Mayor Pro Tem Carter made a motion to adjourn, 2nd by Council Member Hetherington; voted 6 in favor and 0 opposed, motion approved. The meeting adjourned at 8:05 p.m.

Barbara Bender, Mayor

Melisa Arnold, City Clerk

Agenda Item Summary



Date: March 23, 2026

Prepared By: Matthew Pepper, City Manager

Agenda Item: Consideration and Action on Award of the Sanitation Bid (PW260206) [Bender]

Background: The City's current sanitation services contract with Waste Management sunsets on June 30, 2026. In preparation for this, the City issued an Invitation to Bid (ITB) for commercial and residential sanitation services. In response, three (3) haulers submitted a bid.

Staff then rated the bids on four criteria: qualifications of bidders, competitiveness of pricing, relevant professional experience, and office and facility capacity to meet the contract terms. Based on this review, the staff recommends that Mayor and Council award the contract to Waste Management. The contract is for three (3) years with an additional 3-year renewal option.

Financial Impact: Staff estimates that the total cost of the contract for the first year is approximately \$3.4 million dollars. The services are paid for through the City's sanitation fees.

Action Requested: VOTE to approve the commercial and residential sanitation service contract with Waste Management.

Attachments: Contract, Pricing Summary, Review Documents.

City of Snellville
Pricing Summary

		Residential								
#	Hauler	Recycle Cart Fee	Additional Cart Fee	Residential Rate	Commercial Hand Pick-Up	Additional Commercial Hand Pick-Up	Commercial Fees	Extra Dumpster Pick-Up	4-Yard Volume	
									Month	
1	Waste Pro	13.95	16.00	22.75	36.00	33.00	See Additional Page for Hauler Comparison.	125.00	350.00	
2	Waste Management	10.62	8.51	18.45	25.77	10.31		75.00	225.00	
3	Amwaste of Georgia	12.00	20.00	27.66	27.66	20.00		150.00	325.00	

Commercial Sanitation									
/ertipak	6-Yard Vertipak		8-Yard Vertipak		Extra Vertipak (per can)	Locking Mechanism Install	Compactor Pressure Washing Fee	Front Load Trip Charge	4-Yard Cardbo
	Per Pick Up	Month	Per Pick Up	Month					
74.40	350.00	111.60	350.00	148.80	95.00	295.00	395.00	95.00	350.00
59.4 - 1x per week 257.40 - monthly	225.00	89.10 - 1x per week 386.10 - monthly	225.00	118.80 - 1x per week 514.80 - monthly	125.00	85.00	450.00	25.00	225.00
49.50	325.00	74.25	325.00	99.00	200.00	150.00	300.00	-	325.00

Commercial and Residential Solid Waste Recycling Services

PW260206

Commercial Recycling									
Cardboard Vertipak	6-Yard Cardboard Vertipak		8-Yard Cardboard Vertipak		Extra Cardboard Vertipak (per can)	65/18-gallon bin	8-yard FEL OCC (1x) - billed monthly	8-yard FEL OCC (2x) - billed monthly	8-yard FEL OCC (3x) - billed monthly
Per Pick Up	Month	Per Pick Up	Month	Per Pick Up					
48.00	350.00	72.00	350.00	96.00	95.00	50.00	121.38	218.71	316.05
27.02 - 1x per week 117.00 - monthly	225.00	27.02 - 1x per week 117.00 - monthly	225.00	27.02 - 1x per week 117.00 - monthly	Left blank	10.62	117.00	212.00	306.00
49.50	325.00	74.25	325.00	99.00	200.00	12.12	158.61	317.22	475.82

Compactor Service

Self-contained Compactor (30 yd) Per Haul	Self-contained Compactor (30 yd) Per Month	Self-contained Compactor (30 yd) Overload	2 Cubic Yard Stationary Compactor - Per Haul	2 Cubic Yard Stationary Compactor - Per Month	2 Cubic Yard Stationary Compactor - Overload	40-Yard Receiver Container - Per Haul	40-Yard Receiver Container - Per Month	40-Yard Receiver Container - Overload	Overload Charge (>6 tons)
225.00	415.00	58.00	225.00	510.00	58.00	225.00	115.00	58.00	75.00
795.75	575.00	59.50	795.75	575.00	59.50	795.75	175.00	59.50	59.50
643.19	425.00	69.81	702.98	425.00	69.81	787.50	425.00	69.81	69.81

February 20, 2026
 Closing: 2:00 PM

	City Services			
No Load/Trip Charge	2-40yd Open Tops (Recycle Center)		Special Services Open Top	Community Clean Up Dumpster
	Haul Rate	Per Ton Rate		
150.00	210.00	58.00	450.00	450.00
175.00	325.00	59.50	325.00 59.50 - per ton	325.00 59.50 - per ton
321.60	275.00	69.81	375.00	375.00

BID SUBMISSION SCORE SHEET

BID DUE DATE: February 6, 2025

PROJECT: Operation of Commercial and Residential Solid Waste and Recycling Services
Within the City Limits of Snellville, Georgia.

PROJECT NO: PW260206

Date: Monday, February 23, 2026

Reviewer: Matthew Pepper

Bidder Name: Waste Management

EVALAUTION CRITERIA:

The evaluation team will evaluate the proposals in order to select the Bidder(s) that rate highest according to the criteria listed. The evaluation team may short list the highest scoring firms before conducting site visits, interviews, or other research. The number of respondents short-listed is at the discretion of the evaluation team.

EVALUATION CRITERIA CATEGORY	SCORE
1. QUALIFICATIONS OF BIDDER: (0 – 40 points) The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.	37
2. COMPETITIVENESS OF PRICING: (0 – 40 points) Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.	35
3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points) Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.	9
4. OFFICE AND FACILITIES: (0 – 10 points) The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.	10
TOTAL RATING (0 – 100)	91

1. QUALIFICATIONS OF BIDDER: (0 – 40 points)

The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none"> • Atlanta East Hauling – employs 114 people, operates 30 front load routes, and 50 roll off routes daily. • Meets the City’s excess umbrella liability requirements. • Uses SmartTrack and eRoute Logistics to improve customer service. • Atlanta East Area – one incident per 17,905 route hours. • Will use Latham and Pratt as subcontractors for residential garbage pickup and recycling services, respectively. Latham’s office is close to Snellville. • No pending litigation. 	37

2. COMPETITIVENESS OF PRICING: (0 – 40 points)

Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none"> • Pricing for residential services is very competitive. Latham agreed to pick up more yard waste bags than required in the contract. • Competitive in commercial recycling and 2-6 yard commercial dumpster pick up. Somewhat competitive on 8-yard commercial dumpster pick up. • Not competitive on compactor services, recycling center or city services. 	35

3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points)

Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Current hauler set up with the city. Staff is familiar with both POCs for both companies. Both have necessary experience in sanitation and recycling services.	9

4. OFFICE AND FACILITIES: (0 – 10 points)

The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Uses ATL Hauling Facility – 10 miles from the city.• Detailed and extensive fleet maintenance programs.• Uses Pratt for recycling services – close to the city.	10

BID SUBMISSION SCORE SHEET

BID DUE DATE: February 6, 2025

PROJECT: Operation of Commercial and Residential Solid Waste and Recycling Services
Within the City Limits of Snellville, Georgia.

PROJECT NO: PW260206

Date: Monday, February 23, 2026

Reviewer: Matthew Pepper

Bidder Name: Amwaste of Georgia

EVALAUTION CRITERIA:

The evaluation team will evaluate the proposals in order to select the Bidder(s) that rate highest according to the criteria listed. The evaluation team may short list the highest scoring firms before conducting site visits, interviews, or other research. The number of respondents short-listed is at the discretion of the evaluation team.

EVALUATION CRITERIA CATEGORY	SCORE
1. QUALIFICATIONS OF BIDDER: (0 – 40 points) The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.	33
2. COMPETITIVENESS OF PRICING: (0 – 40 points) Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.	33
3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points) Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.	8
4. OFFICE AND FACILITIES: (0 – 10 points) The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.	7
TOTAL RATING (0 – 100)	81

1. QUALIFICATIONS OF BIDDER: (0 – 40 points)

The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Established hauler with 300,000 residential and commercial customers.• Strong mix of different operations related to sanitation management (landfills, transfer stations, and hauling locations).• Uses local transfer station and recycling center.• Meet the City's liability insurance requirements.• No information on any pending litigation.• No information on driver safety records.	33

2. COMPETITIVENESS OF PRICING: (0 – 40 points)

Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Competitive pricing for the following services: commercial dumpster pickups, city services, and commercial recycling.• Not competitive on residential and compactor services.	33

3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points)

Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Possesses relevant experience to meet the bid requirements.• A lot of experience within their senior and midlevel management.	8

4. OFFICE AND FACILITIES: (0 – 10 points)

The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Appears to be ready to meet contract obligations.• Facilities not close to Snellville.	7

BID SUBMISSION SCORE SHEET

BID DUE DATE: February 6, 2025

PROJECT: Operation of Commercial and Residential Solid Waste and Recycling Services
Within the City Limits of Snellville, Georgia.

PROJECT NO: PW260206

Date: Monday, February 23, 2026

Reviewer: Matthew Pepper

Bidder Name: Waste Pro

EVALAUTION CRITERIA:

The evaluation team will evaluate the proposals in order to select the Bidder(s) that rate highest according to the criteria listed. The evaluation team may short list the highest scoring firms before conducting site visits, interviews, or other research. The number of respondents short-listed is at the discretion of the evaluation team.

EVALUATION CRITERIA CATEGORY	SCORE
1. QUALIFICATIONS OF BIDDER: (0 – 40 points) The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.	36
2. COMPETITIVENESS OF PRICING: (0 – 40 points) Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.	34
3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points) Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.	8
4. OFFICE AND FACILITIES: (0 – 10 points) The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.	8
TOTAL RATING (0 – 100)	86

1. QUALIFICATIONS OF BIDDER: (0 – 40 points)

The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none"> • Established hauler that services over 260 cities and counties, primarily in the Southeast. Atlanta and Hilton Head offices serve 120,000 residential and 3,000 commercial customers. • Included detailed transition plan with the bid – 30-50 days for complete transition. • Per the bid submission, they do not meet the City’s excess umbrella liability requirements. • Developed Trac-EZ program to improve customer service capabilities. • Atlanta Division’s driver safety record is below quarterly goal. • No pending litigation. 	36

2. COMPETITIVENESS OF PRICING: (0 – 40 points)

Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none"> • Pricing for residential services not as competitive as other bids. • Competitive pricing for the following services: commercial 6-yard and 8-yard dumpster pickup; 8-yard FEL OCC recycling, compactor services, and city services. 	34

3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points)

Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Serve a large number of cities and counties throughout the Southeast.• Locally, they use 130 trucks daily and have 200 employees.• References were included; did not include a broader list of clients for the city to talk with.	8

4. OFFICE AND FACILITIES: (0 – 10 points)

The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.

Comments in support of score:

Notes:	Score:
<ul style="list-style-type: none">• Four (4) area locations in Georgia – three (3) in Metro Atlanta and one (1) in Athens.• Currently, WP services 46,000 homes in Gwinnett County.• Bid includes a transition plan.	8

BID SUBMISSION SCORE SHEET

BID DUE DATE: February 20, 2026

PROJECT: Operation of Commercial and Residential Solid Waste and Recycling Services
Within the City Limits of Snellville, Georgia.

PROJECT NO: PW260206

Date: Feb 23/2026

Reviewer: Mary Montgomery

Bidder Name: Amnate of Georgia

EVALAUTION CRITERIA:

The evaluation team will evaluate the proposals in order to select the Bidder(s) that rate highest according to the criteria listed. The evaluation team may short list the highest scoring firms before conducting site visits, interviews, or other research. The number of respondents short-listed is at the discretion of the evaluation team.

EVALUATION CRITERIA CATEGORY	SCORE
1. QUALIFICATIONS OF BIDDER: (0 – 40 points) The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.	28
2. COMPETITIVENESS OF PRICING: (0 – 40 points) Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.	25
3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points) Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.	7
4. OFFICE AND FACILITIES: (0 – 10 points) The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.	6
TOTAL RATING (0 – 100)	66

1. QUALIFICATIONS OF BIDDER: (0 – 40 points)

The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.

Comments in support of score:

Notes:	Score:
<p><i>ltd container info.</i> <i>info on driver safety?</i> <i>narrative on technology of equip</i> <i>disaster prep plan</i></p>	<p>28</p>

2. COMPETITIVENESS OF PRICING: (0 – 40 points)

Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.

Comments in support of score:

Notes:	Score:
<p><i>see price sheet</i></p>	<p>25</p>

3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points)

Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.

Comments in support of score:

Notes:	Score:
<p><i>bias listing & key personnel</i></p> <p><i>list references, mostly similar in size</i></p> <p><i>partial contract listing</i></p>	<p><i>></i></p> <p><i>6</i></p>

4. OFFICE AND FACILITIES: (0 – 10 points)

The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.

Comments in support of score:

Notes:	Score:
<p><i>list of facilities owned</i></p>	<p><i>6</i></p>

BID SUBMISSION SCORE SHEET

BID DUE DATE: February 20, 2026

PROJECT: Operation of Commercial and Residential Solid Waste and Recycling Services
Within the City Limits of Snellville, Georgia.

PROJECT NO: PW260206

Date:

Reviewer:

Bidder Name:

Waste Management Feb 24, 2026
Mary Montgomery
Waste Management

EVALUATION CRITERIA:

The evaluation team will evaluate the proposals in order to select the Bidder(s) that rate highest according to the criteria listed. The evaluation team may short list the highest scoring firms before conducting site visits, interviews, or other research. The number of respondents short-listed is at the discretion of the evaluation team.

EVALUATION CRITERIA CATEGORY	SCORE
1. QUALIFICATIONS OF BIDDER: (0 – 40 points) The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.	37
2. COMPETITIVENESS OF PRICING: (0 – 40 points) Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.	35
3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points) Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.	8
4. OFFICE AND FACILITIES: (0 – 10 points) The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.	8
TOTAL RATING (0 – 100)	88

1. QUALIFICATIONS OF BIDDER: (0 – 40 points)

The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.

Comments in support of score:

Notes:	Score:
<p>current hauler status on complaints good Smart Truck technology details provided on all equip / platforms Subs are Pratt & Luthans</p> <p>TRIR = 2.03 VARR = 17,905 hrs</p>	<p>37</p>

2. COMPETITIVENESS OF PRICING: (0 – 40 points)

Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.

Comments in support of score:

Notes:	Score:
<p>competitive among bidders see price sheet</p>	<p>35</p>

3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points)

Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.

Comments in support of score:

Notes:	Score:
<i>current hauler contracts & cities w/ similar customer base</i>	<i>8</i>

4. OFFICE AND FACILITIES: (0 – 10 points)

The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.

Comments in support of score:

Notes:	Score:
<i>details provided on staff structure, facilities in close proximity</i>	<i>8</i>

BID SUBMISSION SCORE SHEET

BID DUE DATE: February 20, 2026

PROJECT: Operation of Commercial and Residential Solid Waste and Recycling Services
Within the City Limits of Snellville, Georgia.

PROJECT NO: PW260206

Date: Waste Pro Feb 24, 2026

Reviewer: Melcy Montgomery

Bidder Name: Waste Pro

EVALAUTION CRITERIA:

The evaluation team will evaluate the proposals in order to select the Bidder(s) that rate highest according to the criteria listed. The evaluation team may short list the highest scoring firms before conducting site visits, interviews, or other research. The number of respondents short-listed is at the discretion of the evaluation team.

EVALUATION CRITERIA CATEGORY	SCORE
1. QUALIFICATIONS OF BIDDER: (0 – 40 points) The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.	33
2. COMPETITIVENESS OF PRICING: (0 – 40 points) Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.	32
3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points) Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.	5
4. OFFICE AND FACILITIES: (0 – 10 points) The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.	4
TOTAL RATING (0 – 100)	74

1. QUALIFICATIONS OF BIDDER: (0 – 40 points)

The bidder demonstrates the necessary qualifications to perform the work based on considerations including work experience, equipment, employment practices, management staff, driver safety records, communication with City personnel, compliance with all federal, state, and local laws and regulations, and other relevant factors.

Comments in support of score:

Notes:	Score:
<p>have refs, but no list of clients no list of clients current ref. clients yes. didn't see driver safety records. CFR=30.21 info abt re-education plan, case tracker routing info, equip details provided (360 cars)</p>	<p>33 33</p>

2. COMPETITIVENESS OF PRICING: (0 – 40 points)

Competitiveness of the pricing figures provided by the bidder in the Contract Agreement.

Comments in support of score:

Notes:	Score:
<p>see price sheet.</p>	<p>32</p>

3. RELEVANT PROFESSIONAL EXPERIENCE: (0 – 10 points)

Bidder has effective working relationships and work experience exhibited by current local government contracts as well as reference contacts.

Comments in support of score:

Notes:	Score:
<p>list references, not all clients seem to have agencies, etc.</p>	<p>5 5</p>

4. OFFICE AND FACILITIES: (0 – 10 points)

The bidder demonstrates the readiness of its staff and facilities to perform contracted solid waste collection services.

Comments in support of score:

Notes:	Score:
<p>unclear specific facility capacity or office/staff specifically dedicated to this contract. Do detail exec staff exp.</p>	<p>5 4</p>

CONTRACT AGREEMENT

THIS AGREEMENT (“or “Agreement”) is entered into as of this _____ day of _____, 2026 by and between **THE CITY OF SNELLVILLE**, a political subdivision of the State of Georgia (the “City”), and _____ (the “Company”).

WHEREAS, the City has determined that the public health, safety and well-being require that an exclusive contract be awarded to a qualified Solid Waste enterprise for the collection and recovery of Solid Waste and Recyclables from residential areas and for the collection and recovery of Solid Waste from commercial businesses and industrial businesses in The City of Snellville; and

WHEREAS, the City of Snellville has the exclusive rights and privileges to provide for the proper collection and disposal of solid waste and recyclables for all residential and for the proper collection and disposal of solid waste from all commercial and industrial customers; and

WHEREAS, the parties hereto are mindful of the provisions of the laws governing the safe collection, transport, recycling and disposal of Solid Waste, including, but not limited to, Chapter 391-3-4 of the Georgia Administrative Code, the Resource Conservation and Recovery Act ("RCRA") and the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"); and

WHEREAS, the City has not, and, by this Agreement does not, instruct the Company on its collection methods, nor supervise the collection of waste or recyclables; and

WHEREAS, the Company desires to collect and transport for disposal Residential, Commercial and Industrial Solid Waste from the City upon the terms and conditions set forth below.

NOW, THEREFORE, in consideration of these premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, each intending to be legally bound, agree as follows:

1. **DEFINITIONS** For the purposes of this Agreement, the terms set forth below shall have the following meanings:
 - 1.1 "Affiliate" shall have the meaning set forth in Rule 12b-2 of the General Rules and Regulations under the Securities and Exchange Act of 1934, as amended.
 - 1.2 "Franchise Agreement" means this Agreement between the Company and the City, as modified, supplemented or restated in writing from time to time.
 - 1.3 "Approved Container" or "Container" means any container provided to the City, its residents, or businesses by the Company including 95 gallon carts used for the placement, keeping and/or accumulation of Solid Waste which are to be provided by the Company to residents of the City under this Agreement. "Approved Container" also shall mean 2 to 8 cubic yard containers for use at commercial businesses and 10 to 40 cubic yard containers for use at industrial businesses and construction sites.

- 1.4 “Bulky Waste” means large items of Solid Waste such as appliances, furniture, and other oversize wastes (other than Construction/Demolition Waste, Auto Parts, Dead Animals, and Hazardous Waste).
- 1.5 “Construction/Demolition Debris” shall have the meaning set forth in the Georgia Administrative Code, Chapter 391-3-4-.01(14).
- 1.6 “Dead Animals” shall mean animals or portions thereof equal to or greater than ten (10) pounds in weight that have died from any cause, except those slaughtered or killed for human use.
- 1.7 “Effective Date” means 12:01 a.m. on July 1, 2026.
- 1.8 “Environmental Laws” means all applicable laws, directives, rules, ordinances, codes, guidelines, regulations, governmental, administrative or judicial orders or decrees or other legal requirements of any kind, including, without limitation, common law, whether currently in existence or hereafter promulgated, enacted, adopted or amended, relating to safety, preservation or protection of human health and the environment (including ambient air, surface water, groundwater, land, or subsurface strata) and/or relating to the handling, treatment, transportation or disposal of waste, substances or materials, including, without limitation, any matters related to releases and threatened releases of materials and substances.
- 1.9 “Force Majeure” means any event relied upon by the Company as justification for delay in or excuse from complying with any obligation required of the Company under this Agreement, including, without limitation: (i) an act of God, landslide, lightning, earthquake, fire, explosion, storm, flood or similar occurrence; (ii) any act of any federal, state, county or local court, administrative agency or governmental office or body that stays, invalidates, or otherwise similarly affects this Agreement with respect to the disposal and/or transfer of Waste; (iii) the denial, loss, suspension, expiration, termination, failure of renewal or the attainment of any maximum disposal amounts within the applicable time period of any permit, license or other governmental approval required to transport and/or dispose of Waste; (iv) the adoption or change (including a change in interpretation or enforcement) of any federal, state, county, or local law, rule, permit, regulation or ordinance after the Effective Date hereof, applicable to the obligations hereunder, provided, such changes that have a substantial, material and adverse effect on the cost of performing the contractual obligations herein; or (v) a strike or the institution of a legal or administrative action, or similar proceeding, by any person or entity, which delays or prevents any aspect of the transportation and/or disposal of Waste. But, in no event including any act or omission of The Company.
- 1.10 “Area” shall mean the area within the boundaries of the incorporated areas of The City of Snellville, as they exist as of the Effective Date in addition to future annexations.
- 1.11 “Garbage” shall have the meaning set forth in the Georgia Administrative Code, Chapter 391-3-4-.01(21).
- 1.12 “Hazardous Materials” means any pollutant, contaminant, hazardous or toxic substance, constituent or material, including, without limitation, petroleum products and their derivatives, or other substances, regulated under or pursuant to any Environmental Laws. The term Hazardous Materials also includes any pollutant, contaminant, hazardous or toxic substance, constituent or material, including, without limitation, petroleum products and their derivatives, or other

substance that is, after the date first written above, deemed hazardous by any judicial or governmental entity, body or agency having jurisdiction to make that determination.

- 1.13 “Hazardous Waste” means any waste regulated under or pursuant to any Environmental Laws, including, but not limited to, any solid waste which has been defined as a hazardous waste in regulations promulgated by the Board of Natural Resources, Chapter 391-3-11 of the Georgia Administrative Code. The term Hazardous Waste also includes Hazardous Materials and any waste that is, after the Effective Date of this Agreement, deemed hazardous by any judicial or governmental entity, board, body or agency having jurisdiction to make that determination. The term "Hazardous Waste" will be construed to have the broader, more encompassing definition where a conflict exists in the definitions employed by two or more governmental entities having concurrent or overlapping jurisdiction over Hazardous Waste.
- 1.14 “Multi-Family Unit” shall mean a dwelling which includes two or more individual living units.
- 1.15 “Recycling” shall have the meaning set forth in the Georgia Administrative Code, Chapter 391-3-4-.01(57).
- 1.16 “Recycling Container” shall mean 18 gallon bins or 65 gallon bins provided to residents upon resident signing up for such recycling service.
- 1.17 “Waste” means all putrescible and non-putrescible solid, semi-solid, and liquid wastes, including residential garbage, trash, refuse, paper, rubbish, ashes, manure, vegetable or animal solid and semi-solid wastes, and other discarded solid and semi-solid wastes.
- 1.18 “Yard Trimmings” shall have the meaning set forth in the Georgia Administrative Code, Chapter 391-3-4-.01(77).

2. GRANT AND ACCEPTANCE OF EXCLUSIVE CONTRACT

The City, being the exclusive provider of solid waste and recycling collection and disposal services, grants to the Company and the Company accepts, for the term of and in accordance with this Agreement (including all extensions or renewals), the exclusive contract to collect all residential solid waste and recyclables, commercial solid waste and industrial solid waste (as hereinafter defined) generated or accumulated within the area for transportation to disposal or processing facilities. The City also grants to the Company the right to operate its waste collection vehicles upon, over and across the present and future public and private streets, roads, alleys, courts, bridges, easements, and all other public and private places located within the present and future incorporated areas of The City of Snellville, Georgia, for the purpose of collecting and transporting solid waste and recyclables pursuant to this Agreement. During the term hereof and any extension The City will not provide, except at the City’s Recycling Center and/or through the City’s “special pick-up” program, residential solid waste and recycling collection or disposal services and the City will not provide commercial or industrial solid waste collection or disposal services except through The Company.

3. TERM

The initial term of this agreement shall commence on July 1, 2026, and shall remain in full force and effect through and including June 30, 2029 (the “Initial Term”). This Agreement will renew at the end of the initial term unless otherwise notified, by either party, by certified mail 180 days prior to the end of

the initial term. Prior to the end of the Initial Term, this contract may be terminated by the City, without cause, by sending 90 days written notice of the intent to terminate to the Company. This right to terminate may be exercised each year but only during the month of January. The one-time three- year renewal term shall extend the Agreement. Notwithstanding any other provision of this Agreement, the term shall expire on June 30, 2032. All such extensions shall be in writing and signed by both parties. All references herein to the "term" of this Agreement shall be deemed to include the Initial Term and, if applicable, the Renewal Term.

4. **RESIDENTIAL SERVICE**

- 4.1 On each collection day of every week, the Company shall collect residential solid waste from Approved Containers placed at a location that is readily accessible to the Company and its equipment, not to exceed five (5') feet from the curb or edge of the traveled portion of the road ("Curbside"). Customers shall place their Approved Containers at Curbside before 6:00 a.m. on the Collection Day; the Company shall not be obligated to remove Solid Waste from Containers not placed at Curbside by 6:00 a.m. on the Collection Day.
- 4.2 Only waste contained inside the Approved Containers will be collected. No other waste will be collected. Except that the Company will collect from residents move-in move-out volumes which should consist of no more than five (5) 55-gallon bags and two (2) bulk items. Resident will call and schedule a move in move out pick up at least a week in advance. The City will notify the Company and following notification of a move-in move-out; the Company will collect and dispose of the waste material for no more than the one scheduled collection days. Typical move-in move-out waste will consist of packing and unpacking boxes and materials, household waste and bulky items.
- 4.3 Customers must sign up for and request the collection of Recyclable Materials from the City. The Company shall collect Recyclable Materials from each Residential Premises one (1) time per week at curbside. The Company shall bill the City **\$10.62** per month, for each 65-gallon rolling cart for weekly collection (the "Collection Rates") The Customer of the residence shall place only Recyclable Materials in a Company-owned 18-gallon Recycling Bin or a 65-gallon Company-owned cart and shall place the Recycling Bin at Curbside by 6:00 AM on the designated collection day. Company shall not be responsible for collection of Recyclable Materials not placed in a Recycling Bin or cart or not placed in the proper location at curbside. The Company is not required to collect Recyclables Materials mixed with Solid Waste. The Company will allow resident a choice of an 18-gallon recycling bin or a 65-gallon rolling cart for recyclables. Customers will be charged in accordance with applicable fees for recycling. Guidelines governing the recycling services to be provided by the Company under this Paragraph 4 are attached hereto as **Appendix "C"** and incorporated herein by reference. The parties hereto understand that the Company's obligations under this Paragraph 4, besides providing Bins and/or Carts, is to collect Recyclables from Customers who have requested recycle Bins or Carts and to transport such Recyclables to an intermediate processor for Recycling.
- 4.4 Customers of residences may request up to two (2) additional 95-gallon carts for weekly pickup. If occupant requests an additional cart, Contractor invoices the City directly at **\$8.51** per month per cart. The City will pass this cost onto the Customer through billing.
- 4.5 A paper lawn waste bag will be used in the collection and disposal of residential yard waste. Yard waste that is not properly secured inside the yard waste bag will not be collected under the terms of this Agreement.

- 4.6 The Company shall dispose, at its own expense, of all Solid Waste and recyclable materials collected pursuant to this Agreement at a landfill or other waste disposal facility that is fully licensed and appropriately permitted to dispose of such Solid Waste and, to the Company's knowledge, is not in material violation of any Environmental Laws.
- 4.7 Hazardous Waste, Body Parts, Abandoned Vehicles, Vehicle Parts, Construction Debris and Dead Animals shall not be collected by the Company under the terms of this Agreement.
- 4.8 When assistance from the Company is requested by a Customer to roll their Approved Container to the Curbside based on there being no occupant of the Customer's household, including the Customer, physically capable of moving the Container to the Curbside, the City will evaluate the request, and if the request is reasonable and supported by the facts the Company shall thereafter collect and return the Container on the regular schedule from the front yard or other location convenient to the Customer ("Pull House Service"). The City may request the resident to provide a Doctor's Certificate indicating the resident's restrictions. The Company shall provide Pull House Service for qualified Customers up to four percent (4%) of the total residential units served.
- 4.9 The Company shall furnish the City with all statistical data and reports, in a format to be specified by the City, on services rendered under this Agreement, including volume and tonnage of residential solid waste and recyclables collected, required by law to be compiled and submitted by the Company to the City on a quarterly basis.
- 4.10 The Company warrants that it shall provide an adequate number of vehicles, equipment, and labor for the collection and transportation services for which it is responsible under this Agreement. All vehicles used by Company under this Agreement shall be registered with the State of Georgia. Each truck and its attached equipment to include backup vehicles must be inspected and declared roadworthy and safe for the proposed collections. There must be a backup truck for each type of vehicle used to handle the City's service. Each Contractor and Sub-contractor shall be responsible to schedule and keep inspection appointments. All inspection fee and costs associated with these mandatory inspections shall be the responsibility of the Contractor and Sub-contractor. It shall be the sole financial responsibility of each Contractor and Sub-contractor to correct and repair each truck failing inspection. Inspections must be done at a minimum of every other year. Upon any leaking of fluids such as hydraulic, oil etc. immediate action must be taken up to and including pressure washing of streets and parking lots. All vehicles shall be kept in good repair, and shall be uniformly painted. Solid waste collection vehicles shall be washed such that they are maintained in a clean and sanitary condition. The Company's trade name, telephone number and vehicle number shall be visibly displayed on its vehicles. Loads shall be kept completely covered at all times except when material is being loaded or unloaded or when vehicles are in the process of collection. Collection vehicles shall be designed and operated while en route in such a manner as to prevent Solid Waste, including leachate and garbage juice, from leaking, escaping or spilling. Each Company vehicle shall have all legally required safety equipment in functioning order.
- 4.11 In meeting its obligations under this Agreement, the Company shall not discriminate against any person because of race, sex, age, creed, color, religion or national origin.
- 4.12 The Company shall follow all Federal, State, and local laws.

5. RESIDENTIAL RATES

- 5.1 Residential Fees. The Company shall bill the City **\$18.45** per month, for each 95-gallon container for weekly Solid Waste collection (the “Collection Rates”). The Company will supply replacement containers at no additional cost. The Company may select the curbside mixing of solid waste and yard waste if the following procedure takes place; all mixed must go to a gas to energy reclaim landfill. If the mixed waste and yard doesn’t go to the specified landfill, then Yard Waste shall be collected in separate bags as described herein. Bags will be the brown paper bags, of Home Depot, Lowe’s, Ace, etc. type.
- 5.2 Commercial Hand Pick-Up. The Company will bill the City for commercial hand pick-up customers at a rate of **\$25.77** per month for once per week collection to include a maximum of one (1) 95-gallon cart. Customers may request an additional 95-gallon cart at an additional rate of **\$10.31** per month for once per week collection.
- 5.3 Rate Adjustments Based on Unforeseen Circumstances. The Company may petition the City for an increase in Collection Rates should unforeseen circumstances arise which materially effect the Company’s costs or revenues under this Agreement including, but not limited to, a Change in Law, or changes in disposal cost or location of disposal site, whether imposed retroactively or prospectively. “Change in Law” as used herein means any amendment to, promulgation of, or change in the interpretation or enforcement of, any federal, state, or local statute, regulation, ordinance, levy, tax, surcharge, toll, fee, or other charge, after the date of this contract, which increases the cost of transportation or disposal of solid waste or the performance of the Company’s obligations under this Agreement. The Company shall promptly notify the City of any requested rate adjustment and identify and document the relevant increase in cost for which a rate adjustment is requested. The City may reasonably request additional specific information from the Company justifying the amount of the adjustment in Collection Rates. The information to be provided by the Company shall include, but not be limited to financial statements, balance sheets, income statements and statements of cash flows (however these documents are denominated by Company). Within thirty (30) days after notice by the Company, the Company and the City shall negotiate in good faith a fair and reasonable rate adjustment to be added to the Collection Rates based on the aforementioned unforeseen circumstances, which adjustments shall be no greater than necessary to pass through the Company’s increased costs or decreased revenues and maintain acceptable margins for the Company. Should the City and the Company fail to reach agreement on a fair and reasonable adjustment within sixty (60) days after a petition made by the Company under this Paragraph, the Company may terminate this Agreement upon 180 days’ written notice to the City.
- 5.4 Inflation Adjustment. Commencing July 1, 2027, and thereafter upon each anniversary of the Effective Date while this Agreement is in effect, the Company shall be entitled to submit a request for a Collection Rate(s) increase to the Mayor and Council. The Company shall present their petition for a rate increase to the Mayor and Council for their review and action during a normal Council meeting. The percentage increase during the preceding calendar year in the Consumer Price Index (“CPI”) established by the Bureau of Labor Statistics of the United States Department of Labor which is entitled “Consumer Price Index for all Urban Consumers for Other Goods and Services Southeast Regional Office, Atlanta Georgia,” or any appropriate successor Index adopted by said Department, shall be the instrument used to determine the allowable increase in Collection Rates. The term "Collection Rates" as used in this Agreement shall include any and all adjustments made pursuant to this Agreement. Mayor and Council will

give careful and reasonable consideration to any said request made by the Company; however, Mayor and Council retain the authority to deny any such request.

6. **COMMERCIAL SERVICES**

The Company shall provide containers of uniform type and color for the collection of garbage and other refuse from all apartments, condominiums, other multi-family residential units, offices, businesses, industries and establishments other than single family dwellings or duplexes within the City limits, which generate two cubic yards or more of garbage or refuse per week (hereinafter “Commercial Customer”) according to the following:

- 6.1 Furnish to Commercial and Industrial Customers operating or carried on within the City limits such commercial garbage and refuse collection service as it is deemed necessary by the customer; except that where necessary to protect the public health, The City shall have the authority to require more frequent collections be made for an appropriate additional payment.
- 6.2 Furnish containers for all Commercial and Industrial Customers which generate two cubic yards or more of garbage and/or refuse per week, which container shall be picked up and emptied at such times as shall insure adequate and sanitary removal services at such locations. These containers shall be numbered indicating size (e.g., 2345 – for 2 yards, 4453 – 4 yards) and a list maintained and given to the City. As changes occur then the list shall be updated and a new copy given to the City.
- 6.3 Keep in good working order all of the containers furnished. Request made by the City or City customer for container repair, replacement shall be provided within five (5) business days from date of request. Emergency requests for repair on any health hazard related issue will be provided immediately.
- 6.4 All multifamily properties and all other residential properties with a central pickup location will be picked up a minimum of two (2) times each week.
- 6.5 Deposit all commercial solid waste collected hereunder at an approved sanitary landfill, which meets all current Federal, State, and local requirements. All commercial recyclables collected hereunder must be taken to the City’s approved recycle processing center. All corrugated cardboard/OCC collected from Front Load containers must be brought to an approved recycling facility and off-loaded for processing.
- 6.6 All garbage, trash and other refuse required to be collected by the Company shall be placed in containers by Commercial and Industrial Customers. Containers shall not be overloaded to the extent that the top lids cannot be fully closed.
- 6.7 All routing and scheduling of trucks used for the pickup of garbage and refuse from containers shall be left to the discretion of the Company, but shall be reasonably and equally spaced during each week and shall promote maximum efficiency of operation consistent with service to the customers. In the event of routing changes, the customers and City will be given no less than 30 days’ notice of the intended changes.

- 6.8 The City will take such steps as necessary to insure that all containers shall be freely accessible to the Company and not blocked or placed in unsafe locations for the pickup operation.
- 6.9 The Company will be allowed to begin routes at any time of the day or night except that the Company shall not provide service to commercial or industrial customers prior to 6:00 a.m. where there are residents within 200 feet of the commercial or industrial customer, and no service shall take place at Snellville Pavilion located at 2059 Scenic Highway before 7:00 a.m. any day of the week.
- 6.10 The Company shall reimburse the City for billing paper, envelopes, and postage for commercial billing. The Company shall not bill the City for customers placed on stop service.
- 6.11 The Company shall furnish the City with all statistical data and reports on services rendered under this Agreement, including volume and tonnage of solid waste and recyclables collected, required by law to be complied and submitted by the Company to the City on a quarterly basis and in a format to be specified by the City.

7. COLLECTION FEES – COMMERCIAL

- 7.1 All Commercial and Industrial Customers within the City using containerized service shall be billed to the City by the Company in amounts not to exceed those set forth as follows:

Commercial Fees (Effective July 1, 2026)

Size	1x	2x	3x	4x	5x	6x
2-Yard	\$42.90	\$85.80	\$128.70	\$171.60	\$214.50	\$270.27
4-Yard	\$85.80	\$171.60	\$257.40	\$343.20	\$429.00	\$540.54
6-Yard	\$128.70	\$257.40	\$386.10	\$514.80	\$643.50	\$810.81
8-Yard	\$171.60	\$343.20	\$514.80	\$686.40	\$858.00	\$1081.08

Extra dumpster pick-ups (excluding Vertipaks) will be billed at **\$75.00** per can.

Any requests for extra dumpster pickups called into the Company by 3 p.m. shall be picked up the next day.

Size	Monthly Rental	Cost per Pick-up
4-Yard Vertipak	\$225.00	\$59.40 1x per week / Monthly \$257.40
6-Yard Vertipak	\$225.00	\$89.10 1x per week / Monthly \$386.10
8-Yard Vertipak	\$225.00	\$118.80 1x per week / Monthly \$514.80

Extra Vertipak dumpster pick-ups will be billed at **\$125.00** per can.

Any requests for extra Vertipak pickups called into the Company by 11 a.m. shall be picked up same day.

Installation of Locking Mechanism **\$85.00** (one-time fee)

Compactor Pressure Washing Fee **\$450.00**

Front Load Trip Charge **\$25.00**

The Company shall provide the City a franchise fee discount equal to 7.5% of all Commercial solid waste revenues billed by the Company to the City. The City shall deduct the 7.5% discount from the Company's invoice prior to remitting payment.

Commercial Recycling (Effective July 1, 2026)

Size	Monthly Rental	Cost per Pick-up
4-Yard Cardboard Vertipak	\$225.00	\$27.02 1x per week / monthly \$117.00
6-Yard Cardboard Vertipak	\$225.00	\$27.02 1x per week / monthly \$117.00
8-Yard Cardboard Vertipak	\$225.00	\$27.02 1x per week / monthly \$117.00

Extra Vertipak cardboard dumpster pick-ups will be billed at **\$70.00** per can.

1 pick-up per week/65-gallon poly-cart or 18-gallon bin	<u>\$10.62</u> per month
1 pick-up per week/8 yard FEL OCC container	<u>\$117.00</u> per month
2 times per week/8 yard FEL OCC container	<u>\$212.00</u> per month
3 times per week/8 yard FEL OCC container	<u>\$306.00</u> per month

Compactor Service (Effective July 1, 2026)

Per haul pricing includes disposal

	Per Haul Charge	Per Month Rental Charge	*Overload Charge Per Ton
Self-Contained Compactor 30 Cubic Yard	\$795.75	\$575.00	\$59.50
** Two (2) Cubic Yard Stationary Compactor & 40 Cubic Yard Receiver Container	\$795.75	\$575.00	\$59.50
40-Yard Receiver Container for Customer-Owned Compactors	\$795.75	\$175.00	\$59.50

*Overload charge for weights over 6 tons **\$59.50** per ton.

No Load/Trip Charge **\$175.00**

**Price includes standard hopper, guides, and installation. Customer must provide 10'x40' concrete pad and 3-phase power run to a disconnect box

7.2 Any charges above the stated charges for pre-compacted material and for rental of compactors and compactor containers shall be negotiated directly between the Company and the Customer involved. The fees for compactor and compactor containers are based on standard 2 cubic yard

stationary and 30 cubic yard self-contained equipment. Additional cost may occur depending on application and installation.

7.3 The Company will bill the City for each Commercial and Industrial Customer on a monthly basis.

8. **FRANCHISE FEES**

The Company shall provide the City franchise a fee discount equal to 7.5% of the total commercial and industrial solid waste revenues billed by the Company to the City. The City shall deduct the 7.5% discount from the Company's invoice prior to remitting payment.

9. **CITY SERVICES**

The Company shall provide the following services to the City at no cost:

Front End Load Services

Location	Size & Frequency	Rate
City Center	8yd/1per week	No charge
Police Department	8yd/2 per week	No charge
Public Works	8yd/2 per week	No charge
Recycling Center	8yd/1 per week	No charge
Parks Department	4-8yd/2wk	No charge

Additional pulls that may be necessary from time to time shall be done on an on-call basis and the company is expected to respond to the request within 24 hours or the next business day at no additional charge. Seasonal increases may also be required if necessary at no additional charge.

Recycle Center Services

Container	Haul Rate	Disposal Charge	Container Type	Approximate Pull Frequency	Landfill (Yes or No)
2 - 40yd Open Tops	\$325.00	\$59.50 per ton	Junk	2 per week	Yes
1 - 40yd Open Top	No Charge	No Charge	Newspaper/Mixed Paper	1 per month	No
3 - 40yd Open Tops	No Charge	No Charge	Cardboard	4 per week	No
1 - 30yd Open Top	No Charge	No Charge	Overflow	For site only/no hauls	No
3 - 30yd Open Tops	No Charge	No Charge	Glass	2 per month	No
1 - 40yd Open Top	No Charge	No Charge	Plastics #1	2 per month	No
1 - 40yd Open Top	No Charge	No Charge	Plastics #2	2 per month	No

Frequency of pulls is based on need. Additional pulls that may be necessary from time to time shall be done on an on-call basis, and the Company is expected to respond to the request within 24 hours or the next business day at no additional charge. Each container may go more or less frequently depending on need and time of the year.

Special Services

There will need to be up to 20 20-yard open tops (hailed once) furnished to the City over the course of a year for use at various special events. The container is expected within 48 hours of request for delivery and then picked up the day after the event

Any number of events exceeding 20 in a calendar year, the Company will charge \$325.00 for delivery and pickup of the container. \$59.50 per ton

The City may request for a 20-yard container to be placed in a neighborhood or area of town for the purpose of a community clean up day. The container is expected within 48 hours of request for delivery and then picked up the day after the event. The Company will charge \$325.00 for delivery and pickup of the container. \$59.50 per ton

10. NEWLY DEVELOPED, ANNEXED AREAS AND NEW SERVICE

Each new household/residential dwelling unit or business in the Area shall be provided service by the Company as soon as the Customer or the City requests service. The City shall notify the Company as requests for service are received, in writing, of the address of each household or other residential dwelling unit and Customer, including Multi-Family Units, added to incorporated Snellville and the date Solid Waste collection service is to begin.

11. HOURS AND DAYS OF OPERATION

The Company agrees that, in order to protect the peace and quiet of residents the collection of Residential Solid Waste hereunder shall not begin before 6:00 a.m. The Company may change with prior City approval, the Collection Day and/or schedule of collections by notifying each residential customer in writing and by placing an ad in the local newspapers one month prior to any such change, clearly depicting the new day of pickup for each area of the City.

12. HOLIDAYS AND OTHER CHANGES TO SCHEDULE

When it becomes necessary to alter or delay the normal collection schedule due to holidays, inclement weather or a change in landfill schedule, the Company shall first notify the City as soon as possible of the change or delay in collection and provide necessary backup equipment and personnel to assure once weekly pickup to all residents continues on the changed weekday or time. The Company will notify the City by February 1 for each year of the Holidays where services will be delayed or changed.

13. TITLE TO WASTE

The Company shall accept title to municipal solid waste as defined by the Environmental Protection Division of the Georgia Department of Natural Resources upon collection and placement into the Company's vehicles. Upon collection, all solid waste will become the Company's responsibility until it is deposited in an approved sanitary landfill or other approved disposal facilities.

14. **INDEMNIFICATION**

The Company agrees to indemnify and save harmless the *City of Snellville and the Mayor and the Council, including individual Council Members, employees, officers, appointed officials and agents,*” from any loss, claim, liability, penalty, fine, forfeiture, demand, cause of action, suit and costs and expenses incidental thereto (including cost of defense, settlement, court cost and reasonable attorneys’ fees and expert witness and consultation fees), caused by or resulting from (i) any negligent, reckless or willful act or omission of the Company, its agents or employees in connection with collection services rendered under this Agreement, (ii) a breach by the Company of any of the covenants, agreements, representations, or warranties of the Company set forth in this Agreement, (iii) the failure of the Company to take all necessary precautions to prevent accidents or injuries to persons or property in connection with services rendered by the Company under this Agreement, or (iv) any act, omission, or neglect by the Company, its agents or employees in the performance of this Agreement.

15. **INSURANCE**

The Company shall maintain at all times during the term of this Agreement, the following insurance coverage:

(a)	Workers Compensation	Statutory
(b)	Employer’s Liability	\$1,000,000
(c)	Bodily Injury Liability (Except Automotive)	\$1,000,000 occurrence \$2,000,000 aggregate
(d)	Property Damage Liability (Except Automotive)	\$1,000,000 occurrence \$2,000,000 aggregate
(e)	Automobile Bodily Injury Liability	\$1,000,000 each person \$1,000,000 each occurrence
(f)	Automobile Property Damage	\$1,000,000 each occurrence
(g)	Excess Umbrella Liability	\$5,000,000 each occurrence

The above coverage may be provided by the Company’s parent or other Affiliate. All such insurance policies shall provide that they shall not be canceled and no material changes in coverage shall be made without thirty (30) days’ prior written notice to the City. The City and Council shall be named additional insureds under the Company’s insurance policies.

16. **SECURITY FOR PERFORMANCE**

The proposal shall be accompanied by a letter from a corporate surety satisfactory to the City stating that a Performance Bond will be furnished by it to the person submitting the Proposal in the event it is the successful proposer. Such letter is to be signed by an authorized representative of the surety together with a certified and effectively dated copy of the Power of Attorney attached thereto.

The successful proposer will be required to furnish a Performance Bond as security for the faithful performance of the contract. Said Performance Bond must be in the amount of \$3,000,000. The bonds shall be on a form approved by the City Attorney.

Premium for the bonds described above shall be paid by the proposer. A certificate from the surety showing that the bond premiums are paid in full shall accompany the executed contract.

The surety on the bond shall be a duly authorized corporate surety company authorized to do business in the State of Georgia.

17. **PUBLIC ACCESS TO COMPANY**

18.1 **Office Hours.** The Company's office hours shall be, at a minimum, weekdays from 8:00 a.m. to 5:00 p.m. The Company shall maintain a local phone number. A representative of the Company shall be available during office hours for communication with the public at the Company's local principal office. The Company shall also provide the City with an emergency telephone number for use during other than normal business hours. The Company shall have a representative or answering service available at said after-hours telephone number during all hours other than normal office hours.

18.2 **Service Complaints.** All service related complaints shall be made directly to the Company within normal business hours of 8:00 a.m. through 5:00 p.m. The Company agrees to, within 24 hours or next business day following the date on which such complaint is received, handle missed pick-ups on the same day, if reported by 12:00 p.m. The Company shall keep a record of all complaints received by mail, by telephone or in person (including date, name, and address of complainant, nature of complaint and disposition of the same). Such records shall be transmitted to the City upon request.

18.3 **Communications to Public.** The Company shall work in conjunction with the City in significant ongoing efforts to educate the public regarding solid waste reduction, including, but not limited to, recycling and composting. In this regard, the Company shall pay for printing and postage expenses for two (2) mail outs to all City sanitation customers per year.

18. **FORCE MAJEURE**

It is mutually understood and agreed that the Company shall be relieved of its obligations under this Agreement during any event of Force Majeure or any other event beyond the control of the Company rendering impossible its performance under this Agreement or materially and adversely altering the Company's obligations under this Agreement, or the costs of performing the same; provided, however, that the Company must make a reasonable, good faith effort to settle strikes or other labor disputes, and shall make reasonable efforts to resume service as soon as possible after an act of God rendering performance impossible, such as an earthquake, major storm event, or other catastrophe.

19. **PERMITS, LICENSES AND TAXES**

The Company shall obtain and maintain all licenses and permits (other than the license and permit granted by this Agreement) required to perform its obligations under this Agreement, and shall pay all state and local taxes when due. ~~Company shall also be LEEDS certified and shall maintain services and permits to comply with LEEDS certification requests for all customers.~~

20. **TERMINATION**

21.1 **Material Breach of Agreement.** Either party hereto may terminate this Agreement upon (i) any material breach or default of any representation or warranty of the other party hereto set forth in this Agreement upon written notice and such breach or default remaining uncured at the end of thirty (30) days, unless such breach or default cannot be cured in such time and the party is

undertaking reasonable, good faith efforts to cure the same, in which case an additional thirty (30) days shall be allowed to cure such breach or default prior to any rights of termination, or (ii) any breach or default of any covenant or agreement of the other party hereto set forth in this Agreement upon written notice and such breach or default remaining uncured at the end of thirty (30) days, unless such breach or default cannot be cured in such time and the breaching party is undertaking reasonable, good faith efforts to cure the same, in which case an additional thirty (30) days shall be allowed to cure such breach or default prior to any rights of termination. If the period for cure shall expire, and the breach remains uncured, the Agreement shall terminate immediately upon written notice to the breaching party.

21.2 Events of Insolvency. The Company shall be deemed in material breach of this Agreement upon (i) being or becoming insolvent or bankrupt or ceasing to pay its debts as they mature or making an arrangement with or for the benefit of its creditors or consenting to or acquiescing in the appointment of a receiver, trustee or liquidator for a substantial part of its property, or (ii) being or becoming a party to a voluntary or involuntary bankruptcy, winding up, reorganization, insolvency, arrangement or similar proceeding instituted by or against the Company under the laws of any jurisdiction, which proceeding, if involuntary in nature, has not been dismissed within sixty (60) days, or (iii) taking any action approving of, consenting to, or acquiescing in, any such proceeding, or (iv) being a party to the levy of any distress, execution or attachment upon the property of the Company which shall substantially interfere with the Company's performance hereunder. In the event of the Company being or becoming insolvent or bankrupt, the Company shall (i) assume or reject this Agreement within sixty (60) days after the order for relief; (ii) promptly cure any failure to perform its obligations or any event of default arising under this Agreement for reasons other than the event set forth in this paragraph; and (iii) provide adequate assurance of future performance under this Agreement under 11 U.S.C. Section 365(b)(1)(c), or any successor provision of the Federal Bankruptcy Code.

21.3 Other Terminations. If Company's services are terminated by another governmental agency, the Company must provide notice of such termination within 10 days. The City shall have 15 days to investigate the circumstances of such termination. The City, in its sole discretion, may terminate this Agreement within 30 days of receipt of such notice.

22 NOTICE

All notices or other communications required or permitted to be given hereunder shall be in writing and shall be sent by facsimile, overnight delivery or registered or certified United States mail, return receipt requested, properly addressed as follows:

To the Company: **Georgia Waste Systems**
 1243 Beaver Ruin Road
 Norcross GA 30093
 Attn: Walt Ritter

To the City Manager: **The City of Snellville**
 2342 Oak Road
 Snellville, GA 30078
 Fax: 770-985-3525

With a copy to: **The City of Snellville**
Public Works Director
2491 Marigold Road
Snellville, GA 30078
Fax: 770-985-3542

With a copy to: **The City of Snellville**
City Clerk
2342 Oak Road
Snellville, GA 30078

23 TRANSFER OR ASSIGNMENT

This Agreement, and the rights and privileges granted to the parties hereto pursuant to this Agreement, shall be binding upon and inure to the benefit of the successors and assigns of such parties hereto; provided, however, that no party hereto may transfer or assign (whether by operation of law, merger or otherwise) this Agreement, or its rights or obligations under this Agreement, without the prior written consent of the other party hereto, which consent shall not be unreasonably withheld. Should the City not consent to a request made by the Company to transfer or assign this Agreement, the Company may terminate this Agreement upon 180 days' written notice.

24 COMPLIANCE WITH LAWS

The Company shall comply in all material respects with all Environmental Laws and all other Federal, State of Georgia and local laws, directives, rules, ordinances, codes, guidelines, and regulations governing its business and the services to be provided by the Company under this Agreement.

24.1 Compliance with the Georgia Security and Immigration Compliance Act of 2006

24.1.1 The Company shall comply in all material respects with the requirements of OCGA §13-10-91 and the requirements of Georgia Administrative Code § 300-10-1-.01, et seq.

24.1.2 In order to insure compliance with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance OCGA 13-10-90, et seq., Company must warrant that Company has complied with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance Act by registering at <https://www.vis-dhs.com/EmployerRegistration> and verifying information of all new employees, and by executing any affidavits required by the rules and regulations issued by the Georgia Department of Labor set forth at Rule 300-10-1-.01, et seq.

24.1.3. Company warrants that Company has included a provision similar to this section in all written agreements with any subcontractors engaged to perform services under this Contract.

24.1.4 The Company shall execute the necessary affidavits in a form substantially similar to that shown in Georgia Administrative Code § 300-10-1-.07 (attached hereto as Appendix C) to prove that it has complied with the requirements of OCGA § 13-10-91 and Georgia Administrative Code § 300-10-1-.02. Thereafter in the event that the Company employs or contracts with any subcontractors it will secure from such subcontractors an affidavit attesting to the subcontractors' compliance with OCGA § 13-10-91 and Georgia Administrative Code § 300-10-1-.02 in a form

substantially similar to that found in Georgia Administrative Code § 300-10-1-.08 (attached hereto as Appendix D).

24.1.5 The Company shall maintain the records of proof of compliance with this provision for inspection by the City at any time. The affidavits required by this provision shall become part of the Company's agreement with the City.

25 MISCELLANEOUS

The parties hereby agree from time to time to execute and deliver such further and other transfers, assignments and documents and do all matters and things which may be convenient or necessary to more effectively and completely carry out the intentions of this Agreement. All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors and permitted assigns. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power or remedy hereunder shall preclude any other or further exercise thereof.

This Agreement shall be governed by the laws of the State of Georgia. If The City is required to bring any legal action or other proceeding for the enforcement of this Agreement, or because of an alleged dispute, breach, default or misrepresentation in connection with any provision of this Agreement, The City shall be entitled to recover reasonable attorneys' fees, court costs and all expenses even if not taxable as court costs (including, without limitation, all such fees, taxes, costs and expenses incident to arbitration, appellate, bankruptcy and post-judgment proceedings), incurred in that action or proceeding, in addition to any other relief to which may be entitled. Attorneys' fees shall include, without limitation, paralegal fees, investigative fees, administrative costs, sales and use taxes and all other charges billed by its attorney to the City.

The failure of either party at any time or times to demand strict performance by the other of any of the terms, covenants or conditions set forth herein shall not be construed as a continuing waiver or relinquishment thereof and each may at any time demand strict and complete performance by the other of said terms, covenants and conditions.

If any provision of this Agreement or any other agreement entered into pursuant hereto is contrary to, prohibited by or deemed invalid under applicable law or regulation, such provision shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible. If any provision of this Agreement may be construed in two or more ways, one of which would render the provision invalid or otherwise voidable or unenforceable and another of which would render the provision valid and enforceable, such provision shall have the meaning which renders it valid and enforceable.

Any and all notices and communications which are required or permitted to be given or made under and pursuant to the terms and provisions of this Agreement shall be in writing and shall be mailed or emailed to the appropriate party.

The provisions of this Agreement may not be amended, supplemented, waived or changed orally, but only by a writing signed by the party as to whom enforcement of any such amendment, supplement, waiver or modification is sought and making specific reference to this Agreement.

This Agreement represents the entire understanding and agreement among the parties with respect to the subject matter hereof, and supersedes all other negotiations, understandings and representations (if any) made by and among such parties.

26 **FORUM SELECTION**

The Parties to this agreement voluntarily submit themselves to the jurisdiction of the Superior Court of Gwinnett County for the resolution of any disputes concerning the Agreement and any related services and hereby waive all right to raise the defenses of jurisdiction and venue with respect to this waiver.

27 **BILLING AND RECORDS INFORMATION**

For purposes of billing residential, industrial, construction, and commercial customers, Company shall provide information and records on or before the 7th day of the month following the month in which the service is delivered. These records shall include, but not be limited to, all information necessary for the City to bill customers pursuant to paragraphs 6, 7, 8, 13, and 17. The information required by this paragraph currently includes alphabetical listing by City customer name with address, service date, service description, tonnage, extra pickups special charges and regular service fee with any proration for the month.

The Company shall provide individual commercial customer weight tickets upon request.

28 **PAYMENT TERMS**

The Company shall submit an invoice monthly to the Public Works Director for processing and payment in accordance with the City's Financial Policy. Payment shall be made on a Net 30 basis.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in three counterparts, each of which shall be deemed an original agreement, all as of the date first above written.

**THE CITY:
CITY OF SNELLVILLE**

(SEAL)
ATTEST: _____
City Clerk

BY: _____
Mayor of Snellville

COMPANY: GEORGIA WASTE MANAGEMENT SYSTEMS, LLC

(SEAL)
ATTEST: _____
Title: _____

BY: _____
Title: _____

APPENDIX “A”

RESIDENTIAL YARD WASTE COLLECTION GUIDELINES

1. Yard debris, such as grass clippings, leaves, small branches and shrubbery clippings must be placed inside a yard bag in order for collection to occur.
2. Larger limbs and branches must be bundled in 4 ft. lengths, no larger bundle than 6 inches in diameter and weigh less than 50 pounds and placed inside a yard bag.
3. Yard debris will be collected weekly and will be limited to three (3) yard waste bags per household.
4. All yard debris must be taken to City-approved operational gas to energy reclaim landfill.

APPENDIX “B”

RESIDENTIAL SOLID WASTE “BULKY COLLECTION” GUIDELINES

1. Bulky items including, but not limited to furniture, ranges, washers, sofas, car seats, play equipment, chairs, tables, and other large items, which cannot reasonably be placed in a 95-gallon bin, will be collected at the curbside along with regular household garbage each collection day. Customers will be limited to two (2) items per weekly pickup. The City requires that customers call the Public Works office prior to their collection day to schedule the items for pick up. The Public Works office will then notify the Company.
2. All bulky items must be placed at curbside by 6:00 a.m. on the day of pick-up.
3. The following items will not be included in the bulky collection service: tires, batteries, yard debris, construction materials, propane tanks, windows and sliding glass doors, pool tables, safes, trampolines, mirrors and panes of glass, swing sets, pianos, any items too heavy or awkward that they cannot be safely lifted, and any other items deemed as unfit for bulky collection by the City in agreement with the Company.

APPENDIX “C”

RESIDENTIAL CURBSIDE RECYCLING COLLECTION GUIDELINES

1. All items must be placed at Curbside by 6:00 A.M. on the day of pick-up.
2. Materials to be collected through the City’s Residential Curbside Recycling Collection Program:
 - Aluminum, Steel Food, and Beverage Containers
 - Aluminum Baking Tins
 - #1 Plastic Soda and Water Bottles
 - #2 Plastic Milk Jugs, Juice Bottles, and other Rigid Containers
 - #3-7 Plastic Bottles and Containers
 - Cardboard boxes (broken down)
 - Soda, Beer, and Other Drink Box Cartons
 - Kraft paper (Grocery and lunch bags)
 - Shoe, Cereal, Tissue, and Other Packaging Boxes
 - Paper towel cores
 - Tissue paper cores
 - All Junk Mail
 - Newspaper and Inserts
 - Mixed Paper (Calendars, School and Computer Paper, Envelopes, Old Greeting Cards, and Other Forms)
 - Phone Books
 - Catalogs
 - Paper Back Books
 - Magazines
4. Material does not need to be separated. However, they must be free of food residue and rinsed thoroughly before placing in the bin for collection.
5. Material mixed with household waste will not be collected.
6. Items that will not be accepted through the City’s Residential Curbside Recycling Collection Program:
 - Paint Cans
 - Aerosol Cans
 - Pie Tins
 - Glass
 - Plastic wrap/grocery bags
 - Antifreeze bottles
 - Motor Oil cans
 - Bleach Bottles
 - Styrofoam
 - Facial Tissue
 - Tissue Paper
 - Paper Towels
 - Flower Pots
 - Aluminum Foil
 - Food Paper wraps
 - Window Panes

Electronics
Bio Medical Waste and Containers
Tires
Food Waste
Electronic Cases
Construction Debris and Materials
Auto Parts
Liquid
Garden Hose
Batteries
Chemicals or Containers
Cables
Metal Furniture
Wood
Compressed Gas Cylinders
Ammunition/Firearms
Hazardous Waste/Containers

Any other items deemed as unrecyclable by the City of Snellville.

7. The Company shall collect commingled Recyclables only from the approved Bin(s). No other materials will be collected.
8. This list can only be modified with written approval by the City.

- a) Bidder has given the City written notice concerning conflicts, errors, or discrepancies discovered in Bid Document Package and written resolution by the City is acceptable to Bidder.

- b) This bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham bid; Bidder has not solicited or induced any person, firm or corporation to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over the City.

By: _____

Date: _____

Name: _____

(THIS SPACE IS INTENTIONALLY LEFT BLANK)

CONTRACTOR AFFIDAVIT AND AGREEMENT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. 13-10-91, stating affirmatively that the individual, firm, or corporation which is contracting with the City of Snellville has registered with and is participating in a federal work authorization program* [any of the electronic verification or work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603], in accordance with the applicability provisions and deadlines established in O.C.G.A. 13-10-91.

The undersigned further agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this contract with the City of Snellville, contractor will secure from such subcontractor(s) similar verification of compliance with O.C.G.A. 13-10-91 on the Subcontractor Affidavit provided in Rule 300-10-01.08 or a substantially similar form. Contractor further agrees to maintain records of such compliance and provide a copy of each such verification to the City of Snellville at the time the subcontractor(s) is retained to perform such service.

EEV / Basic Pilot Program* User Identification Number

BY: Authorized Officer or Agent

Date

Title of Authorized Officer or Agent of Contractor

Printed Name of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

_____ DAY OF _____, 20_____

Notary Public

My Commission Expires:

* As of the effective date of O.C.G.A. 13-10-91, the applicable federal work authorization program is the "EEV/Basic Pilot Program" operated by the U.S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security, in conjunction with the Social Security Administration (SSA).

(End of Form)

CONTRACTOR VERIFICATION

City of Snellville Contract No. _____

Part I. This contract is for the physical performance of services where more than three (3) persons are employed on the City of Snellville contract.

Check one: Yes _____ No _____

If "Yes" is checked, complete Part II. If "No" is checked skip Part II, sign and date.

Part II. This will affirm that within the previous 12-month period
_____ (name of contractor) and its subcontractors have conducted a verification of the social security numbers of all employees who will perform work on this City contract to ensure that unauthorized aliens will not be employed. All documents and records of this verification process shall be retained for period of three (3) years following completion of the contract.

By: Contractor Representative

Date

Printed Name

Printed Title

Signature

NON-COLLUSION AFFIDAVIT

For: _____

Bid Date: _____

State of _____

County of _____

_____ being first duly sworn, deposes and says that:

- (1) Signer is the [Owner, Partner, Officer, Representative or Agent] (circle one) of _____, the Bidder that has submitted the attached Bid.
- (2) Signer is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
- (3) Such Bid is genuine and is not a collusive or sham Bid;
- (4) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this signer, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm, or person to submit a collusive or sham Bid in connection with the Work for which the attached Bid has been submitted; or to refrain from bidding in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Bidder, firm, or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit, or cost elements of the Bid price or to fix any overhead, profit, or cost elements of the Bid price or the Bid price of any other Bidder or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against City of Snellville, or any person interested in the proposed Work;
- (5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the bidder or any other of its agents, representatives, owners, employees or parties in interests, including this affidavit.

Subscribed and sworn to before me

BY: _____

(Signature)

this ____ day of _____, 20 ____.

(Title)

My commission expires _____.

ATTACHMENT 'A'

**SOLID WASTE MANAGEMENT ORDINANCE FOR THE CITY
OF SNELLVILLE**

PW260206

Chapter 46 SOLID WASTES¹

ARTICLE I. IN GENERAL

Sec. 46-1. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Ashes means the residue from the burning of wood, coal, coke or other combustible materials.

Bin means a specially furnished plastic recycling container.

Franchisee means the vendor hired by the city or such vendor's successors or assigns.

Garbage means putrescible animal and vegetable wastes resulting from the handling, preparation, cooking and consumption of food.

Garbage cart means a plastic wheeled receptacle designed to hold household refuse and of a size suitable for the needs of a person.

Haul-off service means a service wherein a third party provides a container for solid waste on a temporary basis which is later removed by the third party for disposal elsewhere. For the purposes of this chapter of the Code of Ordinances, container shall include open-top and roll-off dumpsters and three cubic yard "bagster" or similar type bag, but shall not include front-load dumpsters.

Prescribed container includes, but is not limited to, garbage carts, recycling bins, bags, boxes or garbage cans.

Prescribed identification means a blue Snellville trash bag purchased from the Snellville Public Works Department, or any other marker which the Snellville Public Works Department's website specifically lists as an approved prescribed identification.

Recovered materials means those materials which have a known use, reuse or recycling potential, can be feasibly used, reused or recycled, and have been diverted or removed from the

¹Cross reference(s)—Environment, ch. 26; noise control on sanitation pickup, § 26-192; health and sanitation, ch. 34; litter control in parks, § 42-5; utilities, ch. 62; buildings and building regulations, app. A, ch. 300 et seq.

State law reference(s)—Georgia Comprehensive Solid Waste Management Act, O.C.G.A. § 12-8-20 et seq.; yard trimmings disposal restrictions, O.C.G.A. § 12-8-40.2; Litter Control Law, O.C.G.A. § 16-7-40 et seq.; solid waste management education program, establishment of Georgia Clean and Beautiful Advisory Committee and Interagency Council on Solid Waste Management, O.C.G.A. § 50-8-7.3; authorization to provide garbage and solid waste collection and disposal, Ga. Const. art. IX, § II, ¶ III(a)(2).

solid waste stream for sale, use, reuse or recycling, whether or not subsequent separation and processing is required.

Recovered materials processing facility means a facility engaged solely in the storage, processing and resale or reuse of recovered materials. Such term shall not include a solid waste handling facility; provided, however, any solid waste generated by such facility shall be subject to all applicable laws and regulations relating to such solid waste.

Recyclable items means, but is not limited to, glass, cardboard, oil, aluminum, paper, metal, newspaper, magazines and plastic.

Refuse means all putrescible and nonputrescible solid wastes, except body wastes, including garbage, rubbish, ashes, street cleanings, dead animals and solid market and industrial wastes.

Rubbish means nonputrescible solid wastes, excluding ashes, consisting of both combustible and noncombustible wastes, such as paper, cardboard, tin cans, yard clippings, wood, glass, bedding, crockery and similar materials.

Solid waste means discarded putrescible and nonputrescible waste, except water-carried body waste and recovered materials, and shall include garbage; rubbish, such as paper, cartons, boxes, wood, tree branches, yard trimmings, furniture and appliances, metal, tin cans, glass, crockery or dunnage; ashes; street refuse; dead animals; sewage sludges; animal manures; industrial waste, such as waste materials generated in industrial operations; residue from solid waste thermal treatment technology; food processing waste; demolition waste; abandoned automobiles; dredging waste; construction waste; and any other waste material in a solid, semisolid or liquid state not otherwise defined in this section.

Yard trimmings means nonputrescible solid wastes consisting of, but not limited to, shrub clippings, weeds, grass, leaves, limbs, trees and similar materials.

(Ord. of 3-16-1998, § 12-102; Ord. No. 2013-03, § 1, 2-25-2013; Ord. No. 2018-08, § 1, 7-9-2018)

Cross reference(s)—Definitions generally, § 1-2.

Sec. 46-2. Franchise for collection.

The city grants to the franchisee the exclusive right and privilege to operate and maintain a refuse collection service in, upon, along, across, above and over the streets, alleys, public ways and public places in the city. All refuse accumulated in the city shall be collected, conveyed and disposed of by the franchisee, and no other person shall collect, convey over any of the streets or alleys of the city or dispose of any refuse accumulated in the city. The city shall have exclusive control over the disposition of all recyclable items collected by the franchisee. The franchisee shall bear the costs related to the disposition of all recyclable items collected by the franchisee with the city retaining any proceeds received from their disposition except as otherwise provided for in this Code. Said franchise shall not apply to haul-off services provided on a temporary basis as defined in section 46-1.

(Ord. of 3-16-1998, § 12-103; Ord. No. 2018-08, § 1, 7-9-2018)

Sec. 46-3. General supervision by franchisee.

All refuse, recyclables and yard trimmings accumulated in the city shall be collected, conveyed and disposed of by the franchisee except as otherwise provided in this Code. The franchisee shall have the authority to recommend regulations concerning precollection practices, the days of collection, type and location of waste and recycling containers, and such other matters pertaining to the collection, conveyance and disposal of such items as it shall find necessary, and to recommend changes and modifications to such regulations, provided that such regulations are not valid without the consent of the mayor and city council.

(Ord. of 3-16-1998, § 12-104(1))

Sec. 46-4. Fees and charges.

Fees and charges for special services provided under this chapter shall be as set forth in the schedule of fees and charges on file in the office of the city clerk. The fees for standard residential weekly collection of refuse and recyclables, as specified in this chapter, and the process of how those fees will be billed are to be set by resolution of the mayor and council and shall be set forth in the schedule of fees and charges on file in the office of the city clerk.

(Ord. of 3-16-1998, §§ 12-107(1)—(3); Ord. of 10-18-1999, §§ 12-107(g)(3), (5); Ord. of 4-22-2000, § 12-107(2); Ord. No. 2013-03, § 2, 2-25-2013; Ord. No. 2025-12, § 1, 6-9-2025)

Sec. 46-5. Precollection practices.

It shall be the duty of the occupant or owner of any premises to keep items pending collection and disposal, as follows:

- (1) All refuse, recyclables and all yard trimmings shall be free from liquid and placed in prescribed containers for collection.
- (2) Small sticks, hedge clippings and small brush shall be placed in approved City of Snellville yard waste bags or containers.
- (3) Tree branches and heavy brush (not to exceed two inches in diameter or four feet in length) shall be stacked in armload compact piles on the parkway in front of the residence adjoining the curb, but such piles shall not extend into the street. Such piles shall not be placed in prescribed containers but must have prescribed identification attached.
- (4) Rocks, bricks, dirt, tires, paint, batteries and animal waste shall not be collected.
- (5) All prescribed containers shall be kept clean and free of accumulated waste and shall be treated, if necessary, by the homeowner, with an effective insecticide to prevent a nuisance.
- (6) Each homeowner shall prevent the continued, excessive and unsightly accumulation of refuse, recyclable items and yard trimmings upon the property occupied by him or public thoroughfares adjoining his property.

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- (7) It shall be a violation of this chapter to place or cause to be placed in any prescribed container for collection any acid, explosive material, flammable liquids, hazardous waste or dangerous or corrosive material of any kind.
 - (8) Bulk items (e.g., furniture, non-freon appliances and mattresses) may be placed at the curb with the attachment of three pieces of prescribed identification attached to each item.
 - (9) Commercial waste generated from the conduct of business or commercial enterprise carried on from a residential unit will not be collected except on a special fee basis.
 - (10) Ashes shall be placed and maintained in separate containers. It will be the responsibility of the customer to ascertain that all ashes are cool and that no hot coals remain.
 - (11) Only prescribed containers for refuse, recyclable items and yard trimmings shall be placed at the curb. Other items which are placed at the curb must have three pieces of prescribed identification attached to each bulk item.
 - (12) Refuse, recyclables and yard trimmings shall be put out for collection by 7:00 a.m. on pickup days but shall not be placed in front of the residence more than 24 hours prior to the regularly scheduled pickup time. Garbage carts and recycling bins shall not be left in front of the residence more than 24 hours following the regularly scheduled pickup time. The garbage carts and recycling bins shall then be stored or placed only in the side or rear yard, inside enclosed structures or where they are otherwise not visible from the street. Townhome or condo units with a common wall or walls bordering the adjacent unit, which are unable to store refuse bins and carts in rear yard or enclosed structure due to lack of exterior access, must store garbage carts and recycling bins as close to the townhome or condo unit as possible.
 - (13) Residential property owners shall not dispose of refuse, recyclable items or yard trimmings from other residences. Two families shall not share service at one residence.
 - (14) No person may remove any refuse, recyclable items or yard trimmings from any container in the possession of another person without the express permission from the owner of such container.
 - (15) All recyclable items shall be free of liquid, rinsed and have the tops removed. Plastic items shall be flattened. Paper products shall be stacked and kept dry.
 - (16) The generator of recyclable items not included in the city's solid waste franchise agreement which have not been discarded or commingled with solid waste retains ownership of those items until the generator thereof donates or sells such items to another person. Such generator shall not be required to convey, donate or sell such items to the franchisee. Any recovered materials processing facility shall have the right to receive, purchase, accept and transport such items from such generator, buy-back center or drop box.
 - (17) No prescribed container, except garbage carts, shall weigh more than 50 pounds.

Nothing contained in this section is intended in any manner either to limit the ability of any person from collecting the recyclable items from their household and disposing of those recyclable items in any lawful manner or to abrogate the rights of any person in the city from conducting an in-house recycling program.

(Ord. of 3-16-1998, § 12-105(1); Ord. No. 2013-03, § 5, 2-25-2013; Ord. No. 2018-08, § 1, 7-9-2018)

Editor's note(s)—Section 3 of Ord. No. 2013-03, adopted Feb. 25, 2013 deleted former § 46-5 entitled "Deposit fees" which derived from: Ord. of Mar. 16, 1998, § 12-107(4); and Ord. of Jan. 17, 2000.

Sec. 46-6. Responsibility and maintenance of containers.

- (a) Prescribed residential and commercial refuse containers shall be provided by the franchisee and constructed according to the franchisee's specifications within parameters agreeable to the city. All prescribed containers shall be maintained in a good condition by the franchisee. Any container that does not conform to the provisions of this chapter, or that may have ragged or sharp edges or any other defect liable to hamper or injure the customer or person collecting the contents thereof, shall be promptly replaced or repaired by the franchisee upon notice. Any person who abuses or willfully damages any prescribed container shall be held liable for the cost of the repair or replacement of such container and/or denied service. The franchisee shall clean or replace commercial containers upon request by the city.
- (b) Haul-off service containers, as defined in section 46-1, shall be provided by the haul-off service and are subject to the following:
 - (1) All haul-off containers shall be constructed within parameters agreeable to the City of Snellville Department of Planning and Development.
 - (2) All haul-off containers shall be maintained in a good condition by the haul-off service. Any container that does not conform to the provisions of this chapter, or that may have ragged or sharp edges or any other defect liable to hamper or injure the customer or person collecting the contents thereof, shall be promptly replaced or repaired by the haul-off service upon notice. The haul-off service shall clean or replace haul-off containers upon request by the city.
 - (3) When possible, haul-off service containers shall be placed on the driveway or other hard-surfaced area and located at least five feet from the side property line and ten feet from any public or private street and may not be placed in the street or block any sidewalk or placed where it can obstruct or diminish a motor operator's view of other vehicles, bicycle or pedestrian ways, or placed in a manner that obstructs any fire hydrant.
 - (4) Haul-off service containers shall not be permitted within a required landscape area; buffer area; areas that are considered environmentally sensitive; within any drainage easement; or on top of a septic tank or septic system drain field.

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- (5) The area around the haul-off container shall be kept free of debris and litter and shall be in strict compliance with the refuse provisions of the city's property maintenance code.

(Ord. of 3-16-1998, § 12-105(2)(a); Ord. No. 2018-08, § 1, 7-9-2018)

Editor's note(s)—Section 4 of Ord. No. 2013-03, adopted Feb. 25, 2013 deleted former § 46-6 entitled "Returned check service charge" which derived from: Ord. of Mar. 16, 1998, § 12-107.

Sec. 46-7. Residential garbage bags.

All refuse placed in residential garbage carts must be in plastic garbage bags durable enough to withstand splitting or tearing under normal use.

(Ord. of 3-16-1998, § 12-105(2)(c))

Sec. 46-8. Storing of refuse in public places; depositing in water.

- (a) No person shall place any refuse, recyclable items or yard trimmings in any street, alley or other public place in the city without such items being in proper containers for collection or under express approval by the franchisee.
- (b) No person shall throw or deposit any refuse, recyclable items or yard trimmings in any stream or other body of water.

(Ord. of 3-16-1998, § 12-105(3)(a))

Cross reference(s)—Streets, sidewalks and public places, ch. 50.

Sec. 46-9. Unauthorized accumulation.

Any unauthorized accumulation of refuse, recyclable items or yard trimmings on any premises is declared to be a nuisance and is prohibited. Failure to remove any existing accumulation of refuse within 30 days after notice to do so shall be deemed a violation of this chapter.

(Ord. of 3-16-1998, § 12-105(3)(a)(1))

Sec. 46-10. Scattering of refuse onto public property.

No person shall cast, place, sweep or deposit anywhere within the city any refuse, recyclable items or yard trimmings in such a manner that such material may be carried or deposited by the elements upon any street, sidewalk, alley, sewer, parkway or other public place or onto any occupied premises within the city.

(Ord. of 3-16-1998, § 12-105(3)(a)(2))

Cross reference(s)—Streets, sidewalks and public places, ch. 50.

Sec. 46-11. Scattering of refuse by animals or elements; spilling by franchisee.

- (a) When a resident of the city places his refuse, recyclable items or yard trimmings at the curb, and it is subsequently scattered by animals or the elements, the resident shall clean up the debris.
- (b) When the franchisee spills or scatters refuse, recyclable items or yard trimmings during the collection process, it shall be the responsibility of the franchisee to clean up the debris.

(Ord. of 3-16-1998, § 12-105(3)(b))

Cross reference(s)—Animals, ch. 14.

Sec. 46-12. Unauthorized use of commercial dumpsters.

No person shall place any refuse, recyclable items or yard trimmings in any commercial dumpster in the city unless the refuse, recyclable items or yard trimmings in question have been generated by the commercial customer or its agent who actually pays for the dumpster.

(Ord. of 3-16-1998, § 12-105(3)(c))

Sec. 46-13. Points of collection by franchisee.

Prescribed containers for household garbage, recyclable items and yard trimmings shall be placed for collection within three feet of the curb adjoining the residence, but shall not be placed in or extend into the street or beyond the curb. An exception may be made when the public works department is notified that physical limitations prevent a person from taking the refuse, recyclable items and yard trimmings to the curb. In the case of a residence in which no person is physically able to take the refuse, recyclable items and yard trimmings to the curb, that person may be allowed to place the prescribed containers near the house in the driveway, but only after written application and approval by the public works department. The public works department shall have full discretion to determine such allowances.

(Ord. of 3-16-1998, § 12-105(4); Ord. No. 2013-03, § 6, 2-25-2013)

Sec. 46-14. Residential collection.

- (a) Refuse, recyclable items and yard trimmings accumulated by residents shall be collected from the curb once each week. Refuse and recyclable items will be collected on the same day each week.
- (b) The franchisee shall collect the contents of the prescribed containers for refuse, recyclables and yard trimmings from each residence during a collection period. The customer may make special arrangements for the franchisee to pick up reasonable amounts of refuse and recyclables, in addition to those kept in the prescribed containers, by receiving approval from the public works department. The franchisee will pick up reasonable additional

amounts of refuse and recyclables for two consecutive weeks following the date the public works department approves the customer's request.

- (c) All refuse and rubbish shall meet all federal and state requirements for disposal in a sanitary landfill.
- (d) The list of recyclable items which may be picked up at the curb by the franchisee shall be consistent with any agreement approved by the city council between the city and franchisee. A current list of recyclable items will be available in the city clerk's office and on the city web site.
- (e) Yard trimmings shall be picked up on a call-in basis only and shall not be mixed with refuse for pickup at the curb. Such trimmings shall be contained in official City of Snellville-approved yard waste bags, or marked with prescribed identification.
- (f) Notwithstanding any other provision of this chapter or any other ordinance to the contrary, in order to obtain a residential building permit, the applicant for such permit must execute a solid waste disclosure form from the city, and establish a sanitation account for the collection and removal of all construction debris and other solid waste generated during the construction period.

(Ord. of 3-16-1998, § 12-106(1); Ord. No. 2013-03, § 7, 2-25-2013)

Sec. 46-15. Commercial collection.

- (a) Notwithstanding any other provision of this chapter or any other ordinance to the contrary, in order to obtain a business license, the applicant for such license must execute and maintain a solid waste disclosure form from the city.
- (b) Notwithstanding any other provision of this chapter or any other ordinance to the contrary, in order to obtain a commercial building permit, the applicant for such permit must execute a solid waste disclosure form from the city and shall be required to establish, maintain, and keep current a commercial sanitation account.
- (c) Frequency, time and place of collection for commercial entities shall be determined by the public works department in accordance with its ability to provide the service and the particular needs of each commercial entity. Hotels, restaurants and such other businesses and institutions as it is deemed necessary may enter into an agreement for a greater frequency of collections. Where it is necessary to protect the public health, the mayor and city council shall have the authority to require that more frequent collections be made.
- (d) A maximum of six tons (or the specified amount consistent with any agreement approved by the city council between the city and franchisee) will be hauled in roll-off containers. Forty-yard containers will not be available for construction. Overloading will be the responsibility of the user. Any damage to the equipment, containers or trucks owned by the franchisee due to improper loading, as to type of material, loading to one side or overloading, will be the responsibility of the user.

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- (e) Off-loading will be the responsibility of the user. Damage to trees, shrubs, underground water lines, sewer lines, gas lines, driveways, pavement, etc., at the site, will be the responsibility of the user.
 - (f) Refuse and rubbish shall meet all federal and state requirements for disposal in a sanitary landfill. Any refuse or rubbish which may require other than the routine method for disposal will be priced individually.
 - (g) Neither the city, nor the franchisee shall be held responsible for items left in commercial refuse container enclosures or near commercial refuse containers.
 - (h) There shall be no collections before 6:00 a.m. or after 11:00 p.m.
- (Ord. of 3-16-1998, § 12-106(2); Ord. No. 2013-03, § 8, 2-25-2013)

Sec. 46-16. Holidays.

The franchisee shall not make collections on the holidays of New Year's Day, Thanksgiving and Christmas. If such a holiday is also a usual collection day, those persons affected will receive service that week on a revised schedule agreeable to the city and the franchisee. Commercial container collections may be made at other than usual times on holidays.

(Ord. of 3-16-1998, § 12-106(3))

Sec. 46-17. Severe weather.

In case of severe weather conditions, including ice storms, the franchisee and the city shall not be bound to:

- (1) Regular route schedules; and
- (2) Collect extraordinary amounts of tree limbs and rubbish resulting from such weather conditions;

The rules and regulations regarding precollection practices shall continue to apply.

(Ord. of 3-16-1998, § 12-106(4))

Sec. 46-18. Recycling services.

Comprehensive recycling services will be provided to all persons, including, but not limited to, commercial establishments. All industrial, commercial and institutional properties may establish programs for the reduction of solid waste generated on their properties subject to approval by the city.

(Ord. of 3-16-1998, § 12-104(2, 3))

Sec. 46-19. Recycling center.

There shall be established the Snellville Recycling Center operated by the city.

(Ord. of 3-16-1998, § 12-111)

Sec. 46-20. Violation; penalty.

Any person convicted of violating any of the provisions of this chapter shall be punished as provided in section 1-11.

(Ord. of 3-16-1998, § 12-110)

Secs. 46-21—46-55. Reserved.

ARTICLE II. LITTER CONTROL

DIVISION 1. GENERALLY

Sec. 46-56. General provisions.

- (a) *Purpose and intent.* The purpose of this article is to protect the public health, safety, environment, and general welfare through the regulation and prevention of litter. The objectives of this article are:
 - (1) Provide for uniform prohibition throughout the city of any and all littering on public or private property; and
 - (2) Prevent the desecration of the beauty and quality of life of the city and prevent harm to the public health, safety, environment, and general welfare, including the degradation of water and aquatic resources caused by litter.
- (b) *Applicability.* This article shall apply to all public and private property within the city.
- (c) *Compatibility with other regulations.* This article is not intended to interfere with, abrogate, or annul any other ordinance, rule or regulation, statute, or other provision of law. The requirements of this article should be considered minimum requirements, and where any provision of this article imposes restrictions different from those imposed by any other ordinance, rule or regulation, or other provision of law, whichever provisions are more restrictive or impose higher protective standards for human health or the environment shall be considered to take precedence.
- (d) *Severability.* If the provisions of any article, section, subsection, paragraph, subdivision or clause of this article shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this article.
- (e) *Definitions.* The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Aircraft means any contrivance invented, used or designed for navigation or for flight in the air. The term shall include helicopters and lighter-than-air dirigibles and balloons.

Construction site means any private or public property upon which repairs to existing buildings, construction of new buildings or demolition of existing structures is taking place.

Litter means any organic or inorganic waste material, any animal excrement or feces, rubbish, refuse, garbage, trash, hulls, peelings, debris, grass, weeds, ashes, sand, gravel, slag, brickbats, metal, plastic, and glass containers, broken glass, dead animals or intentionally or unintentionally discarded materials of every kind and description which are not "waste" as such term is defined in O.C.G.A. § 16-7-51(6). For purposes of animal excrement or feces, the owner of record of the animal and/or any adult in the possession or control of the animal at the time of the littering shall bear the responsibility of any violation.

Loading and unloading docks means any dock space or area used by any moving vehicle for the purpose of receiving, shipping and transporting goods, wares, commodities and persons located on or adjacent to any stream, river or land.

Private premises means all property, including, but not limited to, vacant land or any land, building or other structure designed or used for residential, commercial, business, industrial, institutional or religious purposes, together with any yard, grounds, walk, driveway, fence, porch, steps, vestibule, mailbox and other structure appurtenant thereto.

Public place means any and all streets, sidewalks, boulevards, alleys or other public ways, lakes, rivers, watercourses or fountains, and any and all public parks, squares, spaces, grounds and buildings.

Public receptacle means any receptacle provided by or authorized by the city.

Unsolicited advertising material means any printed or written matter, any sample or device, dodger, circular, leaflet, pamphlet, paper, booklet, donation bag or any other printed matter or literature which is not delivered by the United States Postal Service.

Vehicle means every device in, upon or by which any person or property is or may be transported or drawn upon land or water, including devices used exclusively upon stationary rails or tracks.

(Code 1977, § 31-121(1); Ord. of 6-28-2004(3); Ord. No. 2014-05, 6-9-2014; Ord. No. 2019-05, § 1, 4-22-2019)

Cross reference(s)—Definitions generally, § 1-2.

Sec. 46-57. Prohibition against littering public or private property or waters.

It shall be unlawful for any person or persons to dump, deposit, throw or leave or to cause or permit the dumping, depositing, placing, throwing or leaving of litter on any public or private property in this or any waters in the city unless:

- (1) The property is designated by the state or by any of its agencies or political subdivisions for the disposal of such litter, and such person is authorized by the proper public authority to use such property;

(2) The litter is placed into a receptacle or container installed on such property.
(Code 1977, § 31-121(2); Ord. of 6-28-2004(3))

Sec. 46-58. Prevention of scattering.

Persons placing litter in public receptacles or in authorized private receptacles shall do so in such a manner as to prevent such litter from being carried or deposited by the elements upon any public place or private premises.
(Code 1977, § 31-121(3))

Sec. 46-59. Upsetting or tampering with receptacles.

It shall be unlawful for any person to upset or tamper with a public or private receptacle designed or used for the deposit of litter or cause or permit the contents of such receptacle to be deposited or strewn in or upon any public place or private premises.
(Code 1977, § 31-121(4))

Sec. 46-60. Sidewalks and alleys.

Persons owning, occupying or in control of any public place or private premises shall keep the sidewalks and alleys adjacent thereto free of litter, and shall maintain such receptacles as may be required by this chapter.
(Code 1977, § 31-121(5))

Cross reference(s)—Streets, sidewalks and public places, ch. 50.

Sec. 46-61. Private premises.

- (a) The owner or person in control of any private premises shall at all times maintain such premises free of litter.
 - (b) The owner or person in control of any private premises shall maintain authorized private receptacles for collection in such a manner that litter will be prevented from being carried or deposited by the elements upon any public place or private premises.
- (Code 1977, § 31-121(6))

Sec. 46-62. Vehicles.

- (a) It shall be unlawful for any person, while the operator of or passenger in a vehicle, to deposit litter upon any public place or private premises.
- (b) It shall be unlawful for any person to drive or move any truck or other vehicle within the city unless such vehicle is so constructed or loaded as to prevent any load, contents or litter from being blown or deposited upon any public place or private premises. No person shall

drive or move any vehicle or truck within the city, the wheels or tires of which carry onto or deposit in any public place or private premises, mud, dirt, sticky substances, litter or foreign matter of any kind.

(Code 1977, § 31-121(7))

Cross reference(s)—Traffic and vehicles, ch. 58.

Sec. 46-63. Aircraft.

No person in an aircraft shall throw out, drop or deposit any litter within the city.

(Code 1977, § 31-121(8))

Sec. 46-64. Posting of notices.

No person shall post or affix any notice, poster or other paper or device, calculated to attract the attention of the public, upon any public place or private premises, except as may be authorized or required by law.

(Code 1977, § 31-121(10))

Sec. 46-65. Construction sites.

(a) Each contractor shall be responsible for the job site in such a manner that litter will be prevented from being carried or deposited by the elements upon any public place or private premises.

(b) Litter or other debris, including dirt and mud, deposited as the result of the normal construction process upon any public place or private premises, shall be removed.

(Code 1977, § 31-121(11))

Cross reference(s)—Buildings and building regulations, app. A, ch. 300 et seq.

Sec. 46-66. Loading and unloading docks.

The person owning, operating or in control of a loading or unloading dock shall maintain authorized private receptacles for collection of litter, and shall at all times maintain the dock area free of litter in such a manner that litter will be prevented from being carried or deposited by the elements upon any public place or private premises.

(Code 1977, § 31-121(12))

Sec. 46-67. Violations, enforcement and penalties.

(a) *Violations.* It shall be unlawful for any person to violate any provision or fail to comply with any of the requirements of this article. Any person who has violated or continues to violate the provisions of this article, may be subject to the enforcement actions outlined in

this section or may be restrained by injunction or otherwise sentenced in a manner provided by law.

(b) *Evidence.*

- (1) Whenever litter is thrown, deposited, dropped or dumped from any motor vehicle, boat, airplane, or other conveyance in violation of this article, it shall be prima facie evidence that the operator of the conveyance has violated this article.
- (2) Except as provided in subsection (b)(1), whenever any litter which is dumped, deposited, thrown or left on public or private property in violation of this article is discovered to contain any article or articles, including but not limited to, letters, bills, publications or other writing which display the name of the person thereon in such a manner as to indicate that the article belongs or belonged to such person, it shall be a rebuttable presumption that such person has violated this article.

(c) *Penalties.* Any person who violates this article shall be guilty of a violation and, upon conviction thereof, shall be punished as follows:

- (1) By a fine of not less than \$200.00 and not more than \$1,000.00; and
- (2) In addition to the fine set out in subsection (1) above, the violator shall reimburse the city for the reasonable cost of removing the litter when the litter is removed or is ordered to be removed by the city; and
- (3) a. In the sound discretion of the court, the person may be directed to pick up and remove from any public street or highway or public right-of-way for a distance not to exceed one mile any litter he has deposited and any and all litter deposited thereon by anyone else prior to the date of execution of sentence; or
b. In the sound discretion of the court, the person may be directed to pick up and remove any and all litter from any public property, private right-of-way, or with prior permission of the legal owner or tenant in lawful possession of such property, any private property upon which it can be established by competent evidence that he has deposited litter. Pick up and removal shall include any and all litter deposited thereon by anyone prior to the date of execution of sentence; and
- (4) The court may publish the names of persons convicted of violating this article.

(d) *Enforcement.* All law enforcement agencies, officers and officials of this state or any political subdivision thereof, or any enforcement agency, officer or any official of any commission of this state or any political subdivision thereof, are hereby authorized, empowered and directed to enforce compliance with this article.

(Ord. of 6-28-2004(3))

Secs. 46-68—46-88. Reserved.

DIVISION 2. LITTERING BY UNSOLICITED ADVERTISING²

Sec. 46-89. Public places.

It shall be unlawful for any person to deposit any unsolicited advertising materials in or upon any public place; provided, however, that it shall not be unlawful on any public place for any person to hand out or distribute, without charge to the receiver, any advertising materials to any person willing to accept such advertising material.

(Ord. No. 2019-05, § 2, 4-22-2109)

Cross reference(s)—Streets, sidewalks and public places, ch. 50.

Sec. 46-90. Private places.

It shall be unlawful for any person to deposit or distribute any unsolicited advertising material in or upon any private premises, including mailboxes and their supports except by handing or transmitting such advertising material directly to the occupant of such private premises.

(Ord. No. 2019-05, § 2, 4-22-2109)

Sec. 46-91. Exemption for subscribed or requested materials or material sent lawfully though the United States mail.

The restrictions of this division shall not apply to the distribution upon private premises of advertising materials under the following circumstances:

- (1) Materials subscribed to or requested by the occupants of the private residence;
- (2) Materials distributed for political campaigns;
- (3) Materials distributed by government or public schools;
- (4) Non-profit organizations registered with the Secretary of State of the State of Georgia; and
- (5) Materials which are lawfully delivered through the United States mail.

Notwithstanding any of the aforementioned exemptions, no materials shall be placed on private property in such a manner as to allow the materials to be blown, carried away by the

²Editor's note(s)—Ord. No. 2019-05, § 2, adopted Apr. 22, 2019, amended div. 2 in its entirety to read as herein set out. Former div. 2, §§ 46-89—46-93, was entitled "Handbills," and derived from Code 1977, §§ 31-121(9)(a)—(9)(d).

elements, or deposited on any public place including streets, road rights-of-way or adjoining private premises. Furthermore, no materials shall be attached to a mailbox used for distribution of United States mail in violation of federal law and no materials may be delivered by leaving the material on the ground unprotected or in plastic bags.

(Ord. No. 2019-05, § 2, 4-22-2109)

Sec. 46-92. Placing on vehicles.

It shall be unlawful for any person to deposit any unsolicited advertising material in or upon any vehicle unless the occupant of such vehicle is willing to accept the advertising.

(Ord. No. 2019-05, § 2, 4-22-2109)

Cross reference(s)—Traffic and vehicles, ch. 58.

Sec. 46-93. Violations, enforcement and penalties.

- (a) *Violations.* It shall be unlawful for any person, organization, affiliated group or corporation to violate any provision of this ordinance, to fail to comply with any of the requirements of this division or for any person or supervisory personnel of such organization, affiliated group or corporation to direct any other person to conduct an activity which would result in a violation of this division. Any person, organization, affiliated group or corporation who has violated, continues to violate or directs another to perform an activity which violates this division may be subject to the enforcement actions outlined in this section or may be restrained by injunction or otherwise sentenced in a manner provided by law.
- (b) *Evidence.*
 - (1) Whenever unsolicited advertising material is thrown, deposited, attached, dropped, or otherwise placed upon private property, it shall be prima facie evidence that the person placing such material has violated this division.
 - (2) Whenever any unsolicited advertising material which is thrown, deposited, attached, dropped, or otherwise placed upon private property in violation of this division is discovered to display the name of the person, organization, affiliated group or corporation distributing the advertising, it shall be a rebuttable presumption that such person, organization, affiliated group or corporation has violated this division.
- (c) *Penalties.* Any person, organization, affiliated group or corporation who violates this division or directs another to conduct an activity which violates this division shall be guilty of a violation and, upon conviction thereof, shall be punished as follows:
 - (1) By a fine of not less than \$200.00 and not more than \$1,000.00 per occurrence; and
 - (2) In addition to the fine set out in subsection (c)(1) above, the violator shall reimburse the city for the reasonable cost of removing the unsolicited advertising material when the material is removed or is ordered to be removed by the city; and

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- (3) a. In the sound discretion of the court, the person, organization, affiliated group or corporation may be directed to pick up and remove from any public street or highway or public right-of-way for a distance not to exceed one mile any unsolicited advertising material it has deposited or directed to be deposited and any and all unsolicited advertising material deposited thereon by anyone else prior to the date of execution of sentence; or
- b. In the sound discretion of the court, the person, organization, affiliated group or corporation may be directed to pick up and remove any and all unsolicited advertising material from any public property, private right-of-way, or with prior permission of the legal owner or tenant in lawful possession of such property, any private property upon which it can be established by competent evidence that he has deposited litter. Pick up and removal shall include any and all unsolicited advertising material deposited thereon by anyone prior to the date of execution of sentence.
- (4) The court may publish the names of persons, organization, affiliated group and corporation convicted of violating this division.
- (d) *Enforcement.* All law enforcement agencies, officers and officials of this state or any political subdivision thereof, or any enforcement agency, officer or any official of any commission of this state or any political subdivision thereof, are hereby authorized, empowered and directed to enforce compliance with this division.

(Ord. No. 2019-05, § 2, 4-22-2109)

Secs. 46-94—46-115. Reserved

Agenda Item Summary



Date: March 23, 2026

Prepared By: Matthew Pepper, City Manager

Agenda Item: Consideration and Action on Approval of the Six (6) Remnant Defendants' Combined Subdivision Participation and Release Form Related to the Opioid Settlement Agreement [Bender]

Background: The State of Georgia is set to receive funds from various national opioid settlements with manufacturers, distributors, and pharmacy chains aimed at addressing the damages caused by the opioid crisis. A significant portion of these funds have been allocated to local governments. This agenda item is the approval of a settlement with six (6) additional defendants.

Financial Impact: These revenues are restricted, and can only be spent on expenses related to drug prevention and interdiction.

Action Requested: VOTE to approve the six (6) remnant defendants' combined subdivision participation and release form related to the opioid settlement agreement

Attachments: Agreement Forms

EXHIBIT G

**Six (6) Remnant Defendants’
Combined Subdivision Participation and Release Form
 (“Combined Participation Form”)**

Governmental Entity: Snellville city	State: GA
Authorized Official:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above (“Governmental Entity”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the six (6) Remnant Defendants’ Settlement Agreement (“RDSA”), dated February 3, 2026, and described further in Paragraph 1, and acting through the undersigned authorized official, hereby elects to participate in the RDSA, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity hereby elects to participate in the RDSA as a Participating Subdivision with each of the following six (6) Remnant Defendants that are parties to the RDSA: (1) Associated Pharmacies, Inc. (and American Associated Pharmacies), (2) J M Smith Corporation, (3) Morris and Dickson Co., L.L.C., (4) Louisiana Wholesale Drug Company, Inc., (5) North Carolina Mutual Wholesale Drug Company, Inc., and (6) United Natural Foods, Inc. (and SuperValu).
2. The Governmental Entity is aware of and has reviewed the RDSA, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in the RDSA, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in the RDSA and become a Participating Subdivision as provided in the RDSAs.
3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in the RDSA. With respect to any Released Claims pending in *In Re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs’ Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice for each of six (6) Remnant Defendants listed in Paragraph 1 above substantially in the form found at <https://nationalopioidsettlement.com/additional-settlements/>.
4. The Governmental Entity agrees to the terms of each of the RDSA pertaining to Participating



Subdivisions as defined therein.

5. By agreeing to the terms of the RDSA settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
6. The Governmental Entity agrees to use any monies it receives through the RDSA solely for the purposes provided therein.
7. The Governmental Entity submits to the jurisdiction of the MDL Court and agrees to follow the process for resolving any disputes described in the RDSA.
8. The Governmental Entity has the right to enforce the RDSA as provided therein.
9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes of the RDSA, including without limitation all provisions related to release of any claims, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in the RDSA in any forum whatsoever. The release provided for in the RDSA is intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in the RDSA the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The RDSA shall be a complete bar to any Released Claim against the Released Entities.
10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the RDSA.
11. In connection with the releases provided in the RDSA, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.



A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in the RDSA, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the RDSA.

12. The Governmental Entity understands and acknowledges that nothing herein is intended to modify in any way the terms of any of the RDSA, to which Governmental Entity hereby agrees. To the extent this Combined Participation Form is interpreted differently from the RDSA in any respect, the RDSA controls.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____

