City of Eatonton
Council Meeting Agenda
September 4, 2018
Putnam County Commissioners’ Meeting Room, #203
117 Putnam Drive
Eatonton, Georgia 31024
(706) 485-3311

6:45 PM Public Hearing – Proposed Mill Rate Increase

1. Call to Order: 7:00 PM

2. Invocation: Councilwoman Janie B. Reid

3. Approval of Minutes: Attachment #1

   Council Public Hearing – 8/20/2018 at 12:00 PM
   Council Public Hearing – 8/20/2018 at 6:45 PM
   Council Meeting Minutes – 8/20/2018

4. Public Comments:

   Reading of Rules for Public Comments

5. Old Business:

   A.
6. New Business:

A. Discussion and Possible Action on Ratifying the Submission of a Grant Application by Eatonton Main Street Attachment #6A

B. Proposed Resolution to Authorize the Mayor to Execute a Memorandum of Understanding with the Downtown Development Authority Attachment #6B

C. Proposed Resolution to Authorize the Mayor to Execute a Contract with the Plaza Arts Center, Inc. Attachment #6C

D. Proposed Resolution to Authorize the Mayor to Execute a Contract with the Chamber of Commerce Attachment #6D

E. Proposed Resolution to Authorize the Mayor to Sign a Letter of Engagement for Auditing Services Attachment #6E

F. Discussion and Possible Action on Authorizing the Mayor to Sign a Utility Aid Request Attachment #6F

G. Proposed Resolution to Adopt a Net Millage Rate for 2018 Attachment #6G

7. Zoning:

A. None.

8. Committee Reports:

- Finance and Personnel – Councilmember Harvey C. Walker, Jr.
- Public Utilities – Councilmember Alvin Butts
- Streets, Buildings, and Grounds – Councilmember William C. Mangum, Jr.
- Zoning and Ordinances – Councilmember Teresa W. Doster
- Environmental – Councilmember Janie B. Reid
- Community Development – Councilmember Charles R. Haley
- Public Safety – Councilmember James A. Gorley
- City Administrator – Mr. Gary Sanders
- City Attorney – Mr. Christopher D. Huskins
- City Clerk

9. Executive Session: Personnel

10. Motion to Adjourn
City of Eatonton  
Public Hearing  
2018 Proposed Mill Rate Increase  
August 20, 2018 at 12:00 PM  
Putnam County Commissioners’ Meeting Room, #203  
117 Putnam Drive  
Eatonton, Georgia 31024

Elected Officials Present:  
  Mayor Walter C. Rocker, Jr.  
  Mayor Pro-Tem Harvey (Chip) Walker, Jr.  
  Councilman James A. Gorley  
  Councilman Charles R. Haley  
  Councilman William (Bill) Mangum, Jr.  
  Councilwoman Janie B. Reid

Elected Officials Absent:  
  Councilman Alvin Butts  
  Councilwoman Teresa Doster

Staff Members Present:  
  City Administrator, Gary Sanders  
  City Clerk, Sarah E. Abrams  
  (Late) City Attorney, Christopher Huskins

Staff Members Absent:

Mayor Walter C. Rocker, Jr. called the Public Hearing on the 2018 Proposed Mill Rate Increase to order at 12:00 PM.
Mayor Rocker advised the purpose of this public hearing is to give the public an opportunity to be heard on the 2018 Proposed Mill Rate increase.

The City proposed a mill rate of 9.994, which is a 0.539 mill increase over the current rollback rate of 9.455 mills.

No one signed in to speak.

Mayor Rocker asked if there was anyone who wanted to be heard on the proposed mill rate increase. If not, we will close the hearing in 15 minutes.

Motion was made by Councilman Gorley and seconded by Mayor Pro-Tem Walker to close the Public Hearing on mill rate increase. Motion carried by a unanimous vote of 5-0.
Meeting adjourned at 12:15 PM.

ATTEST:  

__________________________________________
Walter C. Rocker, Jr., Mayor

__________________________________________
Sarah E. Abrams, City Clerk
Elected Officials Present:
  Mayor Walter C. Rocker, Jr.
  Mayor Pro-Tem Harvey (Chip) Walker, Jr.
  Councilman Alvin Butts
  Councilwoman Teresa Doster
  Councilman James A. Gorley
  Councilman William (Bill) Mangum, Jr.
  Councilwoman Janie B. Reid

Elected Officials Absent:
  Councilman Charles R. Haley

Staff Members Present:
  City Administrator, Gary Sanders
  City Clerk, Sarah E. Abrams
  (Late) City Attorney, Christopher Huskins

Staff Members Absent:

Mayor Walter C. Rocker, Jr. called the Public Hearing on the 2018 Proposed Mill Rate Increase to order at 6:45 PM.
Mayor Rocker advised the purpose of this public hearing is to give the public an opportunity to be heard on the 2018 Proposed Millage Rate increase.

The City proposed a mill rate of 9.994, which is a 0.539 mill increase over the current rollback rate of 9.455 mills.

No one signed in to speak.

Mayor Rocker asked if there was anyone who wanted to be heard on the proposed mill rate increase. If not, we will close the hearing in 15 minutes.

Motion was made by Mayor Pro-Tem Walker and seconded by Councilwoman Doster to close the Public Hearing. Motion carried by a unanimous vote of 6-0. Meeting adjourned at 6:56 PM.

ATTEST:

______________________________
Walter C. Rocker, Jr., Mayor

______________________________
Sarah E. Abrams, City Clerk
City of Eatonton Council Meeting
August 20, 2018 at 7:00 PM
Putnam County Commissioners’ Meeting Room, #203
117 Putnam Drive
Eatonton, Georgia 31024

Elected Officials Present:
   Mayor Walter C. Rocker, Jr.
   Mayor Pro-Tem Harvey (Chip) Walker, Jr.
   Councilman Alvin Butts
   Councilwoman Teresa Doster
   Councilman James A. Gorley
   Councilman William (Bill) Mangum, Jr.
   Councilwoman Janie B. Reid

Elected Officials Absent:
   Councilman Charles R. Haley

Staff Members Present:
   City Administrator, Gary Sanders
   City Attorney, Christopher Huskins
   City Clerk, Sarah Abrams
   Main Street Manager, Andrew Simpson
   Utility Billing Clerk, Maria Jimenez

Mayor Walter C. Rocker, Jr. called the August 20, 2018 Council meeting to order at 7:00 PM.

Invocation was given by Councilman William Mangum, Jr.

Motion was made by Mayor Pro-Tem Walker and seconded by Councilwoman Doster to approve the minutes from the Public Hearing and the Regular Council meeting held on August 7, 2018 and Council Work Session meeting held on August 15, 2018. Motion carried by a unanimous vote of 6-0.
Public Comments: None

Reading of the Rules for Public Comments: Omitted

Old Business: None

New Business:
Proposed Resolution to Authorize the Mayor to Sign a Contract with the Area Agency on Aging for SFY 2019 Attachment #6A

Motion was made by Councilman Gorley and seconded by Councilwoman Doster to approve the proposed Resolution and authorize Mayor Rocker to sign a contract between the Middle Georgia Regional Commission Area Agency on Aging and the City of Eatonton for SFY 2019 and other such supporting material as shall be necessary for the property execution of the contract. Motion carried by a unanimous vote of 6-0.

Area Agency on Aging contract is in the amount of $172,536.00

Proposed Resolution to Adopt a Balanced Budget for the City Fiscal Year 2019 Attachment #6B

City Administrator Sanders advised the 2019 Budget is $6,176,913. This is a 1.5% increase over the 2018 Budget. A hearing on the budget was held on August 7, 2018 to solicit comments from the public; no comments were offered.

Motion was made by Mayor Pro-Tem Walker and seconded by Councilwoman Doster to approve the Balanced Budget for City Fiscal Year 2019. Motion carried by a unanimous vote of 6-0.

City of Eatonton Adopted Budget for 2019

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Confiscated</th>
<th>Hotel/Motel</th>
<th>Gas</th>
<th>Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,549,990</td>
<td>$20,050</td>
<td>$16,000</td>
<td>$1,590,873</td>
<td>$6,176,913</td>
</tr>
</tbody>
</table>

Request for Retail Package Sales of Beer and Wine License by Samratkumar J. Brahmabhett /Sawa Kendra LLC d/b/a Splitstop 105, located at 105 Gray Road, Eatonton, GA Attachment #6C

Motion was made by Mayor Pro-Tem Walker and seconded by Councilwoman Doster to approve the Beer and Wine License requested by Samratkumar J. Brahmabhett / Sawa Kendra LLC d/b/a Splitstop 105, located at 105 Gray Road, Eatonton, GA. Motion carried by a unanimous vote of 6-0.
**Addition to the Agenda**
Motion was made by Mayor Pro-Tem Walker and seconded by Councilwoman Doster to add Proclamation to the Agenda. Motion carried by a unanimous vote of 6-0.

Mayor Rocker and Council presented City Clerk Sarah Abrams with a Retirement Proclamation in recognition of her thirty-eight years of employment with the City of Eatonton. Also, Mayor Rocker and Council members expressed words of congratulations and well wishes to City Clerk Abrams on her future endeavors.

**Committee Reports**
Mayor Pro-Tem Walker advised prayers go out to the family of Mr. Harvey Wilson. He passed this afternoon. Also, Mayor Pro-Tem Walker expressed words of appreciation to Council for their hard work and the many hours they put in to work on the Service Delivery Strategy and SPLOST #9 Agreements with Putnam County.

Motion was made by Mayor Pro-Tem Walker and seconded by Councilwoman Doster to pay the bills if and when the funds become available. Motion carried by a unanimous vote of 6-0.

Councilman Butts advised there is a Rural Broadband Summit in Warner Robins on Thursday, September 20 and he will be attending. Other members of Council advised they will look into attending the broadband class as well.

City Administrator Sanders advised he would meet with Georgia Power tomorrow morning to discuss lighting options for the Hut’s parking lot. Whatever is proposed will be passed along to Council.

City Administrator Sanders advised the City will hold an information meeting on the Transportation Alternative Program Grant on Thursday, August 23 at 6:00 PM at the Hut, 400A West Marion Street.

City Administrator Sanders expressed words of thanks to Council for their hard work on the SDS agreement, SPLOST #9 and the 2019 Budget over the past few months.

City Attorney Christopher Huskins congratulated Clerk Abrams on her retirement.

Mayor Rockers asked if there was any other business to be discussed before adjourning. There being no other business, a motion was made by Mayor Pro-Tem Walker and seconded by Councilwoman Doster to adjourn the meeting. Motion carried by a unanimous vote of 6-0.

_________________________
Walter C. Rocker, Jr. Mayor

ATTEST:

_________________________
Sarah E. Abrams, City Clerk
Operation Roundup
a community development program from Tri-County EMC

Operation Roundup is a community development program funded by the voluntary contributions of Tri-County EMC's customers to the Tri-County EMC Foundation. Contributions are made to the foundation when participants elect to have their monthly electric bill rounded up to the next dollar. Charitable donations are made quarterly by the foundation to worthy projects and needs within the eight-county Tri-County EMC service area. Organizations can apply to the Tri-County EMC, whose board of directors will award funds based on the worthiness of each application and available funds. These organizations can also apply on behalf of individuals residing within the eight county area (Baldwin, Putnam, Jones, Bibb, Jasper, Morgan, Twiggs and Wilkinson). One-hundred percent of funds collected are returned to the community through donations from the foundation.

Attached is an application for funding. In completing your application, please consider the following criteria:

Criteria
- The maximum total contribution to an organization per fiscal year is $10,000. *(Fiscal year runs from May 1 - April 30)*
- Non-profit civic, religious, or government organizations are eligible.
- Applications must be for special projects or needs. Applications for contributions to an organization's general fund will not be accepted.
- Organizations need not be a member of Tri-County EMC to apply.
- The foundation reports all funded projects to the cooperative's membership. By completing this application, you are giving your permission to have information about your project reported, with the understanding that specific information about individual recipients or other obviously confidential information will be protected.
- Except in cases of emergency, the foundation selects applications for funding once each quarter. For consideration during a quarter, applications must be received by the foundation by the first day of March, June, September and December.

Thank you again for your interest in the Tri-County EMC Foundation. Should you have any questions about this application, please contact Kim Broun at 478.986.8126. Your application should be mailed to the address below.

Board of Directors

Baldwin County: Ronald Dempster
                Karen Brooks
                Ed Walker

Jones County:  Ron McClung
                Dottie Walker
                Bettye Williams

Putnam County: Hank Raehn
                Mike Rowland
                Harris Lancaster

Tri-County EMC Foundation, Inc.
P.O. Box 487 • Gray, GA 31032
478.986.8126 • 1.866.254.8100 • Fax: 478.986.4733
1) **Name of Organization:** Eatonton Main Street-Downtown Eatonton

2) **Address: Street or PO Box:** 201 N. Jefferson Ave, PO Box 4384
   **City:** Eatonton  **State:** GA  **Zip:** 31024

3) **Contact Person**
   **Name:** Andrew Simpson  **Title:** Director

4) **Telephone Number**
   **Day:** 706 749 9150  **Evening:** 706 749 9150

5) **Fax Number:** not applicable

6) **Email Address:** director@downtowneatonton.com

7) **Organization Website:** downtowneatonton.com

8) **Requested funds:** $1,050.00
   (Limit: $10,000: An organization cannot receive more than $10,000 per application or per fiscal year May 1 - April 30)

9.) **State the specific purpose of your organization's/agency's request.**
   Include: • amount requested and specific details on how funds will be used
   • cost estimates for contract work and equipment purchases
   • date when funds are needed

   We're respectfully requesting $1,050.00 for Super Hero Camp, which will be held at the Briar Patch Arts and Crafts Festival on September 22, 2018. Dream Friends Entertainment will be providing three super heroes - Black Panther, Wonder Woman and Super Girl - for two hours during the festival. 60 children will be able to join, and if the grant is approved, it will be at no cost.

   The goal of Super Hero Camp is to provide a fun, safe space to explore different fitness movements, practice team work, and build children's self confidence. The camp includes the heroes teaching kids "super hero" and fitness moves, super hero games such as tug of war to show off their strength, foam sword battles, super hero target practice with bubbles, "Super Hero Says", and an opportunity for the children to pose with the super heroes for pictures.

   Super heroes were chosen with contemporary pop culture and the area's diverse families in mind. Black Panther and Wonder Woman were recent blockbuster movies, and Super Girl is a popular tv show available to all families, even if they don't have cable. Black Panther and Super Girl also speak Spanish. We want to ensure that the area's children have a hero to whom they can relate in at least one way - gender, race, language, etc. (We certainly hope that Asian, East Asian and Latino super heroes are options to include in the future!)

   Should we not receive funds for this effort, each child's family will need to pay $15 to attend. We'll need access to the funds by September 21, 2018 in order to pay Dream Friends Entertainment. We'd be very grateful should our request be granted. Thank you very much for your consideration!
10) Please describe your organization. (Check all that apply)

☐ Government Agency
☒ 501c3 tax exempt organization
☐ Private Organization
☐ Civic Organization
☐ Other: (please describe)

11) Please check the counties that the organization serves. Where possible please break down the number of individuals, families or groups that this organization served last year in the following counties using the table below.

<table>
<thead>
<tr>
<th>County</th>
<th># Served</th>
<th>County</th>
<th># Served</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bibb</td>
<td>100</td>
<td>Morgan</td>
<td>100</td>
</tr>
<tr>
<td>Baldwin</td>
<td>100</td>
<td>Putnam</td>
<td>5,100</td>
</tr>
<tr>
<td>Jones</td>
<td>100</td>
<td>Twiggs</td>
<td></td>
</tr>
<tr>
<td>Jasper</td>
<td>100</td>
<td>Wilkinson</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:** these numbers are based on attendance of Main St. sponsored events last year. This does not take into account the fact that Main St. serves the city and county at large with their mission.

12) Does your organization serve needs outside the counties previously mentioned? If yes, provide information on the number served and locations.

Directly, no. However, this opportunity is open to any child that wishes to attend.

13) List any other sources of funding that you have secured to meet the above request.

There is no other funding for this project.

This information is for the purpose of obtaining funds from the Tri-County EMC Foundation, Inc. on behalf of the undersigned. Each undersigned understands that information provided herein is used in deciding to grant funds, and each undersigned represents and warrants that information provided is true and complete and that the Tri-County EMC Foundation, Inc. may consider these statements as continuing to be true and correct until a written notice of change is provided. The Tri-County EMC Foundation, Inc. is authorized to make all inquiries they deem necessary to obtain additional information or to verify the accuracy of the statements made herein. The Tri-County EMC Foundation, Inc. Board of Directors makes donations from funds collected through the Tri-County EMC Operation Roundup Program. These funds are voluntary contributions from participating Tri-County EMC customers. **ADDITIONAL PAGES OR DOCUMENTATION CAN BE ATTACHED TO APPLICATION. APPLICATIONS SHOULD BE MAILED TO: KIM BROUN, c/o TRI-COUNTY EMC, P.O. BOX 487, GRAY, GA 31032**

Signature: ____________________________ Date: 8/28/18
RESOLUTION

A RESOLUTION by the Council of the City of Eatonton, Georgia, to authorize the Mayor to execute a memorandum of understanding with the Eatonton Downtown Development Authority and for other purposes.

WHEREAS, the City of Eatonton determined that it was desirable and necessary that the Eatonton Downtown Development Authority be activated in 2008; and

WHEREAS, the Eatonton Downtown Development Authority plays a vital role in the revitalization and redevelopment of the central business district of the City of Eatonton; and

WHEREAS, the City of Eatonton wishes to develop and promote the public good and general welfare, trade commerce industry, and employment opportunities; and

WHEREAS, the Eatonton Downtown Development Authority will conduct and report on the events and activities that it undertakes in the revitalization and redevelopment of the central business district of the City of Eatonton.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Eatonton, Georgia:

THE MAYOR OF THE CITY OF EATONTON, GEORGIA IS AUTHORIZED TO EXECUTE A MEMORANDUM OF UNDERSTANDING, FORMS, MODIFICATIONS AND ANY RELATED DOCUMENTS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION.

APPROVED AND ADOPTED by the Council of the City of Eatonton, Georgia this 4th day of September, 2018.

Walter C. Rocker, Jr., Mayor
City of Eatonton, Georgia

ATTEST:

Clerk, City of Eatonton, Georgia
RESOLUTION

A Resolution by the Council of the City of Eatonton, Georgia, to authorize the Mayor to execute a contract for services with the Plaza Arts Center, Inc. and for other purposes.

WHEREAS, the City of Eatonton owns and maintains the Plaza Arts Center; and

WHEREAS, the City of Eatonton wishes to have events and activities in the Plaza Arts Center for the entertainment of residents and visitors to the City of Eatonton; and

WHEREAS, the Plaza Arts Center, Inc. has proven itself capable of conducting events and activities for the entertainment of residents and visitors to the City of Eatonton; and

WHEREAS, the Plaza Arts Center, Inc. will conduct and report on the events and activities for the entertainment of residents and visitors to the City of Eatonton.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Eatonton, Georgia:

      The Mayor of the City of Eatonton, Georgia is authorized to execute contracts, forms, modifications and any related documents necessary to the consummation of the transactions contemplated by this Resolution.

Approved and Adopted by the Council of the City of Eatonton, Georgia this 4th day of September, 2018.

Walter C. Rocker, Jr., Mayor
City of Eatonton, Georgia

ATTEST:

Clerk, City of Eatonton, Georgia
RESOLUTION

A RESOLUTION by the Council of the City of Eatonton, Georgia, to authorize the Mayor to execute a contract for services with the Eatonton-Putnam Chamber of Commerce and for other purposes.

WHEREAS, the State of Georgia limits certain Hotel and Motel taxes to events and activities that promote tourism in the taxing jurisdiction by a limited number of service provider organizations; and

WHEREAS, the City of Eatonton wishes to have events and activities that promote tourism within the City of Eatonton; and

WHEREAS, the Eatonton-Putnam Chamber of Commerce is an agency allowed by law to receive such Hotel and Motel taxes to conduct events and activities that promote tourism; and

WHEREAS, the Eatonton-Putnam Chamber of Commerce will conduct and report on the events and activities that promote tourism within the City of Eatonton.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Eatonton, Georgia:

THE MAYOR OF THE CITY OF EATONTON, GEORGIA IS AUTHORIZED TO EXECUTE CONTRACTS, FORMS, MODIFICATIONS AND ANY RELATED DOCUMENTS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION.

APPROVED AND ADOPTED by the Council of the City of Eatonton, Georgia this 4th day of September, 2018.

Walter C. Rocker, Jr., Mayor
City of Eatonton, Georgia

ATTEST:

Clerk, City of Eatonton, Georgia
RESOLUTION

A RESOLUTION by the Council of the City of Eatonton, Georgia, to authorize the Mayor to sign a letter of engagement for auditing services and for other purposes.

WHEREAS, the City of Eatonton is a political subdivision of the State of Georgia and raises revenue as authorized by the General Assembly and the State constitution to provide an array of services; and

WHEREAS, Georgia law requires that the City of Eatonton’s finances be audited on an annual basis by an independent auditor; and

WHEREAS, the annual audit serves as the essential mechanism of accountability and transparency to the citizens of the City of Eatonton; and

WHEREAS, the City of Eatonton desires to maintain compliance with state laws and regulations regarding the conduct of an annual audit.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Eatonton, Georgia, that:

THE MAYOR OF THE CITY OF EATONTON IS HEREBY AUTHORIZED TO SIGN A LETTER OF ENGAGEMENT WITH DAVID GIDDENS, CPA FOR AUDITING SERVICES AND OTHER SUCH SUPPORTING MATERIAL AS SHALL BE NECESSARY FOR THE PROPER CONDUCT OF THE ANNUAL AUDIT FOR CFY 2018.

APPROVED AND ADOPTED by the Council of the City of Eatonton, Georgia on this 4th day of September, 2018.

Walter C. Rocker, Jr., Mayor  
City of Eatonton, Georgia

ATTEST:

Clerk, City of Eatonton, Georgia
August 27, 2018

Honorable Mayor and Members of the City Council
Eatonton, Georgia

It is a pleasure to confirm our understanding of the services we are to provide for the City of Eatonton, Georgia for the year ended August 31, 2018. We will audit the financial statements of the governmental activities, the business-type activities, the component unit, each major fund, the aggregate remaining fund information and the related notes to the financial statements, as of and for the year ended August 31, 2018. These collectively comprise the City’s basic financial statements. The document that we submit to you will also include combining and individual fund financial statements that will be subjected to the auditing procedures applied in our audit of the basic financial statements.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the basic financial statements. Although not a part of the basic financial statements, this information is required by the Governmental Accounting Standards Board (GASB). GASB considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic and/or historical context.

As part of our engagement, we will apply certain limited procedures to the City’s RSI in accordance with auditing standards generally accepted in the United States. These limited procedures will consist principally of inquiries of management regarding the methods of preparing the information and comparisons of the information (for consistency) to management’s responses to our inquiries, the basic financial statements and other knowledge that we obtained during our audit. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to do so. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures but will not be audited.

- Management’s Discussion and Analysis.
- Governmental Accounting Standards Board requirements for supplementary pension information.
- Independent auditor’s reports on compliance and internal control.

Audit Objectives

The objective of our audit is the expression of opinions as to whether the City’s basic financial statements are fairly presented, in all material respects, in conformity with United States
generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. It will include tests of accounting records and other procedures that we consider necessary to enable us to express such opinions.

Our report will be addressed to the mayor and members of the city council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express an opinion or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and on compliance with the provisions of laws, regulations, and contracts and grant agreements, noncompliance with which could have a material effect on the financial statements, in accordance with Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states that:

- The purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing. It is not to provide an opinion on the effectiveness of internal control or on compliance.
- The report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance.
- This report is not suitable for any other purpose.

If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that the audit described herein may not fully satisfy all relevant legal, regulatory or contractual requirements. For example, preliminary conversations with your staff indicate that the amount of fiscal year 2018 expenditures of federal awards will not meet the threshold at which a single audit is required. In the event that our examinations indicate that a single audit is indeed required, we will discuss the need for additional procedures with you, and we will submit an addendum to this engagement letter.

**Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgement about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

We will plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement; regardless of whether such misstatement may be caused by (1) errors (2) fraudulent financial reporting (3) misappropriation of assets or (4) violations of laws or governmental regulations that are
attributable to the entity, or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, Government Auditing Standards do not require auditors to provide reasonable assurance of detecting abuse.

Because we will not perform a detailed examination of all transactions, there are inherent audit limitations. These, combined with inherent limitations of internal control, contribute to a risk that material misstatements or noncompliance may exist and may not be detected by us. These risks remain even when an audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts. Procedures may include tests of the physical existence of assets as well as direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. As part of the audit engagement, we will request written representations from your attorneys. They may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements; compliance with laws, regulations, contracts and grant agreements; as well as other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control. The understanding will be sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further auditing procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider to be relevant in preventing and detecting errors and fraud that are material to the financial statements and in preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance any internal control related matters that are required to be communicated under professional standards and Government Auditing Standards.

Audit Procedures – Compliance

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

We will also assist in preparing the City of Eatonton financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards, and such services will not be conducted in accordance with Government Auditing Standards.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information and all representations contained therein. These responsibilities include making all management decisions and performing all management functions relating to the financial statements, the related notes and any nonaudit services that we provide. This also includes responsibility for the selection and application of accounting principles; and the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles.

At the conclusion of our audit, you will be required to acknowledge, in the management representation letter, (1) our assistance with preparation of the financial statements and related notes and (2) that you have reviewed and approved the financial statements and related schedules and notes, prior to their issuance and (3) that you have accepted responsibility for them. In addition, you agree to oversee the nonaudit services by designating a qualified individual possessing suitable skill, knowledge and experience for overseeing these services, evaluating the adequacy and results of these services and accepting responsibility for them.

During the course of our audit, management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. This includes providing us with (1) access to all information of which management is aware is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; ensuring that management and financial information is reliable and properly reported; identifying and ensuring compliance with applicable laws, regulations, contracts and agreements; identifying government award programs; and for understanding and complying with the respective compliance requirements of any and all such programs.

Additionally, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the City involving (1) management (2) employees who have significant roles in internal control and (3) others where the fraud could have a material effect on the financial statements. This responsibility includes informing us of your knowledge of any allegations of fraud or suspected fraud or illegal acts affecting the government. Comprehensively, this includes any and all allegations and their source, whether received in
communications from employees, former employees, grantors, regulators or others. Further, management must take timely and appropriate steps to remedy any instances of fraud, noncompliance or abuse that we report.

Further, adjustment of the financial statements to correct material misstatements is also management’s responsibility. The concluding management representation letter will include confirmation that the effects of any uncorrected misstatements aggregated by us during this engagement for the year ended August 31, 2018, are immaterial, both individually and in the aggregate to the financial statements taken as a whole.

Establishing and maintaining a process for tracking the status of audit findings and recommendations is a further management responsibility. This extends to identifying and providing copies of attestation engagements, performance audits or other studies related to our audit objectives; and communicating corrective actions taken to address significant findings and recommendations resulting from those engagements to us. Management also agrees to provide management's views on our current findings, conclusions and recommendations as well as any and all resulting corrective action plans.

Management is responsible for the preparation of the supplementary information, upon which we are engaged to report, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of this information and our related report. In the written representation letter, which you provide at the conclusion of our engagement, you will acknowledge (1) responsibility for presentation of this supplementary information in accordance with GAAP; (2) your belief that it is fairly presented in form and content in accordance with GAAP; (3) consistency of the methods of measurement and presentation with that of prior years (or the reasons for any changes); and (4) that you have disclosed to us significant assumptions and interpretations underlying the measurement or presentation of required supplementary information.

Audit Administration

We understand that your employees will prepare all cash, accounts receivable or other confirmations we request and will locate any invoices or other source documents required for our testing.

The audit documentation for this engagement is the property of David Giddens, CPA, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to other auditors and oversight officials. We will notify you of any such request. If requested, access to audit documentation will be provided under the supervision of David Giddens, CPA, firm personnel. These other parties may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our peer review report accompanies this letter.
We appreciate the opportunity to be of service to the City of Eatonton. We believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please contact me. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

David Giddens
Certified Public Accountant

RESPONSE:

Your letter of August 27, 2018, correctly sets forth the understanding of the City of Eatonton, Georgia, regarding audit services to be provided for the year ended August 31, 2018.

Walter C. Rocker, Jr.,
Mayor
City of Eatonton, Georgia

Date:
Report on the Firm's System of Quality Control

January 26, 2017

To the Partner of David Giddens, CPA, and the Peer Review Committee of the Georgia Society of CPAs,

We have reviewed the system of quality control for the accounting and auditing practice of David Giddens, CPA (the firm) in effect for the year ended July 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/ppr. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Consideration

Engagements selected for review included engagements performed under Government Auditing Standards.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of David Giddens, CPA in effect for the year ended July 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. David Giddens, CPA has received a peer review rating of pass.

Randy L. Skinner & Company, PA
RESOLUTION

A RESOLUTION by the Council of the City of Eatonton, Georgia, to adopt a net millage rate for 2018 and for other purposes.

WHEREAS, the City of Eatonton does, by charter and ordinance, impose and collect taxes within the corporate limits of the City of Eatonton; and

WHEREAS, the City of Eatonton has previously established its ad valorem tax rate to be 9.494 net mills; and

WHEREAS, the City of Eatonton now finds need to impose a net millage rate greater than the rollback millage rate; and

WHEREAS, the City of Eatonton has made proper advertisement of the proposed millage rate increase and held three public hearings at 12:00 PM on August 20, 2018, at 6:45 PM on August 20, 2018, and at 6:45 PM on September 4, 2018 in accordance with Georgia law; and

WHEREAS, the City of Eatonton now wishes to impose and collect such ad valorem taxes allowed by charter and State law.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Eatonton, Georgia, that:


APPROVED AND ADOPTED by the Council of the City of Eatonton, Georgia on this 4th day of September, 2018.

Walter C. Rocker, Jr., Mayor
City of Eatonton, Georgia

ATTEST:

Clerk, City of Eatonton, Georgia
**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018**

**COUNTY**

**PUTNAM**

**TAXING JURISDICTION**

**CITY OF EATONTON**

---

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This Information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>2017 DIGEST</th>
<th>REASSESSMENT OF EXISTING REAL PROP</th>
<th>OTHER CHANGES TO TAXABLE DIGEST</th>
<th>2018 DIGEST</th>
</tr>
</thead>
<tbody>
<tr>
<td>REAL</td>
<td>115,905,193</td>
<td>578,521</td>
<td></td>
<td>117,124,420</td>
</tr>
<tr>
<td>PERSONAL</td>
<td>32,527,042</td>
<td></td>
<td></td>
<td>30,758,517</td>
</tr>
<tr>
<td>MOTOR VEHICLES</td>
<td>2,421,980</td>
<td></td>
<td></td>
<td>1,723,660</td>
</tr>
<tr>
<td>MOBILE HOMES</td>
<td>1,486,199</td>
<td></td>
<td></td>
<td>1,610,579</td>
</tr>
<tr>
<td>TIMBER, 100%</td>
<td>0</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>HEAVY DUTY EQUIP</td>
<td>172,300</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>GROSS DIGEST</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EXEMPTIONS</td>
<td>33,496,089</td>
<td>43,790</td>
<td></td>
<td>22,023,762</td>
</tr>
<tr>
<td>NET DIGEST</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FLPA Reimbursement Value</td>
<td>430,199</td>
<td></td>
<td></td>
<td>720,094</td>
</tr>
</tbody>
</table>

**Adjusted NET DIGEST**

**2017 MILLAGE RATE >>>** 9.494  
**2018 PROPOSED MILLAGE RATE >>>** 9.994

---

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>ABBREVIATION</th>
<th>AMOUNT</th>
<th>FORMULA</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017 Net Digest</td>
<td>PYD</td>
<td>118,846,824</td>
<td></td>
</tr>
<tr>
<td>Net Value Added-Reassessment of Existing Real Property</td>
<td>RVA</td>
<td>534,731</td>
<td></td>
</tr>
<tr>
<td>Other Net Changes to Taxable Digest</td>
<td>NAG</td>
<td>10,531,963</td>
<td>(PYD+RVA+NAG)</td>
</tr>
<tr>
<td>2018 Net Digest</td>
<td>CYD</td>
<td>129,913,506</td>
<td></td>
</tr>
<tr>
<td>2017 Millage Rate</td>
<td>PVM</td>
<td>9.494</td>
<td></td>
</tr>
<tr>
<td>Millage Equivalent of Reassessed Value Added</td>
<td>ME</td>
<td>0.039</td>
<td>(RVA/CYD) * PVM</td>
</tr>
<tr>
<td>Rollback Millage Rate for 2018</td>
<td>RR</td>
<td>9.455</td>
<td>PYM - ME</td>
</tr>
</tbody>
</table>

---

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2018 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)

| Rollback Millage Rate | 9.455 |
| 2018 Millage Rate     | 9.994 |
| Percentage Increase    | 5.70% |

---

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

_____________________________  
Chairman, Board of Tax Assessors  
Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

_____________________________  
Tax Collector or Tax Commissioner  
Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2018 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2018 is

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

- If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

- If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

_____________________________  
Signature of Responsible Party  
Title  
Date
CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2018

http://www.dor.ga.gov

Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404)724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Service Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003

City of Eatonton
201 N. Jefferson Ave; P.O. Box 3820
Eatonton, GA 31024

CITY NAME: City of Eatonton
ADDRESS: 201 N. Jefferson Ave; P.O. Box 3820
CITY, STATE, ZIP: Eatonton, GA 31024

List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.

<table>
<thead>
<tr>
<th>Exemption Amount</th>
<th>Qualifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,000</td>
<td>Ownership &amp; Residency</td>
</tr>
</tbody>
</table>

If City and School assessment is other than 40%, enter percentage millage is based on ________ %. List below the millage rate in terms of mills.

EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.

<table>
<thead>
<tr>
<th>List Special Districts if different from City District below such as CID's, BID's, or DAS's</th>
<th>List District Numbers</th>
<th>Gross Millage for Maintenance &amp; Operations</th>
<th>Less Rollback for Local Option Sales Tax</th>
<th>Net Millage for Maintenance &amp; Operation Purposes (Column 1 less Column 2)</th>
<th>Bond Millage (If Applicable)</th>
<th>Total Millage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Column 3 x Column 4</td>
</tr>
<tr>
<td>City Millage Rate</td>
<td>2</td>
<td>17.473</td>
<td>7.479</td>
<td>9.994</td>
<td>0.000</td>
<td>9.994</td>
</tr>
<tr>
<td>Independent School System</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.000</td>
</tr>
<tr>
<td>Special Districts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.000</td>
</tr>
</tbody>
</table>

**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.

Name of County(s) in which your city is located: Putnam

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2018

Date
Mayor or City Clerk