

## ORDINANCE 2020 - 025

1st reading and Introduction: November 16, 2020

2nd reading and Public Hearing: December 7, 2020

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**AN ORDINANCE TO AMEND THE BUDGET FOR FISCAL YEAR 2020 RELATING TO THE REPORTING OF SANITATION AND LIGHT BILLING SERVICE FEES; TO TRANSFER AN AMOUNT OF \$51,000 TO THE SANITATION AND STREETLIGHT FUNDS TO REFLECT A FULL TWELVE MONTH BILLING PERIOD FOR FISCAL YEAR 2020; TO RECLASSIFY THE COBB COUNTY PAYMENT TO THE CITY OF POWDER SPRINGS TO BETTER ACCOUNT FOR THE PAYMENT IN THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (“CAFR”); TO REPEAL CONFLICTING ORDINANCES; TO ESTABLISH AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.**

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**WHEREAS**, the City of Powder Springs (“City”) utility billing previously included charges for service for water, sewer, sanitation and streetlights over a 10-cycle period every 30 days;

**WHEREAS**, the amounts billed covered usage for the preceding thirty days;

**WHEREAS**, the ten cycles for water and sewer were changed to one billing cycle prior to the sale of the water and sewer system and the amounts billed were charged to the preceding month;

**WHEREAS**, upon the sale of the water and sewer system, the billing for sanitation and streetlights were calculated and billed on the last two-three days of the month with the intent to cover usage for the current month of billing;

**WHEREAS**, the July 16, 2019 billing register reflected the final billing for water and sewer usage through June 2019 and included normal sanitation and street light charges;

**WHEREAS**, the billings were properly charged entirely to the month of June 2019 although the person billing intended to reflect sanitation and street light charges for the month of July 2020;

**WHEREAS**, charging the entire July 16, 2019 billing register to June 2019 eventually resulted in eleven months of revenue for sanitation and streetlights in Fiscal Year 2020, which became evident in the recent quarterly billing instituted the second quarter of FY21 for sanitation and street lights;

**WHEREAS**, while eleven months of revenue for sanitation and streetlights is considered immaterial to the reporting of these funds for purpose of audit, the City desires to attribute twelve months of revenue for sanitation and streetlights and transfer the amount estimated to be short in the FY20 billing;

**WHEREAS**, the amount estimated to be short in the FY20 billing is \$51,000.00, and the City desires to transfer \$11,000 for streetlights and \$40,000 for sanitation;

**WHEREAS**, in preparing the Comprehensive Annual Financial Report for Fiscal Year 2020, the audit consultant and auditor recommend an amendment to the FY20 budget and

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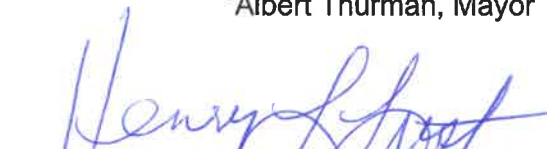
financial documents to better account for the first payment made by Cobb County to the City in the sale of the water and sewer system, and the City desires to approve this recommendation;

**NOW THEREFORE**, the Mayor and Council of the City of Powder Springs hereby ordain that the budget ordinance for the Fiscal Year 2020 be amended as provided in the attached Exhibit A and Exhibit B;

**BE IT FURTHER ORDAINED**, that all ordinances and parts of ordinances in conflict herewith hereby repealed, and this ordinance shall become effective immediately upon execution by the Mayor and City Council.


**SO ORDAINED** this 7<sup>th</sup> day of December, 2020.

  
Albert Thurman, Mayor

  
Henry Lust, Council Member

  
Doris Dawkins, Council Member

  
Thelma C Farmer, Council Member

  
Patrick Bordelon, Council Member

  
Patricia Wisdom, Council Member

Attest:   
Kelly Axt, City Clerk