



AGENDA
COUNCIL MEETING
4040 S. BERKELEY LAKE RD.
BERKELEY LAKE, GEORGIA 30096
OCTOBER 16, 2025

7:00 PM Work Session
8:00 PM Formal Session

Citizens are encouraged to offer comments on issues of concern as agenda items are reached and at the end of the meeting for all other issues. Please limit citizen comments to 2 minutes. Longer citizen comments are welcome in writing and will be added to the official record of this meeting.

WORK SESSION

CALL TO ORDER

AGENDA

PUBLIC HEARING

CONSENT AGENDA

- a) Minutes of August 14, 2025, Council Meeting
- b) Minutes of August 14, 2025, Council Work Session
- c) Financial Statements of July 2025 – Unaudited
- d) Financial Statements of August 2025 - Unaudited

OLD BUSINESS

NEW BUSINESS

- a) Greenspace Monitoring Report
- b) Hunting Law Review Report
- c) 2026 Proposed Budget
- d) Mauldin & Jenkins Proposal – 2025 Audit
- e) Change Order One – 2025 CIPP Stormwater Project

EXECUTIVE SESSION (if needed)

CITIZEN COMMENTS

ADJOURNMENT

Requests for reasonable accommodations required by individuals to fully participate in any open meeting, program, or activity of the City of Berkeley Lake government should be made at least five days prior to the event by contacting the ADA Coordinator at 770-368-9484.



**SPECIAL CALLED COUNCIL MEETING
4040 SOUTH BERKELEY LAKE ROAD
BERKELEY LAKE, GEORGIA 30096
DRAFT MINUTES
AUGUST 14, 2025**

ATTENDANCE

Mayor: Lois Salter

Council Members: Barbara Geier, Scott Lee, Chip McDaniel, and Resa Mechling

City Officials: Leigh Threadgill - City Administrator, Dick Carothers – City Attorney

Members of the Public: 4

Members of the Press: 0

CALL TO ORDER

Salter called the meeting to order at 8:00 PM. A quorum of council members was in attendance.

AGENDA

Salter solicited a motion regarding the agenda.

Geier made a motion to accept the agenda as submitted. McDaniel seconded the motion. All council members were in favor and the motion passed.

PUBLIC HEARING

Salter noted that there were no public hearings.

CONSENT AGENDA

Salter noted the following as items on the consent agenda and solicited a motion:

- a) Minutes of July 17 ,2025, Council Meeting
- b) Minutes of July 17, 2025, Council Work Session
- c) Financial Statements of June 2025 – Unaudited

McDaniel made a motion to approve all items on the consent agenda. Mechling seconded the motion. All were in favor and the motion passed.

OLD BUSINESS

a) Discussion – Amendment to Property Maintenance Code – Sec. 14-74, Trees

Salter solicited feedback from council regarding their wishes in response to last month's citizen request to amend the code related to tree stumps and tree debris.

There was consensus among council to leave the code as is.

NEW BUSINESS

a) R-25-05, Resolution to Adopt 2025 Millage Rate

Threadgill: Before you is a recommended millage rate of 1.194 mills for the year 2025. This recommended rate is equal to the rollback rate. As an example, for a home with a fair market value of \$775,000 in 2024, the city property tax was \$388.74. For a home of the same value in 2025, the tax will be \$370.14, which represents a 4.78% reduction in taxes year to year. The Citizen Finance Committee unanimously supports the recommended rate.

Lee made a motion to adopt R-25-05, a resolution to levy an ad valorem tax for the calendar year 2025 at the rate of 1.194 mills on all property subject to taxation in the City of Berkeley Lake. Geier seconded the motion. All remaining council members were in favor and the motion passed.

b) Public Works: 350 and 356 Lakeshore Drive Drainage Easements

Threadgill: In preparation for the pending stormwater project, the city needs to obtain two easements for work occurring on private property. The work consists of repairing a junction box at the intersection of two pipes. Both property owners have signed the easements, and I ask you to accept the easements and authorize the mayor to sign the easement agreements to be recorded by the City Attorney.

Geier made a motion to accept the permanent drainage and maintenance easements for stormwater infrastructure at 350 and 356 Lakeshore Drive and authorize the mayor to sign the easement agreements to be recorded by the City Attorney. McDaniel seconded the motion. All council members were in favor and the motion passed.

c) Ratification of Contract for Cleaning Services

Threadgill: The contract for Parsons Professional Cleaning, LLC to begin providing janitorial services for City Hall is included in your packet and has been signed by the mayor. I request that the council ratify the mayor's execution of the contract, which the attorney has reviewed and approved as acceptable for the mayor's signature.

Mechling made a motion to ratify the contract for Parsons Professional Cleaning, LLC. Lee seconded the motion. All council members were in favor and the motion passed.

d) Discussion – Amendment to Sec. 46-2, Discharging firearms, slingshots, bows, airguns, and similar devices

Threadgill: This section of code was amended in 2013 to prohibit the discharge of certain weapons. I was not on staff at the time of the amendment and do not know what may have been occurring at the time to prompt its enactment.

In recent conversations around concerns about deer/human conflicts, I have learned that local government regulation of hunting is pre-empted by the state, except on city-owned property. The state also explicitly authorizes local governments to reasonably limit or prohibit the discharge of firearms due to public safety concerns. However, the question as to whether local government regulation of certain other types of weapons is allowed remains. At this point, I believe that we need further legal guidance to understand the city's options regarding prohibition of the discharge of weapons.

Salter asked the council for input on the topic and reminded citizens that this has been an ongoing discussion in our community for quite some time, as far back as almost a year ago when we met with a group of our citizens and talked about concerns. There was then a meeting that citizens organized at Pinckneyville Community Center. Our council members and our staff have done research for months into how other cities are handling this. In the April 24th Mayor's Message, she addressed this and encourage citizens to go back and review that. She suggested in that Mayor's Message that citizens who had requests for city help provide a specific actionable plan. Each element of a proposal must conform to difficult realities. Citizens then organized a survey, the results of which have not yet been provided. No specific proposals have been shared. Council has continued to talk to our citizens. Salter asked for any input from citizens that the council would like to share.

Lee noted that the state is the sole responsible governing party for hunting, and we should remove any restrictions that we appear to be imposing, and we should proceed with asking the city attorney to advise what we can do in regard to regulating weapons discharge to ensure protection of public safety.

Salter asked if anyone disagreed with that.

McDaniel responded in agreement and noted we need some guidance on what we're allowed to do and reiterated the point to the citizenry that we would be happy to look at any concrete plan that is brought forth, but that it is a difficult problem and there don't appear to be any easy answers.

There was no further discussion among council.

There was consensus among the city council to authorize the city attorney to investigate the question to better understand the city's authority to regulate the discharge of weapons.

PUBLIC COMMENTS

Delicia Reynolds, 3685 North Berkeley Lake Road, noted that she had visited a local merchant and they discussed government in general, and he shared that a council member had come to him and said, "I'm on the Berkeley Lake City Council can I get a discount". She stated that that seemed like an ethical violation that she wanted to make Mayor and Council aware of. Reynolds noted that the merchant identified the individual, but that she wasn't going to do that in this meeting.

Salter noted that she would be interested in any additional information about that.

Reynolds said that she would talk to her in private.

ADJOURNMENT

There being no further business to discuss, Geier moved to adjourn. McDaniel seconded the motion. All were in favor and the motion passed.

Salter adjourned the meeting at 8:12 PM.

Submitted by:

Leigh Threadgill, City Clerk



**SPECIAL CALLED COUNCIL WORK SESSION
4040 SOUTH BERKELEY LAKE ROAD
BERKELEY LAKE, GEORGIA 30096
DRAFT MINUTES
AUGUST 14, 2025**

ATTENDANCE

Mayor: Lois Salter

Council Members: Barbara Geier, Scott Lee, Chip McDaniel, and Resa Mechling

City Officials: Leigh Threadgill - City Administrator, Dick Carothers - City Attorney

Members of the Public: 5

Members of the Press: 0

WORK SESSION

Salter reviewed the agenda with the council and solicited questions regarding the items for consideration.

The work session was adjourned.

Submitted by:

Leigh Threadgill, City Clerk

City of Berkeley Lake

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - July, 2025

| | TOTAL | | | |
|--------------------------------------|---------------------|-----------------------|-------------------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 100 100 General | 553,738.61 | 1,272,301.00 | -718,562.39 | 43.52 % |
| 320 320 SPLOST Income | 298,638.27 | 1,895,652.00 | -1,597,013.73 | 15.75 % |
| Total Income | \$852,376.88 | \$3,167,953.00 | \$ -2,315,576.12 | 26.91 % |
| GROSS PROFIT | \$852,376.88 | \$3,167,953.00 | \$ -2,315,576.12 | 26.91 % |
| Expenses | | | | |
| 1 Gen Govt | 279,825.48 | 604,943.00 | -325,117.52 | 46.26 % |
| 2 Judicial | 1,892.20 | 9,439.00 | -7,546.80 | 20.05 % |
| 230 ARP Act Expenses 230 | | 0.00 | 0.00 | |
| 3 Public Safety | 79,506.86 | 171,968.00 | -92,461.14 | 46.23 % |
| 4 Public Works | 102,178.29 | 170,240.00 | -68,061.71 | 60.02 % |
| 6 Culture and Recreation | 8,434.44 | 21,990.00 | -13,555.56 | 38.36 % |
| 7 Housing and Development | 45,848.40 | 238,578.00 | -192,729.60 | 19.22 % |
| 9000.61.1100 Xfer Out - Reserve Fund | | 55,142.00 | -55,142.00 | |
| SPLOST Expenses | 20,360.70 | 1,895,653.00 | -1,875,292.30 | 1.07 % |
| Total Expenses | \$538,046.37 | \$3,167,953.00 | \$ -2,629,906.63 | 16.98 % |
| NET OPERATING INCOME | \$314,330.51 | \$0.00 | \$314,330.51 | 0.00% |
| NET INCOME | \$314,330.51 | \$0.00 | \$314,330.51 | 0.00% |

City of Berkeley Lake

Income & Expense

July 2025

| | TOTAL |
|---------------------------|----------------------|
| Income | |
| 100 100 General | 47,181.17 |
| 320 320 SPLOST Income | 45,383.47 |
| Total Income | \$92,564.64 |
| GROSS PROFIT | \$92,564.64 |
| Expenses | |
| 1 Gen Govt | 53,505.19 |
| 2 Judicial | 262.50 |
| 3 Public Safety | 12,559.86 |
| 4 Public Works | 28,242.03 |
| 6 Culture and Recreation | 737.67 |
| 7 Housing and Development | 8,248.90 |
| SPLOST Expenses | 2,111.65 |
| Total Expenses | \$105,667.80 |
| NET OPERATING INCOME | \$ -13,103.16 |
| NET INCOME | \$ -13,103.16 |

City of Berkeley Lake

Balance Sheet As of July 31, 2025

| | TOTAL |
|-----------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| Debt Service Fund | 0.00 |
| General Fund | 4,849,582.82 |
| SPLOST Fund | 1,632,203.21 |
| Suspense 1.11.1000 | 0.00 |
| Total Bank Accounts | \$6,481,786.03 |
| Accounts Receivable | |
| Accounts Rec 1.11.1900.1 | 21,375.68 |
| Total Accounts Receivable | \$21,375.68 |
| Other Current Assets | |
| 1.11.27 Grant Receivable | 0.00 |
| Accounts Rec - SPLOST 1.11.2000 | 84,939.38 |
| AccountsRec-OtherTax1.11.1900.2 | 0.00 |
| Franchise Tax Rec 1.11.1550 | 84,000.00 |
| Interest Receivable 1.11.1400 | 0.00 |
| Prepaid Expense 1.11.3600 | 1,504.99 |
| Prepaid items 1.11.3800 | 4,212.00 |
| Taxes Receivable 1.11.1600 | 13,382.79 |
| Undeposited Funds 1.11.1114 | 545.00 |
| Total Other Current Assets | \$188,584.16 |
| Total Current Assets | \$6,691,745.87 |
| Fixed Assets | |
| Building & Improvements 1.11.7400 | 1,770,036.08 |
| Computer Equipment 1.11.6700 | 48,172.61 |
| Furniture & Fixtures 8.11.7700 | 71,493.47 |
| Land 8.11.7100 | 9,392,320.74 |
| Machinery & Equipment 1.11.6500 | 173,026.24 |
| Total Fixed Assets | \$11,455,049.14 |
| Other Assets | |
| Accum amort - bond cost | 0.00 |
| Amt avail 4 debt svc 9.11.9100 | 0.00 |
| Bond issuance cost | 0.00 |
| Loan Receivable - Facilities | 0.00 |
| Loan Receivable - Paving | 0.00 |
| To be prov 4 debt 1.11.7500 | 0.00 |
| Total Other Assets | \$0.00 |
| TOTAL ASSETS | \$18,146,795.01 |

City of Berkeley Lake

Balance Sheet As of July 31, 2025

| | TOTAL |
|--|--------------------|
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable 1.12.1100 | 10,990.35 |
| Operating AP | 0.00 |
| SPL2005 Admin Facil- City H-AP* | 0.00 |
| SPLOST account - Suntrust-AP* | 0.00 |
| Total Accounts Payable | \$10,990.35 |
| Credit Cards | |
| Anderson Credit Card (8186) | 43.33 |
| BOZEMAN, MARTY (0241) | 0.00 |
| Hiller Credit Card (8402) | 21.00 |
| Hunter Credit Card (0891) | 300.64 |
| Threadgill Credit Card (3322) | 496.63 |
| Wilhite Credit Card (1132) | 0.00 |
| Total Credit Cards | \$861.60 |
| Other Current Liabilities | |
| *Sales Tax Payable | 0.00 |
| 1.12.28 Bonds payable - current | 0.00 |
| Accounts Payable Accruals-L* | 0.00 |
| Accounts payable-L 1.12.1100.2 | 0.00 |
| Accrued Expenses 1.12.1150 | 0.00 |
| Accrued Interest Payable | 0.00 |
| Accrued Salaries 1.12.1200 | 0.00 |
| Accrued SPLOST Expenses 2.12.1250 | 0.00 |
| Deferred revenue 1.12.2500 | 16,503.99 |
| Direct Deposit Payable | -0.01 |
| MyGov | 0.00 |
| Payroll Liabilities | 66.10 |
| PR Tax Payable - Fed 1.12.1300 | 0.00 |
| PR Tax Payable - State 1.12.1310 | 0.00 |
| PTO Accrual | 13,166.76 |
| Regulatory Fees Payable | 21,847.99 |
| Retainage Payable | 0.00 |
| Total Other Current Liabilities | \$51,584.83 |
| Total Current Liabilities | \$63,436.78 |

City of Berkeley Lake

Balance Sheet As of July 31, 2025

| | TOTAL |
|-------------------------------------|------------------------|
| Long-Term Liabilities | |
| Gen Oblig Bond Payable1.12.3000 | 0.00 |
| GOB Payable - 2009 1.12.3000.2 | 0.00 |
| GOB Payable - 2011 1.12.3000.3 | 0.00 |
| GOB Payable - 2012 1 12.3000.4 | 0.00 |
| SPLOST Loan Payable - Paving | 0.00 |
| SPLOST Loan Payable Facilities | 0.00 |
| Total Long-Term Liabilities | \$0.00 |
| Total Liabilities | \$63,436.78 |
| Equity | |
| Fund Bal Unrsvd 1.13.4220 | 4,794,340.69 |
| Investmt in fixedassets 1.13.4K | 11,327,229.85 |
| Opening Bal Equity | 0.00 |
| Reserve for prepaids 1.13.4125 | 5,716.99 |
| Reserved for Debt Service | 0.00 |
| Restricted for Debt Svc 1.13.4105 | 0.00 |
| Restricted4CapitalProj 1.13.4155 | 1,687,445.34 |
| Retained Earnings 1.13.3000 | -45,705.15 |
| Net Income | 314,330.51 |
| Total Equity | \$18,083,358.23 |
| TOTAL LIABILITIES AND EQUITY | \$18,146,795.01 |

City of Berkeley Lake

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - August, 2025

| | TOTAL | | | |
|--------------------------------------|-----------------------|-----------------------|-------------------------|----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 100 100 General | 999,162.95 | 1,272,301.00 | -273,138.05 | 78.53 % |
| 320 320 SPLOST Income | 299,255.01 | 1,895,652.00 | -1,596,396.99 | 15.79 % |
| Total Income | \$1,298,417.96 | \$3,167,953.00 | \$ -1,869,535.04 | 40.99 % |
| GROSS PROFIT | \$1,298,417.96 | \$3,167,953.00 | \$ -1,869,535.04 | 40.99 % |
| Expenses | | | | |
| 1 Gen Govt | 319,046.42 | 604,943.00 | -285,896.58 | 52.74 % |
| 2 Judicial | 2,954.70 | 9,439.00 | -6,484.30 | 31.30 % |
| 230 ARP Act Expenses 230 | | 0.00 | 0.00 | |
| 3 Public Safety | 96,480.01 | 171,968.00 | -75,487.99 | 56.10 % |
| 4 Public Works | 162,047.64 | 170,240.00 | -8,192.36 | 95.19 % |
| 6 Culture and Recreation | 9,157.14 | 21,990.00 | -12,832.86 | 41.64 % |
| 7 Housing and Development | 73,334.95 | 238,578.00 | -165,243.05 | 30.74 % |
| 9000.61.1100 Xfer Out - Reserve Fund | | 55,142.00 | -55,142.00 | |
| SPLOST Expenses | 292,054.53 | 1,895,653.00 | -1,603,598.47 | 15.41 % |
| Total Expenses | \$955,075.39 | \$3,167,953.00 | \$ -2,212,877.61 | 30.15 % |
| NET OPERATING INCOME | \$343,342.57 | \$0.00 | \$343,342.57 | 0.00% |
| NET INCOME | \$343,342.57 | \$0.00 | \$343,342.57 | 0.00% |

City of Berkeley Lake

Income & Expense

August 2025

| | TOTAL |
|---------------------------|---------------------|
| Income | |
| 100 100 General | 445,424.34 |
| 320 320 SPLOST Income | 616.74 |
| Total Income | \$446,041.08 |
| GROSS PROFIT | \$446,041.08 |
| Expenses | |
| 1 Gen Govt | 39,220.94 |
| 2 Judicial | 1,062.50 |
| 3 Public Safety | 16,973.15 |
| 4 Public Works | 59,869.35 |
| 6 Culture and Recreation | 722.70 |
| 7 Housing and Development | 27,486.55 |
| SPLOST Expenses | 271,693.83 |
| Total Expenses | \$417,029.02 |
| NET OPERATING INCOME | \$29,012.06 |
| NET INCOME | \$29,012.06 |

City of Berkeley Lake

Balance Sheet

As of August 31, 2025

| | TOTAL |
|-----------------------------------|------------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| Debt Service Fund | 0.00 |
| General Fund | 4,784,435.05 |
| SPLOST Fund | 1,404,311.82 |
| Suspense 1.11.1000 | 0.00 |
| Total Bank Accounts | \$6,188,746.87 |
| Accounts Receivable | |
| Accounts Rec 1.11.1900.1 | 9,722.10 |
| Total Accounts Receivable | \$9,722.10 |
| Other Current Assets | |
| 1.11.27 Grant Receivable | 0.00 |
| Accounts Rec - SPLOST 1.11.2000 | 43,189.78 |
| AccountsRec-OtherTax1.11.1900.2 | 0.00 |
| Franchise Tax Rec 1.11.1550 | 96,000.00 |
| Interest Receivable 1.11.1400 | 0.00 |
| Prepaid Expense 1.11.3600 | 1,504.99 |
| Prepaid items 1.11.3800 | 4,212.00 |
| Taxes Receivable 1.11.1600 | 413,022.07 |
| Undeposited Funds 1.11.1114 | 740.40 |
| Total Other Current Assets | \$558,669.24 |
| Total Current Assets | \$6,757,138.21 |
| Fixed Assets | |
| Building & Improvements 1.11.7400 | 1,770,036.08 |
| Computer Equipment 1.11.6700 | 48,172.61 |
| Furniture & Fixtures 8.11.7700 | 71,493.47 |
| Land 8.11.7100 | 9,392,320.74 |
| Machinery & Equipment 1.11.6500 | 173,026.24 |
| Total Fixed Assets | \$11,455,049.14 |
| Other Assets | |
| Accum amort - bond cost | 0.00 |
| Amt avail 4 debt svc 9.11.9100 | 0.00 |
| Bond issuance cost | 0.00 |
| Loan Receivable - Facilities | 0.00 |
| Loan Receivable - Paving | 0.00 |
| To be prov 4 debt 1.11.7500 | 0.00 |
| Total Other Assets | \$0.00 |
| TOTAL ASSETS | \$18,212,187.35 |

City of Berkeley Lake

Balance Sheet

As of August 31, 2025

| | TOTAL |
|--|--------------------|
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable 1.12.1100 | 44,483.33 |
| Operating AP | 0.00 |
| SPL2005 Admin Facil- City H-AP* | 0.00 |
| SPLOST account - Suntrust-AP* | 0.00 |
| Total Accounts Payable | \$44,483.33 |
| Credit Cards | |
| Anderson Credit Card (8186) | 32.41 |
| BOZEMAN, MARTY (0241) | 0.00 |
| Hiller Credit Card (8402) | 37.00 |
| Hunter Credit Card (0891) | 190.00 |
| Threadgill Credit Card (3322) | 641.90 |
| Wilhite Credit Card (1132) | 0.00 |
| Total Credit Cards | \$901.31 |
| Other Current Liabilities | |
| *Sales Tax Payable | 0.00 |
| 1.12.28 Bonds payable - current | 0.00 |
| Accounts Payable Accruals-L* | 0.00 |
| Accounts payable-L 1.12.1100.2 | 0.00 |
| Accrued Expenses 1.12.1150 | 0.00 |
| Accrued Interest Payable | 0.00 |
| Accrued Salaries 1.12.1200 | 0.00 |
| Accrued SPLOST Expenses 2.12.1250 | 0.00 |
| Deferred revenue 1.12.2500 | 15,917.42 |
| Direct Deposit Payable | -0.01 |
| MyGov | 0.00 |
| Payroll Liabilities | 66.10 |
| PR Tax Payable - Fed 1.12.1300 | 0.00 |
| PR Tax Payable - State 1.12.1310 | 0.00 |
| PTO Accrual | 15,112.32 |
| Regulatory Fees Payable | 23,336.59 |
| Retainage Payable | 0.00 |
| Total Other Current Liabilities | \$54,432.42 |
| Total Current Liabilities | \$99,817.06 |

City of Berkeley Lake

Balance Sheet

As of August 31, 2025

| | TOTAL |
|-------------------------------------|------------------------|
| Long-Term Liabilities | |
| Gen Oblig Bond Payable1.12.3000 | 0.00 |
| GOB Payable - 2009 1.12.3000.2 | 0.00 |
| GOB Payable - 2011 1.12.3000.3 | 0.00 |
| GOB Payable - 2012 1 12.3000.4 | 0.00 |
| SPLOST Loan Payable - Paving | 0.00 |
| SPLOST Loan Payable Facilities | 0.00 |
| Total Long-Term Liabilities | \$0.00 |
| Total Liabilities | \$99,817.06 |
| Equity | |
| Fund Bal Unrsvd 1.13.4220 | 4,784,435.05 |
| Investmt in fixedassets 1.13.4K | 11,327,229.85 |
| Opening Bal Equity | 0.00 |
| Reserve for prepaids 1.13.4125 | 5,640.95 |
| Reserved for Debt Service | 0.00 |
| Restricted for Debt Svc 1.13.4105 | 0.00 |
| Restricted4CapitalProj 1.13.4155 | 1,404,311.82 |
| Retained Earnings 1.13.3000 | 247,410.05 |
| Net Income | 343,342.57 |
| Total Equity | \$18,112,370.29 |
| TOTAL LIABILITIES AND EQUITY | \$18,212,187.35 |



Georgia Piedmont Land Trust

September 10, 2025

TO: Rebecca Spitler
Mayor Pro Tempore, City of Berkeley Lake Council
3825 Berkeley View Drive
Berkeley Lake, GA 30096

RE: On Monday, September 8, 2025, monitors from the Georgia Piedmont Land Trust joined with you, City Council member Scott Lee, and City Marshals Rob Hiller and Andy Anderson, to conduct our annual visit in accordance with the requirement of the conservation easements recorded on December 31, 2003, and August 9, 2005 (covering the Ferrier tract), which protect the City's green space, also known as Parson's Preserve and located between Peachtree Industrial Boulevard and Ridge Road and bounded by North Berkeley Lake Road.

We are pleased to record our observations on this recent visit:

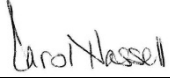
- Recent weather and trail usage have not substantively impacted the trails or caused noticeable erosion.
- Tree fall was observed, as both pine and hardwood varieties reacted to recent weather events.
- The understory in the various forest types with closed canopies (thus, shading the ground underneath for most daylight hours when leaves are on the trees) is primarily clean and open with no evidence of disturbance or habitat destruction.
- The Pawpaw, *Asimina triloba*, we have seen in previous years continues its spread, likely through vegetative reproduction (via root suckers) and therefore a single plant. (Pawpaw are self-incompatible, meaning fruit will only result if pollen from one plant is deposited on another plant, sometimes quite a distance away.)
- In low lying areas, stiltgrass, *Miscanthus* spp. abounds. An invasive, it is an annual, so pulling it can help with control. This would be an excellent project for volunteer removal to help contain spread.
- No human or wildlife disturbance was evident anywhere in the conservation area and the area is trash free.

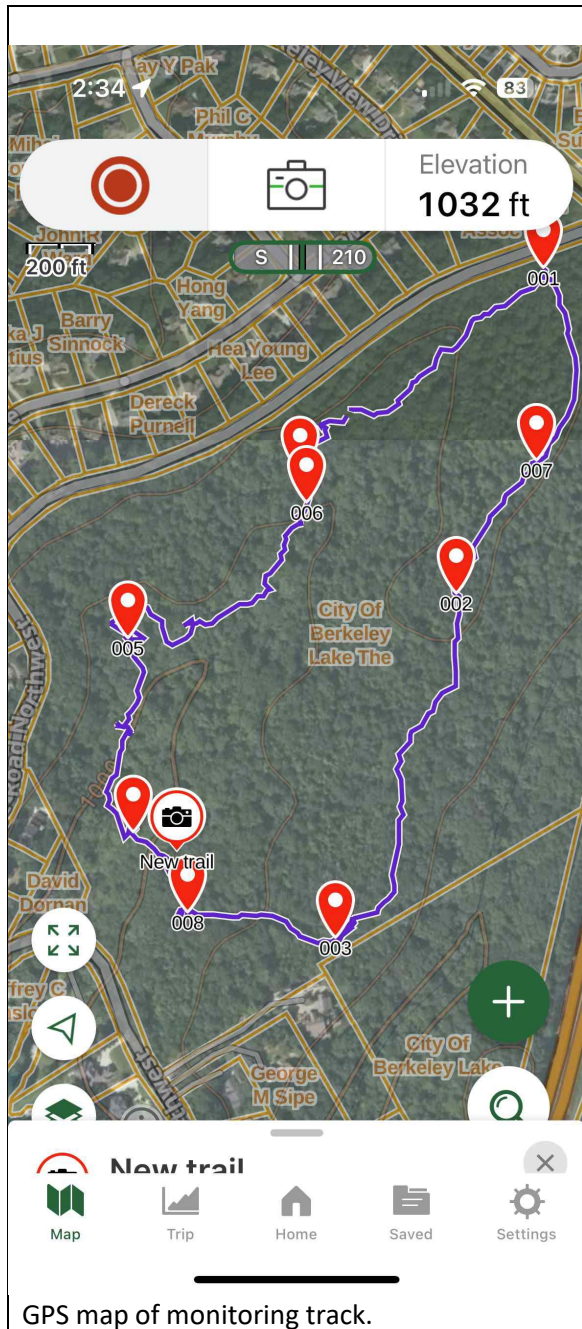
Participating in our visit as GPLT representatives were:

- Carol Hassell, GPLT Executive Director
- Dale Higdon, GPLT Board Member

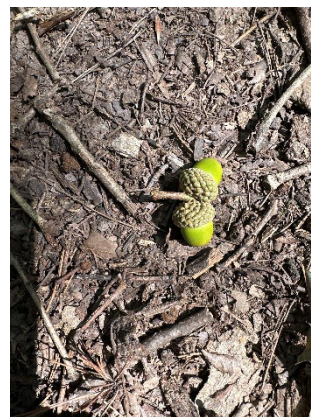
We applaud the City's commitment to conservation of this important greenspace. Please note that the conservation easement requires you to inform the Georgia Piedmont Land Trust before undertaking certain activities that affect your land.

Please feel free to contact us if we can provide further information.

| | |
|---|---|
| Monitor Signature Contact: exdirgplt@gmail.com |  |
| Title: | Executive Director |



Pawpaw (*Asimina triloba*) abound on slopes near the northern boundary (~GPS 006). This is a healthy stand of this native species, apparently spreading by root suckers, sufficiently to crowd out other, less robust species. We have observed this stand, healthy and expanding, for several years.



We observed plenty of mast in several areas of the preserve.



Georgia Piedmont Land Trust

Following is an addendum to the September 10, 2025, Monitoring Visit report documenting our visit to the Berkeley Lake greenspace:

The comment about the greenspace being a barren wasteland (to quote one city individual) is off base, in my opinion. Although I am no longer working as a forester with the Georgia Forestry Commission, I can state from my 32 years of experience that the Greenspace forest is healthy and contains a variety of species of various ages. This is also from the past 28 years of inspecting the greenspace both while with GFC and later doing monitoring visits for GPLT. The open areas in the understory of the mature hardwoods are a natural occurrence in older growth hardwood forests and although the deer are likely consuming some seedlings that sprout, there will not be a lot of sapling reproduction due to the shading from the large canopy hardwoods. While the deer overpopulation is problematic for private homeowners, I do not think it is having an adverse effect on the natural forest.

--Dale Higdon, Retired Forester, and GPLT Board Member

MEMORANDUM

TO: Mayor and Council, City of Berkeley Lake

FROM: Richard A. Carothers

DATE: September 12, 2025

RE: Wildlife Management and Control of Deer Population
Within the City of Berkeley Lake

At Council's request, I have reviewed the various issues related to management of wildlife and the deer population within the City and the ordinances and State regulations that apply to these matters. These are subjects which have generated considerable discussion and debate not only in Berkeley Lake, but in surrounding cities in metropolitan Atlanta and all over the State of Georgia.

The primary and largely undisputed assumption for this discussion is that Berkeley Lake has an overpopulation of deer which many consider to be a significant nuisance including the eating and damaging of valuable plants in residential areas of the City, stripping forest areas of lower growth and foliage, causing damages to vehicles in accidents, and causing apprehension to residents and domestic pets in the City. At the end of the day, there are few methods by which the deer population can be controlled. One is to attempt to keep them out of the properties where they are causing problems such as fencing or netting of trees and bushes. The City of Berkeley Lake has increased the allowable height for fences. Perhaps the primary method suggested is to remove them by regulated hunting.

However, the need to diminish the numbers of deer in that manner runs counter to the beliefs of many that the animals are aesthetically pleasing and just behaving as animals do and should not be killed at random.

The mix of these issues, often with significant interest from the public, creates the perfect storm of issues which include determining the appropriate governmental authority to regulate and control these animals, complex and primarily State authority to regulate hunting, essentially two modes of hunting of the animals by gun or bow, and regulations concerning the time, place and manner of these regulations. In the end, cities' alternatives in dealing with overpopulation of deer are significantly limited by the primacy of State law and regulations on this issue.

Any discussion of curtailing the overpopulation of deer necessarily must begin with the subject of hunting and the State's establishment of its absolute control over wildlife within the State

of Georgia. O.C.G.A. §27-1-3, which is entitled, “Hunting and Fishing a Right; Ownership of Wildlife; Unlawful to Hunt, Trap or Fish Except as Provided by Law; Regulations; Theft by Taking; Suspension of Rights.”

Section (b) of that section states:

The ownership of, jurisdiction over, and control of all wildlife, as defined in this title, are declared to be in the State of Georgia, in its sovereign capacity, to be controlled, regulated and disposed of in accordance with this title...all wildlife of the State of Georgia is declared to be within the custody of the Department for purposes of the management and regulation in accordance with this title.

Section (h) states:

Except as otherwise provided by general law, the power and duty to promulgate rules and regulations relating to hunting, trapping and fishing rests solely with the Board. (Board of Natural Resources). No political subdivision of the State may regulate hunting, trapping or fishing by local ordinance;...nothing contained in this Code section shall prohibit municipalities or counties, by ordinance, resolution, or other enactment, from reasonably limiting or prohibiting the discharge of firearms within the boundaries of the political subdivision for purposes of public safety.

By the way, we are discussing the limited alternatives available for reducing the deer population which in this case is by hunting with either guns or bows and arrows. Many of the wildlife sections in State statutes and regulations also address “trapping,” but as a non-furbearing animal, deer are not within the class of wildlife which can be trapped in Georgia.

As noted above, State law clearly allows local governments to prohibit the discharge of firearms within the political subdivision for the purposes of public safety and indeed, the Code of Berkeley Lake Sec. 46-2 prohibits the discharge of firearms except in very limited circumstances. In consideration of possible regulations prohibiting the discharge of bows and arrows or using them to hunt, it is clear that bows are not considered firearms within State law. In prohibiting the discharge of firearms on or within 50 yards of a public highway, O.C.G.A. §16-11-103 defines firearm as a “handgun, rifle or shotgun.” That definition of firearm makes no reference to bows and arrows.

With regard to the interpretation of O.C.G.A. §27-1-3 and its application to bows and arrows, the Georgia Department of Natural Resources has stated as follows:

Contrary to popular belief, county and municipal governments are not authorized to regulate hunting. Georgia law (O.C.G.A. §27-1-3) is specific regarding the authority to regulate hunting with authority given solely to the Department of Natural Resources Board. Local ordinances that regulate hunting (e.g., include language so broad as to prohibit the lawful discharge of firearms, that deliberately prohibit hunting, or extend beyond firearms to include archery equipment) are contrary to the authority provided for in O.C.G.A. §27-1-3. While provisions exist in O.C.G.A. §27-1-3 allowing political subdivisions to reasonably limit the discharge of firearms for the explicit purpose of “public safety,” this allowance is limited unequivocally to the discharge of firearms. It does not include allowances for prohibitions on discharging archery equipment.

“Georgia’s Deer Management Plan, 2015-2024,” Department of Natural Resources, Wildlife Resources Division, October 28, 2014, Page 56.

Therefore, the foundation question of this entire issue is whether or not the City of Berkeley Lake can prohibit the discharge of bows and arrows, including crossbows, in the City of Berkeley Lake for purposes of public safety. There is no statute, nor any specific case authority, that resolves this question. There is evidence that a number of jurisdictions, primarily in urban areas, generally prohibit the discharge of bows and arrows and cross bows. Section 106-304 of the City of Atlanta Code of Ordinances provides as follows:

It shall be unlawful for any person, within the corporate limits of the City, to discharge any arrow of any kind or character from the bow, provided however nothing in this section shall be construed to prohibit the use of bows and arrows indoors on any established archery range under the personal and direct supervision of a person at least 18 years of age.

Berkeley Lake’s current ordinance 46-2, enacted in 2013, conflates the issues of the discharge of firearms and bows and arrows including crossbows, and provides significant distance limitations for the discharge of such weapons. Section 4.2 provides as follows:

Sec. 46-2. Discharging firearms, slingshots, bows, airguns, and similar devices.

(a) It shall be unlawful for any person in the city to discharge any gun, pistol, rifle, revolver, cannon, or firearm of any type or shoot a slingshot, bow and arrow, crossbow or blow gun within 300 yards of any street, alley, or building, or at any point upon the land of any

other person without the express consent of the owner or occupant thereof; or to discharge at any time any airgun, paint ball gun, air pistol, air rifle, BB gun or toy gun which projects any pellet, dart, hard-tipped arrow, bean, pea, BB rock, gel cap, paint ball or other hard substance a distance of more than twenty-five (25) feet with sufficient force to break, crack or tag windows or otherwise damage property, or inflict injury upon persons or animals.

(b) This section shall not be construed to prohibit any officer of the law from discharging a firearm in the performance of his duty, nor to prohibit any citizen from discharging a firearm when lawfully defending person or property or destroying a dangerous animal.

The distance restriction from discharge within 300 yards of any street, alley, or building is significant, and would prevent the discharge in almost all of the City. There is no legislative record for how this ordinance came about, but it seems to be based on public safety considerations and to provide a 300 yard (900 feet) buffer for such activities.

The City of Roswell ordinance requires a permit from the City. Section 13.1.3 of the Code of Ordinances of the City of Roswell states:

Section 13.1.3 Discharge of Weapons.

(a) It shall be unlawful to discharge any firearm, air gun, BB gun, bow, or crossbow projecting lead or any missile, except as authorized by permit secured from the city administrator or his designee. The city administrator or his/her designee shall issue permits for the discharge of firearms, air guns, BB guns, bows or crossbows as to ensure the safety of the public. This section shall not be construed to prohibit any officer of the law from discharging a firearm in the performance of his duty, nor any citizen from discharging a weapon when lawfully defending person or property.

(b) In order to obtain a permit to discharge a firearm within the City of Roswell, such activity shall be conducted wholly within an approved and permitted indoor firing range.

(c) In order to obtain a permit to discharge an air gun, BB gun, bow or crossbow within the City of Roswell, such activity shall meet at a minimum the following criteria:

(1) A sufficient backstop must be provided to prohibit the projectile from leaving the property. A projectile entering a

neighboring property as a result of the discharge is prima facie evidence of a violation of this section.

(2) The target or any piece of the target is prohibited from unreasonably leaving the property as a result of the discharge.

(3) The discharge of the weapon must be on the applicant's own land or the applicant must have express written permission of the property's owner to discharge such a weapon on the property of another.

(4) If discharging a weapon within one hundred fifty (150) feet from a property line, any such discharge shall be toward the interior of the parcel upon which the discharge is occurring.

(5) All applicants must have taken and passed a state approved safety course, or obtained certification in the safe discharge of weapons, or show specific proof of training in the safe discharge of weapons.

(6) No permit shall be obtained by a person under the age of eighteen (18), provided however, that this provision shall not prohibit a person under the age of eighteen (18) from the discharge of a permitted weapon if accompanied by and under the direct supervision of a permitted adult.

(7) Upon request by an officer or other authorized official, a permit shall be available and be presented. Failure to timely provide such permit shall be a violation of this section.

(8) The discharge of a weapon must be on properties specified in such permit.

(9) The city administrator shall be authorized to obtain any other information deemed appropriate in the issuance of a permit.

(d) Any person discharging a firearm, air gun, BB gun, bow or crossbow within the City of Roswell in violation of this article or any person discharging a firearm, air gun, BB gun, bow or crossbow without a permit or in violation of the permit criteria shall be punished as set forth in section 1.1.3 of this Code, shall have an issued permit automatically revoked and shall not be eligible for a permit to discharge a weapon within the City of Roswell for a period of five (5) years.

The ordinance requires a permit, and the conditions for issuance include the identification of such property where the discharge will take place, that the discharge must be on applicant's own land, and that the applicant must show they have taken and passed a state approved safety course or other certification or proof of training. There is no requirement that the specific use or purpose of the discharge of the bow and arrow be set out in the application, or any condition specifically barring hunting deer.

Finally, a number of jurisdictions do not regulate the discharge of bows and arrows and crossbows in any material respect, based upon my review of these ordinances. I believe that the City of Peachtree Corners Code which was adopted several years ago after significant consideration and public input, has come up with a less restrictive approach to the problem. That ordinance provides as follows:

Section 42-7. Discharge of Weapons.

(a) It shall be unlawful to discharge any firearm within the City of Peachtree Corners. This section shall not be construed to prohibit any officer of the law from discharging a firearm in the performance of his/her duty, or to prohibit any citizen from discharging a weapon when lawfully defending persons or property (including without limitation domesticated pets), or destroying a dangerous wild animal. This section shall not apply to bb guns or air pellet rifles or authorized indoor shooting ranges. The term "indoor shooting range" is defined as a room, place, or enclosure where the discharge of firearms is permitted to practice marksmanship.

(b) It shall be unlawful to discharge any bow or crossbow within the City of Peachtree Corners. This section shall not apply to persons discharging a bow or crossbow on that person's own property or with written permission of the owner(s) of any property where such discharge of any bow or crossbow will occur. Discharging any bow or crossbow upon the property of another, or causing an arrow or bolt to cross the property line of another, without first obtaining written permission of such property owner(s) shall be considered a violation of this section.

This ordinance provides a clear prohibition against discharging bows and crossbows in the City of Peachtree Corners recognizing and supporting the public safety concerns to general use of the bows in the City. However, it preserves the ability of the property owner to discharge the weapons on their own property, and further allows that individual to have bow hunting by himself or invitees with written permission given by the property owner to hunt deer if desired. This ordinance prevents a middle ground to many of the most-discussed issues of public safety and use of private property for hunting.

In addressing the difficult problems associated with wildlife management and deer overpopulation, there is another alternative available to the City but it comes with some difficulties. Without attempting to recite all the various provisions which provide for this program, the Georgia Department of Natural Resources through its Deer Management Assistance Program (DMAP) partners with local jurisdictions to perform controlled archery hunts within a specific area of a city or county. This must be based on a survey and study of the overpopulation in the area, and conclusions that support the controlled hunt event. They work with the local government to manage the event. Forsyth County has been involved in some of these programs. Such hunts are carefully controlled with selected licensed participants who are taken by DNR representatives to specific locations on the tract, and measures are in place to restrict the general public from the area. Unfortunately, as I read the regulations, such a controlled hunt would of necessity need to be conducted on the City's 60+ acre greenspace. As you know, this would require amending our ordinance to remove the prohibition on any limitations on the discharge of bows and arrows and hunting within the greenspace. More importantly, and perhaps more difficult, we would need to amend the covenants and conservation easements which themselves prohibit, among other actions, the killing of any "fauna" within the greenspace. This would of course require the cooperation and permission of the Gwinnett Open Land Trust which owns the easement on the greenspace property and gives them significant management rights. I do not know what position they might take in this matter or whether such easements can be amended for this purpose.

During the discussion of these issues, both members of Council and the public have raised questions concerned with the time, place and manner of actual hunting by bow and arrow if it is permitted. As set forth in the beginning of this memo, all regulation of actual hunting is retained solely by State law and DNR regulations. Matters such as hunting on lands of another (O.C.G.A. §27-3-1); hunting hours (O.C.G.A. §27-3-2); unlawful to hunt deer at night (O.C.G.A. §27-3-48); legal weapons (O.C.G.A. §27-3-4); hunting while under the influence prohibited (O.C.G.A. § 27-3-7) and unlawful to hunt on or discharging weapon on or across a public road (O.C.G.A. §27-3-10). Berkeley Lake will not be able to legislate in these areas. However, State law does not take precedent over property restrictions such as public property, subdivision covenants, and greenspace covenants. And there are rules that are contained in the DNR regulations. Game Warden Brock Hoyt was quoted by Georgia Public Broadcasting as saying, "If a wounded deer wanders onto another property, the hunter cannot cross over to that land without seeking permission to retrieve it." The rules and regulations of the State Department of Natural Resources are the best source for this information.

I hope that the foregoing is responsive to your request. I can be available to further discuss the matters herein at a time or meeting of your convenience.

City of Berkeley Lake - 2026 Proposed Budget Highlights

Please be advised of the following items of note regarding the proposed 2026 budget:

Revenues

- 1) The proposed budget anticipates no increase in the real property tax millage rate for 2026 over the rollback rate for 2025.
- 2) *Georgia Power franchise tax* has been increased by \$24,562 or 15% due to 2024 revenue received in February 2025.
- 3) Occupation Tax has been reduced by \$5,875 or 16% due to the loss of several businesses.
- 4) Prior year reserves are being proposed for use to dredge the pond at the city's greenspace and 443 Lakeshore Drive and for road maintenance funded by the GDOT Local Maintenance Improvement Grant.

Expenses

- 1) A total of ~\$18,500 in *Contingency* funds has been distributed across several departments.
- 2) For the third year the *Housing and Development* expenses have included funds for the code update project, though the FY 2026 budget proposes \$80,000, which represents a 20% reduction for the professional services expense category to finish the contract and reduces the total *Housing and Development* budget by 5.9%.
- 3) *Public Works* costs have increased 222% due to the following:
 - a. 443 Lakeshore Drive pond dredging at an estimate of \$350,000
 - b. increased costs associated with roadside clean-up (\$5,700 or 114%)
 - c. outsourcing the MS4 report (\$5,000 or 100%) and other EPD-compliance tasks to the City Engineer (\$10,000 or 67%).
- 4) The *Culture and Recreation* line is increasing 9% due to anticipated maintenance costs to the playground.
- 5) The *General Government* line includes salaries for the City Administrator and Assistant to the City Administrator. However, duties of these staff are spread across the following departments: public works, housing and development, judicial and public safety.



2026 Budget - Proposed

| | 2025 Budget | 2025 Forecast | 2026 Budget | 2026 vs 2025 Budget |
|------------------------------|------------------|------------------|------------------|------------------------|
| 100 General | 1,272,301 | 1,478,887 | 1,282,429 | 0.8% |
| 100 Reserves | - | 24,807 | 305,427 | |
| 320 SPLOST | 504,106 | 527,090 | 520,479 | 3.2% |
| 320 Reserves | 1,391,546 | 1,391,546 | 1,605,264 | 15.4% |
| Total Revenue | 3,167,953 | 3,422,330 | 3,713,599 | 17.2% |
| General Government | 604,942 | 488,196 | 607,034 | 0.3% |
| Judicial | 9,439 | 5,905 | 9,449 | 0.1% |
| Public Safety | 171,964 | 158,403 | 175,422 | 2.0% |
| Public Works | 170,240 | 192,456 | 547,645 | 221.7% |
| Culture & Recreation | 21,990 | 19,837 | 23,915 | 8.8% |
| Housing & Development | 238,578 | 119,562 | 224,391 | -5.9% |
| General Expenses | 1,217,153 | 984,359 | 1,587,855 | 30.5% |
| SPLOST Public Works | 1,333,929 | 314,182 | 1,538,435 | 15.3% |
| SPLOST Admin Facilities | 358,811 | 42,000 | 335,821 | -6.4% |
| SPLOST Public Safety | 157,044 | - | 191,678 | 22.1% |
| SPLOST Rec Facilities | 33,869 | - | 47,809 | 41.2% |
| SPLOST Expenses | 1,883,653 | 356,182 | 2,113,743 | 12.2% |
| Total Expenses | 3,100,806 | 1,340,541 | 3,701,598 | 19.4% |
| Addition to General Reserves | 55,148 | 519,335 | 0 | -100.0% |
| Addition to SPLOST Reserves | 11,999 | 1,562,454 | 12,000 | |

ORDINANCE

AN ORDINANCE TO ESTABLISH A BUDGET FOR THE YEAR 2026; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Be it ordained by the Mayor and the City Council of the City of Berkeley Lake that the 2026 Budget shall be appropriated as follows:

| | | |
|---------------------|-------------------------------|------------------|
| <u>Revenues</u> | | |
| | General | 1,587,856 |
| | SPLOST | <u>2,125,743</u> |
| | Total Revenues | \$3,713,599 |
| <u>Expenditures</u> | | |
| | General Government | 607,034 |
| | Judicial | 9,449 |
| | Public Safety | 175,422 |
| | Public Works | 547,645 |
| | Culture & Recreation | 23,915 |
| | Housing & Development | 224,391 |
| | Additions to General Reserves | 0 |
| | SPLOST – Public Works | 1,538,435 |
| | SPLOST – Admin Facilities | 335,821 |
| | SPLOST – Public Safety | 191,678 |
| | SPLOST – Rec Facilities | 47,809 |
| | SPLOST – Addition to Reserves | <u>12,000</u> |
| | Total Expenditures | \$3,713,599 |

All ordinances and parts of ordinances in conflict herewith are repealed to the extent of any such conflict. This ordinance shall be effective upon adoption by the Council of the City of Berkeley Lake.

So ordained, this ____th day of December 2025.

ATTEST :

Lois D. Salter, Mayor

Leigh Threadgill, City Clerk

First Read: October 16, 2025
Second Read/Hearing: November 20, 2025
Adoption:



Going Further.

City of Berkeley Lake, Georgia

Proposal to Provide Audit Services

Fiscal Year December 31, 2025

Mauldin & Jenkins Certified Public Accountants

Contact Persons: Meredith Lipson, CPA, Partner

Josh Carroll, CPA, Partner

Phone: (770) 955-8600

Email: mlipson@mjcpa.com jcarroll@mjcpa.com

200 Galleria Parkway, Suite 1700

Atlanta, GA 30339

mjcpa.com





VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to excellence, leadership, and integrity.

*Over 725 Governmental Units
Served Throughout the Southeast*



Going Further.

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Transmittal Letter

September 25, 2025

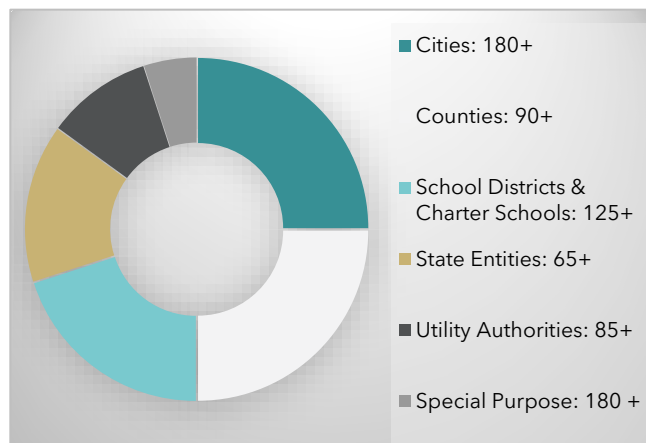
City of Berkeley Lake, Georgia
 Attn: Ms. Leigh Threadgill, City Administrator
 4040 S. Berkeley Lake Road, NW
 Berkeley Lake, Georgia 30096

We appreciate the opportunity to propose on providing audit services to City of Berkeley Lake, Georgia (the "City"), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City for the fiscal year ended December 31, 2025.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the City. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Council, management, and its citizens. Given the complexities of the City's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers via:


- ❖ **Experience with Governments.** As auditors for more governments in the Southeast than any other firm, our professionals are thoroughly versed in the complex governmental arena and have consistently provided the highest quality of service to our government clients. We serve:

- **Audit Gwinnett County and 9 Cities within the county.**
- **725+ state and local governments across the Southeastern U.S.A.**
- **135+ water & sewer systems, 25+ airport operations, 25+ gas systems, 20+ electrical utilities, & 15+ transit services;**
- **11 communities in the Municipal Electric Authority of Georgia (MEAG);**
- **175 governments awarded the GFOA's and, or ASBO's Financial Reporting Certificates.**
- **220+ of Single Audits as required by the Uniform Guidance.**



Mauldin & Jenkins provides over 155,000 hours of service to over 725 governmental units in the Southeast on an annual basis utilizing over 150 professionals.

- ❖ **Responsiveness and Large Firm Resources with Small Firm Sensitivity.** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.

- ❖ **Nationally Recognized.** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) Governmental Audit Quality Center's (GAQC) Executive Committee in 2022; the AICPA's State and Local Government Expert Panel in 2021; the AICPA's sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In 2020, our own Joel Black was appointed to serve as the Chairman of the Governmental Accounting Standards Board (GASB).  Mauldin & Jenkins is a leader nationally.
- ❖ **Experience with Client Transitions.** Over the past 25 years, we have experienced over 725 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients and providing a smooth transition during the change in auditors.
- ❖ **On-site or Remote Audits and Suralink.** Whether management elects for a remote or on-site audit, Mauldin & Jenkins is very effective in working from a hybrid environment. We also utilize software, like Suralink, on all audits to add organization and transparency to the audit process.
- ❖ **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- ❖ **Access to Discounted Advisory Pricing.** Mauldin & Jenkins' clients have the opportunity to receive client privilege pricing for additional advisory services. Due to familiarity with your process and operations allows our advisory teams to hit the ground running. Those savings, along with existing discounts to client, allows the pricing for additional advisory services to pass value-add savings to existing clients. For more information on available advisory services.
- ❖ **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately 30 hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients, both virtually and in-person. Sessions are limited to clients only.

As partners at Mauldin & Jenkins, Meredith Lipson and Josh Carroll are authorized to bind, and make representations for the Firm, and will be the ultimate parties responsible for the quality of the report and working papers. We welcome the opportunity to meet with you to present our proposal and our qualifications. Please contact us at (770) 955-8600. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,

MAULDIN & JENKINS, LLC



Meredith Lipson, Partner



Josh Carroll

Firm Qualifications and Experience

Organization and Size – Regional Firm

Mauldin & Jenkins was formed in approximately 1918 and has been actively engaged in governmental auditing since its inception. Mauldin & Jenkins is one of the largest certified public accounting firms in the Southeast and in the U.S.A., and a leading provider of audit and accounting services. Mauldin & Jenkins serves clients whose operations span the entire U.S.A. Mauldin & Jenkins is considered to be a large regional firm with offices in the following communities:



- ***Albany, GA***
- ***Alpharetta, GA***
- ***Athens, AL***
- ***Atlanta, GA***
- ***Birmingham, AL***
- ***Bradenton, FL***
- ***Chattanooga, TN***
- ***Columbia, SC***
- ***Greenville, SC***
- ***Huntsville, AL***
- ***Macon, GA***
- ***Raleigh, NC***
- ***Sarasota, FL***
- ***Savannah, GA***

Our current footprint of governmental clients extends as far northeast as Gates County in North Carolina (on the Virginia line) to Corpus Christi, Texas to Islamorada, Florida in the Florida Keys.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **515,000** - approx. total hours of service provided annually to clients of the Firm
- **155,000** - approx. total hours of service provided annually to governmental clients
- **55%** - percentage of governmental practice as compared to Firm's attestation practice
- **31%** - percentage of governmental practice as compared to Firm's overall practice
- **725** - approx. total governmental entities served in past three (3) years
- **515** - total number of Firm personnel
- **175** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$76 million
- **77** - total number of Firm partners
- **25** - total number of full-time governmental partners & directors
- **20** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **50%** - percentage of Firm offices led by governmental partners

A Century of Service

Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, **Mauldin & Jenkins employs 45 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities, many of whom spend their time exclusively on government clients.

Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

As noted in our transmittal letter, we currently serve over 725 governments in the Southeast. We know of no other regional firm that can match our governmental experience.

I was apprehensive when the decision was made to go with Mauldin & Jenkins thinking our city was too small for a larger firm. I couldn't be more pleased with their helpful attitude and professionalism. The audit process is now smooth and painless.

*Pam Herring,
City of Rockmart,
Clerk/Finance Officer*

Location of the Office from which the Work is to be Performed

The Atlanta office will act as the lead in providing services to the City with additional staff roles coming from our other offices as needed. The Atlanta office acts as the Firm's lead office on all governmental engagements across the Southeast. We have a working relationship between all our offices that we utilize quite often in serving the governmental sector, and it works quite well for all of our clients.

Mrs. Meredith Lipson and Mr. Josh Carroll are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting and will play significant roles in providing ongoing services to the City.

The Atlanta office currently employs **90 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*.

Client Transitions

Mauldin & Jenkins has experienced over 725 governmental client transitions in the past 25 years.



We recognize changing audit organizations creates an opportunity as well as a challenge to governmental units. Our method effectively minimizes the impact of transition, and our goal is to make such a change painless and a positive experience. We accomplish successful transitions by taking the following ten steps:

- **Experience.** Our experience enables us to focus on the areas of your organization that possess the greatest risk. Each and every person assigned to the engagement will bring extensive governmental experience relative to their time with the firm. Essentially, our youngest staff persons oftentimes have more current governmental experience than higher level people in other firms.
- **Communication.** Our emphasis on planning and communication allows for an efficient and effective audit process in which everyone involved knows their roles and expectations. Further, we like to communicate with our clients, and want to hear their concerns, questions and thoughts as they develop, and address such matters at that time. This helps avoid surprises to all respective parties.
- **Learning Before Testing.** We do not take a cookie-cutter approach to our audits. Initially, we spend time visiting, inquiring, listening and learning before we ever begin the first audit tests.
- **Tailoring Our Approach.** Once we obtain an understanding of the intricacies of a client's operations, we tailor our audit approach to minimize unnecessary time and effort in the audit process and avoid disruptions to client personnel.
- **Not Recreating the Wheel.** We also consider client's processes and reports generated on a regular basis for possible use in our audit process to minimize the need for clients to spend additional time and effort simply creating auditor requested schedules. Further, we can share templates used by other clients and ourselves that may reduce time in generating audit schedules.
- **Flexible.** We understand the demands client personnel have on a daily basis. We have the resources available to accommodate any special requests or timing relative to the conduct of the annual audit and still meet required specified deadlines. We understand plans can change, and we are open to making any change in scheduling requested by our clients.
- **Decisions Made in the Field.** Issues, as they arise, are dealt with immediately and not accumulated until the end of the audit. This is accomplished by having seasoned governmental partners and managers in the field during the course of the engagement.
- **Reviews in the Field.** Our goal is to conduct and review audits in the field. We find that to be the most effective and efficient approach to client service. Because our partners and managers are directly involved in the engagement during fieldwork, we can proactively identify significant issues immediately and resolve them with management, so the engagement is essentially complete when fieldwork ends.
- **Year-long Support.** We encourage your staff to take advantage of our accessible staff throughout the year for questions that may arise. Our people, working with you and your staff, can provide proactive advice on new accounting or GAAP pronouncements and their potential impact; help with immediate problems including answers to questions; and share insights and best practices to assist you in planning for your future success.
- **Working Toward a Common Goal.** Considering all of the above thoughts, our ultimate goal and objective is to provide excellent client service with the least amount of disruption to our clients. We tailor our approach to provide for everyone to work smarter so our clients do not have to work harder.

The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials, especially being a first time audit..... We are looking forward to next year's audit.

Clay Duffie, Mount Pleasant (SC) Waterworks, General Manager

Audit Fee

For the December 31, 2025 financial statement audit, we are proposing a fee of \$17,500. Based on our understanding of the City's federal expenditures, a Single Audit will not be required for the 2025 audit and therefore, the quoted fee does not include procedures associated with a Single Audit.

Closing

We appreciate the opportunity to serve City of Berkeley Lake. We believe Mauldin & Jenkins is the "right" Firm for the City. Our experience and knowledge in the governmental sector of accounting is vast and ever-improving. We would be very pleased to share our experience and understanding of governmental accounting and operations for the benefit of the City.

We would greatly appreciate your recommending us for your continued audit, accounting, and financial reporting needs. Should you or anyone at the City have any questions with regards to this proposal or about Mauldin & Jenkins, please feel free to contact us.



770-955-8600

www.mjcpa.com

CHANGE ORDER NO.: 1

Owner: City of Berkeley Lake
 Engineer: Keck & Wood, Inc.
 Contractor: Cajenn Construction & Rehab Services
 Project: 2025 CIPP Stormwater Project
 Contract Name: 2025 CIPP Stormwater Project

Owner's Project No.:
 Engineer's Project No.: 241290
 Contractor's Project No.:

Date Issued: 9/25/25

Effective Date of Change Order: 9/25/25

The Contract is modified as follows upon execution of this Change Order:

Description:

Addition of catch basin repairs at 3362 Glen Devon Lane.

Attachments:

Cajenn proposal.

| Change in Contract Price | Change in Contract Times |
|--|--|
| Original Contract Price: \$ 302,316.00 | Original Contract Times: Substantial Completion: 45 Ready for final payment: 60 |
| Increase from previously approved Change Orders: \$ 0.00 | Increase from previously approved Change Orders: Substantial Completion: 0 Ready for final payment: 0 |
| Contract Price prior to this Change Order: \$ 299,816.00 | Contract Times prior to this Change Order: Substantial Completion: 45 Ready for final payment: 60 |
| Increase this Change Order: \$ 2,500.00 | Increase this Change Order: Substantial Completion: 0 Ready for final payment: 0 |
| Contract Price incorporating this Change Order: \$ 302,316.00 | Contract Times with all approved Change Orders: Substantial Completion: 45 Ready for final payment: 60 |

Recommended by Engineer (if required)
 By: Cham Martin
 Title: Project Manager
 Date: 9/25/25
 Authorized by Owner
 By: _____
 Title: _____
 Date: _____

Accepted by Contractor
[Signature]
 Project Manager
 9/29/25
 Approved by Funding Agency (if applicable)



PROPOSAL

FOR ALL YOUR WATER, STORM WATER, & SANITARY SEWER NEEDS

Date: 9.25.25
Project: 3362 Glen Devon Lake
Owner: City of Berkeley Lake
Bid Date: 9.25.25

To: Adam Shelton

We are pleased to provide the following pricing for the subject project. All pricing is based on the Provided Bid Documents and Related Addenda.
Please contact us if you at 404.379.6800 if you have any questions or require additional information.

| BID ITEM | DESCRIPTION | UNIT | EST QTY | UNIT PRICE | EXTENDED PRICE |
|--------------------------|---|------|------------|---------------|-------------------|
| 1 | Grout interior of structure and fill sinkhole | LS | 1 | \$ 2,500.00 | \$ 2,500.00 |
| 2 | | | | \$ | - |
| 3 | | | | \$ | - |
| 4 | | | | | |
| TOTAL ESTIMATED CONTRACT | | | | \$ | 2,500.00 |

Payment Terms: Due upon completion and approved inspection. Cajenn will NOT be subject to retainage. All materials are guaranteed to be as specified. All work to be completed in a workman like manner according to standard practices. Any alteration or deviation from specifications involving extras costs will be executed only upon written orders, and will become an extra charge over and above the estimate. The above prices include one mobilization charge, if additional mobilizations are required due to delays by others, Cajenn will be bill accordingly. All permits, access to work area, traffic control to be provided by the owner/Prime. Cajenn reserves the right to rescind this porposal after 10 Days, if it has not be accepted.

Acceptance of Proposal - The above prices, specifications, and conditions are satisfactory and are hereby accepted. Yor are authorized to perform the work specified.

DATE OF ACCEPTANCE: _____

AUTHORIZED SIGNATURE _____