

# POPULAR ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2021

CITY OF GRIFFIN, GEORGIA

Growing, **TOGETHER**



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| <b>The Complete Annual Budget and Annual Comprehensive Financial Report are available at One Griffin Center and the City's website <a href="http://www.cityofgriffin.com">www.cityofgriffin.com</a>.</b> |              |

# FINANCIAL REPORT MESSAGE

We are pleased to present the City of Griffin's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2021. This is the City's tenth PAFR, and is formulated as an easy to read version of the City's Annual Comprehensive Financial Report (ACFR) that we publish on a yearly basis.

The Annual Comprehensive Financial Report (ACFR) is a detailed account of the City's financial statements, notes, schedules, and statistics. The ACFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Mauldin & Jenkins, Certified Public Accountants, LLC, 439 Mulberry Street, Post Office Box 1877, Macon Georgia 31202-1877.

The ACFR received an unmodified opinion. A copy of our ACFR can be found on the City's website under Departments, Administrative Services, Finance, Finance Reports:

<https://www.cityofgriffin.com/home/showpublisheddocument/550/637716156197300000>

The Popular Annual Financial Report (PAFR) provides citizens with an overview of the City's revenues, expenditures, and general information, in a simplified interpretation of the ACFR. The PAFR is prepared by the Department of Administrative Services, Finance and Accounting staff and is not obligated to be audited under GAAP rules.

Thank you for your interest in the City of Griffin's government and its functions. Please feel free to comment or offer suggestions on the PAFR to Markus Schwab, CPA/CITP/CGMA, Chief Financial Officer, at [mschwab@cityofgriffin.com](mailto:mschwab@cityofgriffin.com).

Respectfully submitted,

*Jessica O'Connor*

City Manager

# VISION

The City of Griffin shall be a model of excellence in local government; and a safe, well-planned community with equal opportunity for all.

# MISSION

In partnership with our community, the mission of the City of Griffin is to protect and enhance the quality of life by providing a high level of service in an efficient and responsive manner for all the citizens.

# VALUES

We believe in honest, open, and democratic government.

We are dedicated to the highest ideals of honor and integrity in order to merit the respect, trust, and confidence of the citizens of Griffin.

We believe our primary responsibility is to those who live, work, visit, or otherwise come in contact with our City.

We are committed to enhancing the quality of life by providing exemplary services.

We believe that the employees of the City are its most important resource and through them, we will accomplish our mission and vision.

We will support the employees with dignity, respect, and fairness.

We believe it is important to listen to our citizens and be sensitive and responsive to their needs.

We believe that proper planning, training, and teamwork will fulfill our mission and vision for the future of the City of Griffin.

# DIVERSITY and INCLUSION

The City of Griffin is committed to a work environment that values and supports diversity and inclusion. Together we strive to enrich our diversity and promote acceptance of the differences of others. We believe diversity strengthens our workforce and inclusion allows us to grow together. This growth will strengthen our work environment, our government, and our ability to serve our citizens.

# QUICK FACTS

Services: Police, Fire, Electric, Water, Sewer, Storm Drainage, Streets, Solid Waste, Airport, Parks, Recreation, Planning and Zoning, Economic Development, and Fiber networks.

Form of Government: Manager / Commission

Governing Body: Mayor and 6 District Commissioners are elected to four year terms

Population – (2021 est.): 22,675

Number of Households – 2021: 8,945

Median Age – (2021 worldpopulationreview.com): 33

Median Household Income – (2021 worldpopulationreview.com): \$36,890

Median Home Value (2021 Zillow.com): \$190,586

Incorporated (square miles): 14.5

Acres of Parks: 190

Operating Budget – 2022: \$123M

Employees: 465

2021 Operating Millage Rate (City): 7.083

2021 Total Operating Millage Rate (State, City, County, & School): 40.695

2021 Sales and Use Tax Rate: 7%

Incorporated: 1843





# LOCATION

The City of Griffin is located in Spalding County along Highway 16 just west of I-75 with easy access to Griffin-Spalding County Municipal Airport.

Griffin is a major employment center for Spalding County and serves as a regional retail and service provider for counties south of the Atlanta metropolitan area.

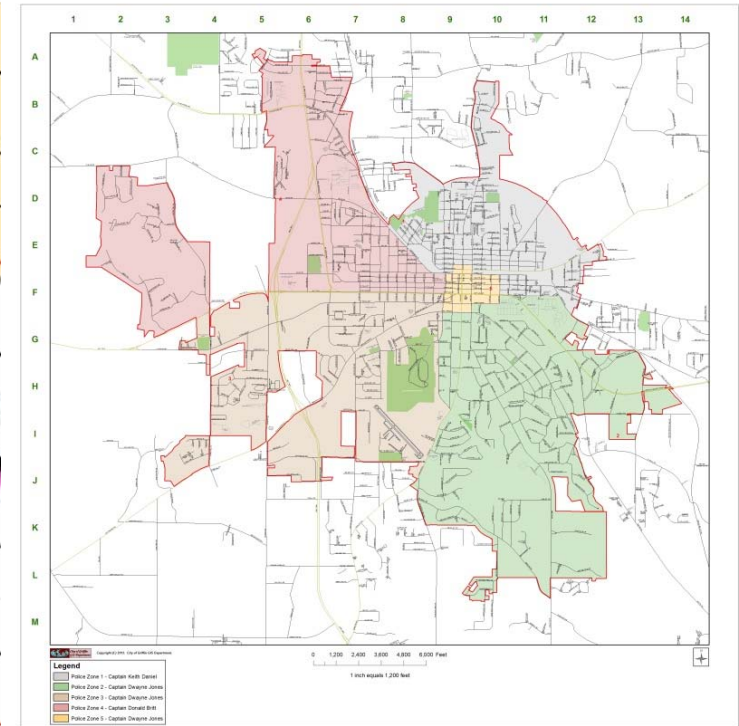
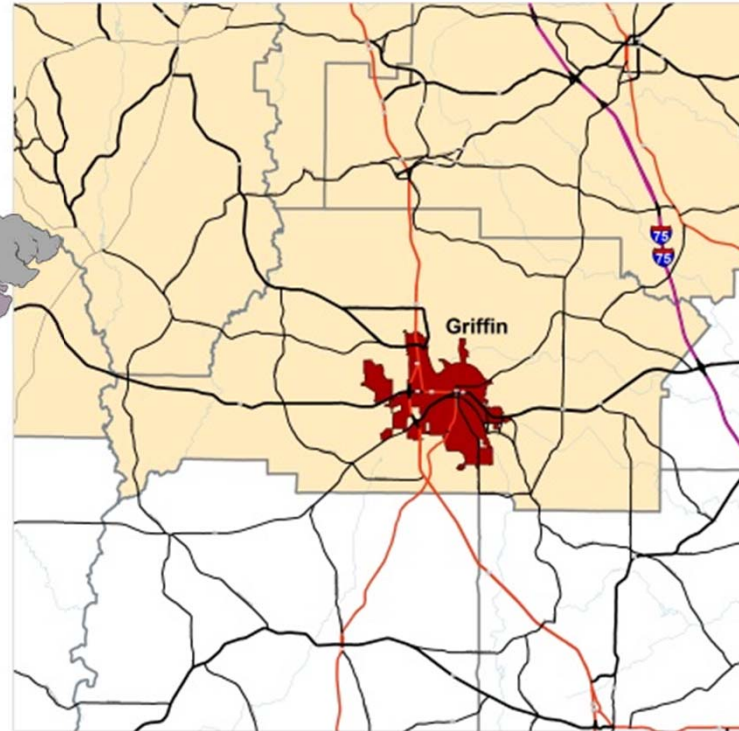
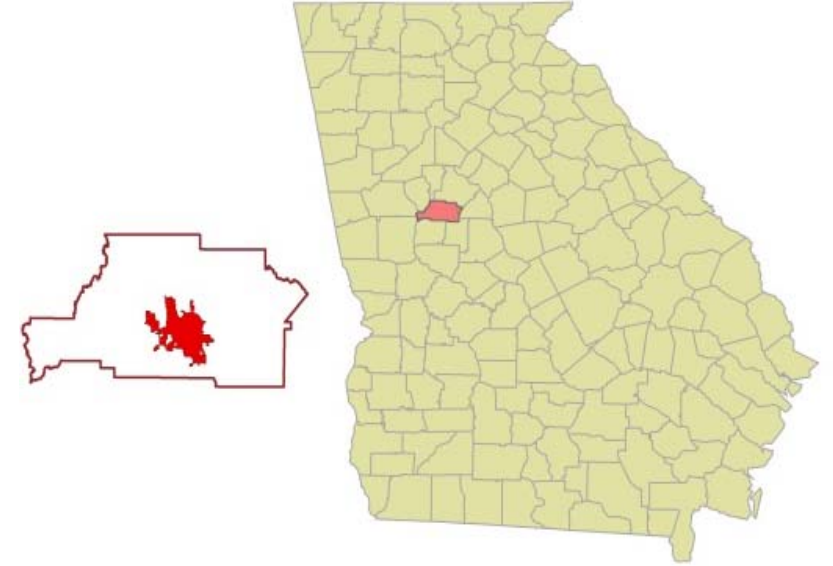
The City's location has several advantages that have helped sustain its economy over the years.

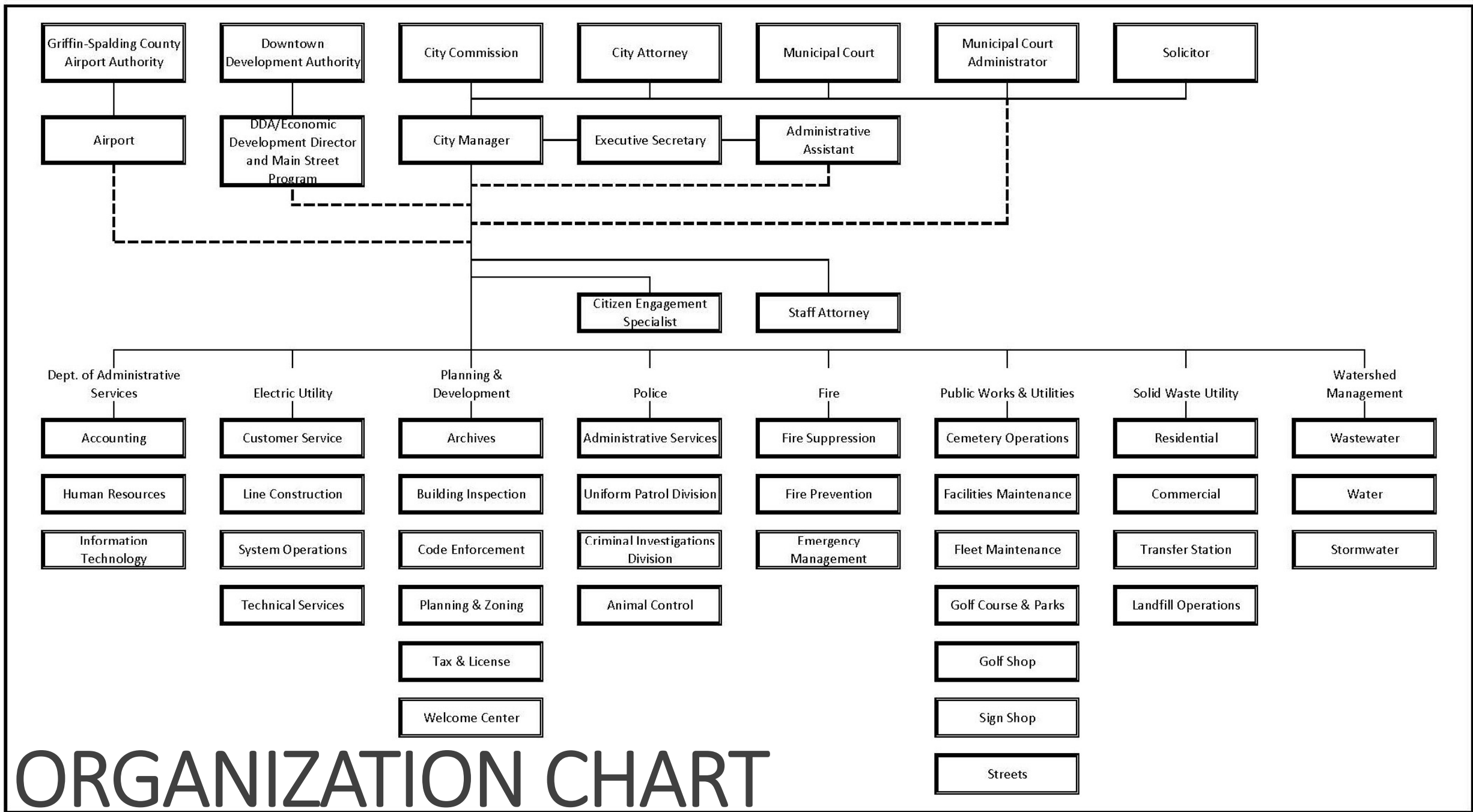
Proximity to Hartsfield-Jackson Airport

Midway between Interstates 75 and 85

Access to the amenities of Atlanta while retaining its historic heritage

Important regional center midway between the cities of Atlanta, Macon, and Columbus





# ORGANIZATION CHART

# BOARD OF COMMISSIONERS



**Cynthia Reid  
Ward,  
Commissioner  
District 1**



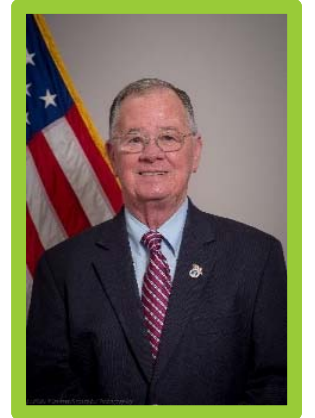
**Cora Flowers,  
Commissioner  
District 2**



**Douglas S.  
Hollberg,  
Mayor**



**Holly Murray,  
Commissioner  
District 3**



**David Brock,  
Commissioner  
District 4**



**Truman Tinsley III,  
Commissioner  
District 5**



**Rodney McCord,  
Commissioner  
District 6**





Government Finance Officers Association

Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting

Presented to

**City of Griffin**

**Georgia**

For its Annual Financial Report  
for the Fiscal Year Ended

**June 30, 2020**

*Christopher P. Morrill*

Executive Director/CEO

# AWARDS

Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for Annual Comprehensive Financial Report (ACFR) each consecutive year 2004 through 2020, inclusive.

Government Finance Officers Association (GFOA) Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) each consecutive year 2006 through 2020, inclusive.

# HOW FUNDS FLOW

Property tax dollars, charges for services, and utility fees flow through the City to provide services throughout the community.

**Payments received from Taxpayers/Customers**

**City allocates funds through Budget process**

**City Commission approves/adopts annual budget**

**City procures goods/services needed to support City residents/businesses**

**City deploys resources to support a thriving community**



# HOW FUNDS FLOW

The City transforms funds received into gears that drive service, excellence in governance, community outreach and ultimately to economic development.

# ECONOMIC DEVELOPMENT



# FINANCIAL INFORMATION

The City's Net Position reflects financial strength and fiscal health as of June 30, 2021. Assets exceeded liabilities by \$195.6 million (not including deferred inflows or outflows). Total assets increased by \$21.9 million and the City's liabilities decreased by \$-1 million.

## City of Griffin's Net Position as of June 30<sup>th</sup> (in thousands of dollars... '000s)

|                                   | 2021              | 2020              | 2019              | 2018              | 2017              |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Current and other assets          | \$ 130,307        | \$ 117,435        | \$ 104,072        | \$ 93,552         | \$ 88,582         |
| Capital assets                    | 212,431           | 203,421           | 197,969           | 183,138           | 170,106           |
| <b>Total Assets</b>               | <b>342,738</b>    | <b>320,856</b>    | <b>302,041</b>    | <b>276,690</b>    | <b>258,688</b>    |
| Deferred outflows of resources    | 12,719            | 13,891            | 5,323             | 6,407             | 5,320             |
| Other liabilities                 | 11,772            | 11,934            | 14,302            | 13,303            | 11,111            |
| Long-term liabilities outstanding | 135,334           | 136,148           | 122,298           | 113,448           | 113,186           |
| <b>Total Liabilities</b>          | <b>147,106</b>    | <b>148,082</b>    | <b>136,600</b>    | <b>126,751</b>    | <b>124,297</b>    |
| Deferred inflows of resources     | 2,824             | 3,218             | 5,960             | 3,934             | 97                |
| <b>Net position:</b>              |                   |                   |                   |                   |                   |
| Net investment in capital assets  | 120,645           | 110,582           | 105,093           | 96,620            | 85,540            |
| Restricted                        | 22,311            | 18,603            | 16,181            | 18,026            | 17,790            |
| Unrestricted                      | 62,570            | 54,262            | 43,530            | 37,766            | 36,285            |
| <b>Total net position</b>         | <b>\$ 205,526</b> | <b>\$ 183,447</b> | <b>\$ 164,804</b> | <b>\$ 152,412</b> | <b>\$ 139,615</b> |

The City's Changes in Net Position reflects the financial activity for the City during the fiscal year ended June 30, 2021. This statement presents information to show how the City's net position changed during the year as a result of financial activity (i.e. revenues and expenses). This is a summarized version of the more detailed statement found in the City's complete Annual Comprehensive Financial Report.



# FINANCIAL INFORMATION

## Changes in Net Position for the Fiscal Year Ended June 30th *(in thousands of dollars... '000s)*

|                                     | 2021              | 2020              | 2019              | 2018              | 2017              |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues                            | \$ 125,224        | \$ 119,094        | \$ 113,727        | \$ 106,744        | \$ 102,349        |
| Less: expenses                      | 103,145           | 100,450           | 101,337           | 92,519            | 94,229            |
| Increase (decrease) in net position | 22,079            | 18,644            | 12,390            | 14,225            | 8,120             |
| Prior period adjustment             |                   |                   |                   | -1,427            | 0                 |
| Net position, beginning as restated | 183,447           | 164,803           | 152,413           | 139,615           | 131,495           |
| <b>Net position, end of year</b>    | <b>\$ 205,526</b> | <b>\$ 183,447</b> | <b>\$ 164,803</b> | <b>\$ 152,413</b> | <b>\$ 139,615</b> |

This statement shows that the City's change net position increased each year for the past five years. This reflects a strong fiscal mindset and stewardship in areas that fund future capital improvements. Revenues increased \$6.1 million from 2020, and expenses increased \$2.7 million.

Prior period adjustments: GASB Statement No. 75 (2018) required governments providing defined benefit pensions and other post employment benefits to recognize the related long-term obligations.

EXCLUDES COMPONENT UNIT revenue of \$1.623M and expense of \$1.081M. See ACFR page 15 for component units.

# FINANCIAL INFORMATION

## Five year trend for Expenses and Revenues by source and function

|   | Fiscal Year  |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|
|   | 2017         | 2018         | 2019         | 2020         | 2021         |
| <b>Expenses</b>                         |              |              |              |              |              |
| Primary government                      |              |              |              |              |              |
| Governmental activities:                |              |              |              |              |              |
| General government                      | \$ 8,607,024 | \$ 5,541,017 | \$ 6,390,256 | \$ 4,394,221 | \$ 3,525,727 |
| Judicial                                | 231,521      | 312,526      | 385,072      | 356,904      | 364,075      |
| Public safety                           | 13,723,855   | 14,559,704   | 16,861,029   | 16,099,234   | 17,216,914   |
| Public works                            | 4,648,252    | 4,907,482    | 4,836,268    | 4,876,652    | 6,406,105    |
| Parks and recreation                    | 390,878      | 376,616      | 497,250      | 447,893      | 378,481      |
| Housing and development                 | 1,423,875    | 1,262,974    | 1,239,173    | 1,724,904    | 1,532,413    |
| Interest and fiscal changes             | 150,998      | 127,215      | 130,831      | 127,403      | 99,760       |
| Total governmental activities expenses  | 29,176,403   | 27,087,534   | 30,339,879   | 28,027,211   | 29,523,475   |
| Business-type activities:               |              |              |              |              |              |
| Water and wastewater                    | 16,394,635   | 16,895,047   | 17,821,674   | 18,231,671   | 18,169,568   |
| Electric                                | 38,308,938   | 38,274,105   | 41,232,826   | 40,718,967   | 43,354,254   |
| Solid waste                             | 7,766,989    | 7,442,498    | 8,644,253    | 8,658,174    | 8,855,745    |
| Stormwater                              | 1,816,685    | 1,919,628    | 2,404,415    | 2,343,956    | 2,229,021    |
| Airport                                 | -            | -            | -            | -            | -            |
| Welcome center                          | 109,020      | 172,931      | 128,543      | 1,666,578    | -            |
| Telecommunications                      | -            | 70,754       | 79,321       | 96,949       | 133,430      |
| Golf course                             | 656,516      | 656,870      | 685,707      | 706,668      | 879,589      |
| Total business-type activities expenses | 65,052,783   | 65,431,833   | 70,996,739   | 72,422,963   | 73,621,607   |
| Total primary government expenses       | 94,229,186   | 92,519,367   | 101,336,618  | 100,450,174  | 103,145,082  |

Data comes from Statistical Section, page 124-125, of the Annual Comprehensive Financial Report.

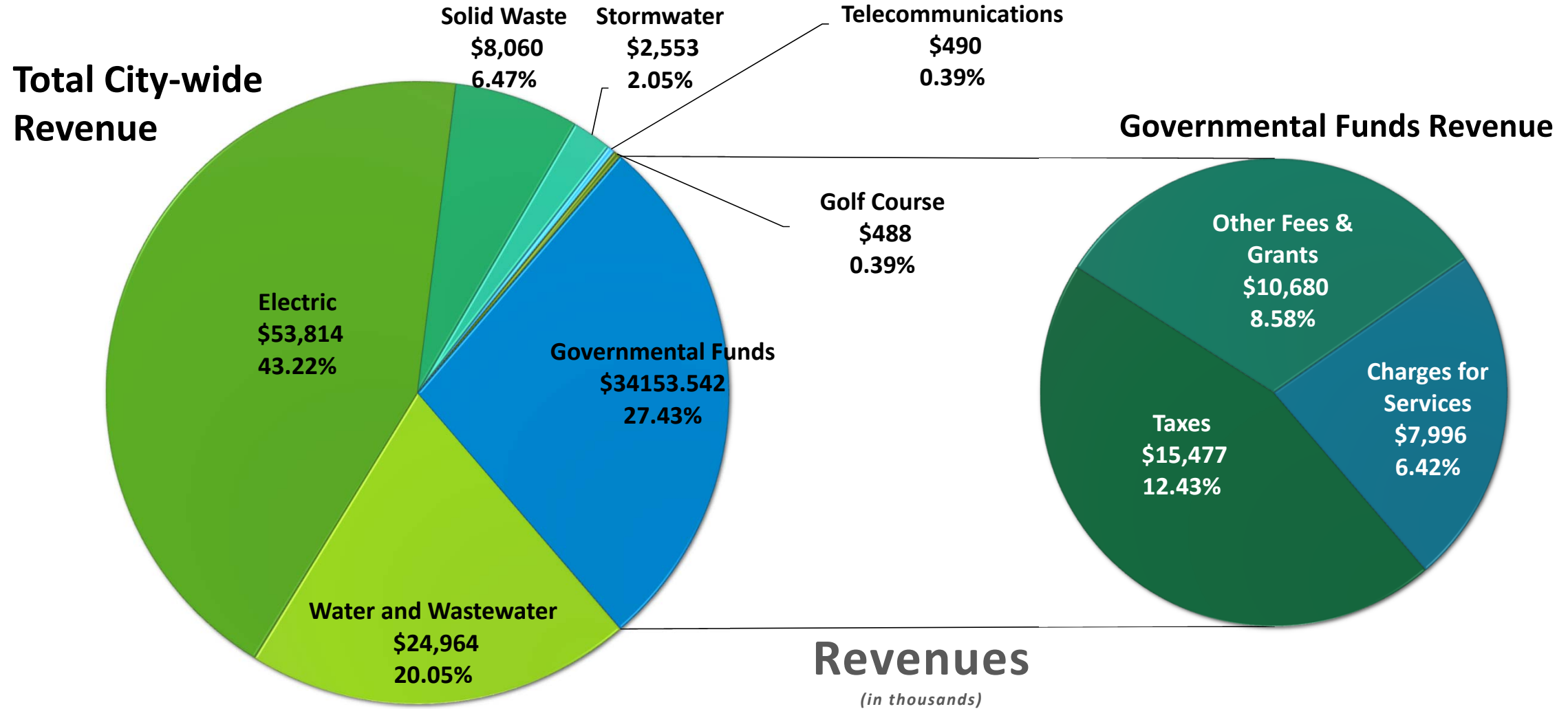
# FINANCIAL INFORMATION

## Five year trend for Expenses and Revenues by source and function

|  | Fiscal Year       |                   |                   |                    |                    |
|--|-------------------|-------------------|-------------------|--------------------|--------------------|
|  | 2017              | 2018              | 2019              | 2020               | 2021               |
| <b>Program revenues</b>                                |                   |                   |                   |                    |                    |
| Primary government                                     |                   |                   |                   |                    |                    |
| Governmental activities:                               |                   |                   |                   |                    |                    |
| Charges for services                                   |                   |                   |                   |                    |                    |
| General government                                     | 5,456,453         | 5,860,496         | 5,676,731         | 5,757,419          | 5,700,325          |
| Public safety  | 783,377           | 837,529           | 1,132,432         | 1,124,575          | 1,175,889          |
| Public works   | 173,578           | 193,721           | 200,358           | 216,153            | 272,233            |
| Parks and recreation                                   | 198,072           | 189,906           | 252,700           | 186,715            | 205,977            |
| Housing and economic development                       | 230,524           | 238,120           | 430,409           | 742,636            | 642,035            |
| Operating grants and contributions                     | 436,650           | 310,585           | 210,833           | 142,223            | 199,073            |
| Capital grants and contributions                       | 4,808,719         | 6,282,899         | 5,333,937         | 7,423,291          | 10,481,416         |
| <b>Total governmental activities program revenues</b>  | <b>12,087,373</b> | <b>13,913,256</b> | <b>13,237,400</b> | <b>15,593,012</b>  | <b>18,676,948</b>  |
| Business-type activities:                              |                   |                   |                   |                    |                    |
| Charges for services                                   |                   |                   |                   |                    |                    |
| Water and wastewater                                   | 21,276,341        | 21,620,331        | 23,531,271        | 24,409,982         | 24,963,709         |
| Electric   | 48,009,529        | 48,174,964        | 52,051,728        | 53,449,330         | 53,813,627         |
| Solid waste  | 6,164,237         | 6,448,130         | 6,853,573         | 7,195,397          | 8,060,195          |
| Stormwater   | 2,373,383         | 2,393,280         | 2,448,234         | 2,448,059          | 2,552,899          |
| Airport  | -                 | -                 | -                 | -                  | -                  |
| Welcome Center   | 8,950             | 10,125            | 5,400             | -                  | -                  |
| Telecommunications                                     | -                 | 378,339           | 544,446           | 477,922            | 489,640            |
| Golf course  | 184,537           | 213,776           | 222,002           | 324,736            | 488,103            |
| Operating grants and contributions                     | 28,174            | 28,925            | -                 | -                  | -                  |
| Capital grants and contributions                       | 227,988           | 564,670           | 259,362           | 47,872             | 198,922            |
| <b>Total business-type activities program revenues</b> | <b>78,273,139</b> | <b>79,832,540</b> | <b>85,916,016</b> | <b>88,353,298</b>  | <b>90,567,095</b>  |
| <b>Total primary government program revenues</b>       | <b>90,360,512</b> | <b>93,745,796</b> | <b>99,153,416</b> | <b>103,946,310</b> | <b>109,244,043</b> |

Data comes from Statistical Section, page 124-125, of the Annual Comprehensive Financial Report.

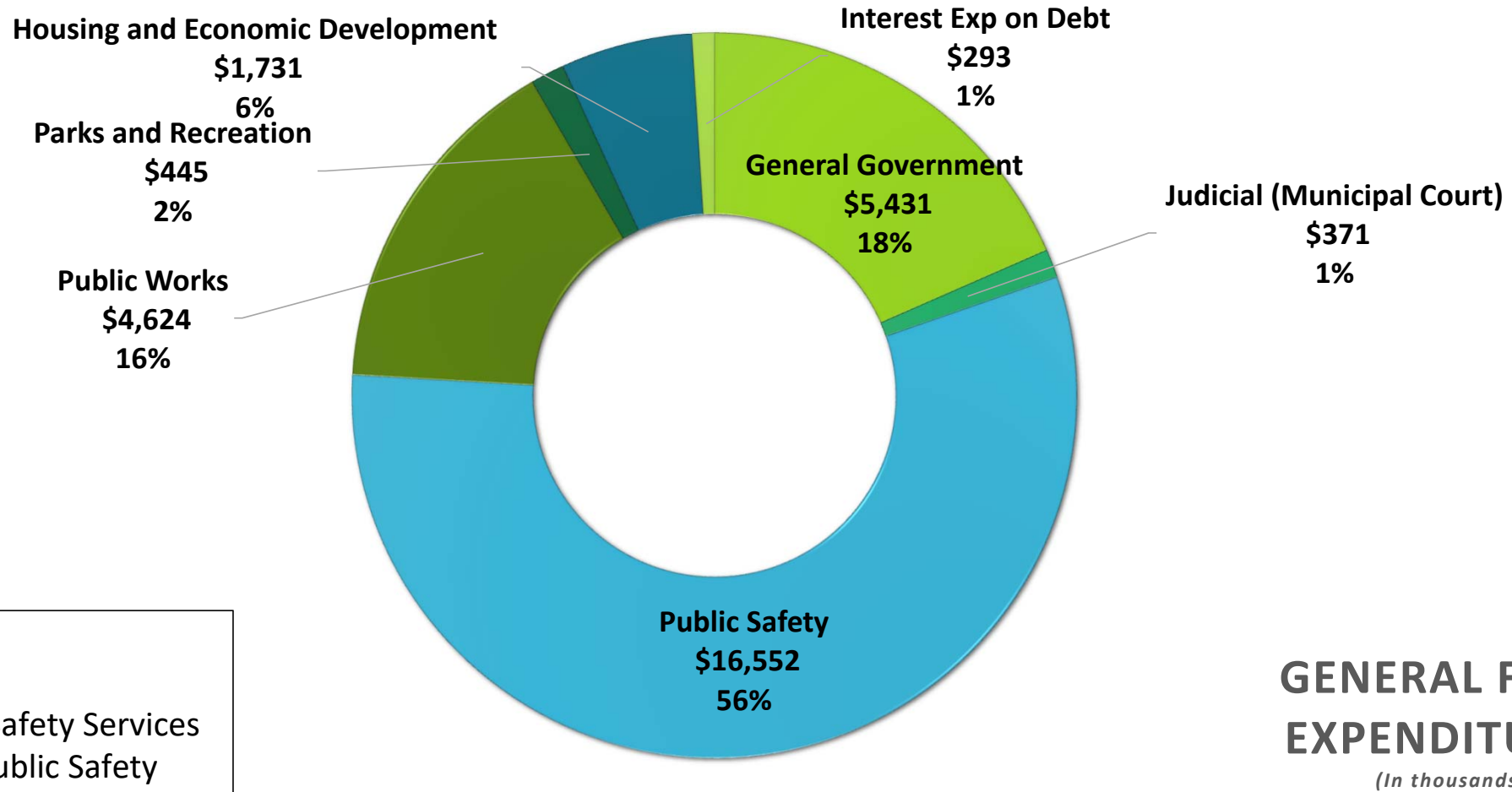
# FINANCIAL INFORMATION



Data comes from Statement of Activities reported in the Government-wide statements. See Annual Comprehensive Financial Report, page 15.



# FINANCIAL INFORMATION

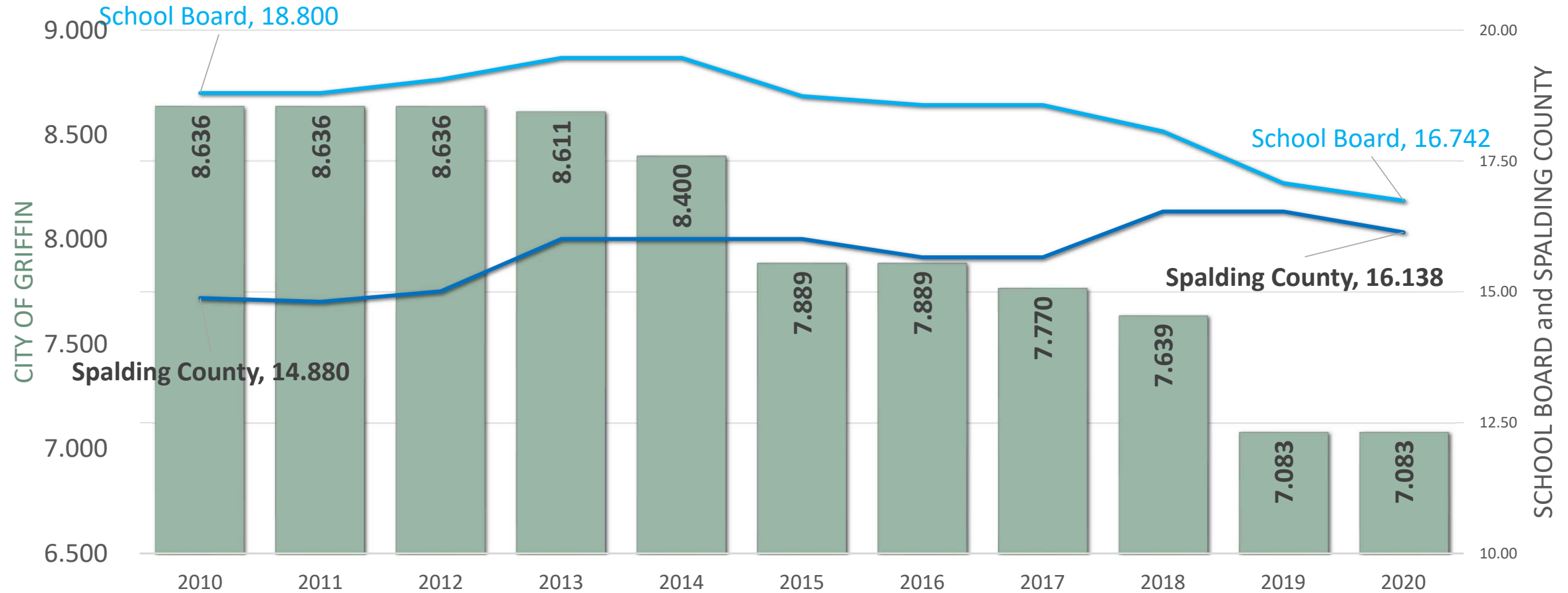


|            |                       |
|------------|-----------------------|
| \$ 10,066  | Police                |
| 5,966      | Fire                  |
| <u>520</u> | Other Safety Services |
| \$ 16,215  | Total Public Safety   |

Data comes from Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (GAAP Basis) and Actual.  
See Annual Comprehensive Financial Report, page 17.

# FINANCIAL INFORMATION

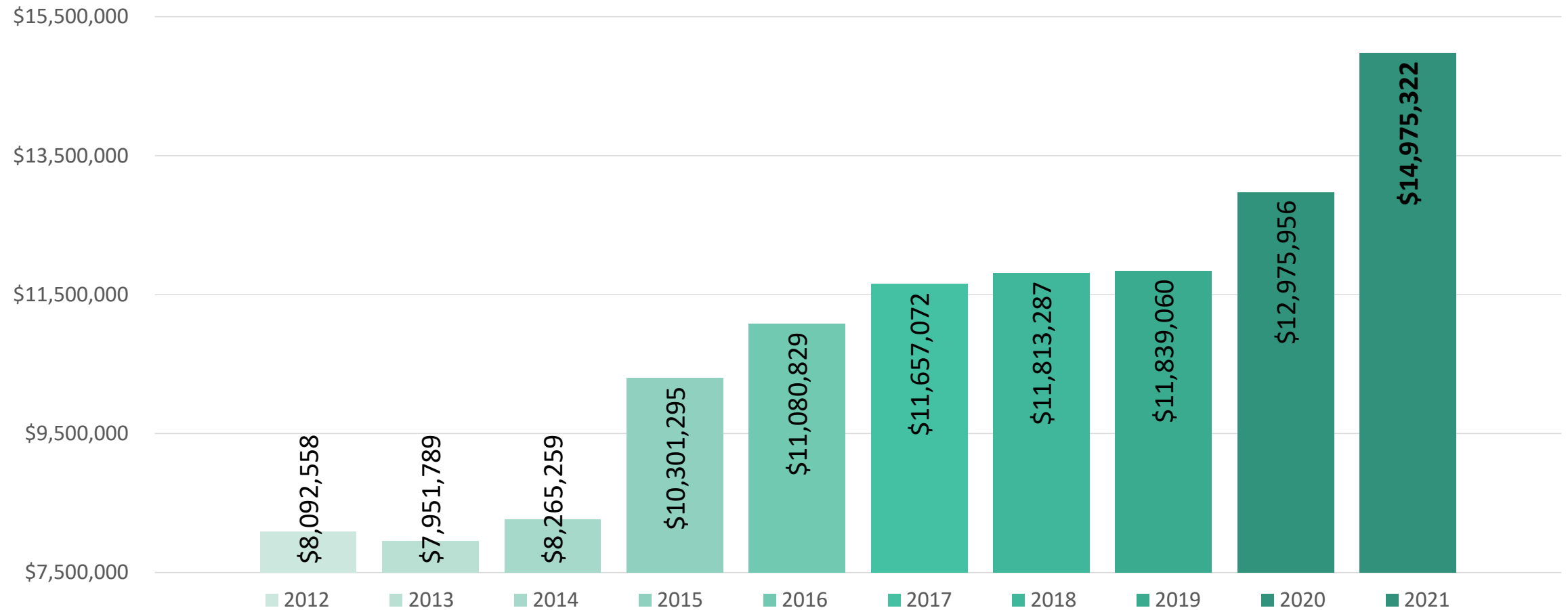
## PROPERTY TAX MILLAGE RATES



Data comes from Statistical Section, page 132, of the Annual Comprehensive Financial Report.

# FINANCIAL INFORMATION

General Fund  
FUND BALANCE HISTORY  
by Fiscal Year



Data comes from Statistical Section, pages 120-121, of the Annual Comprehensive Financial Report.

# STATISTICS SECTION

## PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO

| Taxpayer                         | 2021                                     |      |   | 2012                                     |      |   |
|----------------------------------|--|------|---|--|------|---|
|                                  | Taxable Assessed Value<br>(In thousands) | Rank | Percentage of Total City Taxable Assessed Value | Taxable Assessed Value<br>(In thousands) | Rank | Percentage of Total City Taxable Assessed Value |
| Transcontinental                 | \$ 30,809                                | 1    | 1.99%   | \$ -                                     |      | -   |
| Bridgestone / Bandag Inc.        | 30,709                                   | 2    | 1.99%   | 10,749                                   | 7    | 0.80%   |
| North Griffin Square             | 24,532                                   | 3    | 1.59%   | -  |      | -   |
| Wal-Mart Stores                  | 24,021                                   | 4    | 1.55%   | 19,118                                   | 4    | 1.42%   |
| International Paper              | 21,640                                   | 5    | 1.40%   | 17,044                                   | 5    | 1.26%   |
| Kroger Co                        | 18,597                                   | 6    | 1.20%   | -  |      | -   |
| BVA-Spalding                     | 17,000                                   | 7    | 1.10%   | -  |      | -   |
| Griffin Crossroads, LLC          | 12,443                                   | 8    | 0.80%   | -  |      | -   |
| Southwood Walden Point           | 11,378                                   | 9    | 0.74%   | 9,293                                    | 10   | 0.69%   |
| Westdale Griffin Cross           | 11,029                                   | 10   | 0.71%   | -  |      | -   |
| Tenet-Spalding Regional Hospital | -  |      | -   | 35,503                                   | 1    | 2.63%   |
| First National Bank of Georgia   | -  |      | -   | 23,039                                   | 2    | 1.71%   |
| Exo-Tech Packaging LLC           | -  |      | -   | 19,662                                   | 3    | 1.46%   |
| NACOM                            | -  |      | -   | 11,130                                   | 6    | 0.82%   |
| Lowes Home Centers, Inc.         | -  |      | -   | 10,703                                   | 8    | 0.79%   |
| Home Depot                       | -  |      | -   | 10,232                                   | 9    | 0.76%   |
| <b>Total</b>                     | <b>\$ 202,158</b>                        |      | <b>13.08%</b>                                   | <b>\$ 166,473</b>                        |      | <b>12.34%</b>                                   |

Source: Spalding County Tax Assessor

Data comes from Statistical Section, pages 134, of the Annual Comprehensive Financial Report.



# STATISTICS SECTION

## CITY OF GRIFFIN, GEORGIA

### PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

| Employer                | 2021         |      |                             | 2012         |      |                             |
|-------------------------|--------------|------|-----------------------------|--------------|------|-----------------------------|
|                         | Employees    | Rank | Percent of Total Employment | Employees    | Rank | Percent of Total Employment |
| Caterpillar, Inc.       | 900          | 1    | 3.29%                       | 900          | 1    | 1.92%                       |
| CareMaster Medical      | 600          | 2    | 2.19%                       | -            | -    | -                           |
| Norcom                  | 280          | 3    | 1.02%                       | 280          | 3    | 0.60%                       |
| 1888 Mills              | 278          | 4    | 1.02%                       | -            | -    | -                           |
| AEP Industries          | 250          | 5    | 0.91%                       | 250          | 4    | 0.53%                       |
| Hoshizaki America Inc   | 240          | 6    | 0.88%                       | -            | -    | -                           |
| Supreme Corporation     | 200          | 7    | 0.73%                       | 200          | 5    | 0.43%                       |
| Bandag                  | 170          | 8    | 0.62%                       | -            | -    | -                           |
| Vernay Manufacturing    | 165          | 9    | 0.60%                       | 160          | 8    | 0.34%                       |
| Coveris LLC             | 160          | 10   | 0.58%                       | -            | -    | -                           |
| Southern Terry          |              |      |                             | 375          | 2    | 0.80%                       |
| Fashion Industries, Inc |              |      |                             | 200          | 6    | 0.43%                       |
| William Carter Company  |              |      |                             | 168          | 7    | 0.36%                       |
| EXOpack, LLC            |              |      |                             | 160          | 9    | 0.34%                       |
| International Paper     |              |      |                             | 150          | 10   | 0.32%                       |
|                         | <u>3,243</u> |      | <u>11.85%</u>               | <u>2,843</u> |      | <u>6.07%</u>                |

\* Sources: [http://www.gsda.net/labor\\_market.html](http://www.gsda.net/labor_market.html)  
Revenue bonds series 1997/GA Dept of Labor

Data comes from Statistical Section, pages 144, of the Annual Comprehensive Financial Report.

# PURPOSE OF REPORT

The purpose of the Popular Annual Financial Report (PAFR) is to provide an overview of the financial position of the City of Griffin, as reported in the City's Annual Comprehensive Financial Report (ACFR), along with other information of interest. The financial information presented herein summarized and condensed form and does not substitute for the City's ACFR. The ACFR outlines the City's financial position and operating activities each fiscal year presented in conformity with generally accepted accounting principles (GAAP). The PAFR does not conform to GAAP and associated standards as set forth by the applicable governing bodies, but is suitable for those readers who prefer an overview or summary of the City's government and its financial condition. Some of the information is from the City's Annual Budget. The City's ACFR received the award for outstanding financial reporting from the Government Finance Officers Association.

The ACFR, Annual Budget, and PAFR are available at One Griffin Center and the City's website at [www.cityofgriffin.com](http://www.cityofgriffin.com).



# CONTACT INFORMATION

|                                   |              |                                       |              |                         |              |
|-----------------------------------|--------------|---------------------------------------|--------------|-------------------------|--------------|
| Accounting                        | 770.229.6401 | Fire Rescue                           | 770.229.6415 | Police                  | 770.229.6450 |
| Airport                           | 770.227.2928 | Station One- 314<br>North Hill Street | 770.229.6417 | Public Works            | 770.229.6423 |
| Building Inspections<br>& Permits | 770.233.4130 | Station Two – 1430<br>Ellis Rd.       | 770.229.6416 | Sign Shop               | 770.229.6632 |
| Building Safety                   | 770.233.4130 | Station Three- 101<br>Crescent West   | 770.229.6414 | Solid Waste             | 770.229.6421 |
| Cemetery                          | 770.229.6410 | FOG (Fats Oils<br>Grease)             | 678.692.0404 | Storm Water             | 770.229.6424 |
| City Manager                      | 770.229.6408 | Fleet Management                      | 770.233.4399 | Streets                 | 678.692.0393 |
| Code Enforcement                  | 770.233.4130 | Human Resources                       | 770.229.6427 | Tax and License         | 770.229.6402 |
| Customer Service /<br>Billing     | 770.229.6403 | Information<br>Technology             | 770.229.6614 | Trash Collection        | 770.229.6421 |
| Economic<br>Development           | 770.233.2901 | Municipal Court                       | 770.233.4124 | Watershed<br>Management | 770.229.6424 |
| Planning &<br>Development         | 770.233.4130 | Main / Operator                       | 770.229.6400 |                         |              |



Growing, **TOGETHER**  
Thinking, **TOGETHER**  
Celebrating, **TOGETHER**  
Thriving, **TOGETHER**  
Playing, **TOGETHER**  
Working, **TOGETHER**  
Helping, **TOGETHER**  
Learning, **TOGETHER**  
Shopping, **TOGETHER**  
Exploring, **TOGETHER**  
Achieving, **TOGETHER**  
Discovering, **TOGETHER**  
Building, **TOGETHER**  
Creating, **TOGETHER**

City of Griffin  
100 South Hill Street  
PO Box T  
Griffin, Georgia 30223  
770.229.6401  
[www.cityofgriffin.com](http://www.cityofgriffin.com)