City of Fairburn
Work Session
Agenda

May 12, 2025

6:00 PM

The Honorable Mayor Mario Avery

The Honorable Mayor Pro-Tem Alex Heath	The Honorable Linda J. Davis
The Honorable Samantha Hudson	The Honorable Hattie Portis-Jones
The Honorable Ulysses J. Smallwood	The Honorable James Whitmore
Mr. Tony Phillips	City Administrator
Mr. Rory Starkey	City Attorney
Ms. Brenda B. James	City Clerk

I. Meeting Called to Order: The Honorable Mayor Avery

II. Roll Call: City Clerk

III. Agenda Items:

1. Fiscal Year 2024 Comprehensive Annual Financial Report (CAFR) Presentation **(Finance)**
2. Small Business Development Grant - Final Report **(Economic Development)**

IV. Adjournment:

When an Executive Session is required, one will be called for for the following Issues:
(1) Personnel (2) Real Estate or **(3) Litigation**

CITY OF FAIRBURN
WORK SESSION AGENDA ITEM

SUBJECT: Fiscal Year 2024 Comprehensive Annual Financial Report (CAFR) Presentation

ITEM TYPE: Presentation

SUBMITTED: 04/28/2025 **WORK SESSION:** 04/28/2025 **COUNCIL MEETING:** N/A

DEPARTMENT: Finance

BUDGET IMPACT: N/A

PUBLIC HEARING: No

PURPOSE:
Mauldin and Jenkins will give a presentation for fiscal year ending September 30, 2024.

HISTORY:
Mauldin and Jenkins has performed the financial audit for the City of Fairburn since 2009.

FACTS AND ISSUES:
Mauldin and Jenkins has performed the financial audit for the City of Fairburn since 2009, and has issued an unmodified, clean opinion.

FUNDING SOURCE:
N/A

RECOMMENDED ACTION:
N/A

ATTACHMENTS:
1. Fairburn 2024 CAFR Presentation

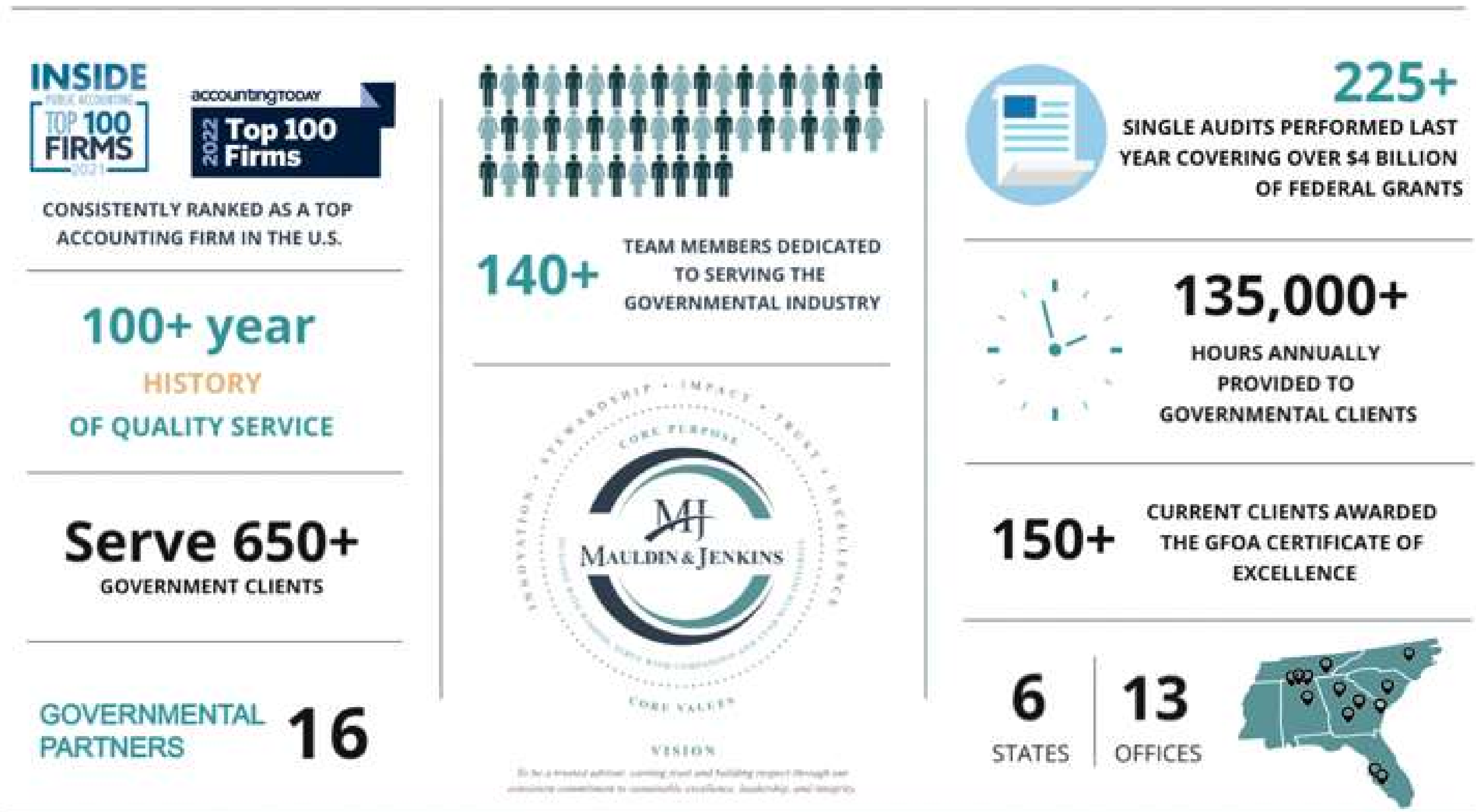
Fairburn

Situated to Succeed

Presentation of Audit Results
September 30, 2024

Agenda

- Engagement Team
- Overview of:
  - Audit Opinion
  - Compliance Report
  - Audit Scopes and Procedures
- Required Communications
- Financial Trends
- Accounting Recommendations and Related Matters
- Answer Questions



Engagement Team Leaders

- Josh Carroll, Engagement Partner | Doug Moses, Quality Review Partner

Audit Opinion

- **Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)**
  - We considered the internal control structure for the purpose of expressing our opinion on the City of Fairburn, Georgia's (the "City") basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.
  - Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
  - Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
  - The basic financial statements are the responsibility of the City's management.
- **Report on Basic Financial Statements**
  - Unmodified ("clean") opinion on basic financial statements.
  - Presented fairly in accordance with accounting principles generally accepted in the United States of America.
  - Our responsibility does not extend beyond financial information contained in our report.

Compliance Report and Audit Scopes and Procedures

- **Compliance Report**

  - The financial report package contains a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls and compliance with applicable rules and regulations.

  - This report and the procedures performed are required by *Government Auditing Standards*.

  - Report on compliance with major federal grant programs (single audit).

- **Audit Scopes and Procedures (Governmental Audit Programs Utilized in All Areas)**

  - Confirmed receivables, cash, debt and other elements.

  - Vouched substantiated additions of capital assets, balances of construction in progress, and vouched significant retainage payable.

  - Performed a search for unrecorded liabilities via review of unpaid vouchers and subsequent disbursements.

Required Communications

- ## Significant Accounting Policies

  - Management is responsible for the selection and use of appropriate accounting policies.
  - The significant accounting policies used by the City are described in Note 1 to the respective basic financial statements.
  - The policies used by the City are in accordance with generally accepted accounting principles.
  - In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

- ## Management Judgment/Accounting Estimates

  - Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.
  - The City uses various estimates as part of its financial reporting process – including actuarial assumptions.

Required Communications (Continued)

- **Relationship with Management**
  - We received full cooperation from the City's management and staff.
  - There were no disagreements with management on accounting issues or financial reporting matters.
- **Management Representation**
  - We requested, and received, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.
- **Consultation with Other Accountants**
  - To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.
- **Significant Issues Discussed with Management**
  - There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

Required Communications (Continued)

- **Audit Adjustments**

  - There were no unrecorded or passed audit adjustments.

- **Financial Statement Disclosures**

  - The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

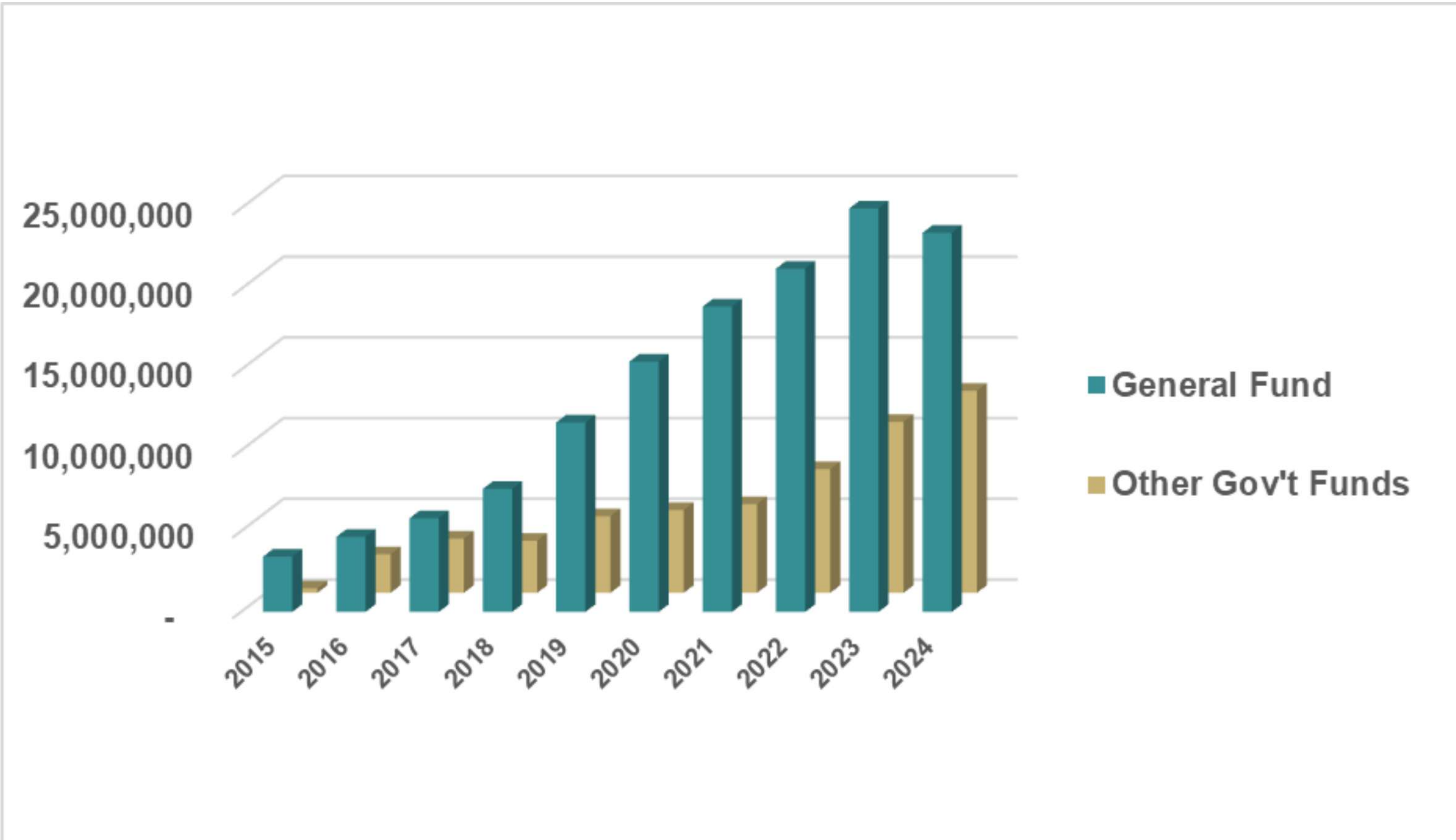
- **Information in Documents Containing Audited Financial Statements**

  - Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printer's proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

- **Auditor Independence**

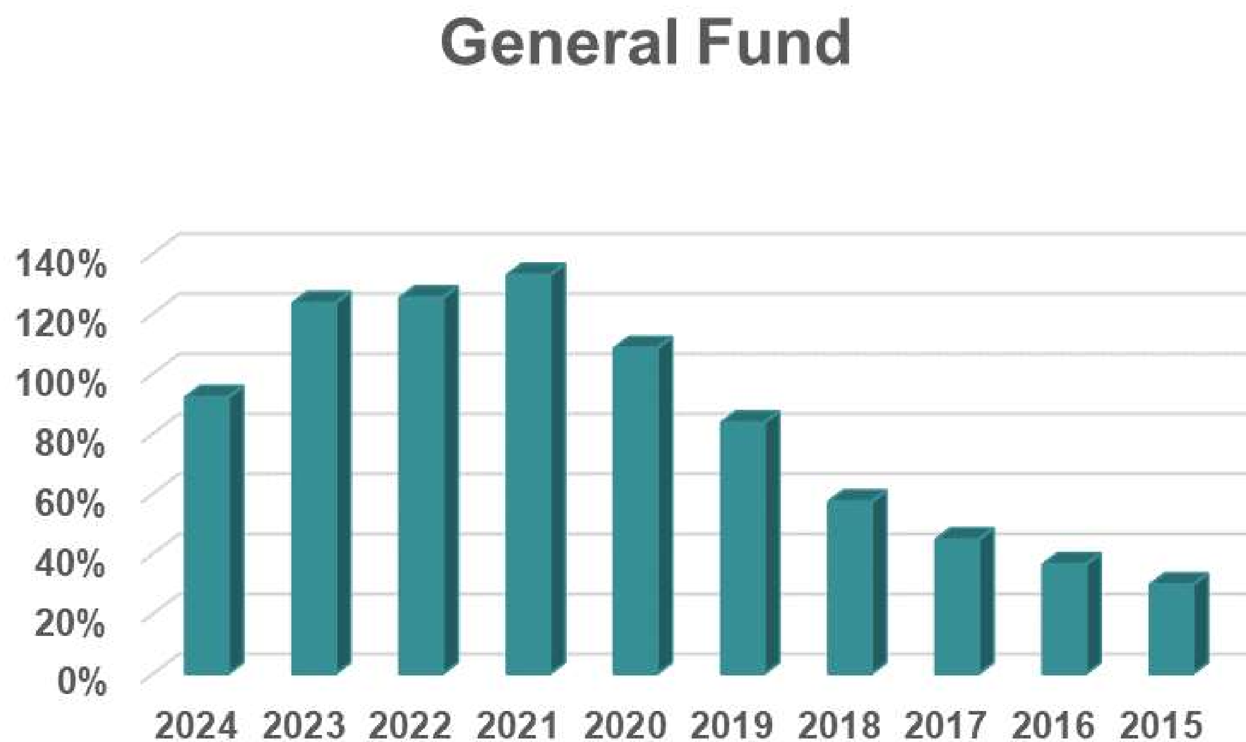
  - In accordance with AICPA professional standards, M&J is independent with regard to the City and its financial reporting process.

Fund Balances of General Fund and Other Governmental Funds



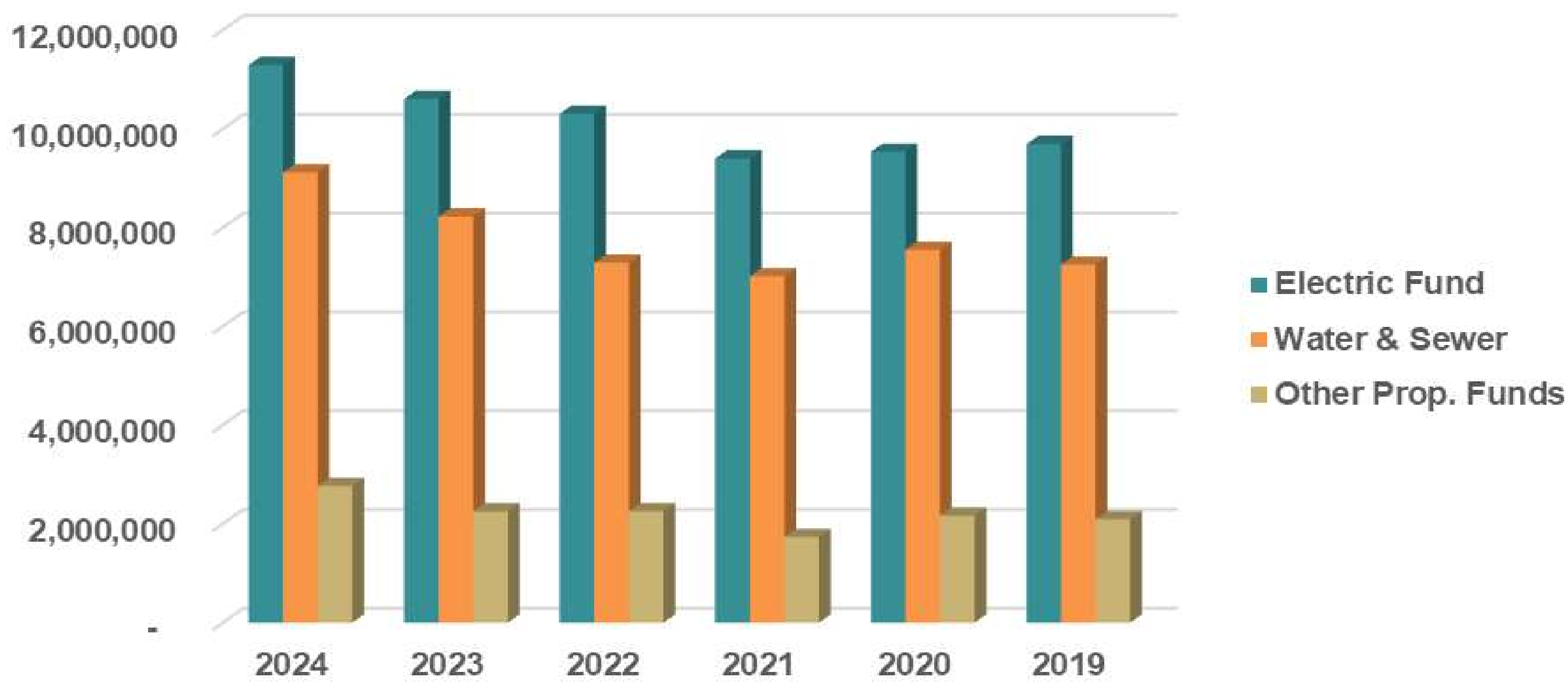
Source: The City's Annual Comprehensive Financial Reports

Fund Balance as a Percentage of Total Expenditures- General Fund



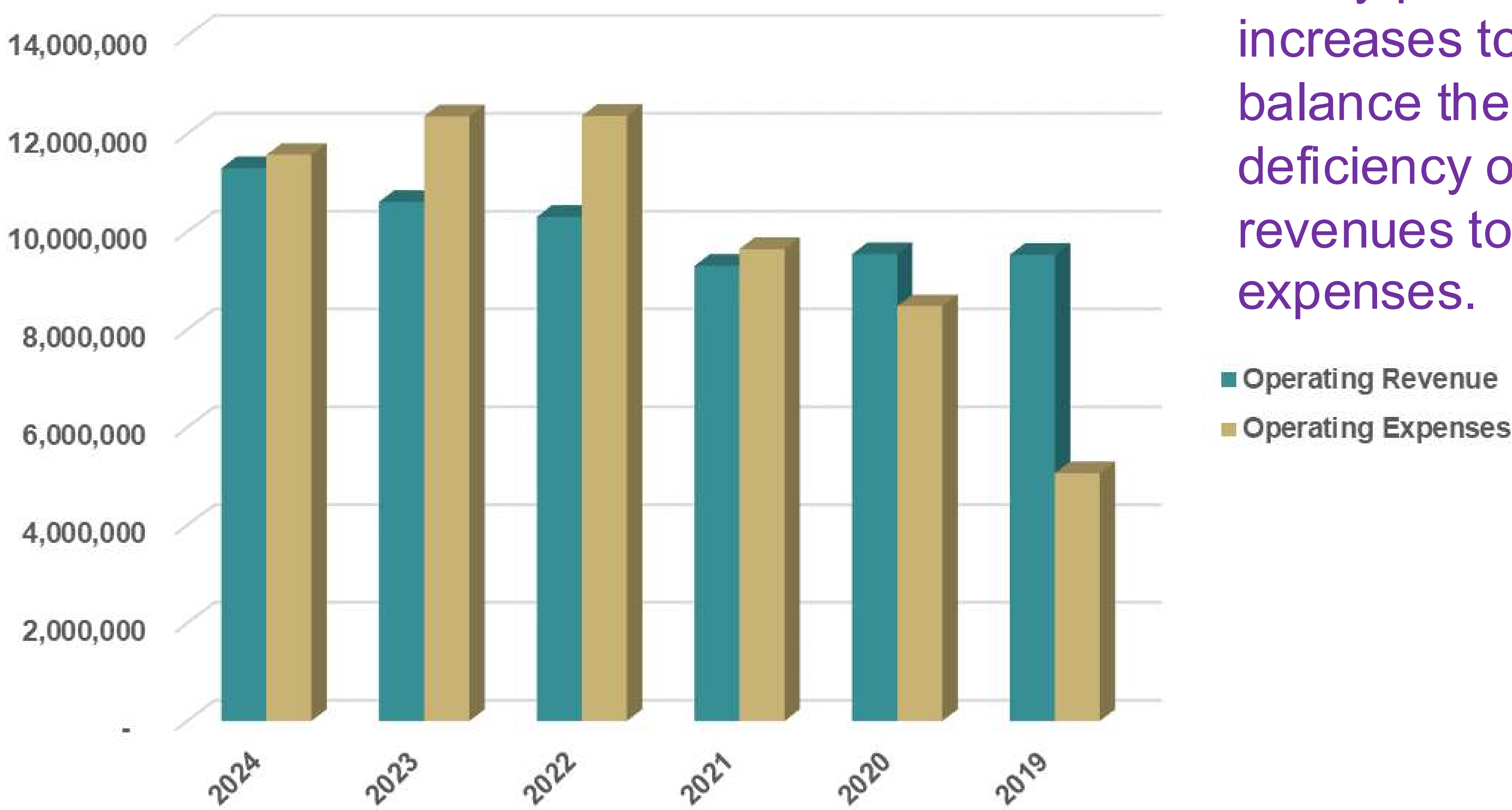
Source: The City's Annual Comprehensive Financial Reports

Enterprise Funds Operating Revenues



Source: The City's Annual Comprehensive Financial Reports

Electric Fund Operating Revenue vs. Operating Expenses



Newly passed rate increases to balance the deficiency of revenues to expenses.

Source: The City's Annual Comprehensive Financial Reports

Comments & Recommendations

- **Procurement, Suspension, Debarment – Assistance Listing No. 21.027 (Finding 2024-001)**

  - During our testing of the Coronavirus State and Local Fiscal Recovery Funds, it was discovered that the City did not verify whether two (2) contractors were noted as excluded on the Federal government's suspension and debarred lists.

Comments & Recommendations (Continued)

- **Old Outstanding Checks –** During our testing of the cash reconciling items, we noted the City was continuing to carry old outstanding checks which were over five (5) years outstanding. We identified four hundred forty (467) checks totaling $83,650 which were outstanding for over five (5) years. We recommend the City evaluate the current status of these checks and ensure any currently outstanding amounts are remitted to the Georgia Department of Revenue in accordance with the State's Escheat laws. Per discussion with management, we understand that as of fieldwork, the City is in the process of bringing these checks into accordance with the State's escheat laws.

- **Disbursements–** During our testing of the City's disbursements, we noted one (1) disbursement from a sample of twenty-five (25) for which the City was unable to locate a supporting invoice for the disbursement. We recommend the City maintain support for all transactions for at least the annual audit period.

- **Accounts Payable –** During our testing of the City's disbursements subsequent to September 30, 2024, we noted that there was one invoice for $45,850 in the Grant Fund that was not properly reported as accounts payable at September 30, 2024. As the services were for the period ending September 30, 2024, this amount should have been recorded as accounts payable at September 30, 2024. We recommend the City review invoices paid after year end to ensure amounts are posted to the proper period.

Governmental Advisory Services

Core Offerings

Strategy

Develops and defines the future vision, goals, and objectives

- Innovation
- Long-Term Planning
- Organization Management
- Workforce of the Future Planning
- Internet of Things/Market Disruptors Assessment
- Artificial Intelligence/Robotics
- Service Delivery Model Planning
- Strategy Mapping
- Technology Consulting/ERP
- Technology Solution/Vendor Selection
- Operational Vision
- Business Case

Operational Efficiency and Effectiveness

Ensures business processes and service delivery are provided in a manner maximizing targeted goals

- Cost Containment
- Operations Improvement
- Program Delivery
- Revenue Enhancement
- Staffing Assessments
- Benchmarking
- Technology Utilization
- Governance
- Policy/Procedure Assessments
- Operations/Management Reviews

Transformation

Allows for the successful change from the current state to the desired environment or outcome

- Change Management and Organizational Transformation Strategies
- Customer Service Optimization
- Service Delivery Modeling
- Technology/Workflow Design
- Human Capital Management

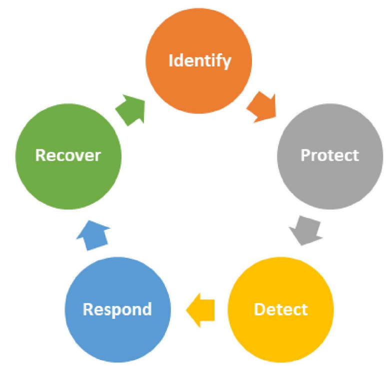
Performance Measurement

Ensures outputs and outcomes are producing desired results

- Budget Forecasting & Design
- Cost Accounting
- Data Science
- Grant Strategy
- Risk Assessments
- Internal Controls & Compliance
- KPI Design
- Benchmarking
- Project Management
- Independent Verification & Validation
- Management/Dashboard Reporting

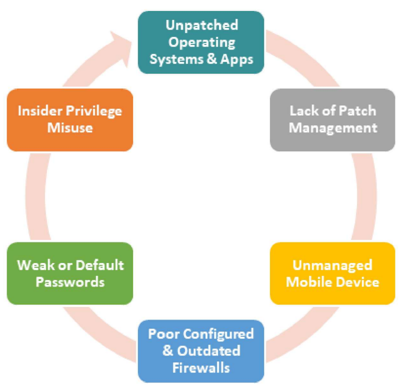
IT and Cybersecurity Solutions

- **Cybersecurity Framework Engagements**
  - Performed as either a SOC for Cybersecurity under AICPA attestation standards, or as a consulting engagement under AICPA consulting standards.



- **System Vulnerability Assessment Engagements**
  - Process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and network infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions.

- **Penetration Testing Engagements**
  - Practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications.



New Accounting Pronouncements

- **New GASB Pronouncements for Future Years**

  - **Statement No. 101, Compensated Absences** was issued in September 2022 and is effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

  - **GASB Statement No. 102, *Certain Risk Disclosures*** was issued in December 2023 and is effective for fiscal years beginning after September 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

  - **GASB Statement No. 103, *Financial Reporting Model Improvements*** was issued in April 2024 and is effective for fiscal years beginning after September 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A. The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources. The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position. The requirement for presentation of major component unit information will improve comparability. The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

New Accounting Pronouncements

- **New GASB Pronouncements for Future Years**

  - **Statement No. 104, Disclosure of Certain Capital Assets** was issued in September 2024 and is effective for fiscal years beginning after September 15, 2025, and all reporting periods thereafter. The objective of this Statement is to clarify which types of capital assets must be disclosed separately in the notes to the financial statements as well as to establish disclosure requirements for capital assets that are held for sale.

  - **Other Pending or Current GASB Projects**. As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

  - **Going Concern Uncertainties and Severe Financial Stress** is a major project where the goal is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This technical topic is being examined by the GASB due to a wide diversity in practice regarding required presentation on the face of the financial statements, disclosures, etc. A preliminary views document on this topic is expected by late 2024 with an exposure draft to follow in 2025.

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New Accounting Pronouncements (Continued)

- ## New GASB Pronouncements for Future Years (Continued)
  - Other Pending or Current GASB Projects:
    - **Subsequent Events—Reexamination of Statement 56** is a project that will improve the accounting and financial reporting for subsequent events. The project will reexamine existing requirements related to subsequent events in Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards, to address issues related to (1) confusion about and challenges associated with applying the existing standards, (2) inconsistency in practice in the information provided about subsequent events, and (3) the usefulness of the information provided about subsequent events. Exposure draft on this topic is expected by 2025.
    - **Revenue and Expense Recognition** is a major project where the overall objective is to develop a comprehensive, principles-based model that would establish categorization, recognition, and measurement guidance applicable to a wide range of revenue and expense transactions. Achieving that objective will include: (1) development of guidance applicable to topics for which existing guidance is limited, (2) improvement of existing guidance that has been identified as challenging to apply, (3) consideration of a performance obligation approach to the GASB's authoritative literature, and (4) assessment of existing and proposed guidance based on the conceptual framework. The expected outcome of the project is enhanced quality of information that users rely upon in making decisions and assessing accountability. The GASB is currently reviewing comments and other input received from the stakeholder community during the preliminary views stage that was completed in 2021. An exposure draft is expected in early 2025.

Govt. Clients – Free Quarterly Continuing Education

- ## Since March of 2009 – For Over 14 Years !!

  - Mauldin & Jenkins provides free quarterly continuing education for all of our governmental clients. Topics are tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking and knowledge sharing among our governmental clients. We normally see approximately 180 people per quarter. Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- Achieving Excellence in Financial Reporting
- Best Budgeting Practices, Policies and Processes
- Budget Preparation
- ACFR Preparation (two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Component Units
- Cybersecurity Risk Management
- Evaluating Financial and Non-Financial Health of a Govt.
- Financial Report Card – Where Does Your Govt. Stand?
- Financial Reporting Model Improvements
- GASB Nos. 74 & 75, OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 84, Fiduciary Activities
- GASB Projects & Updates (ongoing & several sessions)
- Human Capital Management
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- IRS Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosures
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Special Purpose Local Option Sales Tax (SPLOST)
- Accounting, Reporting & Compliance
- Uniform Grant Reporting Requirements and the New Single Audit

Fairburn

Situated to Succeed

Questions & Comments

Thank You for the Opportunity to Serve

CITY OF FAIRBURN
WORK SESSION AGENDA ITEM

SUBJECT: Small Business Development Grant - Final Report

ITEM TYPE: Presentation

SUBMITTED: 05/07/2025 **WORK SESSION:** 05/12/2025 **COUNCIL MEETING:** N/A

DEPARTMENT: Economic Development

BUDGET IMPACT: N/A

PUBLIC HEARING: No

PURPOSE:
To provide a final report of the City of Fairburn's Small Business Development Program, which was designed to supply small businesses negatively impacted by COVID-19 with grants.

HISTORY:
The negative impacts of COVID-19 on small businesses were broad-reaching in payroll, operating expenses, inventory expenses, and more. While many of Fairburn's small businesses were resilient in maintaining operations, ongoing effects from COVID-19 require assistance and relief. The American Rescue Plan Act of 2021 was created to build a bridge toward economic recovery, invest in diverse communities, and stabilize local economies. The City of Fairburn's aim was to address revenue losses experienced by small businesses through the Small Business Assistance Program to promote recovery efforts.

FACTS AND ISSUES:
The City of Fairburn, in conjunction with Booth Management LLC, has finalized phase 1 and phase 2 of the Small Business Development Program. Awarding 35 grants to Fairburn businesses for Small Business Incubators, Capital Improvements, Payroll Assistance, Relocation Assistance, and Rent Assistance, totaling an estimated $461,375.35 in awards.

FUNDING SOURCE:
N/A

RECOMMENDED ACTION:
N/A

ATTACHMENTS:
1. City of Fairburn Final Draft 4.24.2025 SK

Fairburn
Situated to Succeed

AMERICAN RESCUE PLAN ACT (ARPA)
SMALL BUSINESS GRANT PROGRAM
2024

Robin Booth, CPA, CFE
Principal

B·M·C
BOOTH MANAGEMENT CONSULTING
we get it done!

American Rescue Plan Act (ARPA) Small Business Grant Program

Welcome to the Information Session!

City of Fairburn

- Tony M. Phillips, CPM – City Administrator
- Jamila Criss – Assistant City Administrator
- Sylvia Abernathy- Director of Economic Development

Booth Management Consulting, LLC

- Robin Booth, CPA, CFE Principal - Presenter

American Rescue Plan Act General Overview

American Rescue Plan Act (ARPA) Small Business Grant Program

General Overview

In 2021, Congress passed the American Rescue Plan Act (ARPA), creating the State and Local Fiscal Recovery Funds (SLFRF) to aid state and local governments in addressing the economic and public health impacts of the COVID-19 pandemic. The pandemic continues to have far-reaching effects on the City of Fairburn's health, safety, and economy.

With this in mind, the city of Fairburn is determined to ensure an equitable recovery using the Pandemic Recovery Fund. They understand the pandemic's disproportionate impact on under-engaged and non-engaged populations in the city and aim to utilize ARPA-SLFRF funds to provide fair access to diverse and historically underserved communities. This will create opportunities for transformation through community projects targeting the most vulnerable individuals.

American Rescue Plan Act (ARPA) Small Business Grant Program

General Overview

Economic Impact of the COVID-19 Pandemic

FULTON COUNTY
BOARD OF HEALTH

Fulton County Board of Health Epidemiology Report
COVID-19 Cases – 1/19/2021

SUMMARY

- As of January 19, 2021, Fulton County has recorded **62,363 cases of the 2019 novel coronavirus** (COVID-19) and **824 confirmed COVID-19 deaths.** 122 deaths are currently being reviewed by GA DPH to confirm cause of death.
- Of **8,773 new diagnoses** made between December 30 and January 12, the central portion of the county (Atlanta metro) accounted for 39% while the northern and southern parts accounted for 40% and 18% respectively.
- By city, new COVID-19 case rates range from 461.2 per 100,000 persons (College Park) to 1326.6 per 100,000 persons (Palmetto). **[Fulton County Diagnoses Rates (per 100,000 persons): Cumulative – 5673.6; Incidence –798.1]**. See map showing incident case rate by ZIP code on Pg.12.
- Among all persons diagnosed with COVID-19 in Fulton County **since July 1, 4.4% required hospitalization and 0.9% died.**
- Of all testing done in Fulton County between January 4 and January 17, **the percent positivity rate was 13.8%.**

Severe Business Disruptions

The pandemic led to widespread business interruptions, with many small enterprises in Fairburn facing closures, reduced operations, and significant declines in revenue and customer engagement.

Heightened Economic Inequality

Vulnerable populations, especially in minority communities, experienced exacerbated economic disparities, with limited access to resources and support, leading to a higher rate of business failures and economic instability.

Increased Unemployment Rates

Job losses surged as businesses struggled, resulting in a notable rise in unemployment, particularly affecting low-income workers and those in service-oriented sectors heavily impacted by health restrictions.

American Rescue Plan Act (ARPA) Small Business Grant Program

General Overview

Decline in Small Business Operations and Employment

Long-Term Economic Consequences
Persistent declines in small business operations can result in lasting economic challenges, including decreased consumer confidence and reduced investment in community development.

Impact on Local Economies
Small business closures lead to reduced local economic activity, diminishing tax revenues and community services essential for recovery and growth.

Job Market Instability
The loss of small businesses exacerbates unemployment, particularly affecting low-income workers who rely on these enterprises for stable employment opportunities.

Small Business Grant Program Overview

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Process

Program Design → Program Launch / Initiation → Application Period → Eligibility Screening → Award Notification

Grant Agreement Signing → Technical Assistance & Monitoring → Funds Disbursement → Grant Closeout

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Programs Eligibility

- **Eligible Businesses**
  - Business Size – 1 to 50 employees
  - Business within the City of Fairburn
  - Clearly demonstrate financial hardship due to the negative impact of COVID-19 on the business, including revenue loss, increased expenses, financial instability, and inability to meet operating expenses.
  - Annual revenues of less than $5 million.
  - In “Good Standing” or “Active” with the State of Georgia and the City of Fairburn.
  - In operation as of the date of the application.
  - For-profit business.
  - National franchises and chains will be considered on a case-by-case basis.
  - City of Fairburn property taxes and other City bills/obligations are not eligible.
  - City elected officials are not eligible.
  - City of Fairburn Occupational License

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Programs

1 Capital Improvement Program

- Up to $25,000
- Renovate or expand a commercial business

2 Relocation Assistance

- Up to $25,000
- Relocation expenses when moving the business to a new commercial location.

3 Small Business Incubator

- Up to $5,000
- New business
- 1-5 employees
- General operating expenses such as software, advertising, marketing, and other similar costs

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Programs

4 Payroll Assistance Program

- Up to $10,000
- Payroll in arrears, current payroll, future payroll, and employee benefits (including payroll taxes.)
- Grant funds must bring payroll current if in arrears

5 Rent Assistance Program

- Up to $5,000
- To cover commercial rent expenses.
- Must be outstanding rent current

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Program Data

The following chart shows the total number of applications and awardees for Round 1

Small Business Grant Program	Total Number of Applications	Total Number of Awardees
Capital Improvements Grants	19	5
Payroll Assistance Program	4	1
Relocation Assistance	5	2
Rent Assistance Program	31	0
Small Business Incubator	15	3
Grand Total	**74**	**11**

American Rescue Plan Act (ARPA) Small Business Grant Program

Preventing Fraud,Waste and Abuse

As a subject matter expert in preventing fraud, waste, and abuse, BMC implemented rigorous screening processes to ensure the integrity of the grant program. Through careful evaluation and due diligence, BMC identified and mitigated 29 potential fraudulent applications, safeguarding the City of Fairburn’s funds. By enforcing compliance measures and conducting thorough eligibility verifications, BMC helped prevent financial losses and ensured that grant funds were awarded only to truly eligible and deserving businesses. BMC saved the City of Fairburn $145,000.

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Program Data

The following chart shows the total number of applications and awardees for Round 2

Small Business Grant Program	Total Number of Applications	Total Number of Awardees
Capital Improvements Grants	11	7
Payroll Assistance Program	8	6
Relocation Assistance	7	4
Rent Assistance Program	3	1
Small Business Incubator	14	8
Grand Total	**43**	**26**

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Program Data

The City of Fairburn awarded grants to 35 small businesses across both rounds of funding. This chart provides a breakdown of awardees by program and the total awarded amount.

Small Business Grant Program	Total Number of Awardees	Award Amount
Capital Improvement	10	$ 216,711.00
Payroll Assistance	7	$ 69,912.80
Relocation Assistance	6	$ 115,178.82
Small Business Incubator	11	$ 54,572.73
Rental Assistance	1	$ 5,000.00
Grand Total	**35**	**$ 461,375.35**

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Program Data

The chart below is a complete list of all the small businesses awarded and the amount of funding each small business received.

Funding Round	Small Business Grant	Total Award Amount
	Capital Improvement	**$216,711.00**
Round 2	BrandHouse Ink, Custom Printing	$25,000.00
Round 2	Got smoke LLC	$23,803.00
Round 2	Ireland Enterprises LLC**	
Round 2	McCoy Reality Group LLC	$24,408.00
Round 2	Nah African Hair Braiding LLC	$25,000.00
Round 2	R. L. White Jr., DDS & Associates, PC	$25,000.00
Round 2	Sweet to the T Cheesecakes LLC	$25,000.00
Round 1	2 RAY AUTO LLC	$10,000.00
Round 1	Southside Premium Cigars**	
Round 1	Hairlooms Salon	$8,500.00

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Program Data

Funding Round	Small Business Grant	Total Award Amount
Round 1	Fairway Foodies LLC	$25,000.00
Round 1	Crest Jewelers of Fairburn	$25,000.00
	Payroll Assistance	**$69,912.80**
Round 2	CKB Enterprises, Inc.	$10,000.00
Round 2	Cochran Mill Brewing	$9,912.80
Round 2	Cruzan Organix, Inc.	$10,000.00
Round 2	Natural Healing of Fairburn, LLC	$10,000.00
Round 2	Russell's Transport, LLC	$10,000.00
Round 2	Sydnei Purchas Agency	$10,000.00
Round 1	South Fulton Studios LLC	$10,000.00

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Program Data

Funding Round	Small Business Grant	Total Award Amount
	Relocation Assistance	**$115,178.82**
Round 2	Big Mamas Kitchen & Sweet Cakes LLC	$20,173.82
Round 2	Ella's Beauty Mart	$8,005.00
Round 2	Life within Candles*	$12,000.00
Round 2	Serious Injury Law Group, PC	$25,000.00
Round 1	Janou, LLC	$25,000.00
Round 1	Wood Party of Five LLC DBA Judy's	$25,000.00
	Small Business Incubator	**$54,572.73**
Round 2	My Auto Center LLC	$4,999.73
Round 2	OB&T Testing Solutions	$5,000.00
Round 2	Prettie	$5,000.00
Round 2	Seasons of the South, LLC	$5,000.00

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Program Data

Funding Round	Small Business Grant	Total Award Amount
Round 2	SERS Management LLC	$5,000.00
Round 2	Sheer Slate LLC	$5,000.00
Round 2	Unstyled Plus LLC	$5,000.00
Round 2	Your Essentials Made Easy	$5,000.00
Round 1	Handsome Hair Barber Shop	$5,000.00
Round 1	Conyers and Associates LLC dba Credential Us	$4,875.00
Round 1	William H Morrow	$4,698.00
	Rental Assistance	**$5000.00**
Round 2	Fontz Graphic	$5000.00
	Grand Total	**$ 461,375.35**

Project Success Stories

American Rescue Plan Act (ARPA) Small Business Grant Program

Crest Jewelers of Fairburn	
Small Business Grant	Capital Improvement
Project Testimony	This Grant was such a blessing to this small business family. We've been in Fairburn for 40 years, and for some years, it's been a major struggle to maintain. Especially during COVID and the years following, business and the economy were really impacted. With this grant, we were able to do some much-needed repairs and improvements. We are very thankful

American Rescue Plan Act (ARPA) Small Business Grant Program

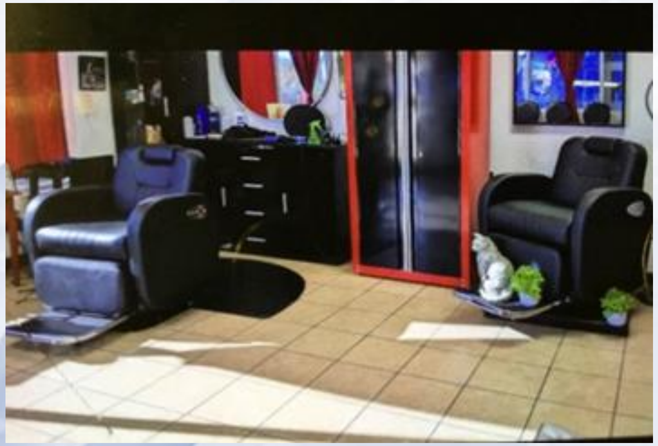
South Fulton Studios LLC	
Small Business Grant	Payroll Assistance
Project Testimony	South Fulton Studios successfully remained fully staffed throughout the spring, thanks to the support provided. Keeping our team paid is one of our highest priorities, and having additional payroll funding made a significant impact. As a result, one of our employees was able to graduate from Georgia State, and another achieved the milestone of closing on a home. This project also created additional hours and opportunities for essential staff, enabling us to focus on quality training, exceptional customer service, and boosting sales. It bridged critical gaps, allowing us to meet the needs of both our business and our customers effectively. We believe this initiative played a pivotal role in supporting our team and advancing our mission.

American Rescue Plan Act (ARPA) Small Business Grant Program

Handsome Hair Barber Shop	
Small Business Grant	Small Business Incubator
Project Testimony	The COVID-19 pandemic brought significant challenges to Handsome Hair Barber Shop, with a noticeable decline in revenue that continues to impact us week by week. While the economic strain is not as severe as it was during the height of the pandemic in 2020, the difficulties of maintaining operations remain. The Small Business Incubator Grant has been a tremendous source of support and encouragement, helping us navigate these ongoing challenges. We are deeply grateful to the City of Fairburn for their commitment to supporting small businesses like ours, and we truly appreciate their investment in our community's growth and resilience.

American Rescue Plan Act (ARPA) Small Business Grant Program

Handsome Hair Barber Shop



American Rescue Plan Act (ARPA) Small Business Grant Program

William H Morrow	
Small Business Grant	Small Business Incubator
Project Testimony	The progress of my program would not have been possible without the support of the City of Fairburn, especially Mayor Avery and his dedicated staff, who truly care about the community. Their commitment to the well-being of Fairburn's citizens is exceptional. Volume One of my project focuses on children and youth, highlighting the many educational, recreational, and entertainment opportunities provided by the city, regardless of economic status. These efforts include the Youth Center, Third Friday play areas, Easter Egg Hunts, Christmas Tree Lightings, and more. It has been an honor to document these events for inclusion in "Fairburn Positive Role Models," which will be shared on social media, my website, and the city's news platforms. This project, focused on the happiness and well-being of children and youth, shows how joy can be achieved through positive role models. Our Mayor and staff embody these qualities and set the standard for others to follow. "Fairburn Positive Role Models" will continue to grow, with future chapters focused on public speaking, CPR & First Aid classes, and more community outreach initiatives.

American Rescue Plan Act (ARPA) Small Business Grant Program

William H Morrow

American Rescue Plan Act (ARPA) Small Business Grant Program

Seasons of the South, LLC	
Small Business Grant	Small Business Incubator
Project Testimony	The performance achievement for the Foodservice Mobile Truck was that I was able to restore the mobile unit with the required and necessary equipment to produce the food that I planned to sell to Fairburn residents and abroad. I feel that my short-term goal was accomplished, and I have a fully operational food truck kitchen.

American Rescue Plan Act (ARPA) Small Business Grant Program

Seasons of the South

American Rescue Plan Act (ARPA) Small Business Grant Program

Wood Party of Five LLC DBA Judy's	
Small Business Grant	Relocation Assistance
Project Description	Judy's is relocating to 55 West Campbellton Street in Fairburn, GA, allowing us to expand both our dining area and parking facilities, particularly to better accommodate our elderly customers. The relocation grant will be used to purchase the necessary equipment for the new kitchen and the additional dining space, ensuring that we continue to provide high-quality service in a comfortable and accessible environment. This move will enable us to better serve our community and enhance the overall dining experience.

American Rescue Plan Act (ARPA) Small Business Grant Program

Wood Party of Five LLC DBA Judy's

Program Feedback & Key Recommendations

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Business Owner Feedback

Comprehensive Grant Program- Many of the recipients stated that the financial assistance was vital support. The grant has helped cover essential expenses, allowing their business to maintain operations and contribute to the community's economic recovery.

Skill Development -The grant process and training sessions were straightforward and easy to comprehend. These resources not only provided them with essential management and knowledge but also gave me the confidence and tools to apply for additional grants, further strengthening their business's growth and resilience.

Inclusive Community Feedback- Some of the recipients of the City of Fairburn Small Business Grant would value the opportunity to be involved in decision-making processes for future programs. This engagement ensures that support initiatives are tailored to address the specific needs and challenges faced by our local business community.

American Rescue Plan Act (ARPA) Small Business Grant Program

Small Business Grant Business Owner Feedback

Round 3 Funding- The majority of small business grant awardees have expressed strong interest in a Round 3 funding opportunity to support their growth and sustainability further. Many businesses believe that additional funding would help address ongoing challenges, enhance mentorship programs, and strengthen networking opportunities within the community.

American Rescue Plan Act (ARPA) Small Business Grant Program

BMC Recommendations

BMC recommends establishing an annual Small Business Grant Program, maintaining the total award amount of $350,000, to continue supporting Fairburn's local businesses.

Increase in Small Business Incubator Grant Amount:
Raise the maximum award for the Small Business Incubator category from $5,000 to $10,000. This increase would provide greater flexibility for microenterprises—especially those with 1–5 employees—to access funding for both payroll and capital improvements, ultimately enhancing their capacity for growth and long-term stability.

Expanded Eligibility for Non-Brick-and-Mortar Businesses:
Broaden the eligibility criteria to include home-based and non-traditional business models, such as licensed in-home childcare providers. This ensures equitable access to resources for all small businesses operating within the City of Fairburn, regardless of physical location.

Creation of a Small Business Resource Hub:
Develop an online resource page hosted by the City that includes:

- A directory of available commercial and retail spaces within city limits
- Upcoming grant and funding opportunities
- Local and regional business support services
- Training and technical assistance resources

Q&A

Please submit your text questions and comments using the **Questions Panel**.

American Rescue Plan Act (ARPA) Small Business Grant Program

Fairburn
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we get it done!

thank you