

CITY OF LOCUST GROVE

RETREAT MEETING AGENDA

Monday, July 17, 2023 – Wednesday, July 19, 2023

Hotel Forty-Five
401 Cotton Avenue
Macon, GA 31201

MONDAY, JULY 17, 2023 9:00 AM to 5:00 PM – Call to Order by Mayor Price*

8:30 – 9:00 AM Breakfast and Approval of Agenda

9:00 AM* – 10:30 AM Current Financial Operations

1. Budget to Date (Review)..... Tim/Bert/Misty
2. FY 23 Budget Adjustments (Review)..... Tim/Bert/Staff
3. Audit Results (Advance).....Tim/Misty
4. Vehicles Status (Inventory – for EOY 23 and 24 Budget) Tim/Bert
5. Revenues and Tax Digest Tim/Bert

10:30 AM – 10:45 AMBreak

10:45 AM – 11:45 AM Growth and Development

6. Growth Estimates (FY 23/FY 24) Tim/Bert/Daunté
7. Revenue Sources for Growth (fees, taxes).....Tim/Staff

11:45 to 1:00 PM Lunch

1:00 PM – 2:30 PM BUDGET - General Fund Operations/Capital Improvements FY 2024

8. FY 2024 Budget At A Glance Staff
9. General Fund Operating Needs (Elected Officials to Community Development)..... Staff
10. Capital Needs – General Fund Staff

2:30 PM – 3:00 PMBreak

3:00 PM – 4:30 PM BUDGET - Specialty Funds Operations/Capital Improvements FY 2024

11. Hotel/Motel Items (DDA, HPC, Main Street) Colleen Watts/Tim Young
12. Water Sewer – Sanitation – Stormwater Funds Staff

4:30 PM – 4:45 PMBreak

4:45 - 5:00 PM Wrap Up and Comments / Next Day Advance

5:00 PM Adjourn for Dinner until Tuesday Morning

TUESDAY, JULY 18, 2023 9:00 AM to 5:00 PM – Continued from Monday/Call to Order (Mayor Price)*

8:30 – 9:00 AM Breakfast and Approval of Agenda

9:00 AM* – 10:15 AM Capital Improvements Funds FY 2024

13. SPLOST, T-SPLOST, Development Impact Fees..... Bert Foster, Daunté Gibbs/Tim Young
 - Update on Projects (Municipal Grounds/Building Improvements/Parking Expansion)
 - Allocation to County from Development Impact Fees for Projects

10:15 AM – 10:30 AMBreak

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Monday, July 17, 2023 – Wednesday, July 19, 2023

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TUESDAY, JULY 18, 2023 10:30 AM to 5:00 PM – Continued from Prior Page

10:30 AM – 11:45 AM Enterprise Funds (Utilities) Operations/Capital Improvements FY 2024

- 14. Water/Sewer/Capital Plans Tim
- 15. Stormwater/Sanitation Enterprise Funds Bert / Tim

Noon – 1:30 PM Lunch

1:30 PM – 2:45 PM Current Items

- 16. Annexation/Growth Strategy Andy/Tim
- 17. Comprehensive Plan Update/Survey Daunté /Bert/Tim
- 18. Transportation Projects/Studies Andy/Bert/Tim
 - Peeksville Connector / Tanger Connector / City Hall Connector (Approve Alignment/Plans)
 - Bethlehem Road
 - Bill Gardner Pkwy
 - SR 42 Additional Lane NB / Overhead Crossing Study
 - County Study on CVL Extension

2:45 PM – 3:00 PM Break

3:00 PM – 4:45 PM Items of Interest/Zoning and Building

- 19. Growth Ordinance Bert/ Daunté
- 20. City of Ethics/City of Civility Councilman Williams/Staff
- 21. Diversity, Equity, and Inclusion (DEI) Training Councilman Williams
- 22. City Flag (updated for new branding) Tim

4:45 - 5:00 PM Review and Comments for Tomorrow’s Meeting

5:00 PM Adjourn for Dinner until Wednesday Morning

WEDNESDAY, JULY 19, 2023 9:00 AM to NOON – Continued from Tuesday/Call to Order (Mayor Price)*

9:00 – 9:15 AM Breakfast and Approval of Agenda

9:15 AM – 10:00 AM Executive Session

- 23. Government Structure/Organizational Chart Staff
- 24. Personnel Study/Job Descriptions/Pay Grades Staff
- 25. Review of Meeting/Schedule of Action Items Staff

10:15 AM – 10:30 AM Break

10:30 AM – 11:45 AM Executive Session (Personnel, Litigation, Property Acquisition)

11:45 AM – Noon Mayor, Council Comments

Noon Adjourn, Mayor Price



LOCUST GROVE EST. 1893

Administration Department

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Retreat Item Coversheet

Item: **Review of FY 2023 Remaining Budget**

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: **All funds**

Retreat Date: **July 17-19, 2023**

Next Actions: **Workshop and Regular Meeting (August – September)**

Discussion:

Attached is the Draft of the existing FY 23 Budget for all funds. We are working on some capital items as projects continue moving along with a reasonable budgetary figure and incorporate any other actions that may come from the Retreat and future hearings.

The General Fund amount is increasing due to R/W participation on the Peeksville Connector with T-SPLOST as part of Congestion reduction in the SR 42 Corridor. This will be using some of the ARPA money previously sought for Water/Sewer under the initial rules that were changed in 2022 to allow us to use existing protective measures through general operations to simplify the process. Within the General Fund, we are committing use of most of this towards congestion relief.

Further, there is discussion on vehicles and equipment that will reallocate some of the existing budgeted amounts if agreed for purchase of a new Sanitation truck to replace one that is seeing numerous days out of service for repair. We can use existing budgeted amounts to cover this but will also review some of the overall fleet conditions for the rest of FY 23 and into FY 2024 Budget planning. C

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
TAXES						
3-0000-31.1100	REAL PROPERTY - CURRENT YEAR	-	0	0.0%		0
3-0000-31.1200	REAL PROPERTY - PRIOR YEAR	-	0	0.0%		0
3-0000-31.1220	GENERAL BUS LIC INSURANCE	-	0	0.0%		0
3-0000-31.1315	MOTOR VEHICLE TAVT TAX	342,000	126,057	36.9%		342,000
3-0000-31.1316	ALTERNATIVE AAVT TAX	20,000	0	0.0%		20,000
3-0000-31.1340	INTANGIBLE TAX	80,000	16,503	20.6%		80,000
3-0000-31.1350	RAILROAD EQUIPMENT TAX	1,750	0	0.0%		
3-0000-31.1400	PERSONAL PROPERTY - PRIOR YEAR	-	0	0.0%		0
3-0000-31.1600	REAL ESTATE TRANSFERS	25,500	11,865	46.5%		25,500
3-0000-31.1710	FRANCHISE TAX - ELECTRIC	545,000	555,256	101.9%	10000	555,000
3-0000-31.1711	CAPITAL CREDIT REFUND	-	0	0.0%		0
3-0000-31.1730	FRANCHISE TAX - NATURAL GAS	37,500	0	0.0%		37,500
3-0000-31.1750	FRANCHISE TAX - CABLE TV	120,000	50,189	41.8%		120,000
3-0000-31.1751	FRANCHISE TAX - VIDEO SVC	-	1,939	0.0%		0
3-0000-31.1760	FRANCHISE TAX - TELEPHONE	10,000	2,457	24.6%		10,000
3-0000-31.1790	OTHER FRANCHISE TAX	-	18,987	0.0%	20,000	20,000
3-0000-31.3100	LOCAL OPTION SALES /USE TAX	2,877,000	1,366,053	47.5%		2,877,000
3-0000-31.3150	TAVT + AAVT	210,000	0	0.0%	-210,000	0
3-0000-31.4201	ALCOHOL TAX	445,000	186,968	42.0%		445,000
3-0000-31.4250	DISTILLED SPIRITS ALCOHOL EXCI	-	0	0.0%		0
3-0000-31.4300	MIXED DRINK EXCISE TAX	-	0	0.0%		0
3-0000-31.6100	OCCUPATION TAXES	320,000	205,643	64.3%		320,000
3-0000-31.6120	REGULATORY FEES	-	8,825	0.0%		0
3-0000-31.6200	INSURANCE PREMIUM TAX	915,000	0	0.0%		915,000
3-0000-31.6300	FINANCIAL INSTITUTION TAXES	-	0	0.0%		0
3-0000-31.9000	PENALTIES/INTEREST DEL TAXES	-	0	0.0%		0
TOTAL TAXES		5,948,750	2,550,743	42.9%	-180,000	5,768,750
LICENSES AND PERMITS						
3-0000-32.1110	ALCOHOL BEV-BEER LICENSE	17500	0	0.0%		17,500
3-0000-32.1120	ALCOHOL BEV WINE LICENSE	12500	2,000	16.0%		12,500
3-0000-32.1130	ALCOHOL BEV - LIQUOR LICENSE	40500	14,000	34.6%		40,500
3-0000-32.1135	LIQUOR/DISTILLD SPIRITS RETAIL	0	0	0.0%		0
3-0000-32.1200	GENERAL BUSINESS LICENSE	0	3,650	0.0%		0
3-0000-32.1210	REAL ESTATE BUSINESS LICENSE	0	0	0.0%		0

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
3-0000-32.1220	GENERAL BUS LIC -INSURANCE	22500	14,500	64.4%		22,500
3-0000-32.1900	REGULATORY FEES	35000	3,300	9.4%		35,000
3-0000-32.2120	BLDG PERMITS /INSPECTIONS -RES	350000	132,937	38.0%		350,000
3-0000-32.2130	BLDG PERMIT/INSPECTIONS -COMM	500000	241,726	48.3%		500,000
3-0000-32.3100	BUSINESS LICENSE PENALTY	0	30	0.0%		0
3-0000-32.3300	SHORT-TERM VACA RENTAL REG FEE	0	0	0.0%		0
TOTAL LICENSES AND PERMITS		978,000	412,144	42.1%	0	978,000
INTERGOVERNMENTAL REV						
3-0000-33.4450	GRANT BULLET PROOF VEST	500	0	0.0%		500
3-0000-33.4500	GRANT / DONATIONS -COPS	2000	1,950	97.5%		2,000
3-0000-33.5000	DONATION-PLAYGROUND EQUIP	0	0	0.0%		0
3-0000-33.6100	DONATIONS	1000	650	65.0%		1,000
3-0000-33.7000	CDBG GRANT	0	0	0.0%		0
3-0000-34.1301	DISPOSITION OF PROPERTY	0	0	0.0%		
TOTAL INTERGOVERNMENTAL REV		3,500	2,600	74.3%	0	3,500
CHARGES FOR SERVICES						
3-0000-34.1310	ZONING INSPECTION FEES	35000	22,392	64.0%		35,000
3-0000-34.1311	LAND DEVELOPMENT FEES	90000	17,951	19.9%		90,000
3-0000-34.1312	SITE PLAN REVIEW FEES	45000	14,025	31.2%		45,000
3-0000-34.1321	SOIL EROSION FEES	5000	0	0.0%		5,000
3-0000-34.1323	STREET LIGHT DISTRICT REV.	20000	335	1.7%		20,000
3-0000-34.1325	TREE REPLACEMENT REVENUE	0	0	0.0%		0
3-0000-34.1900	SIDEWALKS	0	0	0.0%		0
3-0000-34.1910	QUALIFYING FEE FOR ELECTION	1000	0	0.0%		1,000
3-0000-34.1950	ACCIDENT REPORTS	7500	2,900	38.7%		7,500
3-0000-34.1955	CRIMINAL HISTORY REPORTS	0	0	0.0%		0
3-0000-34.1960	ADM CHARGE ON FINES	12500	0	0.0%		12,500
3-0000-34.1990	ADM CHARGE FOR INCODE	15000	0	0.0%		15,000
3-0000-34.6100	BACKGROUND CHECK FEES	2000	600	30.0%		2,000
3-0000-34.9001	DONATIONS	0	0	0.0%		0
3-0000-34.9300	BAD CHECK FEES	100	140	140.0%	100	200
TOTAL CHARGES FOR SERVICES		233,100	58,343	25.0%	100	233,200
FINES AND FORFEITURES						

General Fund (100) FY 2023 Proposed					
	Original 23	YTD	50% of FY	Amend	Rev FY 23
3-0000-35.1170	650000	332,531	51.2%		650,000
3-0000-35.1175	0	0	0.0%		0
TOTAL FINES AND FORFEITURES	650,000	332,531	51.2%	0	650,000
INVESTMENT INCOME			0.0%		
3-0000-36.1000	40000	31,737	79.3%	25000	65,000
TOTAL INVESTMENT INCOME	40,000	31,737	79.3%	25,000	65,000
MISCELLANEOUS REVENUE			0.0%		
3-0000-38.1000	500	30	5.9%		500
3-0000-38.1010	500	0	0.0%		500
3-0000-38.1025	500	275	55.0%		500
3-0000-38.1050	25000	9,692	38.8%		25,000
3-0000-38.3000	25000	4,150	16.6%		25,000
3-0000-38.3100	500	0	0.0%		500
3-0000-38.3400	500	860	172.1%	500	1,000
3-0000-38.5000	450000	114,702	25.5%	-300000	150,000
3-0000-38.6007	0	0	0.0%		0
3-0000-38.9000	15000	793	5.3%		15,000
3-0000-38.9010	100	0	0.0%		100
3-0000-38.9100	0	0	0.0%		0
3-0000-38.9200	0	0	0.0%		0
3-0000-38.9300	7500	0	0.0%		7,500
3-0000-38.9900	428735	0	0.0%	1143650	1,572,385
3-0000-38.9910	0	0	0.0%		0
TOTAL MISCELLANEOUS REVENUE	953,835	130,502	13.7%	844,150	1,797,985
OTHER FINANCIAL SOURCES			0.0%		
3-0000-39.1000	0	0	0.0%		0
3-0000-39.1001	0	0	0.0%		0
3-0000-39.1100	0	0	0.0%		0
3-0000-39.1210	450000	127,500	28.3%		450,000
3-0000-39.1220	455000	265,000	58.2%		455,000
3-0000-39.1230	10000	5,000	50.0%		10,000
3-0000-39.1240	40000	31,000	77.5%		40,000
3-0000-39.1250	105000	52,500	50.0%		105,000

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
TOTAL OTHER FINANCIAL SOURCES		1,060,000	481,000	45.4%	0	1,060,000
TOTAL NON DEPARTMENTAL		9,867,185	3,999,599	40.5%	689,250	10,556,435
TOTAL REVENUES		9,867,185	3,999,599	40.5%	689,250	10,556,435
Department 1110 - Elected Officials						
PERSONAL SVC & EMP BEN						
5-1110-51.1150	MAYOR SALARY	10800	6,300	58.3%		10,800
5-1110-51.1155	COUNCIL SALARY	50400	29,400	58.3%		50,400
5-1110-51.2200	FICA (SOCIAL SECURITY)	1000	518	51.8%		1,000
5-1110-51.2400	RETIREMENT	30000	19,645	65.5%	5000	35,000
5-1110-51.2750	UNEMPLOYMENT TAX - GEORGIA	500	69	0		500
TOTAL PERSONAL SVC & EMP BEN		92,700	55,863	60.3%		92,700
PURCHASED/CONTRACTED SVC						
5-1110-52.1200	PROFESSIONAL SERVICES	1,000	0	0.0%		1,000
5-1110-52.1230	LEGAL	2,500	0	0.0%		2,500
5-1110-52.1301	TECHNICAL - SOFTWARE	15,000	8,643	57.6%		15,000
5-1110-52.1302	TECHNICAL - HARDWARE	2,000	0	0.0%		2,000
5-1110-52.3100	RISK MANAGEMENT INSURANCE	17,500	12,667	72.4%		17,500
5-1110-52.3200	COMMUNICATIONS-CELL PHONES	500	116	23.2%		500
5-1110-52.3220	NETWORK/TELEPHONE	500	0	0.0%		500
5-1110-52.3310	PUBLIC NOTICES	1,000	1,722	172.2%	1,000	2,000
5-1110-52.3500	TRAVEL MILEAGE REIMBURSEMENT	4,000	1,329	33.2%		4,000
5-1110-52.3600	DUES & FEES	500	348	69.5%		500
5-1110-52.3700	EDUCATION & TRAINING	-	21	0.0%		-
5-1110-52.3701	EDUCATION & TRAINING - MAYOR	4,500	0	0.0%		4,500
5-1110-52.3702	EDUCATION & TRAINING - TAYLOR	3,750	475	12.7%		3,750
5-1110-52.3703	EDUCATION & TRAINING - GREER	3,750	1,071	28.5%		3,750
5-1110-52.3707	EDUCATION & TRAINING - BOONE	3,750	1,046	27.9%		3,750
5-1110-52.3709	EDUCATION & TRAINING BREEDLOVE	3,750	1,172	31.3%		3,750
5-1110-52.3710	EDUCATION & TRAINING - NEWLY E	-	0	0.0%		-
5-1110-52.3711	EDUCATION&TRAINING-SHEAROUSE	3,750	655	17.5%		3,750
5-1110-52.3712	EDUCATION & TRAINING-WILLIAMS	3,750	1,093	29.2%		3,750
5-1110-52.3720	LEADERSHIP HENRY SCHOLARSHIP	-	0	0.0%		-
5-1110-52.3750	MTGS & CONF (RETREATS /HCMA)	33,500	9,766	29.2%		33,500

General Fund (100) FY 2023 Proposed						
	Original 23	YTD	50% of FY	Amend	Rev FY 23	
TOTAL PURCHASED/CONTRACTED SV	105,000	40,125	38.2%	1,000	106,000	
SUPPLIES						
5-1110-53.1105	500	0	-		500	
5-1110-53.1785	1,000	0	0.0%		1,000	
TOTAL SUPPLIES	1,500	-	0.0%	1,000	2,500	
CAPITAL OUTLAY						
5-1110-54.2450	1,500	0	0.0%		1,500	
TOTAL CAPITAL OUTLAY	1,500	0	0.0%		1,500	
TOTAL ELECTED OFFICIALS	200,700	95,988	47.8%	2,000	202,700	
Administration (100-1510)						
PERSONAL SVC & EMP BEN						
5-1510-51.1100	806,250	372,716	46.2%		806,250	
5-1510-51.1300	2,000	1,151	57.6%		2,000	
5-1510-51.2100	92,500	70,456	76.2%	10,000	102,500	
5-1510-51.2200	9,000	5,333	59.3%		9,000	
5-1510-51.2400	55,000	37,940	69.0%		55,000	
5-1510-51.2700	25,000	22,331	89.3%		25,000	
5-1510-51.2750	2,000	0	0.0%		2,000	
TOTAL PERSONAL SVC & EMP BEN	991,750	509,928	51.4%	13,000	1,004,750	
PURCHASED/CONTRACTED SVC						
5-1510-52.1200	25,000	12	0.0%		25,000	
5-1510-52.1220	65,000	38,865	59.8%		65,000	
5-1510-52.1230	60,000	27,336	45.6%		60,000	
5-1510-52.1300	-	0	0.0%		-	
5-1510-52.1301	135,000	110,714	82.0%	15,000	150,000	
5-1510-52.1302	25,000	1,832	7.3%	(12,500)	12,500	
5-1510-52.1400	500	90	18.0%		500	
5-1510-52.2210	7,500	1,201	16.0%	(2,500)	5,000	
5-1510-52.2211	5,000	4,178	83.6%	1,500	6,500	
5-1510-52.2212	3,000	1,750	58.3%		3,000	
5-1510-52.2240	50,000	11,221	22.4%	(20,000)	30,000	

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-1510-52.2245	RENTAL PROP - REPAIRS	12,500	876	7.0%	(5,000)	7,500
5-1510-52.2250	OTHER EQUIP. REPAIRS/MAINT	12,000	6,743	56.2%		12,000
5-1510-52.2320	RENTAL OF EQUIPMENT & VEHICLE	5,000	675	13.5%		5,000
5-1510-52.3100	RISK MANAGEMENT INSURANCE	30,000	18,096	60.3%	(7,500)	22,500
5-1510-52.3200	COMMUNICATIONS-CELL PHONES	2,000	1,446	72.3%		2,000
5-1510-52.3205	INTERNET	-	0	0.0%		-
5-1510-52.3220	NETWORK/TELEPHONE	80,000	38,733	48.4%		80,000
5-1510-52.3300	ADVERTISING	2,000	850	42.5%		2,000
5-1510-52.3310	PUBLIC NOTICES	2,500	2,615	104.6%	1,500	4,000
5-1510-52.3500	TRAVEL MILEAGE REIMBURSEMENT	2,500	1,204	48.2%		2,500
5-1510-52.3600	DUES & FEES	6,500	4,875	75.0%		6,500
5-1510-52.3700	EDUCATION & TRAINING	15,000	2,947	19.6%		15,000
5-1510-52.3750	MEETINGS & CONFERENCE	8,000	1,793	22.4%		8,000
5-1510-52.3851	CONTRACTED SVCS - CITY HALL	20,000	11,777	58.9%		20,000
5-1510-52.3855	CONTRACTS & SPONSORSHIPS	10,000	1,423	14.2%		10,000
TOTAL PURCHASED/CONTRACTED SVC		584,000	291,252	49.9%	-16,500	567,500
SUPPLIES						
5-1510-52.3970	POSTAGE	25,000	13,483	53.9%		25,000
5-1510-53.1105	OFFICE SUPPLIES	10,000	3,302	33.0%		10,000
5-1510-53.1107	BANK & CREDIT CARD CHARGES	25,000	7,873	31.5%		25,000
5-1510-53.1108	CHECK FRAUD PROVISION	-	0	0.0%		-
5-1510-53.1160	OPERATING EQUIPMENT	1,000	0	0.0%		1,000
5-1510-53.1161	GIFTS & FLOWERS	4,000	620	15.5%		4,000
5-1510-53.1164	COVID-19 SUPPLIES	-	0	0.0%		-
5-1510-53.1165	DISASTER RELIEF SUPPLIES	500	0	0.0%		500
5-1510-53.1205	UTILITIES	50,000	26,536	53.1%		50,000
5-1510-53.1210	STORMWATER FEES	1,500	0	0.0%		1,500
5-1510-53.1700	OTHER SUPPLIES	7,000	2,375	33.9%		7,000
5-1510-53.1728	MAYORS MOTORCADE	1,200	0	0.0%		1,200
5-1510-53.1729	CITY EVENTS	10,000	882	8.8%		10,000
5-1510-53.1785	UNIFORMS	2,500	1,337	53.5%		2,500
5-1510-53.1790	ELECTION EXPENSE	35,000	32,536	93.0%	25,000	60,000
5-1510-53.1795	MISCELLANEOUS	-	0	0.0%		-
TOTAL SUPPLIES		172,700	88,943	51.5%	25,000	197,700
CAPITAL OUTLAY						

General Fund (100) FY 2023 Proposed					
	Original 23	YTD	50% of FY	Amend	Rev FY 23
5-1510-54.1100	125,000	0	0.0%	(100,000)	25,000
5-1510-54.1310	125,000	0	0.0%	(75,000)	50,000
5-1510-54.2200	-	0	0.0%		-
5-1510-54.2300	20,000	0	0.0%	30,000	50,000
5-1510-54.2400	25,000	7,111	28.4%		25,000
5-1510-54.2450	150,000	130,746	87.2%		150,000
5-1510-54.2500	5,000	2,975	59.5%		5,000
TOTAL CAPITAL OUTLAY	450,000	140,832	31.3%	-95,000	355,000
DEPRECIATION & AMORT					
5-1510-56.1000	-	0	0.0%		-
TOTAL DEPRECIATION & AMORT	-	-	0.0%	0	0
PAYMENT TO OTHERS					
5-1510-57.9000	17,500	0	0.0%		17,500
TOTAL PAYMENT TO OTHERS	17,500	0	0.0%		17,500
TOTAL ADMINISTRATION	2,215,950	1,030,955	46.5%	-73,500	2,142,450
Municipal Court (100-2650)					
PERSONAL SVC & EMP BEN					
5-2650-51.1100	110,500	49,578	44.9%		110,500
5-2650-51.1158	25,000	10,000	40.0%		25,000
5-2650-51.1300	500	198	39.6%		500
5-2650-51.2100	13,500	8,259	61.2%		13,500
5-2650-51.2200	1,500	711	47.4%		1,500
5-2650-51.2400	11,000	7,044	64.0%		11,000
5-2650-51.2500	-	0	0.0%		-
5-2650-51.2700	3,500	2,627	75.1%		3,500
5-2650-51.2750	250	9	3.5%		250
TOTAL PERSONAL SVC & EMP BEN	165,750	78,427	47.3%	0	165,750
PURCHASED/CONTRACTED SVC					
5-2650-52.1230	4,000	0	0.0%		4,000
5-2650-52.1260	22,000	8,043	36.6%		22,000

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-2650-52.1261	PUBLIC DEFENDER	15,000	5,850	39.0%		15,000
5-2650-52.1300	TECHNICAL SERVICES	-	0	0.0%		-
5-2650-52.1301	TECHNICAL - SOFTWARE	20,000	19,324	96.6%		20,000
5-2650-52.1302	TECHNICAL - HARDWARE	2,500	369	14.8%		2,500
5-2650-52.1400	DRUG & MEDICAL	200	120	60.0%		200
5-2650-52.2210	AUTO / TRUCK EXPENSE	-	0	0.0%		-
5-2650-52.2211	AUTO / TRUCK FUEL	-	71	0.0%		-
5-2650-52.2250	OTHER EQUIP. REPAIRS/MAINT	-	0	0.0%		-
5-2650-52.3100	RISK MANAGEMENT INSURANCE	5,000	1,810	36.2%		5,000
5-2650-52.3200	COMMUNICATIONS-CELL PHONES	500	116	23.2%		500
5-2650-52.3205	INTERNET	1,000	0	0.0%		1,000
5-2650-52.3310	PUBLIC NOTICES	100	0	0.0%		100
5-2650-52.3500	TRAVEL-MILEAGE REIMBURSEMENT	400	0	0.0%		400
5-2650-52.3600	DUES & FEES	400	148	37.1%		400
5-2650-52.3700	EDUCATION & TRAINING	3,500	200	5.7%		3,500
5-2650-52.3970	POSTAGE	1,000	300	30.0%		1,000
5-2650-52.3995	COURT COST-SUBPEONAS	200	24	11.9%		200
TOTAL PURCHASED/CONTRACTED SVC SUPPLIES		75,800	36,375	48.0%	0	75,800
5-2650-53.1105	OFFICE SUPPLIES	2,500	726	29.0%		2,500
5-2650-53.1107	BANK & CREDIT CARD CHARGES	18,000	0	0.0%		18,000
5-2650-53.1160	OPERATING EQUIPMENT	500	274	54.9%		500
5-2650-53.1700	OTHER SUPPLIES	1,000	33	3.3%		1,000
5-2650-53.1785	UNIFORMS	600	0	0.0%		600
5-2650-53.1786	BOOT ALLOWANCE	-	0	0.0%		-
5-2650-53.1795	MISCELLANEOUS	-	0	0.0%		-
TOTAL SUPPLIES		22,600	1,033	4.6%	0	22,600
CAPITAL OUTLAY						
5-2650-54.2200	VEHICLES	-	0	0.0%		-
5-2650-54.2300	FURNITURE & FIXTURES	-	0	0.0%		-
5-2650-54.2400	COMPUTERS	1,500	0	0.0%		1,500
5-2650-54.2420	PAPERLESS COURT SYSTEM	7,500	0	0.0%		7,500
5-2650-54.2450	COMP HARDWARE/COURTWARE	5,000	0	0.0%		5,000
5-2650-54.2500	EQUIPMENT COMMUNITY SERV	250	0	0.0%		250

General Fund (100) FY 2023 Proposed					
	Original 23	YTD	50% of FY	Amend	Rev FY 23
5-2650-54.2550	1,000	0	0.0%		1,000
TOTAL CAPITAL OUTLAY	15,250	0	0.0%	0	15,250
DEPRECIATION & AMORT					
5-2650-56.1000					
TOTAL DEPRECIATION & AMORT	-	0	0.0%	0	0
PAYMENT TO OTHERS	-	0	0.0%	-	0
5-2650-57.2000	31,250	18,102	57.9%		31,250
5-2650-57.2100	1,000	2,807	280.7%	4000	5,000
5-2650-57.2110	15,500	8,452	54.5%		15,500
5-2650-57.2120	31,000	22,938	74.0%	4000	35,000
5-2650-57.2130	29,000	13,288	45.8%		29,000
5-2650-57.2150	2,000	555	27.8%		2,000
5-2650-57.2160	750	25	3.3%		750
5-2650-57.2170	32,500	17,644	54.3%		32,500
5-2650-57.2180	6,500	357	5.5%		6,500
5-2650-57.2190	5,000	126	2.5%		5,000
5-2650-57.9000	5,000	0	0.0%	-1000	4,000
TOTAL PAYMENT TO OTHERS	159,500	84,294	52.8%	7,000	166,500
TOTAL MUNICIPAL COURT	363,100	163,754	45.1%	7,000	370,100
Police (100 - 3230)					
PERSONAL SVC & EMP BEN					
5-3230-51.1100	2,067,500	969,377	46.9%		2,067,500
5-3230-51.1300	60,000	35,658	59.4%		60,000
5-3230-51.2100	340,000	252,950	74.4%		340,000
5-3230-51.2200	23,000	13,371	58.1%		23,000
5-3230-51.2400	120,000	92,186	76.8%		120,000
5-3230-51.2500	-	0	0.0%		0
5-3230-51.2700	45,500	39,408	86.6%		45,500
5-3230-51.2750	3,500	91	2.6%		3,500
TOTAL PERSONAL SVC & EMP BEN	2,659,500	1,403,041	52.8%	0	2,659,500
PURCHASED/CONTRACTED SVC					

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-3230-52.1230	LEGAL	5,000	733	14.7%		5,000
5-3230-52.1300	TECHNICAL SERVICES	-	0	0.0%		0
5-3230-52.1301	TECHNICAL - SOFTWARE	70,000	102,031	145.8%	35000	105,000
5-3230-52.1302	TECHNICAL - HARDWARE	80,000	34,914	43.6%	-7500	72,500
5-3230-52.1400	DRUG & MEDICAL	2,000	410	20.5%		2,000
5-3230-52.2210	AUTO/TRUCK EXPENSES	30,000	29,495	98.3%		30,000
5-3230-52.2211	AUTO GAS & FUEL	70,000	43,939	62.8%		70,000
5-3230-52.2240	BUILDING & GROUNDS	27,500	16,031	58.3%		27,500
5-3230-52.2250	OTHER EQUIP. REPAIRS/MAINT	3,500	2,312	66.1%		3,500
5-3230-52.3100	RISK MANAGEMENT INSURANCE	45,000	54,289	120.6%		45,000
5-3230-52.3200	COMMUNICATIONS-CELL PHONES	27,500	15,290	55.6%		27,500
5-3230-52.3201	TELEPHONE	-	0	0.0%		0
5-3230-52.3205	INTERNET	-	0	0.0%		0
5-3230-52.3220	NETWORK/TELEPHONE	15,000	8,400	56.0%		15,000
5-3230-52.3300	ADVERTISING	1,500	0	0.0%		1,500
5-3230-52.3500	TRAVEL MILEAGE REIMBURSEMENT	1,000	0	0.0%		1,000
5-3230-52.3600	DUES & FEES	3,000	2,113	70.4%		3,000
5-3230-52.3700	EDUCATION & TRAINING	6,500	3,666	56.4%		6,500
5-3230-52.3750	MEETINGS & CONFERENCE	12,000	1,765	14.7%		12,000
5-3230-52.3850	CONTRACT LABOR	-	0	0.0%		0
5-3230-52.3851	CONTRACTED SVCS - PSB	25,000	10,263	41.1%		25,000
5-3230-52.3950	TASK FORCE EXPENSES	-	0	0.0%		0
5-3230-52.3970	POSTAGE	2,000	427	21.3%		2,000
5-3230-52.3980	INVESTIGATIONS	-	0	0.0%		0
TOTAL PURCHASED/CONTRACTED SVC		426,500	326,076	76.5%	27,500	454,000
SUPPLIES						
5-3230-53.1105	OFFICE SUPPLIES	3,500	1,228	35.1%		3,500
5-3230-53.1107	BANK & CREDIT CARD CHARGES	22,500	69	0.3%		22,500
5-3230-53.1150	OPERATING SUPPLIES	4,500	3,180	70.7%		4,500
5-3230-53.1160	OPERATING EQUIPMENT	25,000	22,427	89.7%		25,000
5-3230-53.1170	COPS EXPENSE	5,000	131	2.6%		5,000
5-3230-53.1205	UTILITIES	30,000	15,208	50.7%		30,000
5-3230-53.1210	STORMWATER FEES	1,000	0	0.0%		1,000
5-3230-53.1700	OTHER SUPPLIES	4,000	1,790	44.8%		4,000
5-3230-53.1785	UNIFORMS	26,000	9,077	34.9%		26,000

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-3230-53.1795	MISCELLANEOUS	-	0	0.0%		0
TOTAL SUPPLIES		121,500	53,111	43.7%	0	121,500
CAPITAL OUTLAY						
5-3230-54.1310	PUBLIC SAFETY BUILDING	5,000	0	0.0%		5,000
5-3230-54.2200	VEHICLES	155,000	152,552	98.4%		155,000
5-3230-54.2300	FURNITURE & FIXTURES	5,000	0	0.0%		5,000
5-3230-54.2400	COMPUTERS	10,000	7,224	72.2%		10,000
5-3230-54.2450	COMP HARDWARE/SERVER CAPITAL	10,000	0	0.0%		10,000
5-3230-54.2500	EQUIPMENT	117,500	13,881	11.8%		117,500
TOTAL CAPITAL OUTLAY		187,500	79,186	42.2%	0	187,500
INTERFUND CHARGES						
5-3230-55.2300	JUDGEMENTS	6,000	0	0.0%		6,000
TOTAL INTERFUND CHARGES		155,000	152,552	98.4%	0	155,000
DEPRECIATION & AMORT						
5-3230-56.1000	DEPRECIATION	-	0	0.0%		0
TOTAL DEPRECIATION & AMORT		5,000	0	0.0%	-	5,000
PAYMENT TO OTHERS						
5-3230-57.9000	CONTINGENCIES	11,000	0	0.0%	-1,000	10,000
TOTAL PAYMENT TO OTHERS		10,000	7,224	72.2%	0	10,000
DEBT SERVICE						
5-3230-58.1204	PD INCODE SOFTWARE PRINCIPAL	-	0	0.0%		0
5-3230-58.1205	LEASE BUILDING FOR SQUAD RM	-	0	0.0%		0
5-3230-58.2204	PD INCODE SOFTWARE INTEREST	-	0	0.0%		0
TOTAL DEBT SERVICE		502,000	252,842	50.4%	-1,000	501,000
TOTAL POLICE DEPARTMENT		4,067,000	2,274,033	55.9%	26,500	4,093,500
Street Maintenance (100 - 4210)						
PERSONAL SVC & EMP BEN						
5-4210-51.1100	REGULAR EMPLOYEES	700,000	324,540	46.4%		700,000
5-4210-51.1200	SEASONAL EMPLOYEES	-	0	0.0%		0

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-4210-51.1300	OVERTIME	15,500	8,190	52.8%		15,500
5-4210-51.2100	GROUP INSURANCE	139,000	86,895	62.5%		139,000
5-4210-51.2200	FICA (SOCIAL SECURITY)	7,500	4,718	62.9%		7,500
5-4210-51.2400	RETIREMENT	60,000	36,784	61.3%		60,000
5-4210-51.2700	WORKER'S COMPENSATION	21,000	15,763	75.1%		21,000
5-4210-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,500	4	0.2%		2,500
TOTAL PERSONAL SVC & EMP BEN		945,500	476,893	50.4%	0	945,500
PURCHASED/CONTRACTED SVC						
5-4210-52.1200	PROFESSIONAL	1,000	0	0.0%		1,000
5-4210-52.1230	LEGAL	500	0	0.0%		500
5-4210-52.1250	ENGINEERING	25,000	3,000	12.0%		25,000
5-4210-52.1300	TECHNICAL SERVICES	-	0	0.0%		0
5-4210-52.1301	TECHNICAL - SOFTWARE	22,500	3,998	17.8%		22,500
5-4210-52.1302	TECHNICAL - HARDWARE	2,000	241	12.1%		2,000
5-4210-52.1400	DRUG & MEDICAL	1,500	1,491	99.4%		1,500
5-4210-52.2210	AUTO/TRUCK EXPENSES	15,000	12,366	82.4%		15,000
5-4210-52.2211	AUTO GAS & FUEL	25,000	11,561	46.2%		25,000
5-4210-52.2240	BUILDING & GROUNDS	10,000	3,803	38.0%		10,000
5-4210-52.2250	OTHER EQUIP. REPAIRS/MAINT	15,000	20,131	134.2%	10,000	25,000
5-4210-52.2260	STREET MAINTENANCE & PAVING	50,000	9,861	19.7%	-5,000	45,000
5-4210-52.2320	RENTAL OF EQUIPMENT & VEHICLE	17,500	1,696	9.7%	-5,000	12,500
5-4210-52.3100	RISK MANAGEMENT INSURANCE	31,500	30,764	97.7%		31,500
5-4210-52.3200	COMMUNICATIONS-CELL PHONES	8,500	4,125	48.5%		8,500
5-4210-52.3201	TELEPHONE	-	0	0.0%		0
5-4210-52.3205	INTERNET	4,000	0	0.0%		4,000
5-4210-52.3310	PUBLIC NOTICES	200	0	0.0%		200
5-4210-52.3600	DUES & FEES	2,500	1,054	42.2%		2,500
5-4210-52.3700	EDUCATION & TRAINING	2,000	10	0.5%		2,000
5-4210-52.3750	MEETINGS & CONFERENCE	750	1,818	242.4%	1,000	1,750
5-4210-52.3940	TREE MAINTENANCE	35,000	28,384	81.1%		35,000
TOTAL PURCHASED/CONTRACTED SVC		269,450	134,303	49.8%	1,000	270,450
SUPPLIES						
5-4210-53.1105	OFFICE SUPPLIES	1,500	139	9.2%		1,500
5-4210-53.1150	OPERATING SUPPLIES	12,500	6,197	49.6%		12,500

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-4210-53.1160	OPERATING EQUIPMENT	10,500	5,777	55.0%		10,500
5-4210-53.1205	UTILITIES	33,000	3,308	10.0%	-7,500	25,500
5-4210-53.1210	STORMWATER FEES	2,000	0	0.0%		2,000
5-4210-53.1225	STREET LIGHTS	117,500	59,602	50.7%		117,500
5-4210-53.1230	STREET LIGHT DISTRICT SVCS	25,000	18,780	75.1%		25,000
5-4210-53.1700	OTHER SUPPLIES	3,000	1,114	37.1%		3,000
5-4210-53.1720	CHRISTMAS DECORATIONS	5,000	3,498	70.0%		5,000
5-4210-53.1725	SIGNALS STRT SIGNS MARKINGS	30,000	27,285	91.0%	20,000	50,000
5-4210-53.1775	REPAIR DAMAGE PROPERTY	10,000	11,358	113.6%	5,000	15,000
5-4210-53.1776	RAILROAD CROSSING IMPROVEMENTS	-	22,314	0.0%	25,000	25,000
5-4210-53.1785	UNIFORMS	15,000	9,149	61.0%		15,000
5-4210-53.1786	BOOT ALLOWANCE	1,000	0	0.0%		1,000
5-4210-53.1795	MISCELLANEOUS	-	0	0.0%		0
TOTAL SUPPLIES		266,000	168,521	63.4%	42,500	308,500
CAPITAL OUTLAY						
	ROW Acquisition	0	0	0.0%	450000	450,000
5-4210-54.1401	BILL GRDNR PKWY/SR 42 IMPROVE	-	0	0.0%		0
5-4210-54.1405	STATE LMIG PAVING	200,000	0	0.0%		200,000
5-4210-54.1406	HENRY CO. HWY MAINT.	-	0	0.0%		0
5-4210-54.1407	SIGNALS & INTERSECTIONS	-	0	0.0%		0
5-4210-54.2200	VEHICLES	50,000	0	0.0%		50,000
5-4210-54.2300	FURNITURE & FIXTURES	1,500	0	0.0%		1,500
5-4210-54.2400	COMPUTER	-	0	0.0%		0
5-4210-54.2450	COMP HARDWARE/SERVER CAPITAL	5,000	0	0.0%		5,000
5-4210-54.2500	EQUIPMENT	55,000	4,508	8.2%		55,000
5-4210-54.2700	SECURITY SYSTEM	-	0	0.0%		0
TOTAL CAPITAL OUTLAY		311,500	4,508	1.4%	450,000	761,500
DEPRECIATION & AMORT						
5-4210-56.1000	DEPRECIATION	-	0	0.0%		0
TOTAL DEPRECIATION & AMORT		0	0	0.0%	0	0
PAYMENT TO OTHERS						
5-4210-57.3100	CLAIMS	-	0	0.0%		0
5-4210-57.9000	CONTINGENCIES	5,000	0	0.0%		5,000

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
TOTAL PAYMENT TO OTHERS		5,000	0	0.0%	0	5,000
TOTAL STREET DEPARTMENT		1,797,450	784,225	43.6%	493,500	2,290,950
Fleet Maintenance (100 -4220)						
PERSONAL SVC & EMP BEN						
5-4220-51.1100	REGULAR EMPLOYEES	46,500	24,110	51.8%		46,500
5-4220-51.1300	OVERTIME	1,000	1,122	112.2%	1,000	2,000
5-4220-51.2100	GROUP INSURANCE	3,000	4	0.1%		3,000
5-4220-51.2200	FICA (SOCIAL SECURITY)	500	366	73.2%		500
5-4220-51.2400	RETIREMENT	3,000	2,806	93.5%	1,500	4,500
5-4220-51.2500	TUITION REIMBURSEMENTS	-	0	0.0%		0
5-4220-51.2700	WORKER'S COMPENSATION	2,000	1,313	65.7%		2,000
5-4220-51.2750	UNEMPLOYMENT TAX - GEORGIA	250	0	0.0%		250
TOTAL PERSONAL SVC & EMP BEN		56,250	29,722	52.8%	2,500	58,750
PURCHASED/CONTRACTED SVC						
5-4220-52.1300	TECHNICAL SERVICES	-	0	0.0%		0
5-4220-52.1400	DRUG & MEDICAL	125	0	0.0%		125
5-4220-52.2210	AUTO/TRUCK EXPENSES	1,750	0	0.0%	-500	1,250
5-4220-52.2211	AUTO GAS & FUEL	750	89	11.8%		750
5-4220-52.2240	BUILDING & GROUNDS	5,000	2,343	46.9%		5,000
5-4220-52.2250	OTHER EQUIP. REPAIRS/MAINT	3,000	0	0.0%	-1,000	2,000
5-4220-52.3100	RISK MANAGEMENT INSURANCE	2,500	1,810	72.4%	-500	2,000
5-4220-52.3200	COMMUNICATIONS-CELL PHONES	250	0	0.0%		250
5-4220-52.3205	INTERNET	-	0	0.0%		0
5-4220-52.3600	DUES & FEES	200	50	24.8%		200
5-4220-52.3700	EDUCATION & TRAINING	1,000	0	0.0%		1,000
5-4220-52.3851	REPAIR SERVICES	30,000	0	0.0%	-5,000	25,000
TOTAL PURCHASED/CONTRACTED SVC		44,575	4,291	9.6%	-7,000	37,575
SUPPLIES						
5-4220-53.1150	OPERATING SUPPLIES	10,000	10,821	108.2%	5,000	15,000
5-4220-53.1160	OPERATING EQUIPMENT	5,000	640	12.8%	-2,000	3,000
5-4220-53.1205	UTILITIES	2,000	0	0.0%		2,000
5-4220-53.1700	OTHER SUPPLIES	1,500	972	64.8%		1,500

General Fund (100) FY 2023 Proposed					
	Original 23	YTD	50% of FY	Amend	Rev FY 23
5-4220-53.1785	400	30	7.5%		400
UNIFORMS					
5-4220-53.1786	120	0	0.0%		120
BOOT ALLOWANCE					
5-4220-53.1795	-	0	0.0%		0
MISCELLANEOUS					
5-4220-53.2320	500	0	0.0%		500
RENTAL OF EQUIPMENT & VEHICLE					
TOTAL SUPPLIES	19,520	12,463	63.8%	3,000	22,520
CAPITAL OUTLAY					
5-4220-54.2100	1,000	0	0.0%		1,000
MACHINERY					
5-4220-54.2200	-	0	0.0%		0
VEHICLES					
5-4220-54.2300	1,000	0	0.0%		1,000
FURNITURE & FIXTURES					
5-4220-54.2400	-	0	0.0%		0
COMPUTER					
5-4220-54.2450	500	0	0.0%		500
COMP HARDWARE/SERVER CAPITAL					
5-4220-54.2500	500	0	0.0%		500
EQUIPMENT					
TOTAL CAPITAL OUTLAY	3,000	0	0.0%	0	3,000
DEPRECIATION & AMORT					
5-4220-56.1000	-	0	0.0%		0
DEPRECIATION					
TOTAL DEPRECIATION & AMORT	0	0	0.0%	0	0
PAYMENT TO OTHERS					
5-4220-57.9000	750	0	0.0%		750
CONTINGENCIES					
TOTAL PAYMENT TO OTHERS	750	0	0.0%	0	750
TOTAL FLEET MAINTENANCE	123,345	46,476	37.7%	-1,500	121,845
Parks and Recreation (100 -6220)					
PERSONAL SVC & EMP BEN					
5-6220-51.1100	25,000	0	0.0%	-7,500	17,500
REGULAR EMPLOYEES					
5-6220-51.1300	500	0	0.0%	-250	250
OVERTIME					
5-6220-51.2100	2,000	0	0.0%	-1,000	1,000
GROUP INSURANCE					
5-6220-51.2200	200	0	0.0%		200
FICA (SOCIAL SECURITY)					
5-6220-51.2400	500	0	0.0%		500
RETIREMENT					
5-6220-51.2500	-	0	0.0%		0
TUITION REIMBURSEMENTS					
5-6220-51.2700	500	0	0.0%		500
WORKER'S COMPENSATION					
5-6220-51.2750	200	0	0.0%		200
UNEMPLOYMENT TAX - GEORGIA					
TOTAL PERSONAL SVC & EMP BEN	28,900	0	0.0%	-8,750	20,150

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
PURCHASED/CONTRACTED SVC						
5-6220-52.2200	REPAIR & MAINTENANCE	-	785	0.0%		0
5-6220-52.2240	BUILDING & GROUNDS	18,500	5,889	31.8%		18,500
5-6220-52.3100	RISK MANAGEMENT INSURANCE	1,000	0	0.0%		1,000
5-6220-52.3220	NETWORK/TELEPHONE	1,500	1,635	109.0%	1,500	3,000
TOTAL PURCHASED/CONTRACTED SVC		21,000	8,308	39.6%	1,500	22,500
SUPPLIES						
5-6220-53.1205	UTILITIES	25,000	13,720	54.9%		25,000
5-6220-53.1210	STORMWATER FEES	5,000	0	0.0%		5,000
5-6220-53.1600	OPERATING SUPPLIES	2,500	714	28.5%		2,500
5-6220-53.1700	OTHER SUPPLIES	2,000	801	40.0%		2,000
TOTAL SUPPLIES		34,500	15,234	44.2%	0	34,500
CAPITAL OUTLAY						
5-6220-54.1100	REPAIRS & MAINTENANCE	1,000	0	0.0%		1,000
5-6220-54.1101	TANGER PARK	2,500	0	0.0%		2,500
5-6220-54.1300	BUILDINGS	2,500	0	0.0%		2,500
5-6220-54.2500	EQUIPMENT	-	0	0.0%		0
TOTAL CAPITAL OUTLAY		6,000	0	0.0%	0	6,000
TOTAL PARKS & RECREATION		90,400	23,542	26.0%	-7,250	83,150
Community Development (7220)						
PERSONAL SVC & EMP BEN						
5-7220-51.1100	REGULAR EMPLOYEES	537,000	272,030	50.7%		537,000
5-7220-51.1300	OVERTIME	750	0	0.0%		750
5-7220-51.2100	GROUP INSURANCE	62,500	49,565	79.3%	15,000	77,500
5-7220-51.2200	FICA (SOCIAL SECURITY)	6,000	3,812	63.5%		6,000
5-7220-51.2400	RETIREMENT	30,000	21,533	71.8%	7,500	37,500
5-7220-51.2700	WORKER'S COMPENSATION	10,000	9,195	92.0%		10,000
5-7220-51.2750	UNEMPLOYMENT TAX - GEORGIA	1,000	0	0.0%		1,000
TOTAL PERSONAL SVC & EMP BEN		647,250	356,134	55.0%	22,500	669,750
PURCHASED/CONTRACTED SVC						

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-7220-52.1200	PROFESSIONAL	50,000	943	1.9%	-10,000	40,000
5-7220-52.1230	LEGAL	5,000	1,310	26.2%		5,000
5-7220-52.1250	ENGINEERING	17,500	817	4.7%		17,500
5-7220-52.1300	TECHNICAL SERVICES	-	0	0.0%		0
5-7220-52.1301	TECHNICAL - SOFTWARE	80,000	109,428	136.8%	50,000	130,000
5-7220-52.1302	TECHNICAL - HARDWARE	5,000	0	0.0%		5,000
5-7220-52.1400	DRUG & MEDICAL	250	0	0.0%		250
5-7220-52.2210	AUTO/TRUCK EXPENSES	1,500	920	61.3%		1,500
5-7220-52.2211	AUTO GAS & FUEL	6,000	3,495	58.2%		6,000
5-7220-52.2250	OTHER EQUIP. REPAIRS/MAINT	7,000	4,511	64.4%		7,000
5-7220-52.3100	RISK MANAGEMENT INSURANCE	10,000	14,477	144.8%	5,000	15,000
5-7220-52.3200	COMMUNICATIONS-CELL PHONES	3,500	2,027	57.9%		3,500
5-7220-52.3201	TELEPHONE	500	0	0.0%		500
5-7220-52.3205	INTERNET	1,500	0	0.0%		1,500
5-7220-52.3310	PUBLIC NOTICES	4,000	1,873	46.8%		4,000
5-7220-52.3600	DUES & FEES	1,500	595	39.6%		1,500
5-7220-52.3700	EDUCATION & TRAINING	7,500	589	7.9%	-2,500	5,000
5-7220-52.3850	CONTRACT LABOR	275,000	166,659	60.6%		275,000
5-7220-52.3900	ABATEMENT	12,500	0	0.0%		12,500
5-7220-52.3970	POSTAGE	1,000	309	30.9%		1,000
TOTAL PURCHASED/CONTRACTED SVC		489,250	307,953	62.9%	42,500	531,750
SUPPLIES						
5-7220-53.1105	OFFICE SUPPLIES	6,500	4,131	63.6%		6,500
5-7220-53.1107	BANK & CREDIT CARD CHARGES	16,000	5,420	33.9%		16,000
5-7220-53.1160	OPERATING EQUIPMENT	1,000	0	0.0%		1,000
5-7220-53.1700	OTHER SUPPLIES	-	125	0.0%		0
5-7220-53.1785	UNIFORMS	3,000	633	21.1%		3,000
5-7220-53.1786	BOOT ALLOWANCE	240	0	0.0%		240
5-7220-53.1795	MISCELLANEOUS	-	0	0.0%		0
TOTAL SUPPLIES		26,740	10,309	38.6%	0	26,740
CAPITAL OUTLAY						
5-7220-54.2200	VEHICLES	-	0	0.0%		0
5-7220-54.2300	FURNITURE & FIXTURES	5,000	1,945	38.9%		5,000
5-7220-54.2400	COMPUTERS	5,000	0	0.0%		5,000

General Fund (100) FY 2023 Proposed		Original 23	YTD	50% of FY	Amend	Rev FY 23
5-7220-54.2450	COMPUTER MAINTENANCE	5,000	2,200	44.0%		5,000
5-7220-54.2500	EQUIPMENT	7,000	6,182	88.3%		7,000
	TOTAL CAPITAL OUTLAY	22,000	10,327	46.9%	0	22,000
	DEPRECIATION & AMORT					
5-7220-56.1000	DEPRECIATION	-	0	0.0%		0
	TOTAL DEPRECIATION & AMORT	0	0	0.0%	0	0
	PAYMENT TO OTHERS					
5-7220-57.9000	CONTINGENCIES	1,500	0	0.0%		1,500
	TOTAL PAYMENT TO OTHERS	1,500	0	0.0%	0	1,500
	TOTAL COMMUNITY DEVELOPMENT	1,186,740	684,723	57.7%	65,000	1,251,740
	TOTAL EXPENDITURES	10,044,685	5,103,696	50.8%	511,750	10,556,435
	REVENUE OVER/(UNDER) EXPENDITURES	-177,500	-1,104,097	622.0%	177,500	0

Tree Replacement Fund 190		Currnet	YTD	50%	Amend	FY 23 Amend
Tree Replacement Fund 190				0.0%		
3-0000-34.1325	TREE REPLACEMENT REVENUE	10,000	4,005	40.1%		10,000
	PURCHASED/CONTRACTED SVC					
5-4210-52.3940	TREE REPLACEMENT EXPENSE	10,000	0	0.0%		10,000
	TOTAL PURCHASED/CONTRACTED SVC	10,000	0	0.0%		10,000
	TOTAL TREE MAINTENANCE	10,000	4,005	40.1%		10,000
	TOTAL EXPENDITURES	10,000	0	0.0%		10,000
	REVENUE OVER/(UNDER) EXPENDITURES	0	0	0.0%		0

Confiscated Assets Fund 210						
		Current	YTD	Percent	Adjust.	Rev FY 23
Confiscated Assets Fund 210				-		
FINES AND FORFEITURES				-		
				-		
3-0000-35.1300	CONF. ASSETS -RESTRICTED	13,000	12,219	94%	5,000	18,000
3-0000-35.1301	EVIDENCE REV.- UNRESTRICTED	20,000	16,788	84%	5,000	25,000
TOTAL FINES AND FORFEITURES		33,000	29,007	88%	10,000	43,000
MISCELLANEOUS REVENUE						
3-0000-36.1000	INTEREST INCOME	0	0	0%		-
3-0000-38.3000	INSURANCE REIMBURSE DAMAGE PRO	0	0	0%		-
3-0000-38.9010	MISCELLANEOUS	0	0	0%		-
3-0000-38.9050	PRIOR YEAR REVENUE	15,000	0	0%	(10,000)	5,000
3-0000-39.1000	TRANSFER IN-GENERAL FUND	0	0	0%		-
TOTAL MISCELLANEOUS REVENUE		15,000	-	-	(10,000)	5,000
TOTAL NON DEPARTMENTAL		48,000	29,007	60%	-	48,000
TOTAL REVENUES		48,000	29,007	60%	-	48,000
PURCHASED/CONTRACTED SVC/SUPPLIES				-		
				-		
5-3230-52.2210	AUTO/TRUCK EXP	0	0	0%		-
5-3230-52.3300	ADVERTISING	0	0	0%		-
5-3230-53.1700	OTHER SUPPLIES	0	0	0%		-
TOTAL PURCHASED/CONTRACTED SVC		-	-	-		-
CAPITAL OUTLAY				-		
				-		
5-3230-54.2200	POLICE DEPARTMENT VEHICLES	35,000	0	0%		35,000
5-3230-54.2500	EQUIPMENT/FURNISHING	0	0	0%		-
5-3230-54.2520	CRIME SCENE EQUIP.	0	0	0%		-
5-3230-54.2530	EQUIPMENT FOR CARS	12,000	0	0%		12,000
5-3230-54.2540	EQUIPMENT FOR OFFICERS	1,000	0	0%		1,000
TOTAL CAPITAL OUTLAY		48,000	-	0%	-	48,000
PAYMENT TO OTHERS						
5-3230-57.3100	PYMT TO DA OFFICE	0	0	0%		-
TOTAL PAYMENT TO OTHERS		-	-	-		-
TOTAL POLICE DEPARTMENT		48,000	29,007	60%	-	48,000
TOTAL EXPENDITURES		48,000	-	-	-	48,000
REVENUE OVER/(UNDER) EXPENDITURES		-	29,007	-	-	-

CEMETERY FUND 230						
		Current	YTD	Percent	Adjust.	Rev FY 23
CEMETERY FUND						
CHARGES FOR SERVICES						
3-0000-34.9000	DONATIONS/CONTRIBUTIONS	250	0	0.0%		250
3-0000-34.9100	OPEN / CLOSE GRAVE FEE	5000	1800	36.0%		5000
TOTAL CHARGES FOR SERVICES		5,250	1,800	34.3%	0	5250
INVESTMENT INCOME						
3-0000-36.1000	INTEREST INCOME	25	48.3	193.2%		25
3-0000-38.2000	CEMETERY LOT SALES	0	0	0.0%		0
TOTAL INVESTMENT INCOME		25	48.3	193.2%	0	25
MISCELLANEOUS REVENUE						
3-0000-38.9050	PRIOR YEAR REVENUE	15000	0	0.0%	4725	19725
TOTAL MISCELLANEOUS REVENUE		15,000	0	0.0%	4725	19725
TOTAL CEMETERY FUND		20,275	1,848	9.1%	4,725	25000
TOTAL REVENUES		20,275	1,848	9.1%	4,725	25000
PURCHASED/CONTRACTED SVC						
5-0000-52.2250	MAINTENANCE / REPAIRS EXPENSE	4500	2500	55.6%		4500
TOTAL PURCHASED/CONTRACTED SVC		4,500	2,500	55.6%	0	4500
SUPPLIES						
5-0000-53.1107	BANK/ CREDIT CARD CHARGES	0	0	0.0%		0
5-0000-53.1700	OTHER SUPPLIES	50	5500	11000.0%	5450	5500
TOTAL SUPPLIES		50	5500	11000.0%	5450	5500
CAPITAL OUTLAY						
5-0000-54.1200	CEMETERY IMPROVEMENTS	15000	13200	88.0%		15000
5-0000-54.2500	EQUIPMENT	725	0	0.0%	-725	0
TOTAL CAPITAL OUTLAY		15,725	13,200	83.9%	-725	15000
TOTAL CEMETERY FUND		20,275	1,848	9.1%	4,725	25000
TOTAL EXPENDITURES		20,275	21,200	104.6%	4,725	25,000
REVENUE OVER/(UNDER) EXPENDITURES		0	-19,352	0.0%		0
NON DEPARTMENTAL						

Hotel/Motel - Main Street - DDA Fund 275		FY23	YTD	Percent	Adjust.	Rev FY 23
Hotel/Motel - Main Street - DDA Fund 275						
TAXES						
3-0000-31.4100	HOTEL / MOTEL TAX	1,250,000	513,848	41.1%	-25,500	1,224,500
TOTAL TAXES		1,250,000	513,848	41.1%	-25,500	1,224,500
INVESTMENT INCOME						
3-0000-36.1000	INTEREST INCOME	100	31	30.9%		100
TOTAL INVESTMENT INCOME		100	31	30.9%	0	100
MISCELLANEOUS REVENUE						
3-0000-38.9050	PRIOR YEAR REVENUE	166,000	0	0.0%	-100,000	66,000
3-0000-38.9060	LCI GRANT - ARC	0	0	0.0%		0
3-0000-38.9062	MISCELLANEOUS GRANTS	0	0	0.0%		0
3-0000-38.9080	MISC DONATIONS	100	0	0.0%		100
3-0000-38.9090	MISC INCOME	0	0	0.0%		0
3-7560-34.7400	MARDI-GROWL ADM FEES	0	0	0.0%		0
3-7560-34.7500	CHRISTMAS FOOD SALES	0	0	0.0%		0
3-7560-34.9300	RTN CHECK FEES	0	0	0.0%		0
3-7560-38.9030	DDA DONATIONS	0	0	0.0%		0
TOTAL MISCELLANEOUS REVENUE		166,100	0	0.0%	-100,000	66,100
TOTAL NON DEPARTMENTAL		1,416,200	513,879	36.3%	-125,500	1,290,700
TOTAL REVENUES		1,416,200	513,879	36.3%	-125,500	1,290,700
PURCHASED/CONTRACTED SVC						
5-0000-52.1210	ADMIN FEE - H/M TRANSFER OUT	105,000	52,500	50.0%		105,000
Dept 7520						
5-7520-52.1200	PROFESSIONAL SVCS	0	0	0.0%		0
5-7520-52.1230	LEGAL	0	0	0.0%		0
5-7520-52.3250	I-75 LIGHTING	0	1,323	0.0%		0
5-7520-52.3300	ADVERTISING	0	480	0.0%		0

Hotel/Motel - Main Street - DDA Fund 275		FY23		YTD	Percent	Adjust.	Rev FY 23
5-7520-52.3700	EDUCATION & TRAINING DDA	0	0	0	0.0%		0
5-7520-52.3970	POSTAGE	0	0	0	0.0%		0
5-7520-53.1105	OFFICE SUPPLIES	0	0	0	0.0%		0
5-7520-53.1700	OTHER SUPPLIES	0	0	0	0.0%		0
5-7520-53.1750	PROMOTIONS	0	0	0	0.0%		0
5-7520-54.1100	LAND ACQUISITIONS	0	0	0	0.0%		0
5-7520-54.1300	TRAIN PLATFORM	0	461	461	0.0%		0
5-7520-54.1400	BANNER PROGRAM	0	0	0	0.0%		0
5-7520-54.1500	WAYFINDING SIGNS	0	0	0	0.0%		0
5-7520-57.2300	FURNITURE & FIXTURES	0	0	0	0.0%		0
5-7520-57.3310	TRAIN LOT NORFOLK SO LEASE	0	466	466	0.0%		0
	Total 7520	0	2,729		0.0%		0
Dept 7540 TOURISM - (strickethrough reassign to 7550)							
5-7540-51.1100	REGULAR EMPLOYEES	0	21,481	21,481	0.0%		0
5-7540-51.2100	GROUP INSURANCE	0	10,188	10,188	0.0%		0
5-7540-51.2200	FICA (SOCIAL SECURITY)	0	288	288	0.0%		0
5-7540-51.2400	RETIREMENT	0	5,743	5,743	0.0%		0
5-7540-51.2700	WORKER'S COMPENSATION	0	2,627	2,627	0.0%		0
5-7540-51.2750	UNEMPLOYMENT TAX - GEORGIA	0	0	0	0.0%		0
5-7540-52.1230	LEGAL	500	0	500	0.0%		500
5-7540-52.1400	DRUG & MEDICAL	0	0	0	0.0%		0
5-7540-52.2250	OTHER EQUIP. REPAIRS/MAINT	500	0	500	0.0%		500
5-7540-52.2320	RENTAL EQUIPMENT	3,000	0	3,000	0.0%		3,000
5-7540-52.3100	RISK MANAGEMENT	0	3,619	3,619	0.0%		0
5-7540-52.3200	COMMUNICATIONS-CELL PHONE	0	201	201	0.0%		0
5-7540-52.3205	INTERNET	0	0	0	0.0%		0
5-7540-52.3250	I-75 LIGHTING	10,000	0	10,000	0.0%		10,000
5-7540-52.3300	ADVERTISING	20,000	4,839	24,839	24.2%		20,000
5-7540-52.3310	PUBLIC NOTICES	0	0	0	0.0%		0
5-7540-52.3500	TRAVEL-MILE REIMBURSEMENT	0	0	0	0.0%		0
5-7540-52.3600	DUES & FEES	0	519	519	0.0%		0
5-7540-52.3700	EDUCATION & TRAINING	0	0	0	0.0%		0

Hotel/Motel - Main Street - DDA Fund 275		FY23		YTD	Percent	Adjust.	Rev FY 23
5-7540-52.3750	MEETINGS & CONFERENCE	0	920		0.0%		0
5-7540-52.3850	CONTRACTED SERVICES	0	12,672		0.0%		0
5-7540-52.3855	EVENT ENTERTAINMENT CONTRACTS	0	3,700		0.0%		0
5-7540-52.3970	POSTAGE	0	0		0.0%		0
5-7540-53.1105	OFFICE SUPPLIES	0	1,190		0.0%		0
5-7540-53.1107	BANK & CREDIT CARD CHARGES	0	0		0.0%		0
5-7540-53.1160	OPERATING EQUIPMENT	0	0		0.0%		0
5-7540-53.1700	OTHER SUPPLIES	0	38		0.0%		0
5-7540-53.1720	CHRISTMAS DECORATIONS	0	0		0.0%		0
5-7540-53.1729	CITY/ EVENTS	0	0		0.0%		0
5-7540-53.1750	PROMOTIONS	0	229		0.0%		0
5-7540-53.1785	UNIFORMS	0	0		0.0%		0
5-7540-54.2300	FURNITURE & FIXTURES	0	594		0.0%		0
5-7540-54.2400	COMPUTERS	0	0		0.0%		0
5-7540-54.2450	COMPUTER MAINTENANCE	0	0		0.0%		0
5-7540-54.2500	EQUIPMENT	0	0		0.0%		0
TOTAL PURCHASED/CONTRACTED SVC		34,000	68,850		202.5%	0	34,000
PURCHASED/CONTRACTED SVC - Tourism (7540)							
5-7540-53.1729	CITY/ EVENTS	0	0		0.0%		0
5-7540-57.3200	PYMT TO CVB	474,000	266,511		56.2%		474,000
5-7540-52.1230	LEGAL	500	0		0.0%		500
TOTAL PURCHASED/CONTRACTED SVC		474,500	266,511		56.2%	0	474,500
PAYMENT TO OTHERS							
5-7540-57.3200	PYMT TO CVB	474,000	266,511		56.2%		474,000
TOTAL PAYMENT TO OTHERS		474,000	266,511		56.2%		474,000
Total Tourism		508,000	335,361		66.0%	0	508,000

Hotel/Motel - Main Street - DDA Fund 275		FY23	YTD	Percent	Adjust.	Rev FY 23
PERSONAL SVC & EMP BENEFITS - Downtown Development - Main Street						
5-7550-51.1.1100	REGULAR EMPLOYEES	180,000	21,884	12.2%		180,000
5-7550-51.2.1100	GROUP INSURANCE	25,000	0	0.0%		25,000
5-7550-51.2.2000	FICA (SOCIAL SECURITY)	1,500	292	19.4%		1,500
5-7550-51.2.4000	RETIREMENT	10,000	138	1.4%		10,000
5-7550-51.2.7000	WORKER'S COMPENSATION	6,000	0	0.0%		6,000
5-7550-51.2.7500	UNEMPLOYMENT TAX - GEORGIA	500	0	0.0%		500
TOTAL PERSONAL SVC & EMP BEN						
		223,000	22,314	10.0%		223,000
PURCHASED/CONTRACTED SVC - Downtown Development - Main Street						
5-7550-52.1.2000	PROFESSIONAL SVCS	17,500	1,736	9.9%		17,500
5-7550-52.1.2300	LEGAL	1,500	0	0.0%		1,500
5-7550-52.1.4000	DRUG & MEDICAL	100	0	0.0%		100
5-7550-52.2.2250	OTHER EQUIP REPAIRS/MAINT	500	0	0.0%		500
5-7550-52.2.3200	RENTAL EQUIPMENT	0	0	0.0%		0
5-7550-52.3.1000	RISK MANAGEMENT	4,500	0	0.0%		4,500
5-7550-52.3.2000	COMMUNICATIONS - CELL PHONE	1,000	0	0.0%		1,000
5-7550-52.3.3000	ADVERTISING	15,000	4,400	29.3%		15,000
5-7550-52.3.3310	PUBLIC NOTICES	1,500	0	0.0%		1,500
5-7550-52.3.3500	TRAVEL-MILEAGE REIMBURSEMENT	500	327	65.4%		500
5-7550-52.3.6000	DUES & FEES	1,200	0	0.0%		1,200
5-7550-52.3.7000	EDUCATION & TRAINING DDA	3,500	553	15.8%		3,500
5-7550-52.3.7500	MEETINGS & CONFERENCE	2,000	1,767	88.4%		2,000
5-7550-52.3.8500	CONTRACTED SVC(GMA H/M)	10,800	0	0.0%		10,800
5-7550-52.3.8550	EVENT ENTERTAINMENT CONTRACTS	42,700	2,039	4.8%		42,700
5-7550-52.3.9700	POSTAGE	0	0	0.0%		0
TOTAL PURCHASED/CONTRACTED SVC						
		102,300	10,822	10.6%		102,300
SUPPLIES						
5-7550-53.1.1050	OFFICE SUPPLIES	2,000	22	1.1%		2,000

Hotel/Motel - Main Street - DDA Fund 275		FY23	YTD	Percent	Adjust.	Rev FY 23
5-7550-53.1107	BANK & CREDIT CARD CHARGES	0	0	0.0%		0
5-7550-53.1160	OPERATING EQUIPMENT	1,500	0	0.0%		1,500
5-7550-53.1700	OTHER SUPPLIES	0	206	0.0%		0
5-7550-53.1720	CHRISTMAS DECORATIONS	25,000	10,882	43.5%		25,000
5-7550-53.1729	CITY EVENTS	75,000	25,150	33.5%		75,000
5-7550-53.1750	PROMOTIONS	15,000	398	2.7%		15,000
5-7550-53.1785	UNIFORMS	600	150	25.0%		600
	TOTAL SUPPLIES	119,100	36,808	30.9%		119,100
	CAPITAL OUTLAY					
5-7550-54.1100	LAND ACQUISITIONS	274,800	0	0.0%		274,800
5-7550-54.1150	FURNITURE & FIXTURES	3,000	0	0.0%		3,000
5-7550-54.1151	CEMETERY IMPROVEMENTS	0	0	0.0%		0
5-7550-54.1300	TRAIN PLATFORM	22,000	0	0.0%		22,000
5-7550-54.1400	BANNER PROGRAM	20,000	1,073	5.4%		20,000
5-7550-54.1500	WAYFINDING SIGNS	10,000	0	0.0%		10,000
5-7550-54.2400	COMPUTERS	3,000	1,326	44.2%		3,000
	TOTAL CAPITAL OUTLAY	332,800	2,400	0.7%		332,800
	PAYMENT TO OTHERS					
5-7550-57.3300	PARHAM PARKING LOT LEASE	5,000	0	0.0%		5,000
5-7550-57.3310	NORFOLK SOUTHERN LOT LEASE	500	0	0.0%		500
	TOTAL PAYMENT TO OTHERS	5,500	0	0.0%		5,500
	TOTAL ECONOMIC DEVELOPMENT	782,700	72,343	9.2%		782,700
	TOTAL Tourism and DD-Main Street	1,290,700	407,704	31.6%	-125,500	1,290,700
	TOTAL EXPENDITURES	1,290,700	410,434	31.8%	0	1,290,700
	REVENUE OVER/(UNDER) EXPENDITURES	125,500	103,445	0.0%	-125,500	0

SPLOST (IV and V)		Current	YTD	Percent	Adjust.	Rev FY 23
SPLOST (IV and V)						
REVENUES						
3-0000-31.3200	SPLOST V PROCEEDS	0	0	0.0%		0
3-0000-36.1000	INTEREST INCOME	1,730	19,915	1151.2%	22000	23,730
3-0000-36.1100	INTEREST REVENUE SPLOST 3	0	0	0.0%		0
3-0000-38.9000	MISCELLANEOUS REVENUE	0	0	0.0%		0
3-0000-38.9050	PRIOR YEAR REVENUE	2,312,000	0	0.0%		2,312,000
3-0000-39.1100	SPLOST BOND PROCEEDS	0	0	0.0%		0
3-0000-39.1200	COUNTY SPLOST IV PROCEEDS	0	0	0.0%		0
3-0000-39.1201	SPLOST V REVENUE	1,000,000	394,120	39.4%		1,000,000
TOTAL REVENUES		3,313,730	414,036	12.5%	22,000	3,335,730
5-1510-53.1107	BANK & CREDIT CARD CHARGES	120	60	50.0%		120
Total Supplies		120	60	50.0%	0	120
CAPITAL OUTLAY						
PUBLIC BUILDINGS						
5-1510-54.1100	ACQUISTION OF PROPERTY	0	0	0.0%		0
5-1510-54.1302	BUILDING IMPROVEMENTS	0	0	0.0%		0
5-1510-54.1303	CONST/RENOV MUNICIPAL BLDG	576,250	29,443	5.1%		576,250
TOTAL PUBLIC BLDGS		576,250	29,443	5.1%	0	576,250
5-3230-54.1350	PUBLIC SAFETY FACILITIES/EQUIP	0	0	0.0%		0
TOTAL PUBLIC SAFETY		0	0	0.0%	0	0
ROADS AND BRIDGES						
5-4210-52.3851	CONTRACT SERVICES	0	0	0.0%		0
5-4210-54.1401	ROADS BRIDGES SIDEWALKS ETC.	22,000	0	0.0%		22,000
5-4210-54.1404	TANGER BLVD PROJECT	0	0	0.0%		0
5-4210-54.1405	BILL GARDNER IMP PROJECT	2,067,360	6,338	0.3%	22000	2,089,360
5-4210-54.1406	SIGNAL @ MARKET PLACE	78,000	77,895	99.9%		78,000
5-4210-54.1407	HWY 42 EXTRA LANE	0	0	0.0%		0
5-4210-54.1408	RESURFACING STREETS	320,000	0	0.0%		320,000
5-4210-54.1501	PEEKSVILLE CNNCTR SPLOST V CLE	0	0	0.0%		0
5-4210-54.1502	SR 42 EXTRA LANE BGP TO MKTPLC	150,000	0	0.0%		150,000
5-4210-54.1503	PEEKSVILLE RD.-PEDESTRIAN IMPR	0	0	0.0%		0
5-4210-54.1504	SR 42 & BETHLEHEM RD SIGNAL	100,000	0	0.0%		100,000
5-4210-54.1505	BICYCLE SHARED USE AREAS	0	0	0.0%		0
TOTAL ROADS/BRIDGES		2,737,360	84,232	3.1%	22000	2,759,360
PARKS AND RECREATION						
5-6220-54.1402	PARKS & RECREATION FACILITIES	0	0	0.0%		0
5-6220-54.1410	TANGER SOFTBALL FIELDS	0	0	0.0%		0
TOTAL PARKS AND REC		0	0	0.0%	0	0
TOTAL OTHER USES						
5-8000-58.1201	SPLOST BOND PYMT PRINCIPAL	0	0	0.0%		0
5-8000-58.2201	SPLOST BOND PYMTS INTEREST	0	0	0.0%		0
TOTAL OTHER SOURCES/USES		0	0	0.0%	0	0
TOTAL REVENUES		3,313,730	414,036	12.5%	22,000	3,335,730
TOTAL EXPENDITURES		3,313,730	113,735	3.4%	22,000	3,335,730
REVENUE OVER/(UNDER) EXPENDITURES		0	300,301	0.0%	0	0

TSPLOST						
		FY23	YTD	Percent	Adjust.	Rev FY 23
TOTAL REVENUES						
3-0000-31.3200	T-SPLOST PROCEEDS	1,100,000	331,191	30.1%	(400,000)	700,000
3-0000-31.3400	TSPLOST PROCEEDS	0	0	0.0%		-
3-0000-36.1000	T-SPLOST INTEREST	0	0	0.0%		-
3-0000-38.9050	PRIOR YEAR REVENUE	6,000,000	0	0.0%	178,000	6,178,000
3-0000-39.1100	T-SPLOST BOND PROCEEDS	0	0	0.0%		-
3-0000-39.3100	T-SPLOST BOND PROCEEDS	0	0	0.0%		-
3-0000-39.3400	PREMIUMS ON BONDS ISSUED	0	0	0.0%		-
5-0000-58.4000	BOND ISSUANCE COSTS	0	0	0.0%		-
TBA	Reimbursement from GF	0	0	0.0%	252,000	252,000
** TOTAL REVENUES **	Total Revenues	7,100,000	331,191	4.7%	30,000	7,130,000
CONTRACTED SVCS						
5-0000-58.4000	BOND ISSUANCE COSTS	0	0	0.0%		-
5-1510-52.1230	LEGAL	0	0	0.0%		-
TOTAL CONTRACTED SVCS		-	-	0.0%	-	-
SUPPLIES						
5-1510-53.1107	BANK AND CREDIT CARD CHARGES	2,500	1,153	46.1%		2,500
TOTAL SUPPLIES		2,500	1,153	46.1%	-	2,500
CAPITAL OUTLAY						
5-1510-54.1100	ACQUISITION OF PROPERTY	1,500,000	0	0.0%		1,500,000
5-4210-54.1401	TARGETED PAVING	1,350,000	768,885	57.0%		1,350,000
5-4210-54.1402	SR 42 & BILL GARD CONGESTION	2,000,000	18,500	0.9%		2,000,000
5-4210-54.1403	BILL GARDNER IMPROVEMENTS	250,000	307,239	122.9%		250,000
5-4210-54.1404	SR 42 EXTRA LANE	400,000	0	0.0%		400,000
5-4210-54.1405	BETHLEHEM SIGNAL STUDY	0	0	0.0%		-
5-4210-54.1406	BIKEWAY/PEDESTRIAN	200,000	0	0.0%		200,000
TOTAL CAPITAL OUTLAY		5,700,000	1,094,624	19.2%		5,700,000
TOTAL STREET MAINTENANCE		5,700,000	1,094,624	19.2%	-	5,700,000
OTHER SOURCES/USES						
5-8000-58.1201	T-SPLOST BOND PMT PRINCIPAL	1,200,000	1,230,000	102.5%	30,000	1,230,000
5-8000-58.2201	T-SPLOST BOND PYMT INTEREST	200,000	173,875	86.9%		200,000
TOTAL OTHER SOURCES/USES		1,400,000	1,403,875	100.3%	30,000	1,430,000
TOTAL EXPENDITURES		7,100,000	2,498,499	35.2%	30,000	7,130,000
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES		-	(2,167,307)		-	-

Development Impact Fees						
		FY23	YTD	Percent	Adjust.	Rev FY 23
NON-DEPARTMENTAL						
INVESTMENT INCOME						
3-0000-36.1000	INTEREST PD	2000	2,189	109.5%	2,250	4,250
3-0000-36.1100	INTEREST PAID TO CDS	0	-	0.0%		-
TOTAL INVESTMENT INCOME		2,000	2,189	109.5%	2,250	4,250
MISCELLANEOUS REVENUE						
3-0000-38.9900	PRIOR YEAR REVENUE	0	-	0.0%	75,000	75,000
TOTAL MISCELLANEOUS REVENUE		-	-	0.0%	75,000	75,000
TOTAL NON-DEPARTMENTAL		2,000	2,189	109.5%	77,250	79,250
ADMINISTRATION						
CHARGES FOR SERVICES						
3-1510-34.6950	ADMINISTRATIVE FEE	30000	5,492	18.3%	(20,000)	10,000
TOTAL CHARGES FOR SERVICES		30,000	5,492	18.3%	(20,000)	10,000
INVESTMENT INCOME						
3-1510-36.1000	ADMINISTRATIVE INTEREST	10	-	0.0%		10
TOTAL INVESTMENT INCOME		10	-	0.0%		10
TOTAL ADMINISTRATION		30,010	5,492	18.3%	(20,000)	10,010
CIE PREP						
CHARGES FOR SERVICES						
3-2500-34.6954	CIE PREP FUND	3000	1,360	45.3%	-	3,000
TOTAL CHARGES FOR SERVICES		3,000	1,360	45.3%	-	3,000
INVESTMENT INCOME						
3-2500-36.1000	CIE INTEREST	10	-	0.0%		10
TOTAL INVESTMENT INCOME		10	-	0.0%		10
TOTAL CIE PREP		3,010	1,360	45.2%	-	3,010
POLICE DEPARTMENT						
CHARGES FOR SERVICES						
3-3230-34.6951	POLICE DEPARTMENT FUND	70000	6,513	9.3%	(52,250)	17,750
TOTAL CHARGES FOR SERVICES		70,000	6,513	9.3%	(52,250)	17,750
INVESTMENT INCOME						
3-3230-36.1000	POLICE DEPARTMENT INTEREST	50	-	0.0%		50
TOTAL INVESTMENT INCOME		50	-	0.0%		50
TOTAL POLICE DEPARTMENT		70,050	6,513	9.3%	(52,250)	17,800
STREET DEPARTMENT						
CHARGES FOR SERVICES						
3-4210-34.6953	STREET/ROAD DEPT FUND	107000	51,288	47.9%		107,000
TOTAL CHARGES FOR SERVICES		107,000	51,288	47.9%		107,000
INVESTMENT INCOME						
3-4210-36.1000	STREET/ROAD DEPT INTEREST	50	-	0.0%		50
TOTAL INVESTMENT INCOME		50	-	0.0%		50
TOTAL STREET DEPARTMENT		107,050	51,288	47.9%		107,050
PARK & RECREATION						
CHARGES FOR SERVICES						

3-6220-34.6952	PARK/RECREATION FUND	225000	125,245	55.7%		225,000
TOTAL CHARGES FOR SERVICES		225,000	125,245	55.7%		225,000
INVESTMENT INCOME						
3-6220-36.1000	PARK/RECREATION INTEREST	50	-	0.0%		50
TOTAL INVESTMENT INCOME		50	-	0.0%		50
TOTAL PARK & RECREATION		225,050	125,245	55.7%		225,050
TOTAL REVENUES		437,170	192,087	43.9%	5,000	442,170
PURCHASED/CONTRACTED SVC				0.0%		
				0.0%		
5-1510-52.1200	ADMIN PROFESSIONAL SERVICES	5,000.00	-	0.0%	(5,000)	-
TOTAL PURCHASED/CONTRACTED SVC		5,000	-	0.0%	(5,000)	-
SUPPLIES				0.0%		
				0.0%		
5-1510-53.1107	ADMIN BANK CHARGES	0	-	0.0%		-
TOTAL SUPPLIES		-	-	0.0%		-
TOTAL ADMINISTRATION		5,000	-	0.0%	(5,000)	-
PURCHASED/CONTRACTED SVC				0.0%		
				0.0%		
5-2500-52.1200	CIE PROFESSIONAL SERVICES	70000	-	0.0%	10,000	80,000
TOTAL PURCHASED/CONTRACTED SVC		70,000	-	0.0%	10,000	80,000
TOTAL CIE PREP		70,000	-	0.0%	10,000	80,000
CAPITAL OUTLAY				0.0%		
				0.0%		
5-3230-54.1302	POLICE DEPT BUILDING	39000	-	0.0%		39,000
TOTAL CAPITAL OUTLAY		39,000	-	0.0%		39,000
TOTAL POLICE DEPARTMENT		39,000	-	0.0%		39,000
PURCHASED/CONTRACTED SVC				0.0%		
				0.0%		
5-4210-52.2260	STREET/ROAD PAVING & FIXTURES	172000	-	0.0%		172,000
TOTAL PURCHASED/CONTRACTED SVC		172,000	-	0.0%		172,000
TOTAL STREET DEPARTMENT		172,000	-	0.0%		172,000
PURCHASED/CONTRACTED SVC				0.0%		
				0.0%		
5-6220-52.1200	PARK/RECREATION PROF SVC	1000	-	0.0%		1,000
5-6220-52.1250	PARK IMPRVMTS-TANGER WALKING	25000	-	0.0%		25,000
TOTAL PURCHASED/CONTRACTED SVC		26,000	-	0.0%		26,000
CAPITAL OUTLAY				0.0%		
				0.0%		
5-6220-54.1100	PARKS & RECS CAPITAL SHARE	112500	-	0.0%		112,500
5-6220-54.1250	TANGER WALKING PARK	0	-	0.0%		-
5-6220-54.1300	BUILDINGS/COMMUNITY CENTER	0	-	0.0%		-
5-6220-54.1302	PARK/RECREATION EQUIPMENT	12670	-	0.0%		12,670
TOTAL CAPITAL OUTLAY		125,170	-	0.0%	-	125,170
TOTAL PARK & RECREATION		151,170	-	0.0%	-	151,170
TOTAL EXPENDITURES		437,170	-	0.0%	5,000	442,170
REVENUE OVER/(UNDER) EXPENDITURES		-	192,087	0.0%	-	-

Water/Sewer Utilities 505/506		FY23 (latest)	YTD	Percent	Adjust.	Rev FY 23
NON-DEPARTMENTAL						
MISCELLANEOUS REVENUE						
3-0000-38.9050	PRIOR YEAR REVENUE	1,854,300	-	0.0%	-101700	1,752,600
TOTAL MISCELLANEOUS REVENUE		1,854,300	-	0.0%	-101700	1,752,600
TOTAL NON-DEPARTMENTAL		1,854,300	-	0.0%	-101700	1,752,600
SEWER DEPARTMENT						
Revenues - Total						
3-4330-34.4255	SEWER CHARGES	2,475,000	1,126,170	45.5%		2,475,000
3-4330-34.4256	SEWER LINE INSPECTIONS	100	-	0.0%		100
3-4330-34.4260	SLUDGE GREEN ROCK	85,000	7,394	8.7%	-15000	70,000
3-4330-34.6902	SEWER TAP FEES	40,000	20,700	51.8%		40,000
3-4330-34.6904	SEWER IMPACT FEES	0	-	0.0%		-
3-4330-34.6920	ARPA DESIGNATED FUNDS	0	-	0.0%		-
3-4330-34.6950	PENALTIES	25,000	15,314	61.3%		25,000
3-4330-34.6995	MISCELLANEOUS REV	0	993	0.0%	1000	1,000
3-4330-36.1000	INTEREST REVENUE	5,500	3,460	62.9%		5,500
3-4330-37.1000	CONTRIBUTED CAPITAL	0	-	0.0%		-
3-4330-34.6904	SEWER IMPACT FEES	405,000	174,037	43.0%		405,000
TOTAL SEWER DEPARTMENT		3,035,600	1,348,068	44.4%	-14,000	2,616,600
WATER DEPARTMENT						
CHARGES FOR SERVICES						
3-4420-34.4210	WATER CHARGES	2,300,000	1,229,542	53.5%		2,300,000
3-4420-34.4215	WATER LINE INSP	100	-	0.0%		100
3-4420-34.4220	WATER METER REINSECTIONS	100	-	0.0%		100
3-4420-34.4425	METER MAINTENANCE FEE	125,000	74,646	59.7%		125,000
3-4420-34.6901	TAP FEES	65,000	36,900	56.8%		65,000
3-4420-34.6903	WATER IMPACT FEES	0	-	0.0%		-
3-4420-34.6920	ARPA DESIGNATED FUNDS	0	-	0.0%		-

FY 23 Budget		Enterprise Fund(s) 505/506		Sewer (4330) / Water (4420)	
3-4420-34.6950	PENALTIES	33,000	19,768	59.9%	33,000
3-4420-34.6963	RECONNECT FEES	45,000	16,200	36.0%	45,000
3-4420-34.6964	PHONE CC FEE	0	-	0.0%	-
3-4420-34.6995	MISCELLANEOUS	3,500	869	24.8%	2,500
3-4420-34.9300	BAD CHECK FEES	1,000	595	59.5%	1,000
3-4420-36.1000	INTEREST REVENUES	5,500	3,025	55.0%	5,500
3-4420-37.1000	CONTRIBUTED CAPITAL	0	-	0.0%	-
3-4420-38.1000	RENTS & ROYALTIES	18,000	-	0.0%	18,000
3-4420-34.6903	WATER IMPACT FEES	429,200	185,667	43.3%	429,200
TOTAL WATER DEPARTMENT		3,025,400	1,567,212	51.8%	-1,000
TOTAL REVENUES (includes 50% Prior Year)		7,915,300	2,915,280	36.8%	-116,700
PERSONAL SVC & EMP BEN				0.0%	
REGULAR EMPLOYEES		275,000	110,932	40.3%	275,000
OVERTIME		25,000	13,437	53.7%	25,000
GROUP INSURANCE		33,000	11,754	35.6%	33,000
FICA (SOCIAL SECURITY)		2,750	1,739	63.2%	2,750
RETIREMENT		32,500	18,758	57.7%	32,500
WORKER'S COMPENSATION		8,000	7,882	98.5%	8,000
UNEMPLOYMENT TAX - GEORGIA		1,000	-	0.0%	1,000
TOTAL PERSONAL SVC & EMP BEN		377,250	164,502	43.6%	0
PURCHASED/CONTRACTED SVC					
PROFESSIONAL		5,000	-	0.0%	5,000
PROFESSIONAL SERVICES		35,000	24,958	71.3%	35,000
ADMIN FEE - SEWER TRANSFER OUT		355,000	265,000	74.6%	355,000
LEGAL		500	-	0.0%	500
ENGINEERING		300,000	75,281	25.1%	225,000
TECHNICAL SERVICES		-	-	0.0%	-
DRUG & MEDICAL		1,000	-	0.0%	1,000
INTEREST JD EXC & FREIGHTLINER		-	-	0.0%	-
AUTO / TRUCK EXPENSES		6,000	3,216	53.6%	6,000
AUTO GAS & FUEL		15,500	5,771	37.2%	13,000
CAR ALLOWANCE		-	-	0.0%	-
BUILDING & GROUNDS		17,500	7,215	41.2%	17,500
PLANT EQUIP REPAIRS/MAINT		250,000	250,381	100.2%	250,000
SEW COLLECTION EQUIP REPAIRS/M		275,000	217,494	79.1%	275,000

FY 23 Budget Enterprise Fund(s) 505/506

Sewer (4330) / Water (4420)

5-4330-52.2256	REPAIRS TO SEWER LINES	175,000	-	0.0%		
5-4330-52.2330	EQUIPMENT LEASING	17,000	36,937	217.3%	40000	175,000
5-4330-52.3100	RISK MANAGEMENT INSURANCE	7,500	10,858	144.8%	5000	57,000
5-4330-52.3200	COMMUNICATION CELL PHONES	4,000	3,836	95.9%	4000	12,500
5-4330-52.3201	TELEPHONE	-	-	0.0%		8,000
5-4330-52.3205	INTERNET	-	-	0.0%		-
5-4330-52.3310	PUBLIC NOTICES	1,000	386	38.6%		1,000
5-4330-52.3600	DUES & FEES	5,000	2,923	58.5%		5,000
5-4330-52.3601	FINES AND PENALTIES	5,000	-	0.0%		5,000
5-4330-52.3700	EDUCATION & TRAINING	10,000	3,711	37.1%		10,000
5-4330-52.3857	WASTE WATER TESTS	25,000	27,015	108.1%	20000	45,000
5-4330-52.3858	CHEMICALS WASTEWATER	95,000	58,658	61.7%		95,000
5-4330-52.3862	SLUDGE REMOVAL	100,000	54,780	54.8%		100,000
5-4330-52.3970	POSTAGE	7,500	3,292	43.9%		7,500
TOTAL PURCHASED/CONTRACTED SVC		1,712,500	1,051,712	61.4%	-8,500	1,704,000
SUPPLIES						
5-4330-53.1105	OFFICE SUPPLIES	1,500	314	20.9%		1,500
5-4330-53.1107	BANK & CREDIT CARD CHARGES	250	-	0.0%		250
5-4330-53.1150	OPERATING SUPPLIES	30,000	10,138	33.8%	-5000	25,000
5-4330-53.1161	LAB SUPPLIES	20,000	13,152	65.8%		20,000
5-4330-53.1205	UTILITIES	225,000	160,595	71.4%	75000	300,000
5-4330-53.1210	STORMWATER FEES	2,000	-	0.0%		2,000
5-4330-53.1700	OTHER SUPPLIES	500	-	0.0%		500
5-4330-53.1775	REPAIR DAMAGE PROPERTY	-	-	0.0%		0
5-4330-53.1785	UNIFORMS	5,500	2,540	46.2%		5,500
5-4330-53.1786	BOOT ALLOWANCE	600	-	0.0%		600
5-4330-53.1795	MISCELLANEOUS	-	-	0.0%		0
TOTAL SUPPLIES		285,350	186,739	65.4%	70,000	355,350
CAPITAL OUTLAY						
5-4330-54.1202	ABANDON SKYLAND WPCP	-	-	0.0%		-
5-4330-54.1203	ABANDON WEST POND	-	-	0.0%		-
5-4330-54.1420	INDIAN CREEK WPCP	400,000	148,887	37.2%		400,000.00
5-4330-54.1421	CLUB DR LIFT STATION	325,000	-	0.0%		325,000.00
5-4330-54.1422	MARKET PLACE SEWER EXTENSION	325,000	-	0.0%		325,000.00
5-4330-54.1423	DAVIS LAKE LINE EXT - NEW	-	-	0.0%		-

FY 23 Budget		Enterprise Fund(s) 505/506		Sewer (4330) / Water (4420)	
5-4330-54.1424	SEWER SYST. IMPROVE SWR LINES	225,000	-	0.0%	225,000.00
5-4330-54.2130	SCADA SYSTEM	150,000	21,824	14.5%	150,000.00
5-4330-54.2200	VEHICLES	50,000	-	0.0%	50,000.00
5-4330-54.2251	CAPITAL LEASE 2019 JD EXCAVATO	-	-	0.0%	-
5-4330-54.2400	COMPUTERS	1,500	-	0.0%	1,500.00
5-4330-54.2450	COMPUTER MAINTENANCE	-	-	0.0%	-
5-4330-54.2500	EQUIPMENT	1,476,500	170,711	11.6%	1,476,500.00
TOTAL CAPITAL OUTLAY		1,476,500	170,711	11.6%	1,476,500.00
DEPRECIATION & AMORT					
TOTAL DEPRECIATION & AMORT			-	0.0%	0
5-4330-56.1000	DEPRECIATION	-	-	0.0%	-
DEBT SERVICE					
5-4330-57.4000	BAD DEBT	0	-	0.0%	0
5-4330-57.9000	CONTINGENCIES	25000	-	0.0%	25,000
5-4330-58.1207	W&S BOND PRINCIPAL	400000	581,750	145.4%	585,000
5-4330-58.2207	W/S BOND INTEREST	40000	42,380	105.9%	45,000
TOTAL DEBT SERVICE		465,000	624,130	134.2%	655,000
TOTAL SEWER DEPARTMENT		4,316,600	2,197,794	50.9%	4,568,100
Total Sewer Revenues		4,519,040	1,348,068		4,423,680
Total Over/(Under) Revenues		202,440	(849,726)		(346,860.00)
PERSONAL SVC & EMP BEN					
5-4420-51.1100	REGULAR EMPLOYEES	325000	99,531	30.6%	325,000
5-4420-51.1300	OVERTIME	10000	7,580	75.8%	12,500
5-4420-51.2100	GROUP INSURANCE	30000	12,696	42.3%	30,000
5-4420-51.2200	FICA (SOCIAL SECURITY)	3000	1,508	50.3%	3,000
5-4420-51.2400	RETIREMENT	18500	10,470	56.6%	18,500
5-4420-51.2700	WORKER'S COMPENSATION	5000	3,941	78.8%	5,000
5-4420-51.2750	UNEMPLOYMENT TAX - GEORGIA	1000	-	0.0%	1,000
TOTAL PERSONAL SVC & EMP BEN		392,500	135,726	34.6%	395,000
PURCHASED/CONTRACTED SVC					
5-4420-52.1200	PROFESSIONAL	5000	-	0.0%	5,000

FY 23 Budget	Enterprise Fund(s) 505/506	Sewer (4330) / Water (4420)
5-4420-52.1210	ADMIN FEE - WATER TRANSFER OUT	450000 127,500 28.3%
5-4420-52.1230	LEGAL	1000 - 0.0%
5-4420-52.1250	ENGINEERING	35000 13,512 38.6%
5-4420-52.1300	TECHNICAL SERVICES	0 - 0.0%
5-4420-52.1400	DRUG & MEDICAL	500 - 0.0%
5-4420-52.2210	AUTO / TRUCK EXPENSE	20000 3,595 18.0%
5-4420-52.2211	AUTO GAS & FUEL	15000 8,063 53.8%
5-4420-52.2240	BUILDING & GROUNDS	3000 3,507 116.9%
5-4420-52.2250	TREATMENT - REPAIRS & MAINT.	60000 3,239 5.4%
5-4420-52.2256	DISTRIBUTION REPAIR WATER LIN	95000 31,323 33.0%
5-4420-52.2257	REPAIR / MAINTENANCE TANKS	75000 26,222 35.0%
5-4420-52.2258	WELL REPAIRS	45000 6,708 14.9%
5-4420-52.2320	RENTAL EQUIP / VEHICLE	1000 - 0.0%
5-4420-52.3100	RISK MANAGEMENT INSURANCE	7000 5,429 77.6%
5-4420-52.3200	COMMUNICATION CELL PHONES	2500 1,864 74.6%
5-4420-52.3201	TELEPHONE	0 - 0.0%
5-4420-52.3205	INTERNET	0 - 0.0%
5-4420-52.3310	PUBLIC NOTICES	0 - 0.0%
5-4420-52.3600	DUES & FEES	5000 2,774 55.5%
5-4420-52.3700	EDUCATION & TRAINING	5000 - 0.0%
5-4420-52.3750	MEETINGS & CONFERENCES	1000 - 0.0%
5-4420-52.3855	DRINKING WATER FEES CONTRACT	25000 - 0.0%
5-4420-52.3856	WATER TESTING	10000 892 8.9%
5-4420-52.3859	CHEMICALS FOR WATER	30000 19,169 63.9%
5-4420-52.3970	POSTAGE	1000 12 1.2%
TOTAL PURCHASED/CONTRACTED SVC		892,000 253,809 28.5%
SUPPLIES		-2,000 890,000
5-4420-53.1105	OFFICE SUPPLIES	2000 664 33.2%
5-4420-53.1107	BANK & CREDIT CARD CHARGES	1200 - 0.0%
5-4420-53.1150	OPERATING SUPPLIES	45000 11,227 24.9%
5-4420-53.1205	UTILITIES	50000 18,616 37.2%
5-4420-53.1210	STORM WATER FEES	1200 - 0.0%
5-4420-53.1510	INV PCH WATER FOR RESALE	500000 241,329 48.3%
5-4420-53.1700	OTHER SUPPLIES	0 - 0.0%
5-4420-53.1775	REPAIR DAMAGE PROPERTY	0 - 0.0%
5-4420-53.1785	UNIFORMS	5000 2,682 53.6%

FY 23 Budget		Enterprise Fund(s) 505/506		Sewer (4330) / Water (4420)	
5-4420-53.1786	BOOT ALLOWANCE	600	-	0.0%	600
5-4420-53.1795	MISCELLANEOUS	0	-	0.0%	0
TOTAL SUPPLIES		605,000	274,518	45.4%	592,500
CAPITAL OUTLAY					
5-4420-54.1430	TEST WELLS	0	-	0.0%	0
5-4420-54.1440	WATER TANK DEVELOPMENT	0	-	0.0%	0
5-4420-54.1442	WELL DEVELOPMENT	0	-	0.0%	0
5-4420-54.1445	WATER SYSTEM IMPROVEMENTS	295000	317,049	107.5%	330,000
5-4420-54.2110	NEW METER INSTALLATIONS	225000	4,653	2.1%	200,000
5-4420-54.2120	RADIO READ SYSTEM	150000	-	0.0%	125,000
5-4420-54.2130	SCADA SYSTEM	25000	-	0.0%	25,000
5-4420-54.2200	VEHICLES	50000	-	0.0%	50,000
5-4420-54.2400	COMPUTERS	1200	-	0.0%	2,000
5-4420-54.2450	COMPUTER MAINTENANCE	0	-	0.0%	0
5-4420-54.2500	EQUIPMENT	25000	-	0.0%	25,000
TOTAL CAPITAL OUTLAY		771,200	321,701	41.7%	757,000
TOTAL DEPRECIATION & AMORT					
PAYMENT TO OTHERS					
5-4420-56.1000	DEPRECIATION	0	-	0.0%	0
5-4420-56.1100	AMORTIZATION EXPENSE	0	-	0.0%	0
5-4420-57.1000	SDS HCWA IF	215000	23,100	10.7%	215,000
TOTAL PAYMENT TO OTHERS		215,000	23,100	10.7%	215,000
DEBT SERVICE					
5-4420-57.4000	BAD DEBTS	0	-	0.0%	0
5-4420-57.900	CONTINGENCIES	25000	-	0.0%	25,000
5-4420-58.1208	W/S BOND PRINCIPAL	225000	313,250	139.2%	315,000
5-4420-58.2208	W&S BOND INTEREST	66000	22,820	34.6%	41,000
5-4420-61.1000	CAPITAL ASSETS TRF TO GOV'T ACT	0	-	0.0%	0
TOTAL DEBT SERVICE		316,000	336,070	106.4%	381,000
TOTAL WATER DEPARTMENT		3,191,700	1,344,924	42.1%	3,230,500
Total Water Revenues		3,396,260	1,567,212		3,374,920
Revenues Over/(Under) Exp		204,560	222,287		144,420

FY 23 Budget		Enterprise Fund(s) 505/506		Sewer (4330) / Water (4420)	
TOTAL EXPENDITURES		7,508,300	3,542,719	47.2%	7,798,600
TOTAL REVENUES		7,915,300	2,915,280	36.8%	7,798,600
REVENUE OVER/(UNDER) EXPENDITURES		407,000	(627,439)		-407,000
					0

Sanitation Fund 540		Original 23	YTD	25% of FY	Amend	Rev FY 23
Sanitation Fund 540						
NON-DEPARTMENTAL						
CHARGES FOR SERVICES						
3-0000-34.4101	RESIDENTIAL SANITATION	734500	377,236	51.4%		734,500
3-0000-34.4102	COMMERCIAL SANITATION	12500	6,560	52.5%		12,500
3-0000-34.4103	CHIPPING FEES	500	0	0.0%		500
3-0000-34.4150	COLLECTION SITE FEES	20000	5,260	26.3%		20,000
3-0000-34.4160	RECYCLE PROCEEDS	5000	477	9.5%		5,000
TOTAL CHARGES FOR SERVICES		772,500	389,533	50.4%	0	772,500
MISCELLANEOUS REVENUE						
3-0000-34.4190 SANITATION OTHER CHARGES						
TOTAL MISCELLANEOUS REVENUE		-	0	0.0%	-	-
OTHER FINANCIAL SOURCES						
3-0000-38.9050	PRIOR YEAR REVENUE	0	0	0.0%	27000	27,000
3-0000-39.1100	OPERATING TRANSFER	0	0	0.0%		-
3-0000-64.6950	SANITATION PENALTIES	10000	5,285	52.8%		10,000
TOTAL OTHER FINANCIAL SOURCES		10,000	5,285	52.8%	27,000	37,000
TOTAL NON-DEPARTMENTAL		782,500	394,818	50.5%	27,000	809,500
TOTAL REVENUES		782,500	394,818	50.5%	27,000	809,500
PERSONAL SVC & EMP BEN						
5-0000-51.1100	REGULAR EMPLOYEES	100000	36,736	36.7%	-15000	85,000
5-0000-51.1300	OVERTIME	5000	2,472	49.4%		5,000
5-0000-51.2100	GROUP INSURANCE	5000	881	17.6%		5,000
5-0000-51.2200	FICA (SOCIAL SECURITY)	1000	559	55.9%		1,000
5-0000-51.2400	RETIREMENT	6000	6,492	108.2%	6000	12,000
5-0000-51.2700	WORKER'S COMPENSATION	3000	2,627	87.6%		3,000
5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	500	0	0.0%		500
TOTAL PERSONAL SVC & EMP BEN		120,500	49,767	41.3%	-9,000	111,500
PURCHASED/CONTRACTED SVC						
5-0000-52.1210	ADMIN FEE - SANIT TRANSFER OUT	10000	5,000	50.0%		10,000
5-0000-52.1400	DRUG & MEDICAL	500	0	0.0%		500
5-0000-52.2210	AUTO/TRUCK EXPENSES	7500	3,472	46.3%		7,500
5-0000-52.2211	AUTO GAS & FUEL	5000	3,618	72.4%		5,000
5-0000-52.2240	BUILDING & GROUNDS	2500	0	0.0%	-1000	1,500
5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	10000	0	0.0%	-2500	7,500
5-0000-52.3100	RISK MANANGEMENT INSURANCE	6000	3,619	60.3%	-1500	4,500
5-0000-52.3101	LIABILITY & COMPUTER MAINT.	0	0	0.0%		-
5-0000-52.3200	COMMUNICATION CELL PHONE	1000	426	42.6%		1,000
5-0000-52.3205	INTERNET	0	0	0.0%		-
5-0000-52.3310	PUBLIC NOTICES	0	0	0.0%		-
5-0000-52.3600	DUES & FEES	250	99	39.7%		250
5-0000-52.3700	EDUCATION & TRAINING	500	0	0.0%		500
5-0000-52.3860	SANITATION CONTRACT	495750	298,663	60.2%	45000	540,750
5-0000-52.3861	TIPPING FEE FOR LANDFILL	35000	15,014	42.9%		35,000
5-0000-52.3862	ROLLOFF COLLECTIONS	5000	906	18.1%		5,000
5-0000-52.3863	TIRE DISPOSAL FEE	3000	808	26.9%		3,000
TOTAL PURCHASED/CONTRACTE		582,000	331,625	57.0%	40,000	622,000
SUPPLIES						
5-0000-52.3970	POSTAGE	0	0	0.0%		-
5-0000-53.1150	OPERATING SUPPLIES	500	109.1	21.8%		500

Sanitation Fund 540		Original 23	YTD	25% of FY	Amend	Rev FY 23
Sanitation Fund 540						
5-0000-53.1160	OPERATING EQUIPMENT	7500	2060	27.5%	-2500	5,000
5-0000-53.1205	UTILITIES	1500	285.54	19.0%		1,500
5-0000-53.1700	OTHER SUPPLIES	2500	0	0.0%	-500	2,000
5-0000-53.1785	UNIFORMS	2500	553.3	22.1%	-500	2,000
5-0000-53.1786	BOOT ALLOWANCE	500	0	0.0%		500
5-0000-53.1795	MISCELLANEOUS	0	0	0.0%		-
TOTAL SUPPLIES		14,500	3,008	20.7%	(3,500)	11,000
CAPITAL OUTLAY						
5-0000-54.2200	VEHICLES	25000	0	0.0%		25,000
5-0000-54.2450	COMPUTER MAINTENANCE	0	0	0.0%		-
5-0000-54.2500	EQUIPMENT	40000	0	0.0%		40,000
TOTAL CAPITAL OUTLAY		65,000	-	0.0%	-	65,000
DEPRECIATION & AMORT						
5-0000-56.1000	DEPRECIATION EXPENSE	0	0	0.0%		-
TOTAL DEPRECIATION & AMORT		-	-	0.0%		
TOTAL NON-DEPARTMENTAL		782,500	394,818	50.5%	27,000	809,500
TOTAL EXPENDITURES		782,000	384,400	49.2%	27,500	809,500
REVENUE OVER/(UNDER) EXPENDITURES		500	10,418	2083.5%	-500	0

Stormwater Fund 570		Amended23	YTD	50% of FY	Amend	Rev FY 23	
Stormwater Fund 570							
CHARGES FOR SERVICES							
3-0000-34.4261	STORM UTILITY FEE	475,000	15,076	3.2%		475,000	
TOTAL OTHER FINANCIAL SOURCES		475,000	15,076	3.2%	0	475,000	
3-0000-38.9050	PRIOR YEAR REVENUE	19,650	0	0.0%	6000	25,650	
3-0000-39.1100	OPERATING TRANSFER	0	0	0.0%		0	
TOTAL NON-DEPARTMENTAL		19,650	0	0.0%	6,000	25,650	
TOTAL REVENUES		494,650	15,076	3.0%	6,000	500,650	
PERSONAL SVC & EMP BEN							
5-0000-51.1100	REGULAR EMPLOYEES	145,000	59,647	41.1%		145,000	
5-0000-51.1300	OVERTIME	1,500	1,378	91.9%		1,500	
5-0000-51.2100	GROUP INSURANCE	50,000	33,722	67.4%		50,000	
5-0000-51.2200	FICA (SOCIAL SECURITY)	2,000	825	41.2%		2,000	
5-0000-51.2400	RETIREMENT	15,000	6,965	46.4%		15,000	
5-0000-51.2500	TUITION REIMBURSEMENTS	0	0	0.0%		0	
5-0000-51.2700	WORKER'S COMPENSATION	3,000	2,627	87.6%		3,000	
5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	500	0	0.0%		500	
TOTAL PERSONAL SVC & EMP BEN		217,000	105,165	48.5%	0	217,000	
PURCHASED/CONTRACTED SVC							
5-0000-52.1200	PROFESSIONAL	30,000	401	1.3%		30,000	
5-0000-52.1210	ADMIN FEE - STORM TRANSFER OUT	40,000	31,000	77.5%		40,000	
5-0000-52.1230	LEGAL	250	0	0.0%		250	
5-0000-52.1280	FLOODPLAIN MAPPING	500	0	0.0%		500	
5-0000-52.1400	DRUG & MEDICAL	250	0	0.0%		250	
5-0000-52.2210	AUTO/TRUCK EXPENSES	10,000	2,990	29.9%		10,000	
5-0000-52.2211	AUTO GAS & FUEL	10,000	6,747	67.5%	2000	12,000	
5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	25,000	18,170	72.7%	5000	30,000	
5-0000-52.3100	RISK MANAGEMENT INSURANCE	5,000	3,619	72.4%	-1000	4,000	
5-0000-52.3200	COMMUNICATION CELL PHONES	1,500	1,182	78.8%	500	2,000	
5-0000-52.3205	INTERNET	0	0	0.0%		0	
5-0000-52.3310	PUBLIC NOTICES	0	0	0.0%		0	
5-0000-52.3600	DUES & FEES	1,000	604	60.4%		1,000	
5-0000-52.3700	EDUCATION & TRAINING	3,000	487	16.2%		3,000	
5-0000-52.3751	PUBLIC OUTREACH	4,500	69	1.5%	-3500	1,000	
5-0000-52.3800	POND MAINTENANCE	30,000	294	1.0%		30,000	
5-0000-52.3855	CONTRACTS	0	2,849	0.0%		0	
5-0000-52.3970	POSTAGE	0	37	0.0%		0	
TOTAL PURCHASED/CONTRACTED SVC		161,000	68,450	42.5%	3,000	164,000	
SUPPLIES							
5-0000-53.1105		OFFICE SUPPLIES	200	0	0.0%	200	
5-0000-53.1150		OPERATING SUPPLIES	3,500	7,610	217.4%	6500	10,000
5-0000-53.1160		OPERATING EQUIPMENT	2,000	1,261	63.0%		2,000
5-0000-53.1200		FEE FOR COLLECTING TAX	2,500	0	0.0%		2,500
5-0000-53.1700		OTHER SUPPLIES	1,000	54	5.4%		1,000
5-0000-53.1785		UNIFORMS	750	210	28.0%		750
5-0000-53.1786		BOOT ALLOWANCE	200	0	0.0%		200
5-0000-53.1795		MISCELLANEOUS	0	0	0.0%		0
TOTAL SUPPLIES			10,150	9,134	90.0%	6,500	16,650
CAPITAL OUTLAY							
5-0000-54.2200		VEHICLES	0	0	0.0%	0	
5-0000-54.2242		CAPITAL LEASE 2019 JD EXCAVATO	0	0	0.0%	0	

Stormwater Fund 570						
		Amended23	YTD	50% of FY	Amend	Rev FY 23
Stormwater Fund 570						
5-0000-54.2250	CAPITAL LEASE/BOBCAT W/DH80	55,000	0	0.0%		55,000
5-0000-54.2300	FURNITURE / FIXTURES	0	0	0.0%		0
5-0000-54.2400	COMPUTERS	1,500	2,620	174.7%	1500	3,000
5-0000-54.2450	COMPUTER MAINTENANCE	0	0	0.0%		0
5-0000-54.2500	EQUIPMENT	20,000	0	0.0%		20,000
5-0000-54.2601	DRAINAGE IMPROVEMENT	30,000	0	0.0%	-5000	25,000
5-0000-56.1000	DEPRECIATION EXPENSE	0	0	0.0%		0
TOTAL CAPITAL OUTLAY		106,500	2,620	2.5%	-3,500	103,000
DEPRECIATION & AMORT				0.0%		
5-0000-57.1000	INTEREST EXPENSE	0	0	0.0%		0
TOTAL DEPRECIATION & AMORT		0	0	0.0%	0	0
PAYMENT TO OTHERS				0.0%		
TOTAL PAYMENT TO OTHERS		0	0	0.0%	0	0
TOTAL NON-DEPARTMENTAL		494,650	15,076	3.0%	6,000	500,650
TOTAL EXPENDITURES		494,650	185,370	37.5%	6,000	500,650
REVENUE OVER/(UNDER) EXPENDITURES		0	-170,294		0	0



Administration Department

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Retreat Item Coversheet

Item: **FY 2022 Audit Report**

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: **All Funds**

Retreat Date: **July 17-19, 2023**

Next Actions: **Presentation by Auditor at next available meeting.**

Discussion:

Attached is the Draft of the FY 2022 Audit Report for the prior operating year. In all the financial condition of the city is particularly good, and there were fewer comments from the prior audit. One item that was noted in T-SPLOST resulted in the timing and the lack of available information at the time to make post close-out adjustment. These are being made to be compliant with OCGA, and we will continue to collaborate with the accountants on retainer for additional work to take better care of these things as they happen.

We are glad that the auditors are thorough in their investigation to raise items so that we can and will do better in the future.

There will be a presentation by Rushton at an upcoming meeting along with an introduction of Reshann Pruett Adams with Driver Adams + Sharpe before you accept the report.

CITY OF LOCUST GROVE, GEORGIA

Annual Financial Report

For the year ended December 31, 2022

DRAFT

CITY OF LOCUST GROVE, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2022

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Independent Auditor's Report

Honorable Mayor and
Members of the City Council
City of Locust Grove, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Locust Grove, Georgia, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Locust Grove, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Locust Grove, Georgia, as of December 31, 2022, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparison of the General Fund and the American Rescue Plan Act Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Locust Grove, Georgia and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Locust Grove, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Locust Grove, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Locust Grove, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and 62 through 65, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Locust Grove, Georgia's basic financial statements. The combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, and the schedule of projects financed with transportation special purpose local option sales tax are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, the schedule of projects financed with special purpose local option sales tax, the schedule of projects financed with transportation special purpose local option sales tax, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the City of Locust Grove, Georgia's basic financial statements for the year ended December 31, 2021, which are not presented with the accompanying financial statements. In our report dated October 7, 2022, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Locust Grove's basic financial statements as a whole.

The combining and individual fund financial statements and schedules related to the 2021 financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023 on our consideration of the City of Locust Grove, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Locust Grove, Georgia's internal control over financial reporting and compliance.

Rushon, LLC

Gainesville, Georgia
June 29, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS
CITY OF LOCUST GROVE, GEORGIA
(Unaudited)

The management of the City of Locust Grove provides this Management's Discussion and Analysis for readers of the City's financial statements for the year ended December 31, 2022. The purpose of this narrative is to provide readers of these financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about the City of Locust Grove. This narrative overview of the City's financial activities should be read in conjunction with the information included in the notes to the financial statements.

Financial Highlights

- The assets of the City of Locust Grove exceeded its liabilities at December 31, 2022 by \$66,076,486 (reported as "Net Position"). Of this amount \$1,145,255 is unrestricted.
- The total net position increased by \$19,187,739.
- As of the close of the current fiscal year, the City of Locust Grove's governmental funds reported combined ending fund balances of \$24,195,910, an increase of \$14,216,863 in comparison with the prior year. Of this amount \$5,542,369 is unassigned and available for spending and \$18,606,993 is restricted or assigned for capital projects and other specific future uses. \$46,548 is in nonspendable form as prepaid items
- At the end of the current year, unassigned fund balance for the General Fund was \$5,542,369, which is 49.3 percent of total General Fund expenditures for the year ending December 31, 2022.
- The City of Locust Grove's total debt obligations (including accrued compensated absences) increased by \$7,117,492 to a total of \$11,805,441 as of year-end due to a new bond issuance for TSPLOST. The City made principal payments during the year on its long-term debt of \$682,155.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements of the City of Locust Grove (the "City"). The financial statements of the City comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. Comparative data is presented when available.

Government-wide financial statements

The focus of the government-wide financial statements is on the overall financial position and the activities of the City. The government-wide financial statements include the Statement of Net Position and the Statement of Activities and are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements include all assets and liabilities using the accrual basis of accounting. Accrual of the current year's revenues and expenses is taken into account regardless of when cash is received or paid.

Statement of Net Position

The Statement of Net Position (pages 15-16) presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. The City's net position, which

is the difference between assets (what the citizens own), and liabilities (what the citizens owe), is one way to measure the City's financial position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's capital assets (roads, buildings, and utility systems) must be considered to assess the overall health of the City.

Statement of Activities

The Statement of Activities (page 17) presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The Statement of Net Position and the Statement of Activities are divided into two types of activities:

Governmental activities – Most of the City's basic services are reported under this category. These services include police, infrastructure maintenance, parks and recreation, and general administration. Taxes, fines/forfeitures and intergovernmental revenues (governmental activities) finance most of these activities.

Business-type activities – The City charges fees to customers to offset most of the cost of certain services it provides. The City's water and sewer and storm water utilities and solid waste services are reported under this category.

Fund financial statements

The focus of fund financial statements is directed to specific activities of the City and its most significant funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, employs fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Some funds are required to be established by state law. The City uses two categories of funds: governmental funds and proprietary funds.

In fund financial statements, information is presented in separate columns for each of the major funds. Data from non-major funds are combined into a single, aggregated column for presentation. Individual fund data for each of these non-major funds is provided in the form of combining statements beginning on page 66.

Governmental funds

Most of the City's basic governmental activities reported in the government-wide statements are accounted for in governmental funds, which focus on how money flows into and out of the funds, and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view of the City's general government operations and the basic services it provides. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation beside the fund financial statements.

In addition to the General Fund, which is considered a major fund, the City maintains three additional major funds, the American Rescue Plan Act Special Revenue Fund, SPLOST Capital Projects Fund, and the TSPLOST Capital Projects Fund.

Because the focus of the governmental funds financial statements is narrower than that of the government-wide financial statements and because of the different accounting methods used to prepare them, there are often significant differences between the totals presented in these financial statements. It is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. An analysis of the balance that reconciles the two statements is provided at the bottom of each statement.

Proprietary funds

When the City charges customers for the full or partial cost of the services it provides (whether to outside customers or to other units of the City), these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities, using the accrual basis of accounting. Enterprise funds are a type of proprietary fund used to account for functions reported as business-type activities in the government-wide statements. The City uses three enterprise funds to account for separate business-type activities, which are reported in the basic proprietary fund financial statements, on pages 24-28 of this report. The City of Locust Grove uses enterprise funds to account for its water and sewer, storm water, and solid waste functions.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-61 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including combined financial statements for non-major funds described earlier. Individual fund statements and schedules are presented following the required supplementary information. These statements and schedules contain much more detailed financial information about individual services or divisions of the City.

This report includes two schedules on pages 19 and 21 that reconcile the amounts reported on the governmental fund financial statements (modified accrual basis of accounting) with the governmental activities reported on the government-wide financial statements (accrual basis of accounting). The following summarizes the impact of transitioning from modified accrual to accrual accounting:

- Capital assets used in governmental activities on the government-wide statements are not reported on the fund financial statements.
- Certain revenues that are earned, but not available, are reported as revenue on the government-wide statement, but are reported as unearned revenue on the fund financial statements.
- Unless due and payable, long-term liabilities appear only in the government-wide statements.

- Capital outlay spending results in capital assets on the government-wide statements but is reported as expenditures on the governmental fund financial statements.
- Repayment of debt principal reduces a liability on the government-wide statements, but is an expenditure on the fund financials.
- Some expenses reported in the government-wide statements represent increases in liabilities on the government-wide statements but are not reported as expenditures in governmental funds because they do not require the use of current financial resources.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$66,076,486 as of December 31, 2022. The following table provides a summary of the City's governmental and business-type net position for the year ending December 31, 2022.

	(in thousands)					
	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current assets	\$ 24,781	\$ 11,722	\$ 6,859	\$ 6,269	\$ 31,640	\$ 17,991
Noncurrent assets	26,176	19,506	25,608	20,448	51,784	39,954
Total assets	50,957	31,228	32,467	26,717	83,424	57,945
Total deferred outflows of resources	849	655	122	83	971	738
Current liabilities	2,631	2,267	4,267	4,267	6,898	6,534
Noncurrent liabilities	7,753	1,056	2,993	3,594	10,746	4,650
Total liabilities	10,384	3,323	7,260	7,861	17,644	11,184
Total deferred inflows of resources	342	509	333	152	675	661
Net Position						
Net investment in capital assets	24,183	19,506	21,898	16,207	46,081	35,713
Restricted	14,164	4,250	4,687	3,188	18,851	7,438
Unrestricted	2,733	4,296	(1,588)	(608)	1,145	3,688
Total net position	\$ 41,080	\$ 28,052	\$ 24,997	\$ 18,787	\$ 66,077	\$ 46,839

The largest portion of the City's net position as of December 31, 2022 (70%) reflects its net investment in capital assets (e.g. land, buildings, machinery, equipment and the street and sidewalks). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The following table provides a summary of the City's governmental and business-type revenues and expenses for the year ending December 31, 2022.

(in thousands)

	Governmental		Business-Type		Total	
	2022	2021	2022	2021	2022	2021
Program revenues:						
Charges for services	\$ 2,318	\$ 2,554	\$ 6,347	\$ 5,774	\$ 8,665	\$ 8,328
Operating grants and contributions	3,104	171	0	0	3,104	171
Capital grants and contributions	9,174	4,908	5,356	3,685	14,530	8,593
General revenues:						
Motor vehicle/TAVT	352	335	0	0	352	335
Sales tax	3,418	3,103	0	0	3,418	3,103
Other taxes	3,490	2,633	0	0	3,490	2,633
Interest and investment earnings	30	13	11	1	41	14
Gain on sale of assets	0	61	0	0	0	61
Miscellaneous revenue	94	55	0	0	94	55
Transfers	0	128	0	(128)	0	0
Total revenues	21,980	13,961	11,714	9,332	33,694	23,293
Expenses						
General Government	1,899	1,677	0	0	1,899	1,677
Judicial	427	345	0	0	427	345
Public Safety	3,361	3,051	0	0	3,361	3,051
Public Works	1,623	2,418	0	0	1,623	2,418
Culture and Recreation	161	93	0	0	161	93
Housing and Development	1,886	1,359	0	0	1,886	1,359
Interest on long-term debt	344	0	0	0	344	0
Water and Sewer	0	0	3,892	3,417	3,892	3,417
Solid Waste Management	0	0	617	485	617	485
Storm Water	0	0	296	258	296	258
Total expenses	9,701	8,943	4,805	4,160	14,506	13,103
Indirect Cost Allocation	749	815	(749)	(815)	0	0
Increase (decrease) in net position	13,028	5,833	6,160	4,357	19,188	10,190
Net position - beginning (original)	28,052	22,219	18,787	16,200	46,839	38,419
Prior period adjustments	0	0	50	(1,770)	50	(1,770)
Net position - beginning (restated)	28,052	22,219	18,837	14,430	46,889	36,649
Net position - ending	\$ 41,080	\$ 28,052	\$ 24,997	\$ 18,787	\$ 66,077	\$ 46,839

Governmental Activities

Governmental Activities increased the City's net position by \$13,028,719. Key elements of this increase were as follows:

- A contribution of capital assets from developers in the amount of \$5,060,486.

Business-type Activities

Operations of business-type activities increased the City's net position by \$6,159,020. Key elements of this increase were as follows:

- A contribution of capital assets from developers in the amount of \$4,664,650.
- Revenues from business-type activities increased approximately \$209,098.
- Expenses from business-type activities increased approximately \$580,561.

Financial Analysis of the Government's Individual Funds

As noted earlier, the City of Locust Grove uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and financial reporting requirements.

Governmental funds

The City uses governmental funds to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, an unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the current year, the City's General Fund reported an ending fund balance of \$9,326,352 a increase of \$3,931,488 in comparison with the prior year. Approximately 99% of this amount (\$9,226,954) constitutes a combined assigned and unassigned fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is in restricted or non-spendable form.

Review pages 68-72 for additional information on the General Fund.

Financial Analysis of the Government's Individual Funds (Continued)

Special Revenue Funds

- Confiscated Assets Fund: This fund is used to account for assets obtained by the City as a result of investigations into illegal drug activities. The fund balance for this fund was \$14,529 and \$9,238 on December 31, 2022 and 2021, respectively.
- American Rescue Plan Act Fund: This fund is used to account for activities of the funds received through the American Rescue Plan Act. The balance for this fund was \$0 at December 31, 2022 as all of the funds were expended.
- Hotel/Motel Tax Fund: The Hotel/Motel Tax Fund receives revenues from taxes on hotels and motels within the City. 43.75% of these revenues must be paid to the Henry County Chamber of Commerce Convention and Visitors Bureau for tourism and promotional purposes. The fund balance for this fund was \$1,136,595 and \$777,275 on December 31, 2022 and 2021, respectively.

Review pages 73-78 for additional information on the Special Revenue funds

Capital Projects Fund

- SPLOST Fund: The City has one Special Purpose Local Option Sales Tax fund for the purpose of funding capital projects. These funds were voted on by the citizens of Henry County, Georgia and are passed to the City of Locust Grove by way of an intergovernmental agreement (SPLOST IV) or by Statute (SPLOST V). The fund balance for this fund was \$4,220,742 and \$2,328,820 on December 31, 2022 and 2021, respectively.
- TSPLOST Fund: The City has one Transportation Special Purpose Local Option Sales Tax fund for the purpose of funding capital projects. These funds were voted on by the citizens of Henry County, Georgia and are passed to the City of Locust Grove by way of an intergovernmental agreement (TSPLOST). The fund balance for this fund was \$7,512,690 on December 31, 2022.
- Development Impact Fund: The Development Impact Fund collects revenues generated through a Fee Ordinance approved by the City Council. The City uses these fees to fund major capital improvements for parks, police and streets. The fund balance for this fund was \$1,985,002 and \$1,468,850 at December 31, 2022 and 2021, respectively. The recent return to near-normal construction from the recent recessionary levels means that more funds will be made available for capital projects.

Review pages 79-84 for additional information on the Capital Project Fund.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

2022 net position of the City's three proprietary funds are as follows:

Water and sewer:	\$22,138,428
Solid waste management:	\$234,791
Storm water:	\$2,622,808

The increase in net position for the funds was approximately \$6,159,020. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City's Business-type activities.

Review pages 85-95 for additional information on the Enterprise funds.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities was \$26,175,632 and \$25,351,857 (net of accumulated depreciation) on December 31, 2022 and 2021, respectively. This investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and distributions systems for water/sewer and storm water management.

During the year ended December 31, 2022, the City invested \$13,390,323 in new capital assets - governmental activities was \$7,513,673 and \$ 5,876,650 for business-type activities. Major capital asset events during the current year ended December 31, 2022 included the following:

Governmental activities:

Construction in progress	\$ 2,024,966
Infrastructure	\$ 5,067,530
Vehicles and equipment	\$ 421,177

Business-type activities:

Construction in progress	\$ 1,068,206
Infrastructure	\$ 4,664,650

More information on capital assets may be found in the Note 9 to the Financial Statements on pages 47-48 of this report.

Debt Administration

At the end of the current fiscal year, the City had \$7,637,646 outstanding General Obligation Sales Tax Bonds, Series 2022, with an interest rate of 5%. The bonds are to be used to fund a portion of the 2022 TSPLOST City of Locust Grove projects.

At the end of the current fiscal year, the City had \$3,260,000 outstanding Water and Sewerage Refunding Revenue Bonds, Series 2016, with an interest rate of 2%. The bonds refunded the previous Series 2013 bonds which financed improvements in water/sewer infrastructure. The City also had two outstanding notes payable related to equipment. The total liability related to these notes payable at year-end was \$171,676.

More information on long-term debt may be found in Notes 10 and 11 to the Financial Statements on pages 49-51 of this report.

Economic Factors Affecting 2022 Operations and the New FY 2023 Budget

Macroeconomic Factors

1. **Demographic Trends.** Locust Grove grew by a whopping 10% in 2021 – 2022 and now has a population of 10,734 by the US Census Bureau Population Estimate Program. Since the 2020 Census, the city has grown just under 20% overall, leading all other cities in Henry County in both percent and absolute growth.
2. **National and Regional Economic Trends.** Inflationary trends here outpace national indices, with more volatility in swings either up or down due to dependency on volatile fuel costs and its association with the Atlanta Region as being statistically higher than national averages. Construction costs are markedly higher due to this inflationary pressure, even though inflation began to slow in 2023 due to continued Federal Reserve action as well as slower economic growth. Transportation and other large public works projects have some of the greatest variability between estimates and pricing due to labor shortages and oil prices.
3. **Unemployment.** The unemployment rate for the City of Locust Grove continues to compare reasonably between the state and regional rates, although the lingering effects of the COVID-19 pandemic recovery continuing to increase the need for labor in nearly all sectors of the economy. The city recently increased all salaries by a minimum of 5.4%.

4. **Labor Force.** The biggest challenge in terms of employment is the availability of a trained workforce equipped for the new economy. This has been noted in prospective industrial tenants as well as our own needs for employees for various skilled and unskilled functions.
5. **The end of COVID 19.** The country witnessed the end to the COVID 19 Pandemic which, luckily due to increased natural immunity and vaccination led to decreased work outages and increased productivity. The environment of work is still dramatically different, meaning that large clusters of office space may no longer be the archetype of this information age; however, the need for distributed offices for meeting space on varied working schedules may bring opportunities for coworking space development in the outer suburban locations such as Locust Grove.

Climate Change Factors

5. **January 12, 2023, Tornado Event.** Locust Grove was struck by a tornado along with wind shear in several locations across the city limits and the surrounding area of Henry, Butts, and Spalding Counties. The primary effects were downed trees along with some limited associated property damage. The city suffered casualty losses to a traffic signal and a sanitary sewer lift station along with prolonged continued operations due to power outages from the storm. To date, the city has submitted over \$150,000 in damages to FEMA for reimbursement up to 75% depending on the type of damage category. Future reserve considerations should be taken for more vulnerability to climate change in the coming years to wind, flooding, and prolonged drought.

Local Strategic Factors

6. **New large-scale commercial and industrial development continued to increase in 2022 as the switch to 3PL (Third Party Logistics) online fulfillment from the Pandemic Economy.** Several large projects on the northeast quadrant of the I-75 and Bill Gardner Parkway along SR 42 are nearing completions or are open (Bowery Farms, Ryder Logistics) along with the largest building to date in the city across the railroad from Bowery Farms as a 3PL concern nearing completion in 2023. Manufacturing is now becoming a larger investment within the city, with a major commitment by Renewal by Andersen for a \$420 million manufacturing facility with expansion potential over \$1 billion. Construction is set to begin in Fall 2023 with opening in the first quarter of 2025. NVH Korea just announced the location at 200 Gardner Farms Business Park for manufacturing of EV parts for the growing EV market segment and a creation of 160 full-time jobs.
7. **Building permits for residential construction is still subdued in Year 2022.** The quick rise in interest rates by the Fed during the year stymied new construction by nearly 50% from the prior year. While the pace has picked up some in 2023, it is still nearly 40% below the 2021 peak. As new subdivisions enter the market, there is an uptick in new inventory for permits; however, the marketplace then is left as the deciding factor for future starts.
8. **Multifamily construction prospects look good.** While no new multifamily developments were put under construction, there were two rezoning actions that will likely result in the construction of over 600 units between 2024 and 2026 with a total investment of nearly \$300 million.
9. **The occupancy rate of the City's downtown area is essentially 100%, including redevelopment of several storefronts into office and restaurant uses.** The success of the area

maintains into 2023, although there are some businesses with long-term viability issues we are already trying to address on a preemptive basis. Further there are two spaces that may be coming onto the market for investment by our DDA or other economic development agent to maintain the overall health of the central core.

10. **Tourism revenues in 2023 continue to increase at a pace not seen before.** Another new hotel (LaQuinta Inns and Suites) opened early in 2022 and a new Home2 Suites by Hilton was pitched for development in 2022 is still under consideration in 2023. Another hotel development that consists of a combination of hotel brands (a new trend since 2020) is being considered on the burgeoning west side of the interchange; however, financing and commitment remains to be seen, and even then, not likely under development until late 2024.
11. **Collections for LOST continue to be favorable despite the change in future distribution based on the 2020 Census.** By the end of 2022, the cities and Henry County had to agree on the continued collection of Local Option Sales Tax per state law mandating such negotiations after each decennial census. While the disbursement percentage maintained the same rates between the county and the cities, the distribution *among* the cities changed due to population changes with the 2 larger municipalities (McDonough/Stockbridge) and the 2 smaller cities of Hampton and Locust Grove. As such, the city's share decreased slightly over the next decade in favor of the larger cities who witnessed more growth compared with the smaller towns. When factoring growth overall, the city's revenue stream is not appreciably affected as long as more retail and housing development continues.
12. **SPLOST V revenues continue to impress – SPLOST VI.** The current SPLOST collections continue to outpace the original projections, meaning that a renewal vote for SPLOST VI will be coming by the end of 2024. Given the last SPLOST was contentious at best, there will be more discussions ahead to look jointly for projects well ahead of time and the need to factor any large-scale county-level projects.
13. **Enterprise Operations and Revenue.** The city saw continued growth in the Enterprise Funds due to increased development and customer base. For 2024, the city will be modifying its rate structure to better align with its costs (with greater emphasis on sanitary sewer for operations and future capital funding needs) as compared with water. Also, to remain more competitive with nearby areas, we are looking at decoupling commercial rates from residential and irrigation, as those uses generate revenues in other ways (property tax, LOST, etc.).
14. **T-SPLOST bonds were well received in the market at a time where interest rates were still low in early 2022.** As such, the city is now needed to concern itself with timing of expenditures to keep from any arbitrage related issues in an inflationary environment. Given the fact that costs are well outpacing original estimates, this should be a minor consideration if projects move at that speed.
15. **Workforce challenges.** The city continues to experience challenges in getting qualified employees due to wage inflation/competition or ancillary issues related to childcare, costs related to healthcare, or the demographic changes with a younger retirement age and/or rise of the distributed work environment. While the city has been trying to increase wages and continuing to offer excellent benefits, there are looming issues of constrained resources to offer the same or better without increased sources of revenue.
16. **Technological and operational improvements.** As part of continuing technological changes, we completed the migration of our Incode (now Tyler ERP Pro) financial software system to a cloud-hosted environment. In 2023, we began an upgrade to the latest version of Tyler ERP Pro (v. 10) that will require more staff training and allow for better knowledge with less errors in the future. Furthermore, we installed a new server for our local files not otherwise hosted

in a cloud environment at our Public Safety Facility which has better structural integrity along with a backup generator power in case of a disaster.

17. The City's credit/debit card payments system was upgraded in early 2022 to remain compliant with current payment protocols and allowing more secure payment methods via chip and contactless NFC technology. This is part of the overall Tyler Technology system upgrade.
18. These factors were considered in preparing the City of Locust Grove's budget for FY 2023, as well as recent amendments.

Requests for Information

This financial report is designed to provide a general overview of the City of Locust Grove's finances, comply with finance-related laws and regulations, and demonstrate the City's commitment to public accountability. Questions concerning this report or requests for additional information can be obtained by contacting the City at (770) 957-5043 or at the following address: City of Locust Grove Attention: City Clerk P.O. Box 900, Locust Grove, GA 30248

DRAFT

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31 ,2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Locust Grove, Georgia, under programs for the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Indirect Cost Rate

The City of Locust Grove, Georgia has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance.

4. Payments to Subrecipients

For the current year, City of Locust Grove, Georgia did not pass federal funds through to subrecipients.

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CITY OF LOCUST GROVE, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

1. Summary of the Auditor's Results

A. Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None reported
Significant deficiencies identified	
Not considered material weaknesses?	Yes
Noncompliance material to financial statements noted?	Yes

B. Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	None reported
Significant deficiencies identified	
not considered material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	None reported
Identification of major programs:	
21.027 Coronavirus State and Local Fiscal Recovery Funds	
Dollar threshold used to distinguish Between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

CITY OF LOCUST GROVE, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

2. Financial Statement Findings and Responses

A. Current Year Audit Findings

Comment 2022-001

Condition: City personnel may require additional training in the application of generally accepted accounting principles and the preparation of financial statements. Currently, the City relies on the external auditors for technical assistance in applying generally accepted accounting principles and the preparation of the financial statements. Under current auditing standards, providing technical assistance does not impair the independence of the external auditor. However, changes to auditing standards by standards setting boards could state that providing technical assistance would impair the independence of the external auditor. This does not indicate that City personnel is not trained to perform the daily accounting functions, but that the City has elected as a cost benefit to outsource this expertise to their auditors. Though it is not unusual for governments of this size to rely on the auditor to assist with the preparation of the financial statements, the inability of the staff to prepare the complete financial statements, including the required note disclosures, without the auditor's assistance, indicates a material weakness over the year-end reporting process.

Criteria: Internal controls should be in place to ensure the City can perform timely and accurate year-end close procedures to enable reporting in accordance with Generally Accepted Accounting Principles.

Effect: Failure to properly design and implement internal controls over year-end close may lead to financial statements that are materially misstated and may result in delays in the City's reporting process.

Cause: City personnel do not have the necessary training in the application of generally accepted accounting principles and the preparation of financial statements.

Recommendation: We recommend that the City Manager and City Clerk continue the City's efforts to provide the specialized training and experience necessary to perform these duties and continue to implement and/or strengthen controls over the year-end closeout procedures.

Management Response: Management concurs with this finding. The City Manager and City Clerk will continue the City's efforts to provide this training and continue to implement and/or strengthen controls over the year-end closeout procedures.

Comment 2022-002

Condition: The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. As a result, there is not appropriate segregation of duties between custody, reconciliation, authorization, and accounting in the areas of cash receipts and receivables, cash disbursements and payables and payroll.

Criteria: Segregation of duties is a key internal control whereby the authorization, custody, record keeping, and reconciling duties are separated among several persons.

Effect: Failure to properly segregate the duties exposes the City to a greater risk of loss due to fraud.

CITY OF LOCUST GROVE, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings, continued

Comment 2022-002, continued

Cause: Segregation of duties could be improved in the areas of cash receipts and receivables, cash disbursements and payables, and payroll.

Recommendation: Segregation of duties should be implemented to the extent practical and accounting records should be reviewed by responsible officials on a regular basis.

Management Response: Management concurs with this finding. The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the staff were large enough to provide optimum segregation of duties. City management will work to continually improve and implement as many procedures as possible to improve internal controls in these areas. This action was taken immediately upon receipt of the comment from our auditors.

Comment 2022-003

Condition: The City experienced a material excess of expenditures over appropriations in the General Fund.

Criteria: OCGA Code Section 36-81-3 requires local governments to operate under an approved annual budget for the General Fund, special revenue funds, and debt service funds.

Effect: Failure to maintain expenditures within the balanced budget for the General Fund will place the City in violation of state law.

Cause: The City did not make the necessary amendments to increase appropriations for expenditures during the year for the General Fund.

Recommendation: Budget to actual comparisons should be periodically reviewed by City management and budgets amended as needed to ensure that the City remains in compliance with state law.

Management Response: Management concurs with this finding. City management will review budget to actual comparisons periodically and recommend any necessary budget revision to Mayor and City Council.

Comment 2022-004

Condition: The City failed to deposit grant funds for TSPLOST projects into the TSPLOST Fund. As a result, the General Fund owes the TSPLOST Fund an amount at year-end.

Criteria: OCGA Code Section 48-8-121 requires that TSPLOST proceeds shall not be commingled with other funds of the City.

Effect: Failure to comply with OCGA Code Section 48-8-121 is a violation of state law.

Cause: City staff failed to deposit grant funds for TSPLOST projects into the TSPLOST Fund.

CITY OF LOCUST GROVE, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended December 31, 2022

2. Financial Statement Findings and Responses (continued)

A. Current Year Audit Findings, continued

Comment 2022-004, continued

Recommendation: The amount due from the General Fund to TSPLOST should be deposited into the TSPLOST account promptly.

Management Response: We concur with this finding. The City has recorded amounts due to the the TSPLOST fund and intends to make timely reimbursement from the General Fund. This action was implemented immediately upon receipt of the comment from our auditors.

B. Prior Year Audit Findings Follow-Ups

None

3. Federal Award Findings and Questioned Costs

The audit of our basic financial statements and schedule of expenditures of federal awards disclosed no audit findings or questioned costs which are required to be reported under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

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LOCUST GROVE EST. 1893

Administration Department

P. O. Box 900
Locust Grove, Georgia 30248

Phone: (770) 957-5043
Facsimile (770) 954-1223

Retreat Item Coversheet

Item: Vehicles and Equipment Needs/Assessment

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: General and Enterprise Funds with vehicle needs/replacement.

Retreat Date: July 17-19, 2023

Next Actions: Information as part of budget preparation and action.

Discussion:

Attached are copies of some of the vehicle assessments I have asked from the various departments – namely Public Works and Public Safety – for preparation of the Year 2024 and remaining 2023 budget where there are unspent / unencumbered funds.

PD will need some in the next year as part of replacement and growth in staff. Public Works is primarily replacement, with emphasis on this year of the Chipper Truck. There are quotes for the need for replacement of this vehicle, as it has been in various states of repair as well as breakdowns for the past three years. This truck will be put out for bids; however, we will keep the bed area to place on the new vehicle. There is an amount of money left in the current year for vehicles in Public Works that could be leveraged for this. Also, we will not be leasing this one since there is enough to cover this expected replacement cost.

We will be incorporating this more into our periodic reporting to keep you posted on our fleet and overall needs throughout the year.

Vehicle	Milage	Vin #	Recent Repairs Done	Current Issues	Grade
1989 GMC 7500 (Garbage Truck)	N/A	1GDP7D1Y4KV508267	Fueling issue repaired.	Hydraulic leak, power steering leak, rear can lift arm inoperable.	D
F-1999 350 (Service Truck)	137,878	1FDWX36F3XEE27121	Transmission lines replaced, transmission work done.	Needs front end rebuild, rear springs are flat.	C
1999 E450 (Camera Truck)	105,094	1FDXE47F6XHA86021	Basic maintenance, batteries replaced	Batteries die over a few days something is drawing power	B
2002 F-150	N/A	1FTRX17L23NA25643	Basic maintenance	A/C not working	F
2002 F-650 (Chipper Truck)	74,686	3FDNF65YX3MB01355	Fuel tank replaced, rear end hubs resealed.	Dash cluster needs repairs (gages)	F
2005 F-150	196,829	1FTRF12W35N86124	Basic maintenance	none	C
2005 F-150 Sewer Plant	170,000	2FTRX17W24CA94741	Basic maintenance	Front end needs replacing, burning oil	F
2005 Chevy 2500 (Service Truck)		1GBHK29485E271353	Basic maintenance	Batteries die over night. Leaf springs are flat	B
2005 Chevy 7500 (Mid-size red dump)	30,333	1GBJ71C65F50824	Drive shaft bolts to transmission replaced.	Emergency brake handle is broken.	C
2006 F-150	201,096	1FTPW14V36FA87052	Cam shaft sensor failure fixed, motor knocking fixed.	Hard knock after running for a short time, Metal shavings in oil	F
2006 Crown Vic		2FAFP71W16X16685	valve cover gaskets replaced	Running but not usable, leaking oil from heads.	F
2007 Chevy Tahoe	118,453	1GNFK13087J360604	Basic maintenance	none	C
2007 F-450 (Dump)	64,171	1FDXX47R38EB07026	Trailer brake box replaced, door latch repaired.	none	B
2011 Crown Vic	105,954	2FABP7BV2BX171476	Basic maintenance, rear passenger window fixed in place.	none	D
2012 F-150	114,064	1FTFX1E7CFD01715	Coolant hose replaced, New tires.	Transmission shutter	B
2012 International Pro-star Semi	619,000	1HSDESJN6CH131052	Basic maintenance	Air line leak	B
2014 F-150 (Storm)	92,013	1FTFX1EF1EFC96966	Basic maintenance, blower motor replaced.	none	B
2014 F-550 (Dump)	38,363	1FD0W5HTXFEA20290	Intercooler boots and pipe to turbo replaced.	none	A

<u>2015 F-150</u>	<u>50,308</u>	<u>1FTFX1EF6EKF28226</u>	<u>Basic maintenance, new tires.</u>	<u>none</u>	<u>A</u>
<u>2016 F-150 Sewer Plant</u>	<u>99,456</u>	<u>1FTEX1CF6GFC90226</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>
<u>2017 Explorer</u>		<u>1FM5K7B83HGB07828</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>
<u>2018 F-150</u>	<u>35,122</u>	<u>1FTEW1E57KFA68181</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>
<u>2018 F-150</u>	<u>49,093</u>	<u>1FTEW1E57KFA68164</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>
<u>2018 F-150</u>	<u>57,016</u>	<u>1FTFX1E54JKF30330</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>
<u>2018 F-150</u>	<u>75,764</u>	<u>1FTFX1E59JKC28794</u>	<u>Basic maintenance</u>	<u>Hard start, heavy valve chatter, burns oil</u>	<u>B</u>
<u>2019 Freight Liner Roll-off</u>	<u>32,829</u>	<u>1FVHG3DV1KHKL6638</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>
<u>2021 F-150</u>		<u>FTFW1E50MFA09660</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>
<u>2022 F-150</u>		<u>1FTFW1T53NKE81718</u>	<u>Basic maintenance</u>	<u>none</u>	<u>A</u>

PEACH STATE

TRUCK CENTERS

Peach State Truck Centers

6535 Crescent Drive
 Norcross GA 30071
 Phone: (770) 449-5300

BUYERS ORDER

Date: 07/13/2023
 Quote #: DE-21735
 Type: Cash
 Salesperson: Alex Guyton
 PO #:

Bill To: PROS-008316
 CITY OF LOCUST GROVE
 3644 GA-42
 LOCUST GROVE GA 30248
 P:(770) 957-5043

Ship To:
 CITY OF LOCUST GROVE
 3644 GA-42
 LOCUST GROVE, GA 30248
 P:(770) 957-5043

Stock#: 271807 VIN: 1FDNF7DC2RDF03662 New 2024 FORD F-750 Price: \$88,731.36

Total Price	\$88,731.36
Dealer Service Fee	\$200.00
Total	\$88,931.36

2024 Ford F-750, 6.7L Diesel Engine, Automatic Transmission, 4 AUX Switches, Engine Block Heater, Power Equipment Group, Preferred Equipment Package 600A, Synthetic Lube, Jump Start Studs, Hydraulic Brakes, Chrome Grille, Body Builder Wiring, 110V A/C Outlet, 5.57 Ratio, 10K Front Axle, 21K Rear Axle, 25,999 GVWR, Air Drivers Seat, Rear Shock Absorbers

*Wheelbase 281"/ Cab To Axle 207"

THIS ORDER SHALL NOT BECOME BINDING UNTIL ACCEPTED BY THE MANAGER.

Purchaser's Signature

Date

Alex Guyton

Sales Representative

Manager

ADDITIONAL CONDITIONS

The following "Additional Conditions" are an integral part of the Agreement and, together with the terms on the front hereof, constitute binding obligations of the parties hereto:

1. Whenever used in this Agreement: (i) "Seller" shall mean the dealer named as "Seller" on the front page hereof; (ii) "Purchaser" shall mean the party named as "Purchaser" on the front page hereof; (iii) "Purchased Vehicle" shall mean the motor vehicle (or vehicles) described on the front page hereof to be purchased from Seller pursuant to this Agreement; (iv) "Manufacturer" shall mean the corporation that manufactured the Purchased Vehicle [or chassis] purchased hereunder; (v) "Lien" shall mean any mortgage, pledge, deed to secure debt, title retention agreement, or other security interest or encumbrance of any kind; and (vi) "Trade-in Vehicle Expenses" shall mean and include (A) all costs that Seller has incurred to [store], insure, repair, condition or advertise any trade-in vehicle and (B) any Lien payoff made by Seller in connection with such trade-in vehicle.
2. Seller hereby sells to Purchaser, and Purchaser hereby purchases from Seller, the Purchased Vehicle for the price set forth on the front page hereof. Purchaser agrees to pay to Seller such purchase price in full in cash on or before the delivery date. Purchaser shall not acquire any right, title or interest in or to the Purchased Vehicle until either [(i)] Seller has received in cash the full purchase price of the Purchased Vehicle or [(ii)] **Seller has received a signed deferred payment agreement fully satisfactory to Seller.** If for any reason the Purchased Vehicle is delivered to Purchaser prior to receipt by Seller of such full cash payment, then Purchaser (a) hereby grants to Seller a security interest in the Purchased Vehicle to secure any unpaid portion of such purchase price and (b) authorizes Seller to take such actions and to execute such documents on behalf of Purchaser as may be necessary to enable Seller to obtain a perfected security interest in or Lien on the Purchased Vehicle, (c) appoints Seller as Purchaser's attorney-in-fact to execute, deliver and/or file such documents and (d) agrees that Seller shall have the rights of a secured party with a perfected security interest under the Uniform Commercial Code and/or any applicable state title perfection statute.
3. In the event the price to Seller of new motor vehicles of the series and body type ordered hereunder is increased by Manufacturer prior to delivery of the Purchased Vehicle to Purchaser, Seller reserves the right to increase the price of the Purchased Vehicle to be charged to Purchaser; provided, however, that if Purchaser objects to any such price increase, Purchaser may cancel this Agreement. In the event, of any such cancellation, Seller shall return to Purchaser (i) any cash deposit previously received and (ii) any trade-in vehicle previously delivered, provided that Seller may retain any Trade-in Vehicle Expenses previously incurred by Seller; and provided further that if such trade-in vehicle has previously been sold by Seller, Seller shall pay to Purchaser the proceeds of such sale less: (A) a selling commission of [15%] of such proceeds; and (B) any Trade-in Vehicle Expenses paid by Seller. No design change by Manufacturer of the Purchased Vehicle or any component thereof shall require Seller to make any modification to the Purchased Vehicle or any component thereof either before or after delivery of the Purchased Vehicle to Purchaser. Purchaser acknowledges (a) that Seller is not the agent of the Manufacturer and shall not be liable for any action or inaction of Manufacturer, and (b) Seller and Purchaser are the sole parties to this Agreement and Seller is unable to bind Manufacturer to any obligation.
4. If the a trade-in vehicle is not to be delivered to Seller until delivery to Purchaser of the Purchased Vehicle, then such trade-in vehicle shall be reappraised at the time of delivery and such reappraised value shall determine the gross trade-in allowance thereof; provided, however, that if such reappraised value is more than [15%] lower than the original gross-trade allowance shown on the front hereof, Purchaser may cancel this Agreement, provided that such cancellation right is exercised prior to the delivery of the Purchased Vehicle to Purchaser.
5. Purchaser warrants as to any trade-in vehicle delivered hereunder to Seller that (i) Purchaser has good title thereto and (ii) Purchaser will deliver to Seller at the time of delivery thereof to Seller the certificate of title to such vehicle free and clear of all Liens. If a Lien does exist on such vehicle, then, at Seller's option, either (a) Purchaser will pay off such Lien or (b) Seller will deduct the amount of such Lien from the trade-in value, thus increasing the purchase price of the Purchased Vehicle. If there is any difference between the actual Lien payoff of the trade-in vehicle and the "Amount Owing On Trade Vehicle" stated on the front hereof, Purchaser shall be solely responsible for any such difference and Purchaser shall promptly pay Seller any such difference that Seller is required to pay to the lienholder to secure clear title to the trade-in vehicle.
6. Unless this Agreement shall have been cancelled by Purchaser in accordance with either paragraph 3 or 4 above, Seller shall have the right, upon any failure or refusal of Purchaser to accept delivery of the Purchased Vehicle or upon any other breach of this Agreement, (i) to retain (A) any cash deposit previously made by Purchaser and (B) any trade-in vehicle previously traded-in as part of the consideration for the Purchased Vehicle, (ii) to apply any such cash and the proceeds of the sale by Seller of any such trade-in vehicle against the damages that Seller might suffer by reason of such failure, refusal or other breach, and (iii) to avail itself of any remedy available to Seller at law or in equity. In applying any such cash or proceeds, Seller may first deduct therefrom all Trade-in Vehicle Expenses and any other expenses (including attorneys' fees) that Seller may incur as a result of any such failure, refusal or other breach. In the event that Seller is required to have an attorney to enforce this Agreement or to collect sums due hereunder (including by arbitration), Purchaser agrees that Seller shall be entitled to recover, in addition to any sums due hereunder, all costs of collection, including reasonable attorney's fees in the amount of 15% of the sums due to Seller.
7. Seller shall not be liable for either (i) any delay in delivering the Purchased Vehicle or (ii) any failure to deliver the Purchased Vehicle, where such failure is due, in whole or in part, to any cause beyond the reasonable control of Seller.
8. The price of the Purchased Vehicle on the front hereof includes reimbursement for federal excise taxes, but does not include any federal, state or local sales, use or occupational taxes [based on sales volume], unless expressly so stated. Purchaser assumes and agrees to pay, unless prohibited by law, any such sales, use or occupational taxes imposed on or applicable to the transaction covered by this Agreement, regardless of which party may have primary tax liability therefor.
9. **THE ONLY WARRANTIES APPLYING TO THE PURCHASED VEHICLE ARE THOSE, IF ANY, SUPPLIED BY THE MANUFACTURER. SELLER EXPRESSLY DISCLAIMS ALL WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR USE. PURCHASER SHALL NOT BE ENTITLED TO RECOVER FROM SELLER ANY CONSEQUENTIAL DAMAGES, DAMAGES TO PROPERTY, DAMAGES FOR LOSS OF USE, LOSS OF TIME, LOSS OF PROFITS OR INCOME, OR ANY OTHER CONSEQUENTIAL OR INCIDENTAL DAMAGES, UNLESS A SEPARATE WRITTEN WARRANTY IS PROVIDED TO PURCHASER BY SELLER. A USED VEHICLE SOLD HEREUNDER IS SOLD "AS IS" WITHOUT ANY WARRANTY.**
10. Purchaser warrants to Seller that at the time of delivery of the Purchased Vehicle, Purchaser will have insurance in force, which will provide full collision, theft, comprehensive and liability coverage for the Purchased Vehicle [and that it will maintain said insurance in force.] No loss, damage or destruction of the Purchased Vehicle shall release Purchaser from its obligations hereunder. In the event that financing of any deferred balance is not accepted by a finance company acceptable to Seller and said motor vehicle is involved in an accident prior to return of said vehicle to Seller, or in the event any checks which are given in payment for said motor vehicle are not honored by the bank upon which drawn and said motor vehicle shall be involved in an accident, Purchaser hereby assigns to Seller the right to receive proceeds payable to Purchaser under all insurance policies covering said accident and Purchaser hereby authorizes and directs the carriers of all such insurance policies to pay said proceeds directly to Seller alone. Purchaser hereby appoints Seller as Purchaser's attorney-in-fact to endorse Purchaser's name to any checks or drafts issued by such insurance carriers by reason of such accident. Any such proceeds received by Seller shall be applied toward payment of Purchaser's obligations hereunder; and any excess of such proceeds over said obligations shall be remitted to Purchaser.
11. **If Purchaser has delivered to Seller an application for credit, Purchaser represents that all statements made in such credit application are true and correct, and Purchaser acknowledges that Seller will be relying thereon. Any untrue or incorrect statement or any other misrepresentation of Purchaser in the credit application or in any other documents shall entitle Seller immediately to rescind and to repossess the Purchased Vehicle.]**
12. **In the event that any portion of the purchase price is to be financed, Purchaser shall be solely responsible to obtain such financing, even if Seller assists Purchaser to obtain such financing. In the event Seller so assists Purchaser, Seller shall not be deemed to have acted as Purchaser's agent; and Seller may retain or be paid by lender a portion of any finance charge imposed on Purchaser by any lender. In the event that Purchaser has obtained possession of the Purchased Vehicle but is unable within 10 days after so obtaining possession to obtain financing and pay off the balance of the purchase price owed to Seller, Purchaser agrees to return the motor vehicle to Seller immediately upon demand. In the alternative, Seller shall be entitled to immediately repossess the vehicle.]**
13. Purchaser agrees that it will execute and deliver such other agreements, documents or instruments as may be necessary to complete the sale contemplated hereby in accordance with the terms and conditions hereof.
14. This Agreement shall not be assigned by Purchaser without Seller's prior written consent. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof, and no modification or waiver of any provision hereof shall be valid unless it is in writing and signed by each party hereto. If any provision of this Agreement shall be deemed invalid, illegal or unenforceable under applicable law, such invalidity, illegality or unenforceability shall not adversely affect the validity, legality or enforceability of the remainder of this Agreement. This Agreement shall be governed by the laws of the state in which the Seller is located as shown on the front of this Agreement. Whenever the context of this Agreement requires, all pronouns used herein shall refer to the masculine, feminine or neuter gender and the singular shall refer to the plural and vice versa, as the context may require.
15. Any dispute or controversy arising pursuant to this Agreement shall be resolved by final and binding arbitration in Gwinnett County, Georgia before a single arbitrator appointed and acting pursuant to JAMS' commercial arbitration rules. **[NO CLASS WIDE ARBITRATION CLAIMS ARE ALLOWED.] [Seller and Purchaser shall each bear their own expenses for attorneys, experts, witness fees, regardless of which party prevails in the arbitration.] OR [The arbitrator may award costs and attorney's fees to the prevailing party.] [See Paragraph 6 above]**

DEALER 21A 903

VIN 1FDNF7DC2RDF03662

F75E REGULAR CAB DOCK
 281" WHEELBASE
 2024 MODEL YEAR
 YZ OXFORD WHITE
 LE STEEL GRAY VINYL 30/70
 PREFERRED EQUIPMENT PKG.600A
 .FRONT AXLE - 10K CAPACITY
 .FRONT SUSPENSION - 10K CAP
 .SINGLE, 21K CAP OPEN
 .FUEL TANK - 50 GALS ALUMINUM
 .REAR SEAT DELETE
 .AM/FM RADIO W/CLOCK
 .AUXILIARY SWITCH (4)
 .FT WH 22.5X8.25 10H FWD CT DS
 .RR WH 22.5X8.25 10H FT STL DS
 99C .6.7L POWER STROKE DSL 270 HP
 .10 SPEED AUTO TRANS DIESEL
 T2B GDYR 11R22.5G FUEL MAX RSA
 X5D 5.57 AXLE RATIO
 164 RF MARKER/CLEARANCE LIGHTS CLEAR
 17W WI-FI 4G LTE HOTSPOT DELETE
 18A ELEC STABILITY CONTROL DELETE
 18D DE-RATE GVWR TO 25,999
 41H ENGINE BLOCK HEATER
 425 50 STATE EMISSIONS
 53B FRAME RAILS 16.98 S/M 120K PSI
 54K XL2020 PWR/STD CHR CAP 102"
 55M JUMP START STUD
 55P 110V AC OUTLET
 59C BODY BUILDER WIRING
 60A SYNTHETIC FRT WHL BEARING LUBE
 607 SYN LUBE,REAR AXLE
 86M UPFITTER INTERFACE MODULE
 L 30/70 DR AIR INT PUMP VINYL
 90A INTERIOR APPEARANCE GROUP
 90E EXTERIOR APPEARANCE GROUP
 .CHROME FRONT BUMPER
 .CHROME GRILLE
 90P POWER EQUIPMENT GROUP
 961 REAR SHOCK ABSORBERS
 DISCOUNTED EQUIPMENT
 GDYR 11R22.5G FUEL MAX RSA
 TOTAL OPTIONS/OTHER
 TOTAL VEHICLE & OPTIONS/OTHER
 DESTINATION & DELIVERY

TOTAL FOR VEHICLE

FUEL CHARGE
 SHIPPING WEIGHT 10890 LBS.

TOTAL

Stock
2719

This invoice may not reflect the final cost of the vehicle in view of the possibility of future rebates, allowances, discounts and incentive awards from Ford Motor Company to the dealer.

Sold to Peach State Ford Trk Sls Inc 21A903 P.O. BOX 808 Norcross GA 30091		Order Type 60	Ramp Code CG07	Batch ID PD041	Price Lev 420
Ship to (if other than above)		Date Inv. Prepared 04 04 23	Item Number 21-2964	Transit Days 01	
		Ship Through			
Invoice & Unit Identification NO. 1FDNF7DC2RDF03662	Final Assembly Point OHIO	Finance Company and/or Bank Ford Motor Credit 000001			

HB	Invoice Total	A & Z Plan	D Plan	X Plan	FPA	AA

This invoice to be used for the billing of vehicles only

Dealer's copy

SOUTHCO IND INC

7/11/23
CITY OF LOCUST GROVE
JROSE@LOCUSTGROVE-GA.GOV
404-597-2875
JACK ROSE

2024 F750
AIR BRAKES
DIESEL POWER STROKE V8
270HP
25,999 GVWR

~~577,125.00~~

~~37,000.00~~

SOUTHCO "SF-1472" Body - Color: _____

- Body Style: "STRAIGHT FRONT" 14' L x 96" W x 72" H [inside]
- Tailgate: 30" H [270* swing]
- Lights: L E D Lights
- LADDER PRUNER INSIDE
- DELETE I BOX
- Toolboxes w/"SureLock" doors [2] 60" x 20" x 21" Underbody
- Hydraulic Hoist: Rugby w/PTO: Electric Shift
- Split tailgate
- Hitch: Pintle
- Trailer Lights: 6-Pole – Brake Controller: Electric
- BRAKE CONTROLLER
- CHOCKS AND HOLDERS

Optional & Not Included in Price Shown Above

• 4-Point Strobe Light System	\$ 500.00
• LADDER RACK w/Access Steps	\$ 500.00
• BACK UP CAMERA	\$ 500.00
• REAR BOXES	\$ 600.00 EACH

Not Included: Any Applicable Taxes, Tags, Titles or Delivery
Prices are Quoted FOB Shelby, NC

SOUTHCO Industries, Inc.
1840 E Dixon Blvd
Shelby, NC 28152
800-331-7655
Craig Goforth Cgoforth@southcoindustries.com

Prepared for: , Southco Industries, Inc.
1840 E Dixon BLVD
Shelby, NC 28152
Office: 704-482-1477

2024 F-750 Diesel Regular Cab Base (F 7D)
Price Level: 425



Client Proposal

Prepared by:
Jeb Darhower
Office: 302-656-3160
Date: 07/11/2023

Prepared for:

Southco Industries, Inc.

Prepared by: Jeb Darhower

07/11/2023



Bayshore Ford Truck Sales, Inc. | 4001 North DuPont Highway New Castle Delaware |

10/2016-20

2024 F-750 Diesel Regular Cab Base (F7D)

Warranty

Standard Warranty

Basic Warranty

Basic warranty 24 months/unlimited

Powertrain Warranty

Powertrain warranty 24 months/unlimited

Corrosion Perforation

Corrosion perforation warranty 36 months/unlimited

Roadside Assistance Warranty

Roadside warranty 24 months/unlimited

Diesel Engine Warranty

Diesel engine warranty 60 months/250,000 miles

Transmission Warranty

Transmission warranty 60 months/250,000 miles

Frame Rail Warranty

Frame Rail Warranty 60 months/unlimited

Prepared for:

Southco Industries, Inc.

Prepared by: Jeb Darhower

07/11/2023



Bayshore Ford Truck Sales, Inc., 4003 North DuPont Highway New Castle, Delaware |

197206J23

2024 F-750 Diesel Regular Cab Base (F7D)

As Configured Vehicle

Description

Base Vehicle

Base Vehicle Price (F7D)

Engines

6.7L Power Stroke V8 Turbo Diesel - 270 HP @ 2400 RPM

Includes Engine Exhaust Brake and manual regen capability. Torque: 700 ft.lbs. @ 1500 rpm.

Rated at 3200 RPM. Includes G-ABS class. The rated torque may be less than maximum.

50 State Emissions

Engine Block Heater, Phillips, 120 Volt/750 Watt

Standard equipment.

Transmissions

Ford TorqShift HD 10-Speed Automatic - with PTO Provision

Standard equipment.

Front Wheels & Tires

Wheels, Front 22.5x8.25 White Powder Coated Steel, 10-Hole

225/75MM 10-hole hub pilot, flange and center mount. 10-hole, 10-hole with cross-hairs.

Tires, Front Two 11R22.5G Goodyear Fuel Max RSA (497 rev/mile)

Rear Wheels & Tires

Wheels, Rear 22.5x8.25 White Powder Coated Steel, 10-Hole

225/75MM 10-hole hub pilot, flange and center mount. 10-hole, 10-hole with cross-hairs.

Tires, Rear Four 11R22.5G Goodyear Fuel Max RSA (497 rev/mile)

Brakes

Hydraulic Brake System - Bosch HydroMax w/Traction Control

Full power with automatic adjustment. 4-wheel ABS and traction control system. Includes 10" x 3" Bosch D15-A type rear axle mounted parking brake. On-vehicle control right of driver and hand-operated foot brake lever.

Trailer Connection Socket - 7-Way. Wired for Turn Signals, Separate of Stop

Wired for turn signals, separate stop, and trailer brake. Includes electrical input for trailer communication package with cab suspension air monitoring module installed. (F7D, 497)

Electronic Stability Control DELETE

Deleted per standard E.O. 13130.

Front Axle and Suspension

Prepared for:

Southco Industries, Inc.

Prepared by: Jeb Darhower

07/11/2023



Magnuson Truck & Bus, Inc. 4003 North DuPont Highway New Castle Delaware 1

197206323

2024 F 750 Diesel Regular Cab Base (F7D)

As Configured Vehicle (cont'd)

Description

10,000 lb. Cap. Non-Driving - Dana E-1002I - I-Beam Type

Taper-Leaf Springs, Parabolic - 12,000 lb. Cap

Lube, Front Axle. EmGard 50W. Synthetic Oil

Rear Axle and Suspension

21,000 lb. Single Reduction - Open - Dana / Spicer 21060S

Multi-Leaf Springs - 23,000 lb. Cap

6.17 Axle Ratio

Wheelbase

182" Wheelbase/108" CA/70" AF/291" OAL

Frame

Single Channel - Straight 'C' 15.14 SM, 80,000 PSI

3" Front Bumper Extension

Special Rating GVWR - Limited to 25,999 lb. GVWR

Only available to GAWR combinations that EXCEED 26,000 lbs.

Exhaust

Under Cab, Right Side Outlet, Switchback Style

Fuel Tanks

Fuel Tank - LH 50 Gallon Rectangular - Aluminum

Electrical / Alternator / Battery

Extra Heavy Duty Alternator - 12 Volt, 200 Amp Denso SC5

Jump Start Stud - Remote Mounted

Battery - Two 900 CCA, 1800 Total. Includes Steel Battery Box

Prepared for:

Southco Industries, Inc.

Prepared by: Jeb Darhower

07/11/2023



Buy from: Ford Truck Sales, Inc. 14003 North DuPont Highway New Castle, Delaware

10/206323

2024 F-750 Diesel Regular Cab Base (F7D)

As Configured Vehicle (cont'd)

Description

Body Builder Wiring - At End of Frame, Separate - (ILO Standard - Back of Cab Combined)

Indicator sealed connectors for protection, cable harness, multi-drop, separate right stop, backup lights. Also includes 2 additional pass through wires inside.

Upfitter Interface Module

Seats

40/20/40 Fixed Driver & Fixed Passenger w/Unique 20% Fold-Down Console - Vinyl

Cab Interior

Preferred Equipment Package 600A

Includes:

Rearview Mirror - Black Full Width

Wheel Seals, Front - Lubricated SKT Seal/Wheel End SKT Seal

Wheel Seals, Rear - Lubricated SKT Seal/Wheel End SKT Seal

Manual Release Function - Driver Information Message Center

Tractor Lockout Brake

Front Heavy Duty Alternator - 100 Amp, 1700 Amp Output, 70°

Exterior Grille - Plastic

Interior Body Mounts/Chromes - Amber, 1000 5.12.06

Tractor Lockout Brake - Manual Release Function

Front Floor Board Switches - Manual Release Function

Wiper Warnings - 2023 located in upper right corner of display, 10, 15, 20, 25

Interior Grille - Mar Vinyl

Ball Joint Oil Seal/Retainer

Steering Column - Tilt Telescopic

Steering Wheel - 1000 5.12.06 (steering wheel with 1000 5.12.06 wheels, 1000 5.12.06)

Rear View Camera w/Mirror Display

Includes rear view camera, rear view mirror display, and 1000 5.12.06 (steering wheel with 1000 5.12.06 wheels, 1000 5.12.06)

Wi-Fi 4G LTE Hotspot Delete

Enhanced Cluster w/High-Level 8-Inch Display

Electronic speedometer (MPH/KPH), engine oil pressure, coolant temperature, DEF gauge, fuel gauge, fuel filler, and indicator lights. Also includes enhanced 8-Inch Message Center w/Touchscreen. Includes miles, estimated range, fuel economy, low fuel, and warning messages. Transmission temperature is not shown.

Power Equipment Group - (Included in (90A) Appearance Group)

Includes 12 volt battery and wiring, power windows and door trim panel.

110 A/C Outlet - in Lower Center Finish Panel

Radio: AM/FM Stereo w/2 Speakers, USB input, Clock Display and Bluetooth

SecuriLock Passive Anti-Theft System

The SecuriLock Passive Anti-Theft System (PATS) is a security system that prevents the engine from starting unless the correct key is programmed to the vehicle. It helps protect against engine theft by requiring the correct key to start the engine. It also features a security system that locks the vehicle if the key is not present. It also includes a security system that locks the vehicle if the key is not present. It also includes a security system that locks the vehicle if the key is not present.

Cab Exterior

Prepared for:

Southco Industries, Inc.

Prepared by: Jeb Darhower

07/11/2023



Manning Ford Truck Sales, Inc. 1003 North DuPont Highway New Castle Delaware

197210323

2024 F 750 Diesel Regular Cab Base (F7D)

As Configured Vehicle (cont'd)

Description

Remote Keyless Entry w/2 Key Fobs

Mirrors, Dual - Heated Rectangular, XL2020 - 96" Width

Integral speaker, dual type, mounted on the mirror housing.

Ship-Thru

Pre-Delivery Inspection

Selection requires that you also choose either (314) or (31F) or (31V) to have the inspection performed. Required with any final Ship-To that is not a dealer.

Ship-Thru - Manning

MAY be selected w/o adding (21A). For MODIFICATIONS ONLY. Dealer must make arrangements directly with Manning (please use CVT Resources for add. Info).

Miscellaneous

Paint Type - Environmentally Friendly, "3 - Wet System"

Exterior Color

Oxford White

Interior Color

Gray



City of Locust Grove
July 11th, 2023

Petersen Grapple Truck

Environmental Products would like to thank you for the opportunity to present the **Petersen TL-3 Grapple Truck**.

Environmental Products Group is the sole provider of Petersen Grapple Trucks and Lightning Loaders in the state of Georgia, as well as many other leading industry product lines including: Elgin Street Sweepers, Vector Sewer Cleaning Equipment, Envirosight Pipeline Inspection Cameras, XtremeVac by ODB Leaf Collectors, PB Asphalt Pothole Patchers, Madvac Sweepers and Vacuums, and a host of parts, tools and accessories for all your needs.

Environmental Products Group prides itself on our local parts, service, and training capabilities. With multiple full-service locations throughout Georgia, Florida, and Tennessee; including state-of-the-art repair centers, extensive parts inventory, factory-trained technicians, mobile parts and service, rentals, turnkey maintenance packages, leasing options, and much more... we are ready to service your every need.

Thank you for your consideration.

MEMPHIS

2995 Sandbrook St.
Memphis, TN 38116
P: 901 630 5658
F: 901 630 5659

DEERFIELD BEACH

1907 SW 43 Terrace
Suites G & H
Deerfield Beach, FL 33441
P: 954 516 9929
F: 954 518 9926

ATLANTA

4110 Wentzell Dr SW
Atlanta, GA 30336
P: 404 693 9700
F: 404 693 9690

CORPORATE

2525 Clarcona Rd
Apopka, FL 32703
P: 407 798 0003
F: 407 798 0013

www.MyEPG.com

Product Description

Petersen TL3 Grapple Lightning Loader with Hardox Body

Standard Loader Features

- Model TL-3 Base Loader
- Heavy Duty Swing Motor
- Quadstick Mechanical Controls
- Grating Heat Shield for Dual Controls
- Heavy Duty; High Intensity LED Outrigger Strobes
- Standard Bucket 60"
- Hose Guards (Head and Valve Bank)
- Boom-Up Warning Light/Audible Alarm
- Tandem Pump
- HD Control Box, Throttle Engine Kill & Horn
- Painted Single Color PI Orange

Standard Dump Body Features

- Model HDX-1824 Hardox Trash Body (18 ft x 24 cubic yards)
- Standard Barn Doors
- Wire Loom for Body Wiring
- PI Self Winding Load Covering Device
- Amber LED Flashers in Rear Corner Post
- LED Body Lights, 15 ea.
- ANSI Z245 Package
- Painted Single Color Black

Chassis Summary

- 2024 Freightliner M2 106
- Cummins B6.7 300 HP Engine
- Allison 3500 RDS Transmission
- Single Rear Axle
- 33,000 GVWR
- White Cab

SALE PRICE = \$208,700.00

Please don't hesitate to call with questions, or if you need any additional information.
Thank you for your interest and the opportunity to earn your business.

Signature

Date

TL-3 LIGHTNING LOADER®



WE BUILD LEGENDS.



PETERSENIND.COM | 800.930.LOAD (5623)

LIGHTNING LOADER® AN AMERICAN LEGEND

The Lightning Loader® is the most envied, most desired, and most imitated grapple truck in the industry. We manufacture 95% of each unit in-house to guarantee quality. Each Lightning Loader® is built to provide maximum strength, durability, and reliability, so you can get the job done fast and free of headaches.

BUILT BY THE BEST

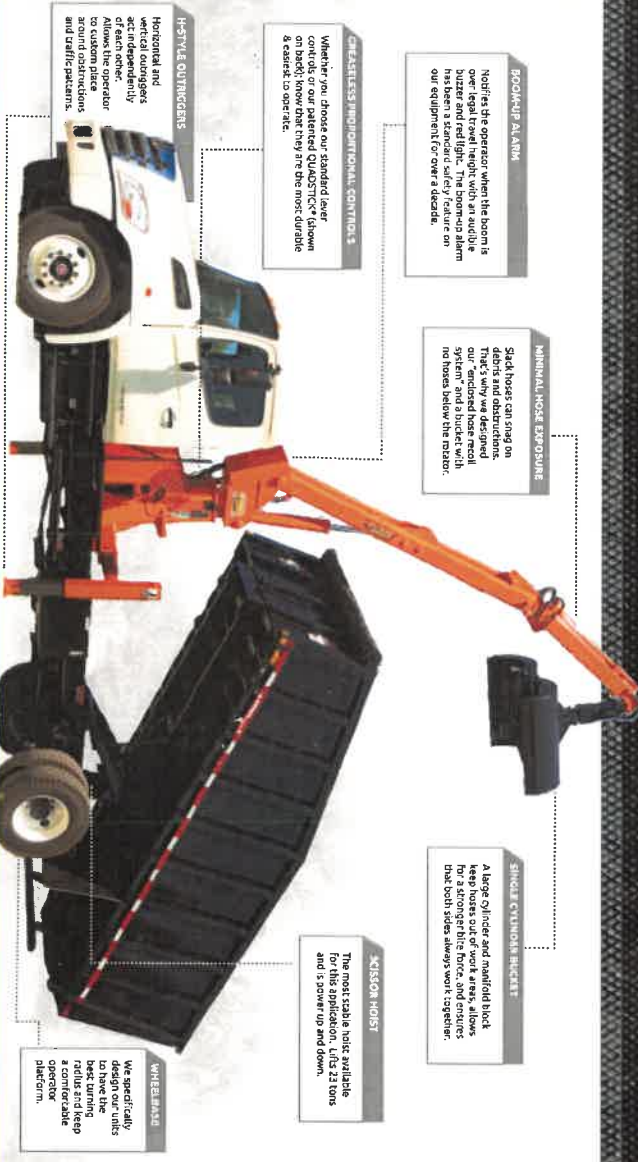


At Petersen Industries, we're committed to building the most reliable, most durable, and most productive grapple truck in the industry. We do this by using the best materials, the best manufacturing processes, and the best talent. We're committed to providing you with the most reliable, most durable, and most productive grapple truck in the industry.

TL-3 LIGHTNING LOADER

TL-3 LIGHTNING LOADER®

America's top American made, efficient, dependable, long-life operations for secure solid waste removal. Reputation among grapple trucks since 1957 and home to the original, industry-defining Lightning Loader®.



BOOM-UP ALARM

Notifies the operator when the boom is over legal travel height with an audible buzzer and red light. The boom-up alarm can be set to activate on any boom configuration or over a default.

MINIMAL HOSE EXPOSURE

Stick hoist carrying on truck. That's why we designed our "enclosed hose reel system" and a bucket with no hoses below the motor.

SINGLE CYLINDER DESIGN

A large cylinder and manifold block keep hoses out of work areas, allows for 2 strong hydraulic force, and creates dual boom hoses always work together.

SCISSOR HOIST

The most stable hoist available for this application, lifts 24 tons and powers up and down.

KEYLESS OPTIONAL CONTROLS

Whether you choose our standard lever controls or our patented QUADSTICK™ (shown on back), know that they are the most durable & easiest to operate.

H-STYLE OUTRIGGERS

Horizontal and vertical legs act independently of each other. Allows the operator to custom base outriggers to suit any job site and traffic patterns.

WHEEL BASE

We specifically design our units to have the best turning radius and keep the operator stable platform.

PETERSEN INDUSTRIES | 4000 SR 60 WEST | LAKE WALES, FLORIDA, 33859

1.800.930.LOAD (5623) | PETERSENIND.COM

HEAD & PEDESTAL ASSEMBLY

Our Head design is unique for the industry. We started with the kinpest and older design 30 years ago and have stuck with it because of *reliability, ease of maintenance, and simplicity.*



HEAD

This heavy-duty piece of American engineering is built to last and is easy to maintain.



LOOK COLLAR

Simply and effectively prevents wheel movement of the King Post.



TONNAGE ARM

The tonnage arm allows the operator to load/unload which helps to reduce stress on the product. Control arm system forces from boom rotation. Control 1 tonne in the product would be the tonnage. Saved from sudden shifts or drops from boom rotation.

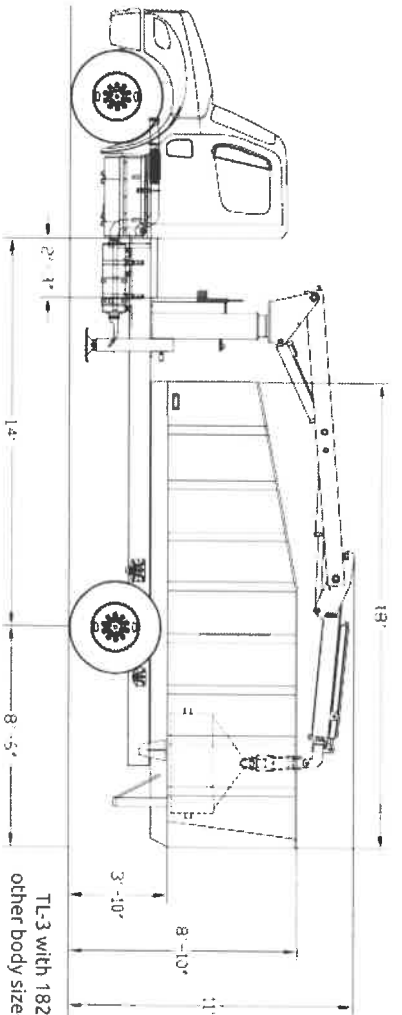


FAST MAINTENANCE

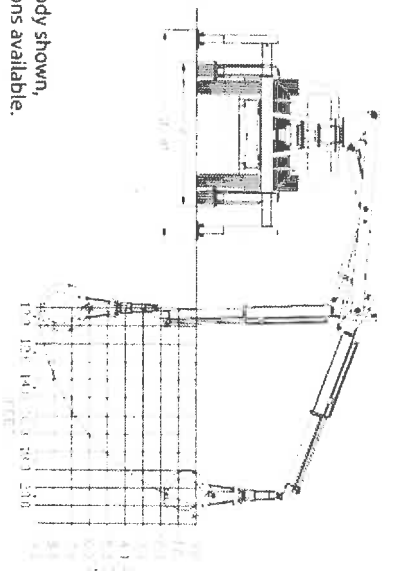
Use our Nelson's locking in the service platform and a scissor lifting system for easy access to maintenance.

TL-3 LIGHTNING LOADER

SPECIFICATIONS & TECHNICAL DATA



TL-3 with 1824 TBS body shown, other body sizes & options available.



SYSTEM DESCRIPTION:

The model TL-3 Lightning Loader[®] is a grapple loader mounted to a chassis from behind the cab, equipped with Petersen's standard trash bucket at the end of the boom. The loader operates from a fixed platform located behind the chassis cab. CNG Capable.

LIFT CAPACITY

Radius	Load Capacity
10 Ft. radius	7,100 lbs.
16 Ft. radius	4,400 lbs.
20 Ft. radius	3,200 lbs.

Note: Weight of attachment not subtracted from above listed lifting capacities. Trash bucket weighs 1,000 lbs. Capacities shown do not exceed 85% vehicle tipping moment (outriggers engaged, loader on firm, level ground.)

RECOMMENDED CHASSIS (MINIMUM)

Body Style	Conventional Cab
Cab-to-Axle Dimension	168", 186", 192"
Front Axle Rating	12,000 lbs. Minimum
Rear Axle Rating	21,000 lbs. Minimum
GVW Rating	33,000 lbs. Minimum
Frame	1,500,000 RBM
Frame Thickness	11/32" Minimum
Engine	230 HP Diesel
Transmission	Automatic
Electrical	Remote engine & transmission connectors

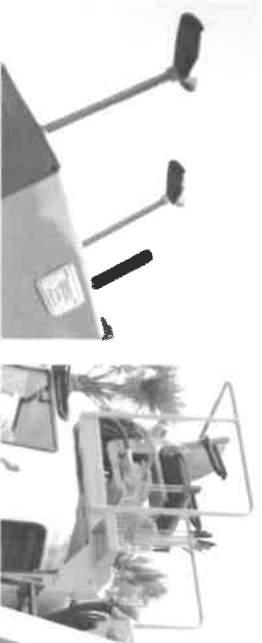
*Always contact Petersen Industries for specific chassis requirements

GENERAL SPECIFICATIONS

Reach	20 ft. 7 inches
○ Main Boom & Tip Boom	16 ft. 7 inches
○ Tip Extension	4 ft.
Tare Weight (empty)	23,000 lbs.
Outrigger Span	11 ft. 8 in.
Dump Body Hoist Capacity	23 tons

CONTROL OPTIONS:

Dual manual controls for outriggers and loader on both sides of the truck for accessibility and visibility come standard on this model. QUADSTICK[®] mechanically linked dual joystick controls (left) are also an available option on the TL-3 and stationary top mount controls (right).



SCAN TO
LEARN MORE



4000 SR 60 West

Lake Wales, FL 33859

1.800.930.LOAD (5623)

LIGHTNING LOADER

PETERSEN
INDUSTRIES

PETERSENIND.COM

Contact Us Today To Learn More

Petersen TL-3 Grapple



City of Locust Grove

Prepared for:

Proposal Summary





MADE IN THE USA



THE VACUUM EXCAVATING UNIT

24" HG | 380 CFM | 500 CFM | 1000 CFM



Trailer Dimensions
98.5" wide x 21.6' long x 7.6' tall

VACUUM EXCAVATING UNIT SPECIFICATIONS

Tank Capacity:

- 800 USG.

Head & Shell Material:

- 1/4"

Tank Diameter:

- 54" OD.

Primary Shut-Off:

- 12" primary shut-off with 6" ball and rubber seat.

Liquid Level Indicator:

- 2-5" Pyrex sight eyes on rear of tank.

Front/Rear Door:

- 36" rear door with 8 manual wingnuts.
- 20" manway in front head for quick access to inside of tank.

Dump:

- Tank to dump using single hydraulic cylinder
- Tank safety stand to operate under tank safely
- 12V DV power to operate hydraulic dump.

Suction Valve:

- One (1) 4" brass lever valve with aluminum camlock fitting and cap mounted on passenger side shell at rear.

Discharge Valve:

- One (1) 4" brass lever valve with aluminum camlock fitting and cap mounted on rear door at bottom center of tank.

Cyclone Secondary

- 12 gallon secondary shutoff with 6" ball and rubber seat.

Glycol Tank

Lighting:

- LED DOT lighting

Painting:

- The entire tank and vacuum system shall be sandblasted and painted with a single stage polyurethane paint.

Installation:

- Complete system installed on trailer mounted with dual 7000 lb. axles, ST235/80R16 radial trailer tire, tow eye or 2-5/16" trailer coupler mounted on adjustable tongue, and 12,000 lb. sidewind drop leg jack.

Options:

- Valve Exerciser
- Enclosure
- GPS
- Hot Water unit
- Manual Boom
- Repair and Maintenance Kits
- Tool Box
- Safety Gear
- HEPA Filter
- Bag House

EQUIPPED WITH POWER UNIT BY:

NVE Challenger Series

(888) 447-9940 | www.bossvac.com



THE VACUUM EXCAVATING UNIT

24" HG | 380 CFM | 500 CFM | 1000 CFM



Trailer Dimensions
98.5" wide x 21.6' long x 7.6' tall

SEE THE DIFFERENCE WITH HIGH VACUUM DEMONSTRATIONS AVAILABLE. CALL FOR MORE INFO!

A MYRIAD OF OPTIONS

Grounds, Maintenance, Traffic & Sign:

- Digging and locating with no damage to utilities
- Car wash basin
- Fence & post hole digging
- Street sign installation
- Tree planting and landscape removal
- Wet slurry recovery

Water Departments:

- Manhole cleaning
- Valve box cleaning and straightening
- Utility locating
- Meter box cleaning and relocation
- Valve box and catch basin cleaning
- Carbon filtration change-outs cleaning
- Filter-bed cleaning

Electrical Departments:

- Drilling mud recovery
- Potholing and short horizontal boring
- Transformer vault cleaning
- Underground switch vault cleaning
- Underground utilities locating

Storm Water Departments:

- Culvert cleaning
- Cattle guard cleaning
- Drywell cleaning

Emergency Response:

- Spill response
- Flood cleanup
- Waste recovery

Waste Water:

- Trough cleaning
- Filter-bed cleaning, sand and/or carbon
- Treatment plant upkeep

EQUIPPED WITH POWER UNIT BY:



(888) 447-9940 | www.bossvac.com



Date of Quote: 6/30/2023
 Vacutek Contact: Rem Barnett
 Contact Phone: 478-718-9273
 Contact Email: rbarnett@vacutek.com

Customer Name City of Locust Grove
 Contact Name Jack Rose
 Address 100 Mose Brown, Locust Grove, GA 30248
 Phone Number 404-597-2875
 Email Address jrose@locustgrove-ga.gov

Qty:	Item No:	Item Description:	Total Price:
1	BV1000	BOSS VAC 1000 Hydro Excavator 1000CFM Tri-Lobe Vacuum, 27" Mercury 74 HP Yanmar Teir 4 Final Diesel Engine, 17 gallon fuel tank, 5GPM @5000 PSI Water Pump wadjustable pressure setting and fully integrated clutch. (factor set at 4gpm @ 4000psi) Hose Reel w/ 50' High Pressure Hose 800 Gallon Spoils Tank w/ 70 Degree Hydraulic Tilt 1/4 Tank Thickness (allowing for 15 PSI to pressure off & full vacuum) Hydraulic Door Type w/ 8 Wing Nut; Manual Lock Internal Wash Out System in Debris Tank 3" x 30' Suction Hose Extended Wand & Rotary Excavating Head Curb Side Controls w/ Analog gauges Electric Trailer Brakes Trailer, 20,000LB GVWR, Dual 7,000Lb Axles	\$ 97,480.00

Additional Notes:
 Trailer Paint Color: To be determined
 Spoils Tank Paint Color: To be determined
 Water Tank Sign Pkg Paint Color: To be determined
 14 Ply Trailer Tires

Freight Charges \$ 2,500.00
TOTAL: \$ 99,980.00

Additional Options:
 BV-Burner Hot Water Boiler for BV-500 \$ 5,500.00
 BV-ST Spare 14ply tire mounted to trailer \$ 755.00

Non-Taxable Governmet Sales

Customer Purchase Order: _____
 Authorized Signer Printed: _____
 Signature: _____
 Title: _____



Administration Department

P. O. Box 900
Locust Grove, Georgia 30248

Phone: (770) 957-5043
Facsimile (770) 954-1223

Retreat Item Coversheet

Item: Revenues and Tax Digest (Tax Digest Growth)

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: All Funds affected by service provision.

Retreat Date: July 17-19, 2023

Next Actions: Information as part of budget preparation.

Discussion:

Are copies of the Tax Digest Letter from the Henry County Tax Commissioner to the Mayor and City Council outlining the valuation of all the properties within the corporate limits as of January 1, 2023 subject to taxation by the County and the City as needed for the provision of service needs above that provided by other revenue sources (LOST, Fees, Fines, Business Taxes, etc.).

The digest has doubled since 2019 and attributed to the massive growth in noncommercial development in the areas north of the City along I-75 between Price Road and Highway 42. The net digest would be greater without certain exemptions; however, many of these exemptions will expire over the next 5 to 10 years. The increase in home values and land values have increased the digest as well, but less than half of the overall rise is due to general economic and real estate conditions.

While we do not currently assess a property tax millage, it is always good to look at the digest as a determination of the overall growth and prosperity of the city in making wise investment in the future.



Michael Harris
Henry County Tax Commissioner

July 10, 2023

Mayor Robert Price
Locust Grove City Hall
Locust Grove, GA 30248

Dear Mayor Price:

I hereby submit the net taxable value of the 2023 Henry County Digest for the City of Locust Grove:

Real and Personal	747,719,354
Motor Vehicle	1,348,940
Mobile Home	56,424
Timber	0
Heavy Equipment	12,851
Gross Digest	749,137,569
Less M&O Exemptions	29,975,964
Net M&O Digest	719,161,605

If you have any questions, please feel free to call on me.

Regards,

Michael Harris
Henry County Tax Commissioner
770-288-8139



Michael Harris
Henry County Tax Commissioner

July 06, 2022

Mayor Robert Price
Locust Grove City Hall
Locust Grove, GA 30248

Dear Mayor Price:

I hereby submit the net taxable value of the 2022 Henry County Digest:

Real and Personal	570,586,518
Motor Vehicle	1,346,460
Mobile Home	73,186
Timber	0
Heavy Equipment	2,762
Gross Digest	572,008,926
Less M&O Exemptions	16,776,746
Net M&O Digest	555,232,180

If you have any questions, please feel free to call on me.

Regards,

Michael Harris
Henry County Tax Commissioner
770-288-8139



Michael Harris
Henry County Tax Commissioner

July 02, 2021

Mayor Robert Price
Locust Grove City Hall
Locust Grove, GA 30248

Dear Mayor Price:

I hereby submit the net taxable value of the 2021 Henry County Digest:

Real and Personal	451,498,907
Motor Vehicle	1,445,350
Mobile Home	65,080
Timber	0
Heavy Equipment	79,234
Gross Digest	453,088,571
Less M&O Exemptions	8,834,091
Net M&O Digest	444,254,480

If you have any questions, please feel free to call on me.

Regards,

Michael Harris
Henry County Tax Commissioner
770-288-8139



Michael Harris
Henry County Tax Commissioner

July 09, 2020

Mayor Robert Price
Locust Grove City Hall
Locust Grove, GA 30248

Dear Mayor Price:

I hereby submit the net taxable value of the 2020 Henry County Digest:

Real and Personal	384,439,640
Motor Vehicles	1,570,880
Timber	0
Mobile Homes	69,192
Heavy Duty Equipment	0
Gross Digest	<u>386,079,712</u>
Less M & O Exemptions	<u>7,227,747</u>
Net M & O Digest	378,851,965

If you have any questions, please feel free to call on me.

Regards,

Michael Harris
Henry County Tax Commissioner



Michael Harris
Henry County Tax Commissioner

July 09, 2019

Mayor Robert Price
Locust Grove City Hall
Locust Grove, GA 30248

Dear Mayor Price:

I hereby submit the net taxable value of the 2019 Henry County Digest:

Real and Personal	322,187,382
Motor Vehicles	1,861,590
Timber	0
Mobile Homes	68,693
Heavy Duty Equipment	0
Gross Digest	<u>324,117,665</u>
Less M & O Exemptions	<u>5,528,935</u>
Net M & O Digest	318,588,730

If you have any questions, please feel free to call on me.

Regards,

A handwritten signature in black ink, appearing to read "Michael Harris". The signature is fluid and cursive, with the first name "Michael" being more prominent than the last name "Harris".

Michael Harris
Henry County Tax Commissioner



Community Development Department

P. O. Box 900
Locust Grove, Georgia 30248
Phone: (770) 957-5043
Facsimile (770) 954-1223

Item Coversheet

Item: **Discussion – Sanitary Sewer Stand-Alone Fee**

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Advertised Date: N/A

Budget Item: General Fund

Date Received: Ongoing

Workshop Date: July 18, 2023 - retreat

Regular Meeting Date: TBD

Discussion:

B. SEWER RATE SCHEDULE:

1.Sewer Meters (based on the amount of water used, effective April 1, 2015).

Gallons of Water Metered	Monthly Charge
0—2,000	\$16.65*
2,001—10,000	\$7.92 per 1,000 gallons, or fraction thereof**
Above 10,000	\$10.14 per 1,000 gallons, or fraction thereof**

* Amounts represent the minimum monthly charge, regardless of the amount of water used.

** Amounts represent charges in addition to the minimum monthly charge based on the amount of water used.



Administration Department

P. O. Box 900
Locust Grove, Georgia 30248

Phone: (770) 957-5043
Facsimile (770) 954-1223

Retreat Item Coversheet

Item: Growth Boundary – Annexation Options

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: All Funds affected by service provision.

Retreat Date: July 17-19, 2023

Next Actions: Consideration for special legislation by 2024 Legislature.

Discussion:

Attached is a Draft Map of proposed Annexation areas that could also serve as a “Growth Boundary” by which we would not reach outward for a give number of years as we “digest” these areas into our existing service area.

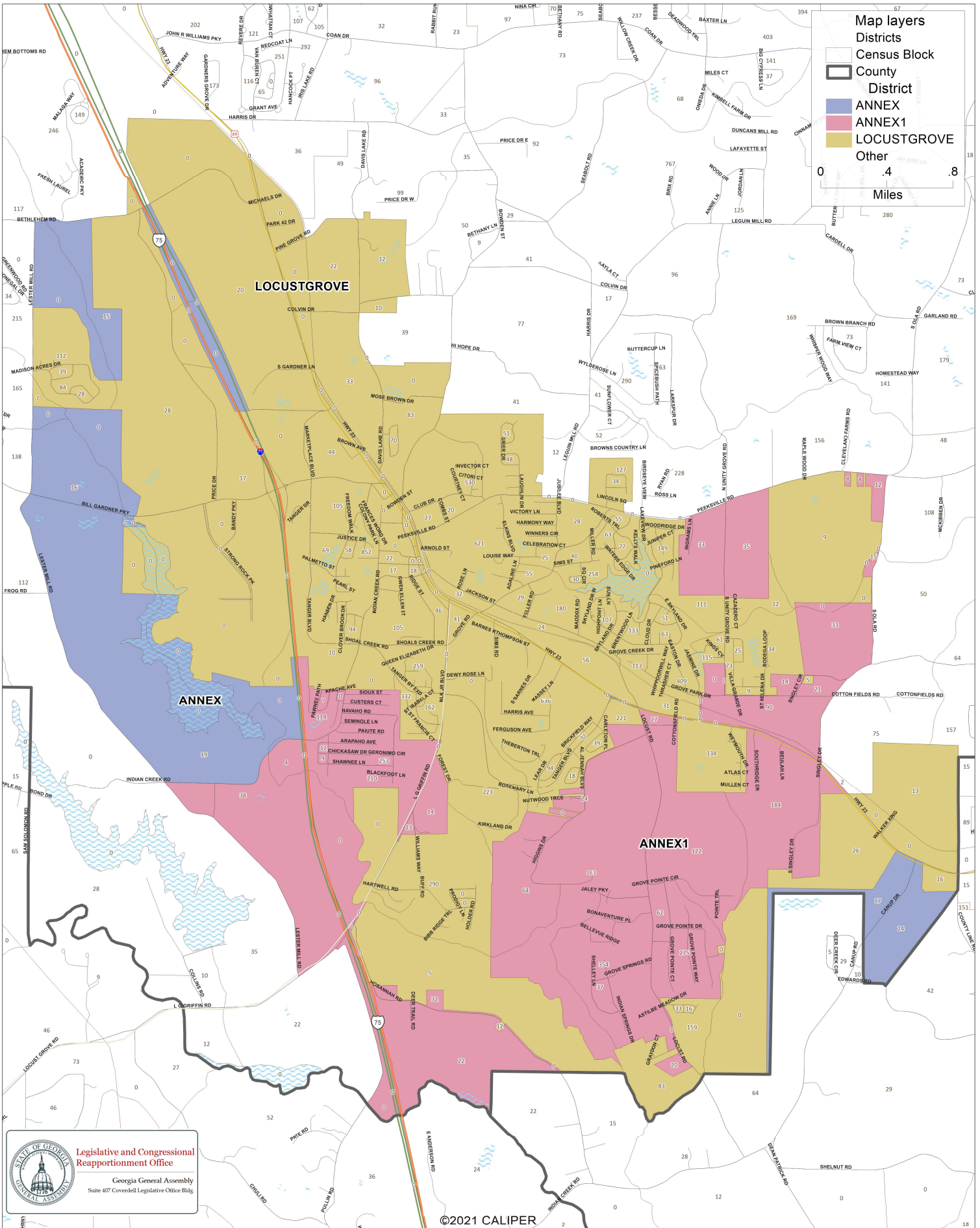
Much of the annexation is along our area of “fingers” that reach out to the south along LG-Griffin Road and SR 42 which encircle two areas around the Indian Creek Mobile Home Park and the Locust Road corridor (Grove Pointe, Bonaventure, Grove Springs subdivisions). There is another area along the Lester Mill Corridor that is primarily HCWA property (reservoir, treatment plant) and properties that are either not developing or not yet under construction (one subdivision zoned by the county).

These areas are already on an existing patrol route and are served mostly by HCWA with water and sewer (Locust Road area would be city). The larger area has over 2,200 residents and would require a referendum. The smaller area could be done by a Legislative Act and would clear up our boundaries as the city begins to mature.

The House Rep is supportive of the action if elected to move forward. A report and hearing for service provision would need to be held as part of the process, and an election would need to be called for either May or November 2024 if elected.

City of Locust Grove- Proposed Annexations

Client: Locust Grove
 Plan: LocustGrove-annex-2023
 Type: Local



Population Summary

Tuesday, July 11, 2023

11:36 AM

District	Population	[18+_Pop]	[% 18+_Pop]	REG22	[% REG22]	VOTED22	[% VOTED22]
ANNEX	91	65	71.43%	70	76.92%	33	47.14%
ANNEX1	2,323	1,744	75.08%	1,951	83.99%	929	47.62%
LOCUSTGROVE	8,947	6,279	70.18%	7,029	78.56%	3,379	48.07%

Total: 11,361





Administration Department

P. O. Box 900
Locust Grove, Georgia 30248

Phone: (770) 957-5043
Facsimile (770) 954-1223

Retreat Item Coversheet

Item: City of Civility – GMA DEI Initiative/Training/Certification

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: Fund 100 in Departments 1110 and 1510 primarily

Retreat Date: July 17-19, 2023

Next Actions: Workshop and Regular Meeting (August – September)

Discussion:

Attached are draft Resolutions along with information from GMA regarding the programs for being a City of Civility along with a recent push for Diversity – Equity – Inclusion for cities and agencies across the state. While one is adopting the resolution and promoting the pledge (Civility), the other is a more involved process in the way that a city much choose from a list of seven (7) categories for DEI emphasis with the stakeholder commitment the base for all jurisdictions.

The DEI also involves training and certification, which would be a budgetary item.

The Resolution for being a City of Civility is in a final draft format for consideration in August if elected.

Finally, the City of Locust Grove has been a Certified City of Ethics in the past; however, there is usually a readoption of that pledge which has not occurred in several years.



WHAT IS CIVILITY?

Civility is more than just politeness. It is about disagreeing without disrespect, seeking common ground as a starting point for dialogue about differences, listening past one's preconceptions and teaching others to do the same. Civility is the hard work of staying present even with those with whom we have deep-rooted and fierce disagreement.*

WHY CIVILITY MATTERS FOR CITIES?

- 1 Civil behavior and speech are critically important to a healthy, functional and respectful society.
- 2 A 2019 survey revealed that 93 percent of Americans believe that incivility is a problem, with 68 percent identifying incivility as a major problem.**
- 3 Cities need a plan to counteract the growing polarization and challenges caused by incivility.

*The Institute for Civility in Government

** Weber Shandwick's annual poll, Civility in America 2019

“

Civility fosters respect, trust, and belonging. By modeling and practicing civility, city leaders set an expectation that vigorous debate and vetting of ideas can be respectful and productive, leading to better engagement and outcomes for all.

”

LARRY HANSON, GMA CEO
& EXECUTIVE DIRECTOR

EMBRACE



CIVILITY

9 PILLARS OF CIVILITY



Be considerate of others' opinions. It's ok to agree to disagree.



Think about the impact of your actions and not the intent.



Manage your emotions. Get curious instead of furious.



Ask questions to learn. Answer questions with respect.



A silent voice is not always a weak voice. Sometimes it's ok not to respond.



Remember the acronym QTIP (Quit Taking It Personal).



Be Kind! Make your point about the issue, not the person.



Have empathy! Just because you have not experienced it, does not mean it does not exist.



Actively listen, to learn how to Engage respectfully!

CIVILITY PLEDGE

The way we govern ourselves is often as important as the positions we take. Our collective decisions will be better when differing views have had the opportunity to be fully vetted and considered. All people have the right to be treated with respect, courtesy and openness. We value all input. We commit to conduct ourselves at all times with civility and courtesy to each other.



ADOPT THE CIVILITY RESOLUTION AND PLEDGE TO BECOME A CITY OF CIVILITY TODAY!



WWW.GACITIES.COM/CIVILITY

RESOLUTION _____

A RESOLUTION OF THE CITY OF LOCUST GROVE, GEORGIA PLEDGING TO PRACTICE AND PROMOTE CIVILITY WITHIN AND THROUGHOUT THE CITY OF LOCUST GROVE

WITNESSETH

WHEREAS, the City Council of the City of Locust Grove (the “Council”), the governing body of the City of Locust Grove, Georgia (the “Municipality”), recognizes that robust debate and the right to self-expression, as protected by the First Amendment to the United States Constitution, are fundamental rights and essential components of democratic self-governance; and

WHEREAS, the City Council further recognizes that the public exchange of diverse ideas and viewpoints is necessary to the health of the community and the quality of governance in the Municipality; and

WHEREAS, the members of City Council, as elected representatives of the community and stewards of the public trust, recognize their special role in modeling open, free and vigorous debate while maintaining the highest standards of civility, honesty and mutual respect; and

WHEREAS, City Council meetings are open to the public and thus how City officials execute their legal duties is on public display; and

WHEREAS, civility by City officials in the execution of their legislative duties and responsibilities fosters respect, kindness and thoughtfulness between City officials, avoiding personal ill will which results in actions being directed to issues made in the best interests of residents; and

WHEREAS, civility between City officials presents an opportunity to set a positive example of conduct and promotes thoughtful debate and discussion of legislative issues, resulting in better public policy and a more informed electorate while also encouraging civil behavior between residents; and

WHEREAS, civility between City officials is possible if each member of the elected body remembers that they represent not only themselves, but the constituents of their district and city; and

WHEREAS, in order to publicly declare its commitment to civil discourse and to express its concern for the common good and well-being of all of its residents, the City Council has determined to adopt this resolution.

THEREFORE, IT IS NOW RESOLVED BY THE CITY COUNCIL OF THE CITY OF LOCUST GROVE, GEORGIA, AS FOLLOWS:

1. **Pledge.** The City of Locust Grove pledges to practice and promote civility within the governing body as a means of conducting legislative duties and responsibilities.
2. **Pledge Purpose.** The elected officials of the City Council enact this civility pledge to build a stronger and more prosperous community by advocating for civil engagement, respecting others and their viewpoints, and finding solutions for the betterment of the City of Locust Grove.
3. **Communication** This pledge strives to ensure that all communication be open, honest, and transparent as this is vital for cultivating trust and relationships.

4. **Respectful Manner.** This pledge strives to show courtesy by treating all colleagues, staff and members of the public in a professional and respectful manner whether in-person, online or in written communication, especially when we disagree.
5. **Mutual Respect.** This pledge strives to ensure mutual respect to achieve municipal goals, recognizing that patience, tolerance and civility are imperative to success and demonstrates the Council's commitment to respect different opinions, by inviting and considering different perspectives, allowing space for ideas to be expressed, debated, opposed, and clarified in a constructive manner.
6. **No Violence/Incivility.** This pledge demonstrates our commitment against violence and incivility in all their forms whenever and wherever they occur in all our meetings and interactions.
7. **Expectation of Civility by the Public.** The City of Locust Grove expects members of the public to be civil in its discussion of matters under consideration by and before the City Council, with elected officials, staff, and each other.
8. **Severability.** To the extent any portion of this Resolution is declared to be invalid, unenforceable, or nonbinding, that shall not affect the remaining portions of this Resolution.
9. **Repeal of Conflicting Provisions.** All City resolutions are hereby repealed to the extent they are inconsistent with this Resolution.
10. **Effective Date.** This Resolution shall take effect immediately.

ADOPTED this ___ day of _____, 20__.

Mayor Robert Price

Councilman Keith Boone, Mayor Pro Tem

Councilman Rudy Breedlove

Councilman Carlos Greer

Councilman Rod Shearouse

Councilman Willie Taylro

Councilman Vincent Williams

ATTEST:

APPROVED AS TO FORM:

Misty Spurling, City Clerk

Andrew J. Welch, III, City Attorney



Executive Summary

Certified City of Diversity, Equity, Inclusion & Belonging

City Certification Program

The Certified City of Diversity, Equity, Inclusion, & Belonging (Certified City of DEIB) was created to recognize cities that adopt policies and practices promoting diversity, equity, inclusion, and belonging within their municipal government and community.

Cities may achieve certification for addressing diversity, equity, inclusion, and belonging in the following seven categories:

- Workforce Housing
- Education
- Health & Wellbeing
- Public Safety & Restorative Justice
- Community & Economic Development
- Municipal Workforce Development & Employment
- Community Dialogue/Stakeholder Engagement (*Required*)

A city may achieve one of four tiers of certification depending on the number of categories it addresses. The tiers are as follows:

- Bronze: 2 categories (*Including the required Community Dialogue/Stakeholder Engagement*)
- Silver: 3-4 categories
- Gold: 5-6 categories
- Platinum: 7 categories

Certification Requirements

Before applying for certification, cities must meet certain pre-application requirements

- The city must adopt a resolution affirming its commitment to diversity, equity, inclusion, and belonging and [stating intent to apply for certification](#) – sample resolution provided.
- A majority of the city’s governing body must complete at least 3 hours of approved Diversity, Equity, and Inclusion training--GMA’s “Making Cultural Diversity Work”, Embrace Webinars or Regional Workshops, or comparable training.
- The city must host at least 2 interactive Community Stakeholder meetings within one calendar year, targeting city residents, community interest groups, or stakeholders such as business owners or community leaders, for the purpose of discussion or feedback on current projects or city services, and learning about community needs.
- A city must apply for certification in at least two categories to receive initial certification, with Community Dialogue/Stakeholder Engagement being one of those initial categories.

Once certified, the city will maintain certification for three years as long as it meets the following requirements:

- Adopt an [annual resolution](#) affirming its commitment to diversity, equity, inclusion, and belonging – sample resolution provided.
- Hold at least two community stakeholder meetings each year to listen, help identify barriers to engagement, seek input, and develop solutions.

At the end of the initial three-year certification period, the city will need to apply for recertification. To be recertified, the city must demonstrate that it continues to work towards equity and inclusion in the categories in which it is certified. More certification categories can be added at this time.



Preparing for Certification

Suggested plan for cities seeking certification.

1. Read through the categories and measures, and note:
 - a. The work the city is already doing,
 - b. Current priorities of city leadership and the community,
 - c. Necessary updates to city policies, procedures, and services based on the measures.
2. Consider the factors:
 - a. How much time will city staff be able to dedicate to this work? Identify individuals/departments that are available to dedicate the necessary time.
 - b. What programs or initiatives will be adopted while working towards certification? How much funding will be allocated to this work? Has the city identified resources to support this work?
 - c. Timeline: where is the city in terms of annual planning? Is the city aiming to achieve certification prior to a specific date (e.g., event, change of administration, funds expiration, etc.)?
3. The governing body should agree on a plan of action based on the above, including desired categories for certification and the work entailed, any new programs or initiatives to be adopted for certification, and/or updates to existing programs. This plan should not be included in the Resolution of Intent but is suggested, so all parties are aware of the certification parameters and requirements.
4. The governing body should adopt a [Resolution of Intent](#), declaring intent to seek certification. This is a requirement to gain access to the portal where you will upload the city's application for certification.
5. Create a workgroup of city leaders and city staff from various disciplines to discuss, plan, assign tasks, and track progress toward certification. An additional committee, of community stakeholders to provide input, feedback, and subject matter expertise is recommended.
6. Complete the pre-application requirements: at least three hours of Diversity, Equity, and Inclusion training for a majority of the governing body (within the last 3 years) and host at least two community/stakeholder dialogue meetings (within the last year).
7. Assign individual(s) responsible for compiling application documentation and information and managing the city's portal access.
8. Begin certification work and submit your application!

WORKFORCE HOUSING

A	Community housing assessment completed.	Required
B	Cultivate partnerships with development organizations and business organizations (e.g., Chamber of Commerce).	Required
C	Create, promote, and/or support Homeowner "Readiness" Courses or Workshops (e.g., financial literacy course, credit counseling).	Required
D	Use City Financial Resources (Community Housing Improvement Program (CHIP), Community Development Block Grant (CDBG), tax credits) to support development.	Required
E	Organize Community Days of Service.	Required
F	Training for the majority of the city governing body and senior staff related to workforce housing.	Required
G	Create, promote, and/or support community education relating to workforce housing (educational programs offered to the community, business leaders, realtors, school boards, etc. to explain what workforce housing is and the importance of having enough workforce housing).	Required
H	Develop a Housing Affordability Action Plan.	Elective
I	Develop a Workforce Housing Action Plan.	Elective
J	Development of city policies related to workforce housing.	Elective
K	Actions taken to increase workforce housing (e.g., inclusionary zoning policies; public-private partnerships; or actions taken to address needs identified in A).	Elective
L	Other	Elective

EDUCATION

A	Support or create a Workforce Advisory Committee/Council to strengthen relationships with the business community and educational institutions to address current and future workforce needs.	Required
B	Create and maintain city internships to provide basic job skill training (select interns through E&I lens).	Required
C	Create, maintain and/or support city youth council (middle and/or high school).	Required
D	Training for the majority of the city governing body and senior staff related to education.	Required
E	Organize/support children and youth literacy program(s) in the community.	Required
F	Organize/support adult literacy program(s) in the community.	Required
G	Develop relationships with members of the community's various educational institutions.	Elective
H	Participate in dialogues with stakeholders within the educational community.	Elective
I	Actions (based on G & H) taken to enhance/improve support for underperforming public schools in the community.	Elective
J	Create, promote, and/or support programs that ensure kids stay in school & get High School diploma/GED.	Elective
K	Create, operate, and/ or support an Aftercare Program.	Elective
L	Provide E&I educational awareness programs in the community to promote equity and inclusion.	Elective
M	Development of city policies related to education.	Elective
N	Other	Elective

HEALTH & WELLBEING

A	Identify resources to address Employee Healthcare Needs (e.g, availability of wellness center or wellness initiatives for employees, vaccine clinics, other health clinics, pay living wage in light of area cost of living, provide basic health benefits at reasonable cost to employees).	Required
B	Create, promote, and/or support community-wide health/wellbeing initiatives (including programs that address mental health and substance use disorder).	Required
C	The majority of city governing body take GMA Health Care Training Course (pending GMA Training Board approval of training course).	Required
D	Training for the majority of city governing body and senior staff related to health and wellbeing.	Required
E	Development of city policies related to health and wellbeing.	Required
F	Convene community meetings to discuss/assess current recreational facilities uses, programs, and accessibility; determine metrics.	Elective
G	Actions to address issues raised in community stakeholder meetings (could include actions taken to enhance/increase availability and accessibility of recreational facilities and programs in the community).	Elective
H	Promotion and support of programs to address food insecurity.	Elective
I	Other	Elective

PUBLIC SAFETY & RESTORATIVE JUSTICE

A	Provide Community engagement programs: Community Police Academy, Community Fire Academy, Community Emergency Response Team, Government 101.	Required
B	Adopt a model Use of Force Policy and provide appropriate training to police officers.	Required
C	Provide training in use of force alternatives for police, fire, EMS personnel, as applicable.	Required
D	Provide anti-bias and emotional intelligence training for police, fire, EMS personnel, as applicable.	Required
E	Develop hiring and retention policies and practices aimed at reflecting community demographics.	Required
F	Adopt policies and provide training for public safety employees to raise awareness of mental-health crises and the appropriate course of action when operating in a mental-health situation.	Required
G	Review/update disciplinary standards & policies to ensure appropriate action for misconduct, ensuring that they are impartial and equitable for all employees.	Required
H	Attain/Maintain GMA Excellence in Policing Certification.	Required
I	Create, promote, and support a Community Engagement or Liason Committee to address public safety issues.	Required
J	Implement Mental Health Programs/Training to Support Officer Resilience.	Required
K	Training for the majority of the city governing body and appropriate city staff related to public safety.	Required
L	Implement a Public Safety Strategic Plan.	Elective
M	Attain/Maintain State Certification (Police).	Elective

Continued on Next Page

Public Safety & Restorative Justice Continued

N	Attain/Maintain CALEA Certification.	Elective
O	Attain/Maintain Center for Public Safety Excellence (CPSE) Certification (Fire).	Elective
P	Implement community-based approach to violence prevention (violence interrupters), e.g., Cure Violence Global.	Elective
Q	Implement an expungement of records/amnesty program.	Elective
R	Provide and/or partner to provide re-entry programs for individuals leaving prison.	Elective
S	Establish Public Safety priorities which aim to find alternatives to arrest for low-level misdemeanor offenses and ticketing for certain traffic offenses, whenever appropriate and ticket rather than arrest, using a misdemeanor ticketing form when possible and appropriate.	Elective
T	Other	Elective

ECONOMIC & COMMUNITY DEVELOPMENT

A	Convene meetings with community stakeholders to discuss community, economic and business needs, and challenges.	Required
B	Address city-imposed challenges of starting a business.	Required
C	Develop policies to ensure access to participation in city projects/contracts and to advance racial equity in government contracting and procurement.	Required
D	Actions to ensure development/redevelopment strategies are inclusionary.	Required
E	Develop a “Starting A Business” guide and training for new business owners.	Required
F	Training for the majority of the city governing body and senior staff related to economic and community development.	Required
G	Assist individuals with business and social networking resources and opportunities.	Elective
H	Take actions to ensure zoning encourages opportunities for housing affordability.	Elective
I	Establish and use tools to help people attain home ownership.	Elective
J	Develop, promote, or support a “Starting A Business” web online resource.	Elective
K	Development of city policies related to economic and community development.	Elective
L	Other	Elective

MUNICIPAL WORKFORCE DEVELOPMENT & EMPLOYMENT

A	Implement recruitment policies and practices that ensure a diverse applicant pool.	Required
B	Implement non-discrimination HR practices and integrate inclusive terminology throughout the policies and procedures of all city departments and all city-sanctioned boards, commissions, committees, or work groups.	Required
C	Include E&I training in City's employee onboarding/orientation process.	Required
D	Provide initiatives or programs to serve as municipal workforce pipeline (internships, externships, practicums, etc.).	Required
E	Create community learning programs about city government to serve as municipal workforce pipeline.	Required
F	Demonstrate inclusive processes and procedures in recruiting, appointing, and/or selecting internal employee workgroups, boards, committees, volunteers, etc., ensuring that they are impartial and equitable for all employees and stakeholders.	Required
G	Training for the majority of the city governing body and senior staff related to municipal workforce development and employment.	Required
H	Develop Municipal Workforce Development Goals.	Elective
I	Provide a regular forum for employees to voluntarily participate in group discussions on DEI&B topics.	Elective
J	Partner and collaborate with educational institutions to participate in career days, job fairs or other activities to promote local government jobs.	Elective
K	Development of city policies related to municipal workforce development and employment.	Elective
L	Other.	Elective

COMMUNITY DIALOGUE & STAKEHOLDER ENGAGEMENT

A	Seek out stakeholder groups representing all segments of the community, to listen, help identify barriers to engagement, seek input, and develop solutions.	Required
B	Offer options and have a transparent process for community to receive information, participate in discussions, and provide feedback/input on strategic priorities, budget and resources allocation.	Required
C	Develop a city-wide public information communication plan that is balanced, objective, user-friendly, and provided through various channels.	Required
D	Provide ongoing training and cross training (at least annually) for staff and volunteers to ensure clarity and consistency of messaging when engaging with the community as well as sustainability of established processes as new staff and volunteers are onboarded.	Required
E	Achieve certification(s) demonstrating a commitment to diversity, equality, and inclusion (Example: Welcoming America)	Elective
F	Develop city policies related to community dialogue and stakeholder engagement.	Elective
G	Other	Elective

SAMPLE RESOLUTION FOR STATING INTENT TO SEEK DIVERSITY, EQUITY,
INCLUSION AND BELONGING CERTIFICATION

CITY OF [REDACTED]

**RESOLUTION DECLARING INTENT TO SEEK GMA DIVERSITY, EQUITY, INCLUSION AND
BELONGING CERTIFICATION**

Whereas, the City of [REDACTED] values and respects the diversity of the city's community members, businesses and community organizations, employees and recognizes and upholds the inherent dignity of and right for all to equitable access, opportunity, and participation; and

Whereas, "diversity" refers to all of the ways in which people or groups are different from one another, and recognizes that every person and every group is part of the whole;

Whereas, "equity" recognizes that individuals are diverse and that what is fair might vary across the community, groups and individuals, due to variances in barriers and advantages, including access to opportunity; and

Whereas, "inclusion" relates to how diverse individuals with different identities are included, respected, and valued in creating a sense of belonging in a group or organization; and

Whereas, "belonging" is an environment in which people are free to be themselves and to bring their entire selves and best ideas to work or to the community; and

Whereas, it is important to gain an understanding of the causes of disparities in outcomes in order to work towards diversity among leadership, city employees, and participants in community activities, and to achieve and maintain equity within the city's policies, procedures and processes, including the allocation of resources; and

Whereas, city leaders are in a unique position to [develop awareness of/explore] inequities that exist within our community and to work towards meaningful solutions with a goal of fostering a sense of belonging for all citizens; and

Whereas, the City met with [COMMUNITY MEMBERS AND OTHER STAKEHOLDERS] and identified [REDACTED] [INSERT SPECIFIC INFORMATION HERE] as critical areas relating to the city and the community with diversity, equity, inclusion and/or belonging challenges; and

Whereas, the Georgia Municipal Association, Inc., ("GMA") has established the GMA Diversity, Equity, Inclusion and Belonging Certification Program ("Program") which aims to encourage city leaders to create a culture of diversity, equity, inclusion and belonging throughout their community and seeks to recognize cities that take meaningful action to address challenges related to diversity, equity, inclusion and belonging in categories identified in the Program; and

Whereas, the critical areas identified by the City above relate to [name of GMA Certification Program category(ies)].

NOW THEREFORE BE IT RESOLVED:

The City of [REDACTED] intends to pursue certification in the GMA Diversity, Equity, Inclusion and Belonging Certification Program in the categories of Community Dialogue/

Stakeholder Engagement and _____ and [designate/has designated] the city's Diversity, Equity, Inclusion and Belonging point person for this purpose.

This the _____ day of _____, 20____.

Mayor

Councilmember/Commissioner

Councilmember/Commissioner

Councilmember/Commissioner

Councilmember/Commissioner

Councilmember/Commissioner

Councilmember/Commissioner

ATTEST:

[City/Town] Clerk



Administration Department

P. O. Box 900
Locust Grove, Georgia 30248

Phone: (770) 957-5043
Facsimile (770) 954-1223

Retreat Item Coversheet

Item: City Flag – Update with new branding/seal

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: Fund 100 in Department 1510 primarily

Retreat Date: July 17-19, 2023

Next Actions: Workshop and Regular Meeting (August – September)

Discussion:

Attached are potential drafts of a new city flag that would replace the existing Hunter Green and Yellow one with one that would have updated graphics as part of our new City Seal and possible Logo as part of the 2018 branding campaign that is now ingrained into the city's social media profile.

One possibility would mirror the City's Facebook background with a printed image of the City Hall LGI Building and the new Public Safety Building. Others would just have the logo or seal applied on either a background of one of the recommended colors or on a white background. There are flag companies that can assist with design and production as well.

This was mentioned given the fact the city's flag has been absent at the GMA Annual Conference since before the Pandemic.





Community Development Department

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Locust Grove, Georgia 30248
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Item Coversheet

Item: **Discussion -- AMEND SECTION 17.04.090
RESIDENTIAL GROWTH REGULATION TO
UPDATE RESIDENTIAL GROWTH LIMITATIONS**

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Advertised Date: N/A

Budget Item: N/A

Date Received: N/A

Workshop Date: **July 18, 2023 - retreat**

Regular Meeting Date: **TBD**

Discussion:

The City's Residential Growth Regulation ordinance (the "Ordinance") was implemented to address trends in the City's housing stock. The Ordinance is designed to be a proactive step towards accommodating and controlling the amount of single-family housing, multi-family housing and mobile home developments within the City.

This Ordinance establishes the following thresholds:

- Single-family housing (low and medium density residential) under an RA, R-1, R-2 or R-3 zoning classification shall not be less than 77% of the City's overall housing stock.

- R-3 (single-family residential) shall not exceed 30% of the single-family housing stock.
- RA, R-1 and R-2 (single-family residential) shall not be less than 47% of the single-family housing stock.
- Multi-family housing (duplexes and high density residential) under an RD or RM (RM-1, RM-2 and RM-3) designation shall not be more than 20% of the City's overall housing stock.
- Mobile homes (manufactured houses) under the RMH designation shall not be more than 3% of the City's housing stock.

The purpose of amendment is to better reflect current housing trends in the City. Since the last update to the Ordinance, the City has added and removed residential zoning designations such as PR-4 and PR-5 which need to be accounted for in the report.

Secondly, it will provide the City with a means to track housing options and relative quantities to ensure an adequate supply of various housing types to provide a better quality of life for our residents and ensure that the City's infrastructure is not overwhelmed.

A proposal that has been brought forward involves setting the density level at 3.6 dwelling units per acre. Densities in excess of 3.61 dwelling units per acre shall not comprise more than 40% of the total housing stock in the City while the remaining 60% of inventory shall be comprised of developments consisting of less than 3.60 dwelling units per acre.

RESIDENTIAL GROWTH REPORT – 2023 (as of 7/1/23) - DRAFT

Subdivision Name	Zoning	Total Lots (Units)	Developed Lots (Units)	Undeveloped Lots (Units)
HIGH DENSITY (RD, R-3, PR-4, PR-5 & RM)				
RangeWater	RM-1	288	0	288
Shoal Creek Manor / LGS Apts	PD(RM-1)	226	66	160
Towne Park at Patriot's Point	RM-2	40	40	0
Havenwood Grove Apartments	PR-5	56	56	0
Carriage Gate	RM (RM-2)	165	165	0
Duplexes -- Ridge St.	RD	8	8	0
Duplexes -- Square Cir.	RD	1	1	0
Duplexes -- Nest in the Grove	PR-5	6	0	6
Bridle Creek - Phase 1	R-3	52	52	0
Club Drive Commons	R-3	41	41	0
Bunn Farms, Phase 1	R-2/CRS	127	127	0
HLC tracts	R-2/CRS	100	0	100
Pristine Forest	R-3	99	99	0
Grove Village	R-3	250	250	0
Coulter Woods	R-3	30	30	0
Berkeley Lakes, Phase 1	R-2/CRSO	160	160	0
Berkeley Lakes, Phase 2	PR-4	111	50	61
Copperfield	R-3	26	0	26
Peeksville Landing	R-3	49	0	49
Water's Edge	RM-SF	144	144	0
Patriot's Point	RM-SF	134	134	0
Tanger Ridge, Phase 1	RM-SF	69	69	0
Grove Park	R-2/R-3(V)	178	178	0
Grove Creek	R-3	30	30	0
Hawthorne @ Linden Park	R-3	93	93	0
Briarcliff @ Linden Park	R-3	46	46	0
Berkshire @ Linden Park	R-3	77	77	0
Richmond Park	R-3	124	124	0
Jubilee	R-3	138	138	0
Al-Jannah	PD(R-3)	74	74	0
Carleton Cove	PR-4	56	56	0
Collinswood, Phase 1	PR-4	79	79	0
Collinswood, Phase 2	PR-4	12	0	12
Derrington Manor	PR-4	77	77	0
Liberty Grove	PR-4	60	60	0
Elmstone Commons	PR-4	50	50	0
Elmstone Commons, Phase 2	PR-4	55	55	0
Pine Valley @ LGS - POD C	PR-4	52	0	52
Oak Ridge @ LGS (Sprayfield)	PR-5	362	0	362
River Oaks - POD F - Willis Tract	PR-4	151	0	151
Brookdale	PD(R-3)	51	51	0
Wentworth	PD(R-3)	45	45	0
Cedar Ridge @ LGS - POD D	PR-4	225	0	225
Tellus - Meier tract	PD (RM 1 & RM2)	388	0	388
FUTURE DEVELOPMENTS				
Tanger Ridge - Phase 2	R-3	100	0	100
Subtotal		4705	2725	1980
MOBILE HOMES				
Skyland -- Phases 1-9	RMH	381	381	0
Skyland -- Phase 10 (no units)	RMH	14	0	14
Subtotal Manufactured Homes		395	381	14
Subtotal High Density		5100	3106	1994

Subdivision Name	Zoning	Total Lots (Units)	Developed Lots (Units)	Undeveloped Lots (Units)
LOW DENSITY (RA, R-1, R-2 & R-3)				
Bridle Creek - Phase 2	R-3	150	0	150
Dawson Creek	R-3	38	0	38
Copperfield	R-3	26	0	26
Peeksville Landing	R-3	49	0	49
Cottage Grove	R-3	43	43	0
Indian Grove	R-3	87	87	0
David Standard - MLK Blvd	R-2	5	0	5
Barnes Station	R-2	96	92	4
Leesburg Plantation	R-2	53	53	0
Madison Acres	R-2	84	84	0
Nine Oaks	R-2	77	49	28
Bunn Farms, Phase 2	R-2	133	133	0
Bunn Farms, Phase 3	R-2	116	0	116
Barnes Station, Phase 3	R-2	22	22	0
Hosannah Tract - POD G*	PR-4*	176	0	176
Flakes Mill	R-2	48	48	0
General Lots	RA & R-2	293	293	0
Potential Lots	RA & R-2	2000	22	1978
FUTURE DEVELOPMENTS				
Singley Dr - David Black	R-1	254	0	254
Annexed acreage 2018-2022	RA	124	0	124
Subtotal Low Density		3481	796	2685
Total Residential Lots/Units		8581	3902	4679

*zoned PR-4, but developed as R-2

	TOTAL LOTS	OVERALL %
HIGH DENSITY	5100	59%
LOW DENSITY	3481	41%
	8581	100%