



**Police Department**  
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## Item Coversheet

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**Item:** Amendment to Police SOP Section A-086 Body Worn Camera

**Action Item:**  No

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** N/A

**Budget Item:** Incremental – General Fund/Dept. 3230 – Public Safety

**Date Received:**

**Workshop Date:** October 18, 2021

**Regular Meeting Date:** November 1, 2021

### Discussion:

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Attached is a revision to Section A-086 Body Worn Camera. As you may recall, the SOP is to be reviewed and brought to you at least annually. In this instance, a recommendation is to amend the current version of Section A-086 to the updated version.

### Recommendation:

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**APPROVE ORDINANCE TO AMEND CHAPTER 2.24 ENTITLED POLICE DEPARTMENT TO AMEND SECTION 2.24.030 ENTITLED “POLICE STANDARD OPERATING PROCEDURES”; TO ADOPT NEW SECTION A-086 OF THE STANDARD OPERATING PROCEDURES; TO REQUIRE A COPY OF SAME TO BE MAINTAINED ON FILE WITH THE OFFICE OF THE CHIEF OF POLICE AND THE OFFICE OF THE CITY CLERK; TO PROVIDE SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**LOCUST GROVE POLICE DEPARTMENT**  
**STANDARD OPERATING PROCEDURE**

**SECTION: A-086 BODY-WORN CAMERAS**

**EFFECTIVE DATE: 1/20/2015**

**NUMBER OF PAGES: 4**

**REVISED DATE: October 18, 2021**

**DISTRIBUTION AUTHORIZATION:**

**Chief Derrick B. Austin**

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**I. Policy**

It is the policy of the City of Locust Grove Police Department that officers shall activate the Body-Worn Camera (BWC) when such use is appropriate in the proper performance of his or her official duties and where the recordings are consistent with this policy and law. This policy does not govern the use of surreptitious recording devices used in undercover operations.

**II. Procedures**

**A. Administration**

This agency has adopted the use of BWCs to accomplish several objectives. The primary objectives are as follows:

1. BWCs allow for the accurate documentation of police-public contacts, collection and documentation of evidence to enhance prosecution, arrests and critical incidents. They also increase the accuracy of officer reports and testimony in court.
2. Audio and video recordings also enhance this agency's ability to review probable cause for arrest, officer and suspect interaction, gather evidence for investigative and prosecutorial purposes and to provide additional information for officer evaluation and training.
3. The BWC should be used to document crime and accident scenes, record witness or suspect statement or other events that include the confiscation and documentation of evidence or contraband.
4. The BWCs do not replace in-car video systems and shall be used in conjunction with the in-car video systems.

**B. When and How to Use the BWC**

1. Officers shall activate the BWC to record all contacts with citizens in performance of their official duties. This will include, but is not limited to, citizen contacts, Terry Stops, arrests and other calls for service performed while on-duty.
2. If an officer fails to activate the BWC, fails to record the entire contact or interrupts the recording, the officer shall document why a recording was not made, was interrupted or was terminated.
3. Civilians shall be allowed to review recordings at the police department with supervisory approval.

**C. Procedures for BWC Use**

1. BWC equipment is issued primarily to uniformed personnel. However, BWC equipment will be issued to non-uniform personnel (investigators) if such equipment is available. Officers issued BWC equipment must use the equipment unless otherwise authorized by supervisory personnel.
2. Police personnel shall use only BWCs issued by the department unless approved by the Chief of Police. The BWC equipment and all data, images, video and metadata captured, recorded or otherwise produced by the equipment is the sole property of this agency.
3. Personnel desiring to view any body worn recording, not their own, shall submit a request in writing to the Shift Supervisor.
4. Police personnel who are issued BWCs will be provided field training on the proper use and operations of the equipment. Additional training may be required at periodic intervals to ensure the continued effective use and operation of the equipment.
5. BWC equipment is the responsibility of the individual officer and will be used with reasonable care to ensure proper functioning. Equipment malfunctions shall be brought to the attention of the officer's supervisor as soon as possible, so that a replacement unit may be procured. The malfunction shall also be documented on this agency's CAD / RMS system.
6. Officers shall inspect and activate the BWC prior to each shift to verify proper functioning and shall notify their supervisor of any problems.
7. Officers shall not edit, alter, erase, duplicate, copy, share or otherwise distribute in any manner BWC recordings without prior authorization from the Chief of Police.
8. Officers are encouraged to inform their supervisor of any recordings that may be of value for training purposes.

9. If an officer is suspected of wrongdoing, involved in an officer involved shooting or other significant use of force, the department reserves the right to limit or restrict an officer from viewing the video.
10. Requests for deletion of any portion of a recording (e.g., in the event of a personal recording or unintentional activation) must be submitted in writing and approved by the Chief of Police. A memorandum detailing the circumstances of the unintentional recording will be forwarded via the chain of command to the Chief of Police. If approved, the actual deletion will require the written approval of the Chief of Police as well as that of the requestor's Shift Supervisor.
11. Officers shall note in any incident, accident, arrest and related reports when recordings are made. However, BWC recordings are not a replacement for written reports.

**D. Restrictions on Using the BWC**

BWCs shall be used only in conjunction with official law enforcement duties. The BWC shall not generally be used to record the following:

1. Communication, outside calls for service, with other police personnel without the permission of the Chief of Police.
2. Encounters with undercover officers or confidential sources.
3. When on break or otherwise engaged in personal activities.
4. In any location where individuals have a reasonable expectation of privacy, such as a restroom.
5. Recordings may not be used or shown for the purpose of ridicule or embarrassing any employee or other person.

**E. Storage**

1. All files shall be securely downloaded. Each file shall contain information related to the date, BWC identifier and assigned officer.
2. All images and sounds recorded by the BWC are the exclusive property of this agency. Accessing, copying, or releasing files for non-law enforcement purposes is strictly prohibited.
3. All access to the BWC files must be specifically authorized by the Chief of Police or his or her designee and all access is to be audited to ensure only authorized users are accessing the data for legitimate and authorized purposes.

4. Files should be securely stored in accordance with state records retention laws and no longer than useful for purposes of training, for use in an investigation or prosecution. In capital punishment prosecutions, recordings shall be kept until the offender is no longer under the control of any criminal justice agency.

**F. Supervisory Responsibilities**

1. Supervisory personnel shall ensure that officers equipped with BWC devices utilize them in accordance with policy and procedures defined herein.
2. At least monthly, supervisors will randomly view (3) three BWC recordings, of those officers under their direct supervision, to ensure that the equipment is operating properly, that officers are using the devices appropriately and use is within policy guidelines.
3. Supervisors shall identify any areas in which additional training or guidance is required.

**G. Recordings Subject to Applicable State and Federal Law**

1. The use of BWC devices may be limited by applicable state and federal law.
2. Current state law requires consent to record in areas where anyone being recorded has a reasonable expectation of privacy.
3. Unless and until state law is changed, officers, upon entering such areas will announce themselves and advise they are audio and video taping.



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## Item Coversheet

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**Item:** Amendment to Police SOP Section A-110 Uniform Regulations

**Action Item:**  No

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** N/A

**Budget Item:** Incremental – General Fund/Dept. 3230 – Public Safety

**Date Received:**

**Workshop Date:** October 18, 2021

**Regular Meeting Date:** November 1, 2021

### Discussion:

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Attached is a revision to Section Uniform Regulations. As you may recall, the SOP is to be reviewed and brought to you at least annually. In this instance, a recommendation is to amend the current version of Section A-110 to the updated version to be in best practices.

### Recommendation:

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**APPROVE ORDINANCE TO AMEND CHAPTER 2.24 ENTITLED POLICE DEPARTMENT TO AMEND SECTION 2.24.030 ENTITLED “POLICE STANDARD OPERATING PROCEDURES”; TO ADOPT NEW SECTION A-110 OF THE STANDARD OPERATING PROCEDURES; TO REQUIRE A COPY OF SAME TO BE MAINTAINED ON FILE WITH THE OFFICE OF THE CHIEF OF POLICE AND THE OFFICE OF THE CITY CLERK; TO PROVIDE SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**.LOCUST GROVE POLICE DEPARTMENT**

**STANDARD OPERATING PROCEDURE**

**SECTION: A-110 UNIFORM REGULATIONS**

**EFFECTIVE DATE: June 1, 2014**

**NUMBER OF PAGES: 16**

**REVISED DATE: October 18, 2021 DISTRIBUTION AUTHORIZATION:**

**Chief Derrick B. Austin**

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**I. POLICY**

This standard operating procedure will establish guidelines and policy for the Locust Grove Police Department uniform and related equipment. It also establishes proper civilian attire to be worn when officially representing the Locust Grove Police Department.

**II. AGENCY OWNED PROPERTY**

The department's property management function shall be the responsibility of the Chief of Police. The Detective Division shall be responsible for specialized equipment used by their unit.

Uniforms and equipment shall be ordered and issued by the Chief of Police, or his or her designee.

Stored property shall be inspected regularly by the Chief of Police, or his or /her designee, and maintained in a state of operational readiness at all times. When agency owned property is to be repaired, replaced or destroyed, refer to Section VII.

**III. MISCELLANEOUS POLICE PROPERTY**

- A. Daily care and proper use of all property, owned or controlled by the department, shall be the responsibility of the supervisor or employee to which such property is assigned for use.
- B. All Shift Supervisors will periodically inspect equipment assigned to assure that it is in serviceable condition and ready for immediate use.
- C. Whenever any department equipment or property is damaged, worn out or unserviceable, the officer to whom the equipment is assigned shall prepare a detailed report directed to the Chief of Police. An inspection

shall be made of such property by the Shift Supervisor before requesting replacement of such property to determine if there is any waste or carelessness involved.

- D. Members will exercise the utmost care regarding department property assigned to their use. Neglect or carelessness by employees in handling such property will not be tolerated; such neglect or carelessness may result in monetary charges placed by the Chief of Police.
- E. No police property shall be thrown away, sold, broken up or otherwise disposed of except with permission of and approval by the Chief of Police.
- F. The department will replace or repair any badge, duty weapon or other police property furnished a member that is lost, destroyed or damaged in the discharge of police duty through no neglect on the part of the member.
- G. The Chief of **Police or his/her designee** will be responsible for issuing, receiving, storing, inventory and control of all uniforms, materials, supplies and other department issued equipment and property.

#### **IV. UNIFORMS FOR SWORN EMPLOYEES**

Unless otherwise ordered or authorized, members of the department, while on duty, shall wear such uniforms and equipment as prescribed by the Chief of Police. At any time while on duty or working in any official capacity, officers of the Locust Grove Police Department will be required to be in full authorized and approved uniform, as stated in the remainder of this chapter. Officers will not be outside of the Locust Grove Police Department or in public view in partial uniform while in an on-duty status. Officers will also report to work in full uniform and be ready to work at the prescribed time.

The uniforms issued by the Locust Grove Police Department will be worn as directed by policy in accordance with the uniform type. The uniform types are Class A, Class B, and Special Event. Issued equipment and uniforms shall only be worn together if they are of the same class, i.e. Class A shirt with Class A pant. Intermingling of the uniforms and equipment is not permitted unless specifically authorized.

All officers will receive an original issue of the following items upon appointment to probationary status.

- 1. 4 Uniform Pants (1 Class A, 3 Class B)**
2. 1 Long Sleeve Uniform Shirts (1 Class A)
- 3. 3 Short Sleeve Uniform Shirts (3 Class B)**



4. 1 Pair of Uniform Boots
5. 1 Inner Belt
6. 1 Duty Belt
7. 1 Duty Holster
8. 1 Baton Holder
9. 1 Handcuff Cases
- 10.1 Radio Holders
- 11.1 Double Magazine Holders
- 12.1 Glock Model 17 or 19 9 mm caliber pistol w/ 3 magazines
- 13.1 Uniform Badges
- 14.1 Set of collar brass
- 15.1 Nameplate
- 16.1 Winter Jacket
- 17.1 Baseball Cap
- 18.1 Expandable baton
19. 2 Set of Handcuffs
- 20.1 Portable Radio with charger and 2 batteries
- 21.1 OC Spray (Oleoresin Capsicum) (If Applicable)
22. OC Spray holders (If Applicable)
- 23.1 Raincoat
24. Cell Phone (If Applicable)
- 25.1 TASER (If Applicable)
26. TASER Batteries and Charger (If Applicable)

27. TASER Cartridges (If Applicable)

28.1 TASER Holster (If Applicable)

29.1 Flashlight w/holder

30.1 Bullet Proof Vest

31. Traffic vest

32. I.D. card

Department uniforms shall be made only by manufacturers, tailors, vendors or distributors contracted by the department and shall not be altered or changed in any manner without approval of the Chief of Police. They must conform to fit, material and workmanship, and be made according to the specifications prescribed by the Chief of Police. Any competent tailor may make repairs to uniforms, but such repairs must conform to the specifications proscribed.

Uniforms shall be kept clean, well brushed and pressed, buttons and other metal accessories clean and bright. Caps (if provided) must be worn straight, visor centered directly over the nose. All sworn employees will place orders at a time specified by the Chief of Police to replenish worn or unserviceable uniform equipment.

## **V. INSIGNIA OF RANK**

A. Chief of Police

B. Captain

C. Lieutenant

D. Sergeant

E. Officer

## **VI. PROPER WEARING/MAINTENANCE OF UNIFORMS AND EQUIPMENT**

A. Shift Supervisor shall inspect the officers daily at roll call formation to ensure that uniforms and other equipment are clean and in good order, that each officer is properly equipped and attired and that the officer is physically fit for duty.

Shift Supervisor shall maintain constant vigilance of uniformed employees under their supervision and shall ensure that all officers are in conformity with department requirements.

## B. Uniforms, Shoes, and Caps

### 1. Jackets

The issued jacket is the approved jacket for work. This jacket will have on the left front a place for the jacket badge to be attached. The jacket may be worn with the Class A and Class B uniforms.

### 2. Shirts

The issued Class A and Class B uniform shirt is the dark blue uniform button-up shirt. Class B may also include the wearing of the approved polo-style shirt.

### 3. Ties

The issued tie shall be worn in accordance with the following policy:

- a. A tie may be worn with the Class A long sleeve shirt.
- b. No tie shall be worn with the Class B or Special Event uniform.
- c. No tie shall be worn with the short sleeve shirt.

### 6. Tee Shirts

Black crew-neck Tee shirts may be worn under the Class A or Class B uniform shirt. White or dark blue micro-fiber V-neck or crew-neck shirts may be worn under the any uniform as authorized by the Chief of Police.

### 7. Socks

Socks will be solid black or dark blue. May have white bottoms providing the white does not show above the top of the shoe.

### 8. Pants

The issued Class A and Class B pants will be dark blue in color.

## 9. Shoes

The Class A uniform shoe will be the black patent leather shoe.

## 10. Boots

The issued boots will be the black leather boots. The boots will be buffed to a high gloss for uniform wear. The boot will be the only footwear permitted for the Class B uniform.

## 10. Hats

Department issued ball cap style hat.

## 11. Raincoats

Only raincoats issued by the department are to be used.

## C. Badges, Emblems, Patches and Ribbons

For the ranks of Chief, **Captain**, Lieutenant, and Sergeant, the color gold shall be used for badges, nameplates, monogramming, brass, etc. The color Silver shall be used for the rank of Patrol Officer.

### 1. Badges

Uniformed members shall display their badges on their outermost garment over the left breast. While acting in an official capacity at the scene of a serious crime or other police emergency where their identity should be known, plainclothes employees shall affix their badge so that it is displayed in such a manner that it is visible. This does not apply to routine investigations in which they must perform their duties in an inconspicuous manner.

### 2. Nameplates

This is to be worn on the right side of the uniform shirt or jacket, **on the pocket flap** even with the top seam of the right pocket and shall be centered.

### 3. Shoulder Patches

All shirt and jacket patches shall be centered on both sleeves with the top of the patch approximately one inch down from the shoulder seam.

#### 4. Emblems, Patches, etc

No emblem, patch insignia or commendation ribbon shall be worn or displayed on a Locust Grove Police Department uniform unless authorized by the Chief. Commendation ribbons presented by other police agencies to a member of this department may be worn when authorized by the Chief. Ribbons and other devices authorized to be worn shall be worn as designated.

#### 5. Chevrons

Full-size silver chevrons with black background shall be placed on Class A uniform shirts and jackets (except raincoats) using black thread. Chevrons shall be centered on the sleeve with the top point centered one inch below the bottom point of the shoulder patch.

#### 6. Hat Badges

Hat badges for the different ranks shall be furnished and be of the type proscribed by the Chief of Police if authorized.

#### 7. Departmental Ribbons/Awards

##### a. Procedures for Making Commendations:

A recommendation for a commendation can be made by an employee of The City of Locust Grove as well as by a citizen. All recommendations shall be in writing and should be contemporaneous to the event, act or occurrence deserving recognition. All recommendations for commendation should reflect a true advanced job performance or other meritorious acts far exceeding average job performance. Recommendations shall include, but are not limited to, reports, letters, phone calls and/or emails concerning specific acts or performance for which the commendation is based.

##### b. Procedures for Uniform Placement

All Locust Grove Police Department ribbons **may** be worn on the Class A uniform shirt 1/8 inch above the officer's nameplate. If more than one ribbon is worn, ribbons shall be on line as close as possible and there should be no more than two to a row. The maximum amount of ribbons allowed while on patrol duty will be

four. All ribbons will be allowed to be displayed during special occasions or when authorized by the Chief. If multiple rows are worn they will be spaced directly together or 1/8 inch apart. Ribbons will be parallel and in rows, they will also be worn in descending order, from the wearer's left (highest honors to the top and closest to the heart). Due to size, the only exception to the manner in which all ribbons are to be worn is the wearing of the F.B.I. National Academy ribbon. Departmental ribbons/awards will not be worn on the Class B or Special Event uniform.

Ribbons will be placed in the following Tier system:

- Tier One: Valor Award, FBI National Academy, Command College.
- Tier Two: Meritorious service Award (Red/Blue), Doctoral Degree, Masters Degree, Executive Certification.
- Tier Three: Bachelors' Degree, Chief's Award, Management Certificate, Life Saving, Officer of the Year, Supervisor of the Year.
- Tier Four: Associate Degree, Supervision Certification, Merit Award (blue/white).
- Tier Five: Advanced Certification, Post Instructor
- Tier Six: Intermediate Certification, Field Training Officer

8. LGPD collar pins will be placed on the shirt as follows: long sleeve class A shirts collar pins will be placed  $\frac{3}{4}$ " from top and 1" from leading edge at a 45-degree angle. Short sleeve shirts collar pins will be placed horizontal to the bottom stitch of the collar flap. Gold will be worn by those with rank of Lieutenant or greater and those below the rank of Lieutenant will wear silver.

#### D. Equipment

##### 1. Semi-Automatic Pistols

A Glock Model 17 or Glock Model 19 9mm caliber semi-automatic pistol will be furnished to all sworn members of the department and must be carried at all times while on duty unless otherwise authorized by their commanding officer.

Each member shall be held responsible for the condition of the weapons furnished and/or carried. Each officer must see that the weapons are always clean and ready for use; if repairs are needed, he or she must report such fact to his or her supervising officer at once. To determine if weapons are being properly cared for, the Shift Supervisor shall examine weapons once a month. Grip options, other than the standard grips, may be added at the officer's expense. Only black rubber grips or grip enhancers will be utilized and must be approved by the firearms instructor or Chief of Police at the time of firearms qualification.

## 2. Gun Belts and Leather

These items are furnished to the officer and remain the property of the department. The style of the equipment is approved by the Chief of Police and ordered at his discretion. The Class A/ B duty gear shall be basket weave design. Only approved belt, holster, handcuff case, O.C. case and ammunition pouches will be used by the department.

## 3. Cartridges

Duty ammo will be issued on an annual basis to replace the current issued ammo. Replacement ammo will also be issued to replace ammo likely to be defective or which has been used in the line of duty.

## 4. Expandable Batons and/or O.C. Spray

The approved items may be carried by all patrol officers on duty who are certified and authorized to carry such weapons.

## 5. Handcuffs

Each member of the Locust Grove Police Department will be furnished two set of handcuffs. Officers are authorized to wear two sets of handcuffs and will be carried in a handcuff pouch that is approved for wear by the Chief of Police.

## 6. Body Armor

Body armor will be issued to all sworn employees. Sworn personnel not assigned to uniform field duty are required to have access to their

body armor at all times. Sworn personnel assigned to uniform field duty are required to wear the issued body armor at all times.

Officers are required to wear body armor while engaged in pre-planned, high-risk situations such as planned warrant execution, drug raids or any other situation where the risk of violence is present.

#### E. Other

##### 1. Identification Cards

All department employees shall be issued an ID card that shall be carried at all times. The ID card will include the employee's name, rank, and current photograph of the employee. In the event that an ID card is lost or stolen, a report will be submitted to the shift supervisor stating the full particulars of the incident within 24 hours of such loss or theft.

##### 2. Cell phones

Cell phones may be worn with the uniform as long as the phone does not distract from the uniform. Cell phones will be placed on vibrate while attending any court proceedings and where appropriate.

#### F. Court Appearance

All officers who are to appear in court for a matter that originated from their employment as a City of Locust Grove Police Officer will be required to wear either of the following:

1. The full duty uniform with clean and polished shoes or boots or,
2. They shall wear items of clothing in accordance with accepted business standards. For men, this would be a business suit and tie or sports coat, shirt and tie, and slacks. For women, acceptable clothing would be a dress, skirt and / or slacks and blouse, or a business suit as appropriate as a representative of the city. This promotes a professional appearance which brings credit to the Department.

### **VII. UNIFORM REPLACEMENT/REQUEST**

- A. It will be up to the individual officer to fill out the necessary forms requesting replacement of uniforms or other equipment to be replaced by



the department. It is our policy to establish the need before ordering or replacing uniforms.

- B. If replacement is needed for any uniform item beyond repair, officers should notify the Shift Supervisor.
- C. The officer is responsible for requesting what he /she needs and turning in items to be replaced to the Shift Supervisor. When the Shift Supervisor approves the request, it is forwarded to the Chief of Police, or his / her designee, for ordering or replacement.
- D. Uniforms will be ordered in accordance with city purchasing policy through and authorized vendor.
- E. The uniforms will be delivered to the police department. When employees pick up their uniform order, the employee shall check for proper fit. The employee will be responsible for any needed alterations after the employee accepts the uniforms from the vendor.
- F. Officers should be aware that damaged items that need replacement because of a job-related activity can be replaced as the need arises by filling out the request form and having it approved by the Shift Supervisor. This will then be handled as promptly as possible.
- G. Officers are responsible for cleaning and maintaining all items issued to them by the department.

## **VIII. PERSONAL GROOMING**

- A. The first impression a citizen perceives is based on personal appearance. As a representative of the Locust Grove Police Department, each person should strive for an image that he/she can be proud of and an image the public can respect. It will be each person's responsibility to maintain good personal hygiene habits, i.e. bathing, dental care, clean fingernails and hair care. It shall be the responsibility of all supervisors to ensure that employees under their command adhere to the following guidelines:
  - 1. Hair Care for Sworn and Non-Sworn Employees
    - a. All sworn male officers shall wear their hair at a length which will permit proper wearing of the uniform headgear, not extending over the ears, collar or covering the face. Hair must be clean, neat and combed. Hair shall be worn no longer than to the top of the shirt collar at the back of the neck but not to touch the collar when standing with the head in a normal position. Hair will not extend

beyond the top portion of the ear. The bulk of hair shall not interfere with the normal wearing of all standard headgear.

- b. Non-sworn male employees shall keep their hair clean, neat and combed. Hair shall not extend below the middle of the ear and shall be worn no longer than to the top of the shirt collar at the back of the neck but not to touch the collar when standing with the head in a normal position.
- c. Sideburns worn by all male employees shall be neatly trimmed and rectangular in shape and shall not extend below the earlobe, the width of which will be even and not flared.
- D. Facial hair will not be more than  $\frac{1}{4}$  inch in length and must be kept neat and clean. Short and neatly trimmed mustache/beard may be worn by male employees. Mustaches shall not exceed one-half inch below the corners of the mouth and will not extend horizontally farther than one-half inch from the corners of the mouth. **Handlebar mustaches are prohibited.** Other facial hair will be considered for approval for medical reasons, special assignments or demonstrated religions. Employees will bring the need for accommodation to the Chief of Police for consideration. Facial hair **will not** interfere with issued equipment.
- e. All employees shall keep their hair clean, neat and combed. Hair shall not be worn in any unnatural style or cut which would draw unusual attention to the employee.
- f. Female employees who wear department-issued uniforms must comply with department regulations concerning hair. If hair is cut short, it shall be worn no longer than to the bottom of the shirt collar when standing with the head in a normal position. If hair is long, it shall be pinned up **or secured in a ponytail** in a manner that does not draw unnecessary attention to the officer. Unusual hair fasteners that draw attention to the officer shall not be used to hold hair.
- g. Hair tinting shall be permitted. However, the color used should not draw unnecessary attention to the employee.
- h. Employees shall be permitted to wear wigs or hairpieces if they conform to the above standards for natural hair.

- i. Employees who are working on the Narcotics Task Force or on a special assignment shall be exempt and will appear as the job requires.
- j. If non-sworn employees wear a department issued uniform for any reason, the employee will comply with all procedures for sworn employees contained in this policy.

## 2. Jewelry, Piercing for Sworn and Non-sworn Employees

- a. All sworn employees are allowed to wear two rings on each hand (double ring wedding sets will be considered as one).
- b. Necklaces which are visible will not be worn by sworn employees except for the single chain type medical alert necklaces.
- c. Uniform female employees may wear post-type pierced earrings only and no more than two earrings may be worn in each ear in the earlobe. No part of the earring may dangle. Earrings will not be worn by sworn male employees while on duty or off duty while acting in a law enforcement capacity unless it is necessary due to the position the male employee occupies (i.e., Drug Task Force). No other visible body piercings are permitted.
- d. Non-sworn employees may wear jewelry so long as it is suitable with the appropriate business attire and does not attract undue attention to the employee. Non-sworn male employees may not wear earrings. No visible body piercings are allowed.

## 3. Personal Hygiene

- a. Employees shall bathe regularly and shall not appear for duty in an unclean condition. Personal hygiene shall be practiced by all employees so as not to present offensive odors or appearances.
- b. Employees will have clean fingernails that are groomed regularly. When wearing the department issued uniform, female employees will wear only clear polish if any nail polish is used.

## **IX. BRANDS, BODY MUTILATION, PERMANENT MAKEUP, TATOO'S ETC.**

- A. Employees are prohibited from visible mutilation of the body or body parts in any manner while on-duty.

B. Employees with cosmetic enhancement using intradermal pigmentation, commonly called permanent makeup, must have the approval of the Chief of Police.

C. Tattoos or brands on the neck, head, face, scalp, ears, and hands are prohibited. Tattoos of wedding bands on the left ring finger may be accepted with approval from the Chief of Police. Tattoos or brands displaying racism, sexually explicit, obscenity, gang related or political in nature are prohibited. Any employee that receives a tattoo or brand of this nature after the issuance of this policy will face disciplinary action up to and including termination.

## **X. PLAINCLOTHES SWORN EMPLOYEES**

A. Plainclothes sworn employees shall be given an annual allotment as determined by the Chief of Police to replace or supplement their current clothing inventory.

1. Equipment needed by these employees will be provided by the agency.
2. Members assigned to the Detective Section, Drug Task Force or employees authorized to wear civilian clothing shall wear items of clothing in accordance with accepted business standards. Employees in the Detective Section may wear a polo type shirt with a badge or Locust Grove Police logo embroidered on the left-hand side and the officer's name and rank or title embroidered on the right-hand side. The pants worn will be casual dress slacks. The Detective Section will still be required to wear appropriate dress for court: for men, this would be a business suit and tie or sports coat, shirt and tie, and slacks. For women, acceptable clothing would be a dress, skirt and/or slacks and blouse or a business suit. Civilian clothing and dress code may be relaxed, depending on job assignment and task. Any relaxation of dress code for special operations or circumstances must be approved by the employee's immediate supervisor.
3. Plainclothes sworn employees are required to maintain at least one complete uniform.

### **3. Personal Hygiene**

- a. Employees shall bathe regularly and shall not appear for duty in an unclean condition. Personal hygiene shall be practiced by all employees so as not to present offensive odors or appearances.

- b. Employees will have clean fingernails that are groomed regularly. When wearing the department issued uniform, female employees will wear only clear polish if any nail polish is used.

## **XI. NON-SWORN EMPLOYEES (NOT ISSUED UNIFORMS BY DEPARTMENT)**

- A. Non-sworn dress shall be neat and clean in appearance and employees shall wear conservative clothing that would normally be accepted as business attire.
- B. Clothing worn by non-sworn employees shall conform to the following guidelines:
  - 1. Employees shall avoid wearing recreation attire such as sweat suits, wind suits, tee shirts, sweatshirts, sundresses, halters, tank tops, any attire that reveals the midriff, jeans, shorts (other than dress shorts above the knee length).
  - 2. Very short miniskirts, shorts, cut offs and spandex are not suitable for professional office wear. Dresses, shirts and blouses with excessively revealing necklines should not be worn. The wearing of backless dresses should not be worn.
  - 3. Clothing should reflect a professional appearance. Shoes shall be dress type except when authorized by the employee's supervisor or for medical reasons.
  - 4. Male employees shall wear a departmental approved collared or non-collared embroidered logo shirt, dress shirt with or without a tie, sports coat, slacks or dress pants or business suit. Thin or medium, leather or rubber sole shoes with socks. Female employees shall wear a departmental approved collared or non-collared embroidered logo shirt, dress, skirt and/or slacks and blouse or a business suit. Leather flats, dress sandals, or trouser shoes with socks or hosiery if necessary.
  - 5. Special attire shall be allowed when job necessities require it or when approved by the employee's supervisor.
  - 6. Certain days of the week may be designated as a casual day. Appropriate attire shall include jeans with no rips, tears, holes, or frayed hems, Tee-shirts with City of Locust Grove logos and clean tennis shoes in good repair.

### **C. Definitions**

1. Recreational wear

Defined as wind suits, sweat suits, tank tops, sundresses, halters, tee shirts and/or any type clothing designed for sporting or recreational use.

2. Sweatshirt

Defined as a collarless pullover shirt usually designed for athletic wear.

3. Tee shirt:

Collarless pullover type shirt usually worn under outer clothing, often with slogans, designs or advertising displayed on the shirt.

a. Miniskirt

Dress or skirt with an appropriate hem length above the knees.

5. Casual day

A day designated as a casual day where employees are allowed to wear jeans to work. This day is usually set for Friday.



**Police Department**  
P. O. Box 900  
Locust Grove, Georgia 30248

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

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## Item Coversheet

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**Item:** Amendment to Police SOP Section P-025 OC/Intermediate Weapons

**Action Item:**  No

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** N/A

**Budget Item:** Incremental – General Fund/Dept. 3230 – Public Safety

**Date Received:**

**Workshop Date:** October 18, 2021

**Regular Meeting Date:** November 1, 2021

### Discussion:

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Attached is a revision to Section P-025 OC/Intermediate Weapons. As you may recall, the SOP is to be reviewed and brought to you at least annually. In this instance, a recommendation is to amend the current version of Section A-086 to the updated version.

### Recommendation:

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**APPROVE ORDINANCE TO AMEND CHAPTER 2.24 ENTITLED POLICE DEPARTMENT TO AMEND SECTION 2.24.030 ENTITLED “POLICE STANDARD OPERATING PROCEDURES”; TO ADOPT NEW SECTION P-025 OF THE STANDARD OPERATING PROCEDURES; TO REQUIRE A COPY OF SAME TO BE MAINTAINED ON FILE WITH THE OFFICE OF THE CHIEF OF POLICE AND THE OFFICE OF THE CITY CLERK; TO PROVIDE SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**LOCUST GROVE POLICE DEPARTMENT**  
**STANDARD OPERATING PROCEDURE**

**SECTION: P-025 USE OF O.C. AND INTERMEDIATE WEAPONS**

**EFFECTIVE DATE: June 1, 2014**

**NUMBER OF PAGES: 7**

**REVISED DATE: October 18, 2021 DISTRIBUTION AUTHORIZATION:**

**Chief Derrick B. Austin**

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**I. PURPOSE**

It is the purpose of this policy to establish guidelines in the training and use of intermediate and chemical weapons, specifically O.C Spray and the Expandable Baton.

**II. POLICY**

The City of Locust Grove Police Department allows officers to carry and use authorized intermediate weapons. Officers using those intermediate weapons must have completed a certified course in the use and deployment of such weapons. Officers must also attend proficiency in-service once every two years conducted by a certified O.C./Expandable Baton and/or Defensive Tactics instructor to continue to use such weapons.

**III. PROCEDURE FOR O.C.**

**A. Carrying O.C.**

Only Officers of this department who have been trained in a certified course in the use and deployment of O.C. may utilize O.C. as defined in this policy or other policies of this manual. Officers will also attend training/recertification and/or proficiency in-service in the use of O.C. once every two years. Officers of this department will only carry O.C. that is issued and authorized by the Locust Grove Police Department.

1. O.C. issued by the Locust Grove Police Department is Body Guard Pepper Spray.



2. O.C. will be used under the appropriate circumstances and when necessary to control a suspected offender. O.C. will not be used to punish, torture or abuse anyone.
3. Officers of this agency will carry O.C. in the proscribed method in accordance with the uniform regulations of this policy manual.
4. Officers may not carry O.C. (except during required training) until they:
  - a. Have received the necessary training by a qualified instructor;
  - b. Have demonstrated proficiency in the use of O.C.;
  - c. Have successfully attended and graduated from a P.O.S.T. certified mandate academy;
  - d. Have been instructed on this agency's SOP regarding the use of force;
  - e. Have been granted authorization to carry O.C. by the Chief of Police.
5. Training in the use of O.C.:
  - a. Will comply with current recommended training standards in both initial proficiency training and recertification once every two years.
  - b. Must be provided by this agency's certified trainers, any certified law enforcement instructor from another agency or the training staff of a state approved academy; and
  - c. Will be documented and provided to Georgia P.O.S.T. Council, kept by the designated supervisor and placed in the officer's training file.
  - d. Will be conducted at least, once every two years by a qualified instructor.
  - e. Officers who fail or who do not attend the required training enumerated above in the use of O.C. will not be allowed to carry O.C. and will be removed from duty until they have attended and successfully completed remedial training per SOP T-005.

## B. Authorized use of O.C.

O.C. spray is considered a use of force and shall be employed in a manner consistent with the use of force policy.

1. O.C. may be used when officer presence, verbal dialogue and compliance tactics have failed or would be impractical to bring about the subject's compliance.
2. The subject has signaled his or her intention to actively resist the officer's efforts to make the arrest.
3. Whenever practical and reasonable, officers should issue a verbal warning prior to using O.C. against a suspect.
4. An officer may use deadly force to protect him or herself from the use or threatened use of O.C. when the officer reasonably believes that deadly force will be used against him or her if incapacitated.
5. Once a suspect is incapacitated or restrained, use of O.C. is no longer justified.

## C. Use of O.C. against animals

1. Officers of this department are authorized to use O.C. chemical agents against animals, such as dogs, to protect the officer or another person from an attack by the animal.
2. The unnecessary use of an O.C. chemical against an animal is not authorized and may constitute cruelty to animals under the Official Code of Georgia Annotated.

## D. Effective Use of O.C.

1. Whenever possible, officers should be upwind from the suspect before using O.C. and should avoid entering the spray area.
2. An officer should maintain a safe distance from the suspect of between two and 10 feet.
3. A single spray burst of between one and three seconds should be directed at the suspect's eyes, nose and mouth. Additional burst(s) may be used if the initial or subsequent burst proves ineffective.
4. Use of O.C. should be avoided, if possible, under conditions where it may affect innocent bystanders.

5. The Officer should affect the arrest on the subject and place restraints on the subject when practical.

E. First-aid for O.C.

1. An officer who uses or deploys O.C. on a suspect shall administer first aid and/or have first aid administered to the affected person(s) as soon as possible by contacting Emergency Medical Personnel.
2. First aid for the use of O.C. is to first attempt to calm the subject and advise him or her that you will attempt to help them. Then explain to them what steps you will take to assist them.
3. Place the subject in a well-ventilated area away from the area in which the subject was sprayed.
4. Use large amounts of cool water in an attempt to flush the O.C. from the subjects face and eyes.
5. At no time will the subject be placed face down or in a position that would restrict their ability to breathe.

#### IV. PROCEDURE FOR THE **EXPANDABLE** BATON

A. Authorized carry of the **expandable** baton

The only impact weapon authorized by the Locust Grove Police Department is the expandable baton. Only Officers of this department who have been trained in and completed a certified course in the use and deployment of the Expandable baton may utilize the impact weapon as defined in this policy or other policies of this manual. Officers will also attend proficiency training once every two years in the use of the Expandable baton. Officers of this department will only carry batons that are issued and authorized by the Locust Grove Police Department.

Officers may not carry any impact weapon (except during required training) until they:

1. Have received the necessary training by a qualified instructor;
2. Have demonstrated proficiency in the use of the type of baton carried;
3. Have successfully attended and graduated from a P.O.S.T. certified mandate academy;

4. Have been instructed on this agency's SOP regarding the use of force and this SOP regarding impact weapons; and
5. Have been granted authorization to carry an impact weapon by the designated Lieutenant; and
6. Have received, at the minimum, in-service training and/or recertification once every two years as well as demonstrated proficiency in impact weapon techniques by a qualified instructor

**Note:** It should be noted that any flashlight issued or authorized by the Department is issued for the purpose of illumination and not as an intermediate weapon. Training is not provided by the department in the use of the flashlight as an intermediate weapon and therefore, discourages its use for that purpose. However, nothing in this policy shall preclude an officer from using any available resources when defending him or herself or another from physical assault or injury likely to cause great bodily harm or death.

B. Training in the use of the impact weapon:

1. Will in general comply with current recommended training standards in both initial and re-training once every two years.
2. Must be provided by this agency's certified instructors, certified law enforcement impact weapon instructor from any other agency or the training staff of a state approved academy
3. Will be documented and provided to Georgia P.O.S.T. Council, kept by the designated **training officer** and placed in the officer's training file.
4. Officers who fail or who do not attend training once every two years in the use of the **expandable** baton will not be allowed to carry the ASP until they have attended and successfully completed remedial training.

C. Use of the **Expandable** Baton

The **expandable** baton is considered a use of force and shall be employed in a manner consistent with this use of force policy. The expandable is a force option following Hard Empty Hand and Striking Techniques on the use of force continuum.

1. The expandable baton may be used if the officer encounters active resistance, such as a physical assault against the officer, the officer reasonably believes that a physical assault is imminent, such as a

subject in a fighting stance with clenched fists or other methods of compliance have failed, would be ineffective or inappropriate.

2. The use of the **expandable** baton is to be in accordance with the proscribed methods and training. The **expandable** baton shall be deployed and used only as necessary to complete the desired objective and affect the arrest of the suspected offender.
3. Strikes to the following areas and techniques will not be accepted as defensive techniques and will not be considered proper use of the baton:
  - a. Head and face
  - b. Heart areas
  - b. Spine
  - d. Kidneys
  - e. Direct frontal blow to knee cap
  - f. Groin area
  - g. Throat or Larynx
4. The only exceptions to prohibitions listed above will be in life or death situations.
5. It should be noted that any flashlight issued or authorized by the Department is issued for the purpose of illumination and not as an intermediate weapon. Training is not provided by the department in the use of the flashlight as an intermediate weapon and therefore, discourages its use for that purpose. However, nothing in this policy shall preclude an officer from using any available resources when defending him or herself or another from physical assault or injury likely to cause great bodily harm or death.

**Note:** *It is not the purpose of this policy to preclude officers from using the means necessary to defend him or herself or another from an assault likely to cause great bodily harm or death.*

D. Departmental response to post use of force incidents

The following procedure will be followed after any of the above use of force incidents.

1. Medical attention/first aid will be administered to any person who has received any injury as a result of the use of O.C. or the expandable baton.
2. The Shift Supervisor will be notified without delay and will make the required notifications to the Chief of Police.
3. All officers involved in the use of force incident will complete the Locust Grove Police Department Use of Force Report.



**Police Department**  
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## Item Coversheet

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**Item:** Amendment to Police SOP Section P-056 Holding Cell Security

**Action Item:**  NO

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** N/A

**Budget Item:** Incremental – General Fund/Dept. 3230 – Public Safety

**Date Received:**

**Workshop Date:** October 18, 2021

**Regular Meeting Date:** November 1, 2021

### Discussion:

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Attached is a revision to Section P-056 Holding Cell Security. As you may recall, the SOP is to be reviewed and brought to you at least annually. In this instance, a recommendation is to amend the current version of Section P-056 to the updated version to be in best practices.

### Recommendation:

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**APPROVE ORDINANCE TO AMEND CHAPTER 2.24 ENTITLED POLICE DEPARTMENT TO AMEND SECTION 2.24.030 ENTITLED “POLICE STANDARD OPERATING PROCEDURES”; TO ADOPT NEW SECTION P-056 OF THE STANDARD OPERATING PROCEDURES; TO REQUIRE A COPY OF SAME TO BE MAINTAINED ON FILE WITH THE OFFICE OF THE CHIEF OF POLICE AND THE OFFICE OF THE CITY CLERK; TO PROVIDE SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**LOCUST GROVE POLICE DEPARTMENT**

**STANDARD OPERATING PROCEDURE**

**SECTION: P-056 HOLDING CELL SECURITY**

**EFFECTIVE DATE: February 11, 2019**

**NUMBER OF PAGES: 2**

**REVISED DATE: October 18, 2021**

**DISTRIBUTION AUTHORIZATION:**

**Chief Derrick B. Austin**

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**I. PURPOSE**

To establish policy for securing and maintaining prisoners in the Locust Grove Police Department's holding cells in a manner that is humane and ensures the safety of the officers, prisoners, and the general public.

**II. WEAPONS**

- A. Firearms are not allowed in the holding cell area while prisoners are present. They should be secured in the trunk of the officer's vehicle.
- B. Less lethal weapons are permitted in the holding cell area

**III. PRISONERS/SUBJECT(S) IN CUSTODY**

- A. Must be separated by gender
- B. Prisoners are not allowed in the Holding Cell Office
- C. Prisoner will remain in restraints while in a holding cell. If the need to be removed, two or more officers must be present.

**IV. CELL RULES**

A. Cell Assignments

- 1. Cell 1 (closest to exit): Solitary
- 2. Cell 2 (middle): Females
- 3. Cell 3 (closest to court): Males

- B. Cell doors must remain locked while occupied
- C. Officer must keep key on person while prisoner is in cell
- D. Officer must not enter a cell with more than one prisoner without backup officer present



- E. Officer must remain in holding cell area while a prisoner is in a cell and keep prisoner under direct supervision and control where the officer can intervene in the event of an emergency.
- F. Officer must notify supervisor before opening an occupied cell for any emergency
- G. Sally port doors must be down while loading/unloading prisoners



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## Item Coversheet

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**Item:** Request to declare City Vehicles as Surplus

**Action Item:**  NO

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** N/A

**Budget Item:** Incremental – General Fund/Dept. 3230 – Public Safety

**Date Received:**

**Workshop Date:** October 18, 2021

**Regular Meeting Date:** November 1, 2021

### Discussion:

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Attached is a request to declare city owned vehicles as surplus property and city ordinance 3.04.030.

### Recommendation:

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**APPROVE REQUEST TO DECLARE THE SEVEN LISTED CITY OWNED VEHICLES AS SURPLUS PROPERTY. LISTED VEHICLES WILL BE SOLD OR DISPOSED OF IN ACCORDNACE WITH LOCAL ORDIANCES AND STATE LAW.**



# City of Locust Grove Police Department

D. B. AUSTIN ▪ CHIEF OF POLICE

3640 Highway 42 Locust Grove, Georgia 30248 \* 770-957-7055 \* Fax 678-583-3588

**Request the following police equipment to be deemed excess/surplus property:**

**Unit T1 – 2010 Ford Crown Victorian VIN # 2FABP78BV4AX105266**

- Unit was involved in an accident and has had the transmission removed and utilized in another patrol Unit. (Millage Unknown)

**Unit 9 - 2010 Ford Crown Victorian VIN # 2FABP780AX127278**

- Unit has bad cylinder and need overhaul at cost of \$2,800.00.
  - 115,000 miles and has other mechanical issues.
  - Officer Chase Maddox

**Unit 4 – 2010 Ford Crown Victorian VIN # 2FABP7BV6AX127284**

- Unit parked at Sheets Construction for a couple of years
  - Bad transmission but is drivable (Title Issue)

**Unit 7 - 2011 Ford Crown Victorian VIN # 2FABP7BV8BX181011**

- 119,772 Miles
  - 2 Flat tires

**2010 Ford F-150 VIN # 2FTRX17W74CA65653**

- Public Works

**2001 Cushman Haulster Side by Side Serial # 01000402**

- Public Works

**2014 Polaris/Bobcat Side by Side VIN # 4XAAJNVA632030459**

- Public Works



## Administration Department

P. O. Box 900  
Locust Grove, Georgia 30248

Phone: (770) 957-5043  
Facsimile: (866) 364-0996

### Item Coversheet

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**Item:** FY 2021 Budget Update – Third Quarter

**Action Item:**  Yes  No

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** N/A

**Budget Item:** Yes, Various Funds and Revenue

**Date Received:** October 13, 2021

**Workshop Date:** October 18, 2021

**Regular Meeting Date:** November 1, 2021

#### Discussion:

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Attached is the draft Budget Ordinance Amendment for the Third Quarter of 2021 where items become more “trued up” as project timelines may shift partially into another year and for other reasons such as staffing vacancies. Also included are funds from ARPA but will need to be adjusted with revenues related to the Public Safety funds from the State as we know more of the terms and amounts. It is expected that will be closed out by the end of this month and should reflect by November 1, 2021.

#### Recommendation:

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**For Discussion at this time.**

ORDINANCE NO. \_\_\_\_\_

**TO REVISE THE OPERATING AND CAPITAL IMPROVEMENTS BUDGET OF THE CITY OF LOCUST GROVE FOR THE THIRD QUARTER OF THE 2021 FISCAL YEAR PURSUANT TO SECTIONS 6.35 AND 6.36 OF THE CITY CHARTER; TO PROVIDE FOR ADDITIONAL UNAPPROPRIATED FUNDS FOR CERTAIN OPERATING EXPENDITURES; TO AUTHORIZE THE CITY MANAGER AND CITY CLERK TO CARRY OUT ALL NECESSARY PROCEDURES TO MAKE ALL AMENDMENTS TO THE BUDGET AND OPERATE FINANCIAL OPERATIONS IN ACCORDANCE WITH THE CODE OF ORDINANCES OF THE CITY OF LOCUST GROVE; TO PROVIDE SEVERABILITY; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**THE COUNCIL OF THE CITY OF LOCUST GROVE HEREBY ORDAINS**

**SECTION 1. Amendment of Appropriations of General Funds Budget, Water and Sewer Fund Budget, Sanitation Fund, and Stormwater Fund Budget.** That certain General Fund appropriation accounts are **INCREASED** a net of **\$18,850.00**; that certain Hotel/Motel Fund appropriation accounts are **DECREASED** a net of **\$244,000.00**; that certain SPLOST V Fund appropriation accounts are **DECREASED** a net of **\$889,800.00**; that certain Development Impact Fee Fund appropriation accounts are **INCREASED** a net of **\$140,500.00**; that certain Water and Sewer Fund appropriation accounts are **INCREASED** a net of **\$257,000.00**; that certain Sanitation Fund appropriation accounts are **DECREASED** a net of **\$54,500.00**; and that certain Stormwater Fund appropriation accounts are **DECREASED** a net of **\$48,500.00** as shown in **Exhibit “A”**.

**SECTION 2. Amendment of the Fiscal Year 2021 Budget and Capital Improvements Budget.** Pursuant to Section 6.35 and 6.36 of the City Charter, the Mayor and Council hereby amends the Operating and Capital Improvements Budget of the City of Locust Grove, Georgia for the 2021 Fiscal Year, which begins January 1, 2021 and ends on December 31, 2021 as attached hereto and incorporated herein at **Exhibit “A”**.

**SECTION 3. Statement of Legal Level of Control.** That the “legal level of control” as defined in O.C.G.A. 36-81-3 is set at the departmental level, meaning that the City Manager in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

**SECTION 4. Statement of Lapse on All Appropriations.** That all appropriations shall lapse at the end of the fiscal year.

**SECTION 5. Authorization to City Manager and City Clerk.** The City Manager as Budget Officer and City Clerk are hereby authorized to install the necessary Budget Amendments and carry out all necessary procedures to close out the prior year and operate financial operations of the City in accordance with the Code of Ordinances of the City of Locust Grove.

**SECTION 6. Severability.**

A. It is hereby declared to be the intention of the City Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.

B. It is hereby declared to be the intention of the City Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other Section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the City Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other Section, paragraph, sentence, clause or phrase of this Ordinance.

C. In the event that any section, paragraph, sentence, clause or phrase of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of the Ordinance and that, to the greatest extent allowed by law, all remaining Sections, paragraphs, sentences, clauses, or phrases of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION 7. Repeal of Conflicting Provision.** Except as otherwise provided herein, all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

**SECTION 8. Effective Date.** This ordinance shall become effective immediately upon its adoption by the Mayor and Council of the City of Locust Grove.

SO ORDAINED this 1<sup>st</sup> day of November, 2021

\_\_\_\_\_  
**ROBERT PRICE, Mayor**

**ATTEST:**

**APPROVED AS TO FORM:**

\_\_\_\_\_  
**MISTY SPURLING, City Clerk**  
(Seal)

\_\_\_\_\_  
**CITY ATTORNEY**

**EXHIBIT "A"**

**AMENDED FINAL OPERATING AND CAPITAL IMPROVEMENTS BUDGET  
FOR THE CITY OF LOCUST GROVE, GEORGIA  
FOR THE FISCAL YEAR 2021 – 3<sup>rd</sup> Quarter**

FUND	ACCOUNT	DESCRIPTION	Original FY21	Amended Q2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	3-0000-31.1340	INTANGIBLE TAX	(40,000.00)	(40,000.00)	0.00	3-0000-31.1340	(59,690.87)	149.23%	-22500	(62,500.00)
100	3-0000-31.1350	RAILROAD EQUIPMENT TAX	(1,750.00)	(1,750.00)	0.00	3-0000-31.1350	0.00	0.00%		(1,750.00)
100	3-0000-31.1600	REAL ESTATE TRANSFERS	(23,000.00)	(23,000.00)	0.00	3-0000-31.1600	(20,924.49)	90.98%	-2000	(25,000.00)
100	3-0000-31.1710	FRANCHISE TAX - ELECTRIC	(325,000.00)	(325,000.00)	0.00	3-0000-31.1710	0.00	0.00%		(325,000.00)
100	3-0000-31.1711	CAPITAL CREDIT REFUND	0.00	0.00	0.00	3-0000-31.1711	0.00	0.00%		0.00
100	3-0000-31.1730	FRANCHISE TAX - TELECOMMUNICAT	0.00	0.00	0.00	3-0000-31.1730	0.00	0.00%		0.00
100	3-0000-31.1750	FRANCHISE TAX - CABLE TV	(90,000.00)	(90,000.00)	0.00	3-0000-31.1750	(43,740.58)	48.60%	10000	(80,000.00)
100	3-0000-31.1760	FRANCHISE TAX - TELEPHONE	(20,000.00)	(20,000.00)	0.00	3-0000-31.1760	(8,314.03)	41.57%	2500	(17,500.00)
100	3-0000-31.1790	FRANCHISE TAX - NATURAL GAS	(25,000.00)	(25,000.00)	0.00	3-0000-31.1790	(16,461.98)	65.85%		(25,000.00)
100	3-0000-31.3100	LOCAL OPTION SALES/USE TAX	(2,500,000.00)	(2,500,000.00)	0.00	3-0000-31.3100	(2,026,388.42)	81.06%		(2,500,000.00)
100	3-0000-31.3150	LOST TAVT	(100,000.00)	(125,000.00)	25,000.00	3-0000-31.3150	(203,127.81)	162.50%	-85000	(210,000.00)
100	3-0000-31.3160	AAVT - MOTOR VEHICLE	(10,000.00)	(10,000.00)	0.00	3-0000-31.3160	0.00	0.00%		(10,000.00)
100	3-0000-31.4200	LIQUOR TAX	0.00	0.00	0.00	3-0000-31.4200	0.00	0.00%		0.00
100	3-0000-31.4201	ALCOHOL TAX	(400,000.00)	(425,000.00)	25,000.00	3-0000-31.4201	(320,359.43)	75.38%		(425,000.00)
100	3-0000-31.6100	OCCUPATION TAXES	(400,000.00)	(350,000.00)	(50,000.00)	3-0000-31.6100	(193,661.15)	55.33%	105000	(245,000.00)
100	3-0000-31.6120	REGULATORY FEES	0.00	(25,000.00)	25,000.00	3-0000-31.6120	(19,950.00)	79.80%	5000	(20,000.00)
100	3-0000-31.6200	INSURANCE PREMIUM TAX	(495,000.00)	(495,000.00)	0.00	3-0000-31.6200	0.00	0.00%		(495,000.00)
100	3-0000-32.1110	ALCOHOL BEV-BEER LICENSE	(15,000.00)	(15,000.00)	0.00	3-0000-32.1110	(8,250.00)	55.00%		(15,000.00)
100	3-0000-32.1120	ALCOHOL BEV WINE LICENSE	(10,000.00)	(10,000.00)	0.00	3-0000-32.1120	(6,250.00)	62.50%		(10,000.00)
100	3-0000-32.1130	ALCOHOL BEV LIQUOR LICENSE	(40,500.00)	(40,500.00)	0.00	3-0000-32.1130	(28,000.00)	69.14%		(40,500.00)
100	3-0000-32.1220	GENERAL BUS LIC -INSURANCE	(22,500.00)	(22,500.00)	0.00	3-0000-32.1220	(14,750.00)	65.56%		(22,500.00)
100	3-0000-32.1900	REGULATORY FEES	(30,000.00)	(30,000.00)	0.00	3-0000-32.1900	0.00	0.00%		(30,000.00)
100	3-0000-32.2120	BLDG PERMITS /INSPECTIONS -RES	(580,000.00)	(600,000.00)	20,000.00	3-0000-32.2120	(479,881.45)	79.98%	0	(600,000.00)
100	3-0000-32.2130	BLDG PERMIT/INSPECTIONS - COMM	(350,000.00)	(350,000.00)	0.00	3-0000-32.2130	(259,153.25)	74.04%		(350,000.00)
100	3-0000-32.3100	BUSINESS LICENSE PENALTY	0.00	0.00	0.00	3-0000-32.3100	0.00	0.00%		0.00
100	3-0000-33.4450	GRANT BULLET PROOF VEST	(500.00)	(500.00)	0.00	3-0000-33.4450	0.00	0.00%		(500.00)
100	3-0000-33.4500	GRANT / DONATIONS -COPS	(250.00)	(250.00)	0.00	3-0000-33.4500	0.00	0.00%		(250.00)
100	3-0000-33.5000	DONATION-PLAYGROUND EQUIP	0.00	0.00	0.00	3-0000-33.5000	0.00	0.00%		0.00
100	3-0000-33.6100	DONATIONS	0.00	0.00	0.00	3-0000-33.6100	0.00	0.00%		0.00
100	3-0000-33.7000	CDBG GRANT	0.00	0.00	0.00	3-0000-33.7000	0.00	0.00%		0.00
100	3-0000-34.1301	DISPOSITION OF PROPERTY	0.00	(85,000.00)	85,000.00	3-0000-34.1301	(61,000.00)	71.76%		(85,000.00)
100	3-0000-34.1310	ZONING INSPECTION FEES	(25,000.00)	(45,000.00)	20,000.00	3-0000-34.1310	(41,086.20)	91.30%	-15000	(60,000.00)
100	3-0000-34.1311	LAND DEVELOPMENT FEES	(65,000.00)	(90,000.00)	25,000.00	3-0000-34.1311	(72,054.85)	80.06%		(90,000.00)
100	3-0000-34.1312	SITE PLAN REVIEW FEES	(27,500.00)	(62,500.00)	35,000.00	3-0000-34.1312	(60,453.00)	96.72%	-25000	(87,500.00)
100	3-0000-34.1321	SOIL EROSION FEES	(2,500.00)	(2,500.00)	0.00	3-0000-34.1321	0.00	0.00%		(2,500.00)
100	3-0000-34.1323	STREET LIGHT DISTRICT REV.	(20,000.00)	(20,000.00)	0.00	3-0000-34.1323	(152.00)	0.76%		(20,000.00)
100	3-0000-34.1325	TREE REPLACEMENT REVENUE	0.00	0.00	0.00	3-0000-34.1325	0.00	0.00%		0.00
100	3-0000-34.1910	QUALIFYING FEE FOR ELECTION	(3,000.00)	(3,000.00)	0.00	3-0000-34.1910	(1,260.00)	42.00%	1500	(1,500.00)
100	3-0000-34.1950	ACCIDENT REPORTS	(7,500.00)	(7,500.00)	0.00	3-0000-34.1950	(4,593.00)	61.24%		(7,500.00)
100	3-0000-34.1955	CRIMINAL HISTORY REPORTS	0.00	0.00	0.00	3-0000-34.1955	0.00	0.00%		0.00
100	3-0000-34.1960	ADM CHARGE ON FINES	(15,000.00)	(15,000.00)	0.00	3-0000-34.1960	(9,403.38)	62.69%	4000	(11,000.00)
100	3-0000-34.1990	ADM CHARGE FOR INCODE	(25,000.00)	(25,000.00)	0.00	3-0000-34.1990	(13,165.01)	52.66%	5000	(20,000.00)
100	3-0000-34.6100	BACKGROUND CHECK FEES	(2,000.00)	(2,000.00)	0.00	3-0000-34.6100	(1,600.00)	80.00%		(2,000.00)
100	3-0000-34.9001	DONATIONS	0.00	0.00	0.00	3-0000-34.9001	0.00	0.00%		0.00
100	3-0000-34.9300	BAD CHECK FEES	(100.00)	(100.00)	0.00	3-0000-34.9300	(150.34)	150.34%	-100	(200.00)
100	3-0000-35.1170	FINES & FORFEITURES	(635,000.00)	(635,000.00)	0.00	3-0000-35.1170	(505,676.09)	79.63%		(635,000.00)
100	3-0000-35.1175	BOND ACCOUNT	0.00	0.00	0.00	3-0000-35.1175	0.00	0.00%		0.00
100	3-0000-36.1000	INTEREST REVENUES	(10,000.00)	(10,000.00)	0.00	3-0000-36.1000	(7,553.67)	75.54%		(10,000.00)
100	3-0000-38.1000	RENTS & ROYALTIES	(15,000.00)	(15,000.00)	0.00	3-0000-38.1000	0.00	0.00%	10000	(5,000.00)
100	3-0000-38.1010	SPECIAL EVENT PERMIT	(700.00)	(700.00)	0.00	3-0000-38.1010	0.00	0.00%	500	(200.00)
100	3-0000-38.1025	PAVILLION RENTAL	(500.00)	(500.00)	0.00	3-0000-38.1025	0.00	0.00%	250	(250.00)
100	3-0000-38.1050	HOUSE RENTAL -LOCUST ROAD	(30,000.00)	(30,000.00)	0.00	3-0000-38.1050	(12,461.40)	41.54%	10000	(20,000.00)
100	3-0000-38.3000	INS REIMBURSE DAMAGE PROPERTY	(10,000.00)	(40,000.00)	30,000.00	3-0000-38.3000	(25,023.00)	62.56%		(40,000.00)
100	3-0000-38.3100	INS REIMBURSE WKS COMP	(500.00)	(500.00)	0.00	3-0000-38.3100	0.00	0.00%		(500.00)
100	3-0000-38.3400	INS REIMBURSE FOR OVERPAYMENT	(500.00)	(500.00)	0.00	3-0000-38.3400	0.00	0.00%		(500.00)
100	3-0000-38.5000	LMVG PROGRAM	(110,000.00)	(110,000.00)	0.00	3-0000-38.5000	0.00	0.00%		(110,000.00)
100	3-0000-38.6000	SARS-COV-2 CARES ACT RELIEF	(5,000.00)	(5,000.00)	0.00	3-0000-38.6000	0.00	0.00%		(5,000.00)
100	3-0000-38.6001	AMERICAN RESCUE PLAN ACT	0.00	0.00	0.00	3-0000-38.6001	(1,539,118.00)	0.00%	-1550000	(1,550,000.00)
100	3-0000-38.9000	MISCELLANEOUS REVENUE	(5,000.00)	(5,000.00)	0.00	3-0000-38.9000	(4,977.07)	99.54%		(5,000.00)



FUND	ACCOUNT	DESCRIPTION	Original FY21	Amended Q2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	3-0000-38.9010	RETURN CHECK FEES	(100.00)	(100.00)	0.00	3-0000-38.9010	0.00	0.00%		(100.00)
100	3-0000-38.9100	REFUNDS POLICE DEPT	0.00	0.00	0.00	3-0000-38.9100	0.00	0.00%		0.00
100	3-0000-38.9200	REFUNDS PUBLIC WORKS	0.00	0.00	0.00	3-0000-38.9200	0.00	0.00%		0.00
100	3-0000-38.9300	REFUNDS ADMINISTRATIONS	0.00	0.00	0.00	3-0000-38.9300	0.00	0.00%		0.00
100	3-0000-38.9900	PRIOR YEAR REVENUE	(788,540.00)	(613,790.00)	(174,750.00)	3-0000-38.9900	0.00	0.00%	267250	(346,540.00)
100	3-0000-38.9910	RESERVE - TRANSPORTATION	(1,000,000.00)	(1,000,000.00)	0.00	3-0000-38.9910	0.00	0.00%		(1,000,000.00)
100	3-0000-39.1100	OPERATING TRANSFERS	0.00	0.00	0.00	3-0000-39.1100	0.00	0.00%	1325000	1,325,000.00
100	3-0000-39.1210	ADMIN FEE - WATER TRANSFER IN	(400,000.00)	(400,000.00)	0.00	3-0000-39.1210	(233,333.31)	58.33%		(400,000.00)
100	3-0000-39.1220	ADMIN FEE - SEWER TRANSFER IN	(300,000.00)	(300,000.00)	0.00	3-0000-39.1220	(175,000.00)	58.33%		(300,000.00)
100	3-0000-39.1230	ADMIN FEE - SANIT TRANSFER IN	(45,250.00)	(45,250.00)	0.00	3-0000-39.1230	(26,395.81)	58.33%		(45,250.00)
100	3-0000-39.1240	ADMIN FEE - STORM TRANSFER IN	(70,000.00)	(70,000.00)	0.00	3-0000-39.1240	(40,833.31)	58.33%		(70,000.00)
100	3-0000-39.1250	ADMIN FEE - H/M TRANSFER IN	(90,000.00)	(90,000.00)	0.00	3-0000-39.1250	(52,500.00)	58.33%		(90,000.00)
100	3-0000-88.8888	DEBT PROCEEDS		0.00	0.00	3-0000-88.8888	0.00			

**Total Revenue for General Fund** (9,187,190.00) (9,252,440.00) 65,250.00 **QUARTER TOTAL** (6,596,692.90) 71.30% 46,400.00 (9,206,040.00)

General Fund Expenditures by Division

Division	Original FY21	Amended Q2	Variance	Account	Quarter 3	Difference
<b>Administration</b>	159,301.00	156,300.00	(3,001.00)	155,050.00		(1,250.00)
Elected Officials Administration	1,853,400.00	1,882,400.00	29,000.00	1,869,900.00		(12,500.00)
Administrative Division	2,012,701.00	2,038,700.00	25,999.00	2,024,950.00		(13,750.00)
<b>Public Safety</b>	387,000.00	389,500.00	2,500.00	383,500.00		(6,000.00)
Municipal Court Police	3,034,500.00	3,062,000.00	27,500.00	3,123,500.00		61,500.00
Public Safety Division	3,421,500.00	3,451,500.00	30,000.00	3,507,000.00		55,500.00
<b>Public Works</b>	2,645,200.00	2,645,200.00	0.00	2,670,200.00		25,000.00
Street Maintenance Fleet Maintenance	86,600.00	79,100.00	0.00	38,750.00		(40,350.00)
Public Works Division	2,731,800.00	2,724,300.00	0.00	2,708,950.00		(15,350.00)
<b>Parks</b>	61,000.00	61,000.00	0.00	64,500.00		3,500.00
<b>Community Development</b>	963,440.00	959,440.00	(4,000.00)	900,640.00		(58,800.00)
<b>Total General Fund Expenditures</b>	<b>9,190,441.00</b>	<b>9,234,940.00</b>	<b>51,999.00</b>	<b>9,206,040.00</b>		

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	5-1110-51.1150	MAYOR SALARY	10,800.00	10,800.00	0.00	5-1110-51.1150	9,000.00	83.33%		10,800.00
100	5-1110-51.1155	COUNCIL SALARY	50,400.00	50,400.00	0.00	5-1110-51.1155	39,900.00	79.17%		50,400.00
100	5-1110-51.2200	FICA (SOCIAL SECURITY)	900.00	900.00	0.00	5-1110-51.2200	709.05	78.78%		900.00
100	5-1110-51.2400	RETIREMENT	20,950.00	20,950.00	0.00	5-1110-51.2400	16,163.28	77.15%		20,950.00
100	5-1110-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00	5-1110-51.2750	114.00	22.80%		500.00
100	5-1110-52.1200	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	5-1110-52.1200	0.00	0.00%		1,000.00
100	5-1110-52.1230	LEGAL	2,500.00	2,500.00	0.00	5-1110-52.1230	0.00	0.00%		2,500.00
100	5-1110-52.1301	TECHNICAL - SOFTWARE	7,500.00	10,000.00	2,500.00	5-1110-52.1301	11,310.10	113.10%	5000	15,000.00
100	5-1110-52.1302	TECHNICAL - HARDWARE	1,000.00	1,000.00	0.00	5-1110-52.1302	0.00	0.00%		1,000.00
100	5-1110-52.3100	RISK MANAGEMENT INSURANCE	17,500.00	15,000.00	(2,500.00)	5-1110-52.3100	12,310.16	82.07%		15,000.00
100	5-1110-52.3200	COMMUNICATIONS-CELL PHONES	750.00	750.00	0.00	5-1110-52.3200	364.29	48.57%		750.00
100	5-1110-52.3220	NETWORK/TELEPHONE	1,500.00	1,500.00	0.00	5-1110-52.3220	0.00	0.00%		1,500.00
100	5-1110-52.3310	PUBLIC NOTICES	500.00	1,500.00	1,000.00	5-1110-52.3310	1,260.00	84.00%	500	2,000.00
100	5-1110-52.3500	TRAVEL MILEAGE REIMBURSEMENT	2,500.00	2,000.00	(500.00)	5-1110-52.3500	1,198.40	59.92%		2,000.00
100	5-1110-52.3510	CAR ALLOWANCE FOR MAYOR	0.00	0.00	0.00	5-1110-52.3510	0.00	0.00%		0.00
100	5-1110-52.3600	DUES & FEES	500.00	500.00	0.00	5-1110-52.3600	0.00	0.00%		500.00
100	5-1110-52.3700	EDUCATION & TRAINING	0.00	0.00	0.00	5-1110-52.3700	0.00	0.00%		0.00
100	5-1110-52.3701	EDUCATION & TRAINING - MAYOR	5,000.00	5,000.00	0.00	5-1110-52.3701	760.00	15.20%	-1000	4,000.00
100	5-1110-52.3702	EDUCATION & TRAINING - TAYLOR	3,250.00	3,250.00	0.00	5-1110-52.3702	1,562.00	48.06%		3,250.00
100	5-1110-52.3703	EDUCATION & TRAINING - GREER	3,250.00	3,250.00	0.00	5-1110-52.3703	1,105.81	34.02%		3,250.00
100	5-1110-52.3706	EDUCATION & TRAINING - ASHE	3,250.00	2,750.00	(500.00)	5-1110-52.3706	0.00	0.00%	-2750	0.00
100	5-1110-52.3707	EDUCATION & TRAINING - BOONE	3,250.00	3,250.00	0.00	5-1110-52.3707	175.00	5.38%		3,250.00
100	5-1110-52.3709	EDUCATION & TRAINING BREEDLOVE	3,250.00	3,250.00	0.00	5-1110-52.3709	2,280.18	70.16%		3,250.00
100	5-1110-52.3710	EDUCATION & TRAINING - NEWLY E	1,500.00	1,500.00	0.00	5-1110-52.3710	325.00	21.67%	-1500	0.00
100	5-1110-52.3711	EDUCATION&TRAINING-SHEAROUSE	3,250.00	3,250.00	0.00	5-1110-52.3711	1,610.00	49.54%		3,250.00
100	5-1110-52.3712	EDUCATION & TRAINING-WILLIAMS	3,251.00	0.00	(3,251.00)	5-1110-52.3712	1,279.95	0.00%	3250	3,250.00
100	5-1110-52.3750	MTGS & CONF (RETREATS /HCMA)	10,000.00	10,000.00	0.00	5-1110-52.3750	3,120.00	31.20%	-5000	5,000.00
100	5-1110-53.1105	OFFICE SUPPLIES	250.00	500.00	250.00	5-1110-53.1105	404.50	80.90%	250	750.00
100	5-1110-53.1785	UNIFORMS	1,000.00	1,000.00	0.00	5-1110-53.1785	135.17	13.52%		1,000.00
100	5-1110-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	5-1110-54.2450	477.19	0.00%		0.00
Total Expenditures			159,301.00	156,300.00	(3,001.00)	TOTAL QUARTER	105,564.08	67.54%	-1250	155,050.00

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	5-1510-51.1100	REGULAR EMPLOYEES	668,500.00	668,500.00	0.00	5-1510-51.1100	472,622.95	70.70%	-3500	665,000.00
100	5-1510-51.1300	OVERTIME	5,000.00	5,000.00	0.00	5-1510-51.1300	518.96	10.38%		5,000.00
100	5-1510-51.2100	GROUP INSURANCE	62,500.00	62,500.00	0.00	5-1510-51.2100	47,410.14	75.86%		62,500.00
100	5-1510-51.2200	FICA (SOCIAL SECURITY)	7,500.00	7,500.00	0.00	5-1510-51.2200	6,721.19	89.62%	500	8,000.00
100	5-1510-51.2400	RETIREMENT	40,000.00	40,000.00	0.00	5-1510-51.2400	30,411.51	76.03%		40,000.00
100	5-1510-51.2700	WORKER'S COMPENSATION	30,000.00	26,000.00	(4,000.00)	5-1510-51.2700	29,043.51	111.71%	5000	31,000.00
100	5-1510-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,000.00	2,000.00	0.00	5-1510-51.2750	440.33	22.02%		2,000.00
100	5-1510-52.1200	PROFESSIONAL	10,000.00	30,000.00	20,000.00	5-1510-52.1200	14,940.11	49.80%		30,000.00
100	5-1510-52.1220	AUDITING	35,000.00	35,000.00	0.00	5-1510-52.1220	27,000.00	77.14%		35,000.00
100	5-1510-52.1230	LEGAL	115,000.00	115,000.00	0.00	5-1510-52.1230	44,171.03	38.41%	-25000	90,000.00
100	5-1510-52.1301	TECHNICAL - SOFTWARE	70,000.00	80,000.00	10,000.00	5-1510-52.1301	61,523.29	76.90%		80,000.00
100	5-1510-52.1302	TECHNICAL - HARDWARE	20,000.00	15,000.00	(5,000.00)	5-1510-52.1302	9,293.50	61.96%		15,000.00
100	5-1510-52.1400	DRUG & MEDICAL	500.00	500.00	0.00	5-1510-52.1400	304.50	60.90%		500.00
100	5-1510-52.2210	AUTO/TRUCK EXP	2,000.00	2,000.00	0.00	5-1510-52.2210	163.20	8.16%		2,000.00
100	5-1510-52.2211	AUTO GAS & FUEL	2,500.00	3,000.00	500.00	5-1510-52.2211	3,599.59	119.99%	2000	5,000.00
100	5-1510-52.2212	CAR ALLOWANCE	3,000.00	3,000.00	0.00	5-1510-52.2212	2,500.00	83.33%		3,000.00
100	5-1510-52.2240	BUILDING & GROUNDS	15,000.00	25,000.00	10,000.00	5-1510-52.2240	22,641.95	90.57%	5000	30,000.00
100	5-1510-52.2245	RENTAL PROP - REPAIRS	5,000.00	5,000.00	0.00	5-1510-52.2245	15,510.00	310.20%	15000	20,000.00
100	5-1510-52.2250	OTHER EQUIP. REPAIRS/MAINT	7,500.00	7,500.00	0.00	5-1510-52.2250	7,209.40	96.13%	2500	10,000.00
100	5-1510-52.2320	RENTAL OF EQUIPMENT & VEHICLE	10,000.00	10,000.00	0.00	5-1510-52.2320	1,268.21	12.68%		10,000.00
100	5-1510-52.3100	RISK MANAGEMENT INSURANCE	27,500.00	22,500.00	(5,000.00)	5-1510-52.3100	20,728.75	92.13%		22,500.00
100	5-1510-52.3200	COMMUNICATIONS-CELL PHONES	1,500.00	1,500.00	0.00	5-1510-52.3200	1,300.61	86.71%		1,500.00
100	5-1510-52.3201	TELEPHONE	3,000.00	3,000.00	0.00	5-1510-52.3201	2,766.84	92.23%	2000	5,000.00
100	5-1510-52.3205	INTERNET	2,500.00	2,500.00	0.00	5-1510-52.3205	2,162.32	86.49%	2500	5,000.00
100	5-1510-52.3220	NETWORK/TELEPHONE	60,000.00	60,000.00	0.00	5-1510-52.3220	33,382.45	55.64%		60,000.00
100	5-1510-52.3300	ADVERTISING	3,000.00	3,000.00	0.00	5-1510-52.3300	0.00	0.00%		3,000.00
100	5-1510-52.3310	PUBLIC NOTICES	2,500.00	2,500.00	0.00	5-1510-52.3310	1,808.00	72.32%		2,500.00
100	5-1510-52.3500	TRAVEL MILEAGE REIMBURSEMENT	2,500.00	2,500.00	0.00	5-1510-52.3500	157.24	6.29%		2,500.00
100	5-1510-52.3600	DUES & FEES	5,000.00	5,000.00	0.00	5-1510-52.3600	3,632.93	72.66%		5,000.00
100	5-1510-52.3700	EDUCATION & TRAINING	12,500.00	12,500.00	0.00	5-1510-52.3700	2,151.19	17.21%	-7500	5,000.00
100	5-1510-52.3750	MEETINGS & CONFERENCE	10,000.00	10,000.00	0.00	5-1510-52.3750	5,550.90	55.51%		10,000.00
100	5-1510-52.3851	CONTRACTED SVCS - CITY HALL	40,000.00	40,000.00	0.00	5-1510-52.3851	500.00	1.25%		40,000.00
100	5-1510-52.3855	CONTRACTS & SPONSORSHIPS	7,000.00	7,000.00	0.00	5-1510-52.3855	1,450.00	20.71%		7,000.00
100	5-1510-52.3970	POSTAGE	20,000.00	20,000.00	0.00	5-1510-52.3970	15,875.65	79.38%		20,000.00
100	5-1510-53.1105	OFFICE SUPPLIES	10,000.00	10,000.00	0.00	5-1510-53.1105	6,136.90	61.37%		10,000.00
100	5-1510-53.1107	BANK & CREDIT CARD CHARGES	22,500.00	22,500.00	0.00	5-1510-53.1107	14,181.09	63.03%		22,500.00
100	5-1510-53.1108	CHECK FRAUD PROVISION	0.00	0.00	0.00	5-1510-53.1108	0.00	0.00%		0.00
100	5-1510-53.1160	OPERATING EQUIPMENT	1,200.00	1,200.00	0.00	5-1510-53.1160	0.00	0.00%		1,200.00
100	5-1510-53.1161	GIFTS & FLOWERS	3,000.00	5,500.00	2,500.00	5-1510-53.1161	3,382.83	61.51%		5,500.00
100	5-1510-53.1164	COVID-19 SUPPLIES	2,500.00	2,500.00	0.00	5-1510-53.1164	530.50	21.22%	-1500	1,000.00
100	5-1510-53.1165	DISASTER RELIEF SUPPLIES	500.00	500.00	0.00	5-1510-53.1165	92.29	18.46%		500.00
100	5-1510-53.1205	UTILITIES	30,000.00	30,000.00	0.00	5-1510-53.1205	33,195.65	110.65%	12000	42,000.00
100	5-1510-53.1210	STORMWATER FEES	1,500.00	1,500.00	0.00	5-1510-53.1210	0.00	0.00%		1,500.00
100	5-1510-53.1700	OTHER SUPPLIES	5,500.00	5,500.00	0.00	5-1510-53.1700	2,818.65	51.25%		5,500.00
100	5-1510-53.1728	MAYORS MOTORCADE	1,200.00	1,200.00	0.00	5-1510-53.1728	0.00	0.00%		1,200.00
100	5-1510-53.1729	CITY EVENTS	10,000.00	10,000.00	0.00	5-1510-53.1729	1,025.00	10.25%	-1500	8,500.00

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	5-1510-53.1785	UNIFORMS	2,500.00	2,500.00	0.00	5-1510-53.1785	903.24	36.13%		2,500.00
100	5-1510-53.1790	ELECTION EXPENSE	5,000.00	5,000.00	0.00	5-1510-53.1790	4,484.48	89.69%	2500	7,500.00
100	5-1510-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-1510-53.1795	0.00	0.00%		0.00
100	5-1510-54.1100	ACQUISITION OF PROPERTY	150,000.00	150,000.00	0.00	5-1510-54.1100	400.00	0.27%		150,000.00
100	5-1510-54.1310	RENOVATIONS TO CITY HALL	100,000.00	100,000.00	0.00	5-1510-54.1310	108,668.75	108.67%	50000	150,000.00
100	5-1510-54.2200	VEHICLES	0.00	0.00	0.00	5-1510-54.2200	0.00	0.00%		0.00
100	5-1510-54.2300	FURNITURE & FIXTURES	20,000.00	20,000.00	0.00	5-1510-54.2300	2,016.44	10.08%	-10000	10,000.00
100	5-1510-54.2400	COMPUTERS	25,000.00	25,000.00	0.00	5-1510-54.2400	5,746.41	22.99%	-7500	17,500.00
100	5-1510-54.2450	COMPUTER MAINTENANCE	125,000.00	125,000.00	0.00	5-1510-54.2450	24,056.88	19.25%	-55000	70,000.00
100	5-1510-54.2500	EQUIPMENT	10,000.00	10,000.00	0.00	5-1510-54.2500	3,102.87	31.03%		10,000.00
100	5-1510-56.1000	DEPRECIATION	0.00	0.00	0.00	5-1510-56.1000	0.00	0.00%		0.00
100	5-1510-57.9000	CONTINGENCIES	20,000.00	20,000.00	0.00	5-1510-57.9000	0.00	0.00%		20,000.00
<b>Total Expenditures</b>			<b>1,853,400.00</b>	<b>1,882,400.00</b>	<b>29,000.00</b>	<b>TOTAL QUARTER</b>	<b>1,099,502.23</b>	<b>58.41%</b>	<b>-12500</b>	<b>1,869,900.00</b>

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	5-2650-51.1100	REGULAR EMPLOYEES	82,500.00	82,500.00	0.00	5-2650-51.1100	43,907.12	53,222%	-7500	75,000.00
100	5-2650-51.1158	JUDGE SALARY	25,000.00	25,000.00	0.00	5-2650-51.1158	18,500.00	74.00%		25,000.00
100	5-2650-51.1300	OVERTIME	500.00	500.00	0.00	5-2650-51.1300	0.00	0.00%		500.00
100	5-2650-51.2100	GROUP INSURANCE	8,000.00	8,000.00	0.00	5-2650-51.2100	7,743.01	96.79%	1000	9,000.00
100	5-2650-51.2200	FICA (SOCIAL SECURITY)	750.00	750.00	0.00	5-2650-51.2200	621.37	82.85%		750.00
100	5-2650-51.2400	RETIREMENT	6,000.00	6,000.00	0.00	5-2650-51.2400	4,733.57	78.89%		6,000.00
100	5-2650-51.2500	TUITION REIMBURSEMENTS	4,000.00	4,000.00	0.00	5-2650-51.2500	0.00	0.00%		0.00
100	5-2650-51.2700	WORKER'S COMPENSATION	500.00	500.00	0.00	5-2650-51.2700	3,330.34	83.26%		4,000.00
100	5-2650-51.2750	UNEMPLOYMENT TAX - GEORGIA	5,000.00	5,000.00	0.00	5-2650-51.2750	83.09	16.62%		5,000.00
100	5-2650-52.1230	LEGAL	5,000.00	5,000.00	0.00	5-2650-52.1230	0.00	0.00%		5,000.00
100	5-2650-52.1260	SOLICITOR	22,000.00	22,000.00	0.00	5-2650-52.1260	16,100.00	73.18%		22,000.00
100	5-2650-52.1261	PUBLIC DEFENDER	15,000.00	15,000.00	0.00	5-2650-52.1261	7,650.00	51.00%		15,000.00
100	5-2650-52.1301	TECHNICAL - SOFTWARE	10,000.00	10,000.00	0.00	5-2650-52.1301	6,793.58	67.94%		10,000.00
100	5-2650-52.1302	TECHNICAL - HARDWARE	10,000.00	10,000.00	0.00	5-2650-52.1302	300.00	3.00%		10,000.00
100	5-2650-52.1400	DRUG & MEDICAL	200.00	200.00	0.00	5-2650-52.1400	0.00	0.00%		200.00
100	5-2650-52.2210	AUTO / TRUCK EXPENSE	0.00	0.00	0.00	5-2650-52.2210	0.00	0.00%		0.00
100	5-2650-52.2211	AUTO / TRUCK FUEL	0.00	0.00	0.00	5-2650-52.2211	0.00	0.00%		0.00
100	5-2650-52.2250	OTHER EQUIP. REPAIRS/MAINT	1,000.00	1,000.00	0.00	5-2650-52.2250	0.00	0.00%		1,000.00
100	5-2650-52.3100	RISK MANAGEMENT INSURANCE	5,000.00	4,000.00	(1,000.00)	5-2650-52.3100	3,491.62	87.29%		4,000.00
100	5-2650-52.3200	COMMUNICATIONS-CELL PHONES	500.00	500.00	0.00	5-2650-52.3200	210.27	42.05%		500.00
100	5-2650-52.3205	INTERNET	1,000.00	1,000.00	0.00	5-2650-52.3205	0.00	0.00%		1,000.00
100	5-2650-52.3310	PUBLIC NOTICES	100.00	100.00	0.00	5-2650-52.3310	0.00	0.00%		100.00
100	5-2650-52.3500	TRAVEL-MILEAGE REIMBURSEMENT	400.00	400.00	0.00	5-2650-52.3500	101.81	25.45%		400.00
100	5-2650-52.3600	DUES & FEES	400.00	400.00	0.00	5-2650-52.3600	0.00	0.00%		400.00
100	5-2650-52.3700	EDUCATION & TRAINING	3,500.00	3,500.00	0.00	5-2650-52.3700	689.71	19.71%		3,500.00
100	5-2650-52.3970	POSTAGE	1,500.00	1,500.00	0.00	5-2650-52.3970	440.00	29.33%		1,500.00
100	5-2650-52.3995	COURT COST-SUBPEONAS	200.00	200.00	0.00	5-2650-52.3995	0.00	0.00%		200.00
100	5-2650-53.1105	OFFICE SUPPLIES	500.00	500.00	0.00	5-2650-53.1105	474.00	94.80%	500	1,000.00
100	5-2650-53.1107	BANK & CREDIT CARD CHARGES	2,500.00	6,000.00	3,500.00	5-2650-53.1107	11,671.35	194.52%	7500	13,500.00
100	5-2650-53.1160	OPERATING EQUIPMENT COM SVC	100.00	100.00	0.00	5-2650-53.1160	0.00	0.00%		100.00
100	5-2650-53.1700	OTHER SUPPLIES	250.00	250.00	0.00	5-2650-53.1700	0.00	0.00%		250.00
100	5-2650-53.1785	UNIFORMS	600.00	600.00	0.00	5-2650-53.1785	0.00	0.00%		600.00
100	5-2650-53.1786	BOOT ALLOWANCE	0.00	0.00	0.00	5-2650-53.1786	0.00	0.00%		0.00
100	5-2650-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-2650-53.1795	0.00	0.00%		0.00
100	5-2650-54.2200	VEHICLES	0.00	0.00	0.00	5-2650-54.2200	0.00	0.00%		0.00
100	5-2650-54.2300	FURNITURE & FIXTURES	0.00	0.00	0.00	5-2650-54.2300	5,738.12	0.00%	7000	7,000.00
100	5-2650-54.2400	COMPUTERS	1,500.00	1,500.00	0.00	5-2650-54.2400	1,396.92	93.13%		1,500.00
100	5-2650-54.2420	PAPERLESS COURT SYSTEM	5,000.00	5,000.00	0.00	5-2650-54.2420	0.00	0.00%		5,000.00
100	5-2650-54.2450	COMPUTER MAINTENANCE	20,000.00	20,000.00	0.00	5-2650-54.2450	2,772.85	13.86%	-12000	8,000.00
100	5-2650-54.2500	EQUIPMENT COMMUNITY SERV	250.00	250.00	0.00	5-2650-54.2500	0.00	0.00%		250.00
100	5-2650-54.2550	EQUIPMENT - COURT	0.00	0.00	0.00	5-2650-54.2550	0.00	0.00%		0.00
100	5-2650-56.1000	DEPRECIATION	0.00	0.00	0.00	5-2650-56.1000	0.00	0.00%		0.00
100	5-2650-57.2000	JAIL CONSTRUCTION	35,000.00	35,000.00	0.00	5-2650-57.2000	25,503.11	72.87%	-5000	30,000.00
100	5-2650-57.2100	GEORGIA CRIME VICTIMS	1,000.00	1,000.00	0.00	5-2650-57.2100	253.47	25.35%		1,000.00
100	5-2650-57.2110	VICTIMS ASSISTANCE FUND	15,000.00	15,000.00	0.00	5-2650-57.2110	12,660.87	84.41%	-2500	12,500.00
100	5-2650-57.2120	POLICE OFFICERS A & B FUND	18,000.00	18,000.00	0.00	5-2650-57.2120	24,126.27	134.03%	5000	23,000.00
100	5-2650-57.2130	POLICE/PROSECUTOR TRAINING	30,000.00	30,000.00	0.00	5-2650-57.2130	23,376.86	77.92%		30,000.00
100	5-2650-57.2150	SPINAL INJURY TRUST FUND	2,000.00	2,000.00	0.00	5-2650-57.2150	739.80	36.99%		2,000.00
100	5-2650-57.2160	GBI CRIME LAB	750.00	750.00	0.00	5-2650-57.2160	289.24	38.57%		750.00
100	5-2650-57.2170	INDIGENT DEFENSE-POTFIOF	35,000.00	35,000.00	0.00	5-2650-57.2170	25,550.53	73.00%		35,000.00
100	5-2650-57.2180	DRUG TREATMENT & EDUCATION	6,500.00	6,500.00	0.00	5-2650-57.2180	3,919.25	60.30%		6,500.00
100	5-2650-57.2190	DRIVERS ED & TRAINING FUND	5,000.00	5,000.00	0.00	5-2650-57.2190	4,161.49	83.23%		5,000.00
100	5-2650-57.9000	CONTINGENCIES	5,000.00	5,000.00	0.00	5-2650-57.9000	0.00	0.00%		5,000.00

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTDBal	Adj.	RevisedFY21
		Total Expenditures	387,000.00	389,500.00	2,500.00	TOTAL QUARTER	257,329.62	66.07%	1500	383,500.00

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTDBal	Adj.	RevisedFY21
100	5-3230-51.1100	REGULAR EMPLOYEES	1,750,000.00	1,750,000.00	0.00	5-3230-51.1100	1,177,056.49	67.26%	-60000	1,690,000.00
100	5-3230-51.1300	OVERTIME	35,000.00	35,000.00	0.00	5-3230-51.1300	19,889.39	56.83%	5000	40,000.00
100	5-3230-51.2100	GROUP INSURANCE	275,000.00	275,000.00	0.00	5-3230-51.2100	237,745.85	86.45%		275,000.00
100	5-3230-51.2200	FICA (SOCIAL SECURITY)	18,000.00	18,000.00	0.00	5-3230-51.2200	16,316.85	90.65%		18,000.00
100	5-3230-51.2400	RETIREMENT	120,000.00	120,000.00	0.00	5-3230-51.2400	70,052.94	58.38%		120,000.00
100	5-3230-51.2500	TUITION REIMBURSEMENTS	0.00	0.00	0.00	5-3230-51.2500	0.00	0.00%		0.00
100	5-3230-51.2700	WORKER'S COMPENSATION	45,000.00	40,000.00	(5,000.00)	5-3230-51.2700	41,138.73	102.85%	5000	45,000.00
100	5-3230-51.2750	UNEMPLOYMENT TAX - GEORGIA	5,000.00	5,000.00	0.00	5-3230-51.2750	1,172.46	23.45%		5,000.00
100	5-3230-52.1230	LEGAL	5,000.00	7,500.00	2,500.00	5-3230-52.1230	5,390.10	71.87%		7,500.00
100	5-3230-52.1301	TECHNICAL - SOFTWARE	30,000.00	40,000.00	10,000.00	5-3230-52.1301	36,137.88	90.34%	5000	45,000.00
100	5-3230-52.1302	TECHNICAL - HARDWARE	25,000.00	25,000.00	0.00	5-3230-52.1302	20,176.91	80.71%		25,000.00
100	5-3230-52.1400	DRUG & MEDICAL	2,000.00	2,000.00	0.00	5-3230-52.1400	2,109.34	105.47%	500	2,500.00
100	5-3230-52.2210	AUTO/TRUCK EXPENSES	70,000.00	70,000.00	0.00	5-3230-52.2210	26,473.27	37.82%		70,000.00
100	5-3230-52.2211	AUTO GAS & FUEL	62,000.00	62,000.00	0.00	5-3230-52.2211	51,119.94	82.45%	10000	72,000.00
100	5-3230-52.2240	BUILDING & GROUNDS	22,500.00	42,500.00	20,000.00	5-3230-52.2240	56,614.38	133.21%	37500	80,000.00
100	5-3230-52.2250	OTHER EQUIP. REPAIRS/MAINT	5,000.00	5,000.00	0.00	5-3230-52.2250	3,109.00	62.18%		5,000.00
100	5-3230-52.3100	RISK MANAGEMENT INSURANCE	50,000.00	50,000.00	0.00	5-3230-52.3100	47,915.02	95.83%		50,000.00
100	5-3230-52.3200	COMMUNICATIONS-CELL PHONES	15,000.00	15,000.00	0.00	5-3230-52.3200	17,461.23	116.41%	5000	20,000.00
100	5-3230-52.3201	TELEPHONE	5,000.00	5,000.00	0.00	5-3230-52.3201	3,234.05	64.68%	-1000	4,000.00
100	5-3230-52.3205	INTERNET	0.00	0.00	0.00	5-3230-52.3205	0.00	0.00%		0.00
100	5-3230-52.3220	NETWORK/TELEPHONE	15,000.00	15,000.00	0.00	5-3230-52.3220	12,089.22	80.59%	1500	16,500.00
100	5-3230-52.3300	ADVERTISING	250.00	250.00	0.00	5-3230-52.3300	0.00	0.00%		250.00
100	5-3230-52.3500	TRAVEL MILEAGE REIMBURSEMENT	1,000.00	1,000.00	0.00	5-3230-52.3500	0.00	0.00%	-500	500.00
100	5-3230-52.3600	DUES & FEES	2,000.00	2,000.00	0.00	5-3230-52.3600	814.98	40.75%		2,000.00
100	5-3230-52.3700	EDUCATION & TRAINING	7,500.00	7,500.00	0.00	5-3230-52.3700	4,574.72	61.00%	-1500	6,000.00
100	5-3230-52.3750	MEETINGS & CONFERENCE	7,500.00	7,500.00	0.00	5-3230-52.3750	2,041.82	27.22%	-2500	5,000.00
100	5-3230-52.3850	CONTRACT LABOR	250.00	250.00	0.00	5-3230-52.3850	0.00	0.00%		250.00
100	5-3230-52.3851	CONTRACTED SVCS - PSB	25,000.00	25,000.00	0.00	5-3230-52.3851	0.00	0.00%		25,000.00
100	5-3230-52.3950	TASK FORCE EXPENSES	1,000.00	1,000.00	0.00	5-3230-52.3950	0.00	0.00%		1,000.00
100	5-3230-52.3970	POSTAGE	4,000.00	4,000.00	0.00	5-3230-52.3970	527.34	13.18%		4,000.00
100	5-3230-52.3980	INVESTIGATIONS	5,000.00	5,000.00	0.00	5-3230-52.3980	2,369.96	47.40%		5,000.00
100	5-3230-53.1105	OFFICE SUPPLIES	5,500.00	5,500.00	0.00	5-3230-53.1105	4,340.96	78.93%		5,500.00
100	5-3230-53.1107	BANK & CREDIT CARD CHARGES	25,000.00	25,000.00	0.00	5-3230-53.1107	18,632.21	74.53%		25,000.00
100	5-3230-53.1150	OPERATING SUPPLIES	2,500.00	2,500.00	0.00	5-3230-53.1150	5,570.23	222.81%	5000	7,500.00
100	5-3230-53.1160	OPERATING EQUIPMENT	47,500.00	47,500.00	0.00	5-3230-53.1160	33,073.39	69.63%		47,500.00
100	5-3230-53.1165	K-9 EXPENSE	0.00	0.00	0.00	5-3230-53.1165	0.00	0.00%		0.00
100	5-3230-53.1170	COPS EXPENSE	5,000.00	5,000.00	0.00	5-3230-53.1170	90.00	1.80%		5,000.00
100	5-3230-53.1205	UTILITIES	32,500.00	32,500.00	0.00	5-3230-53.1205	21,716.05	66.82%		32,500.00
100	5-3230-53.1210	STORMWATER FEES	1,000.00	1,000.00	0.00	5-3230-53.1210	0.00	0.00%		1,000.00
100	5-3230-53.1700	OTHER SUPPLIES	7,500.00	7,500.00	0.00	5-3230-53.1700	7,880.83	105.08%	2500	10,000.00
100	5-3230-53.1785	UNIFORMS	25,000.00	25,000.00	0.00	5-3230-53.1785	29,953.25	119.81%	10000	35,000.00
100	5-3230-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-3230-53.1795	0.00	0.00%		0.00
100	5-3230-54.1310	PUBLIC SAFETY BUILDING	5,000.00	5,000.00	0.00	5-3230-54.1310	45,288.22	905.76%	25000	30,000.00
100	5-3230-54.2200	VEHICLES	100,000.00	100,000.00	0.00	5-3230-54.2200	102,586.00	102.59%	5000	105,000.00
100	5-3230-54.2300	FURNITURE & FIXTURES	5,000.00	5,000.00	0.00	5-3230-54.2300	0.00	0.00%		5,000.00
100	5-3230-54.2400	COMPUTERS	10,000.00	10,000.00	0.00	5-3230-54.2400	0.00	0.00%		10,000.00
100	5-3230-54.2450	COMPUTER MAINTENANCE	50,000.00	50,000.00	0.00	5-3230-54.2450	42,405.51	84.81%	10000	60,000.00
100	5-3230-54.2500	EQUIPMENT	85,000.00	85,000.00	0.00	5-3230-54.2500	74,811.97	88.01%		85,000.00
100	5-3230-55.2300	JUDGEMENTS	7,500.00	7,500.00	0.00	5-3230-55.2300	0.00	0.00%		7,500.00
100	5-3230-56.1000	DEPRECIATION	0.00	0.00	0.00	5-3230-56.1000	0.00	0.00%		0.00
100	5-3230-57.9000	CONTINGENCIES	12,500.00	12,500.00	0.00	5-3230-57.9000	0.00	0.00%		12,500.00
Total Expenditures			3,034,500.00	3,062,000.00	27,500.00	TOTAL QUARTER	2,241,880.49	73.22%	4000	3,123,500.00

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	5-4210-51.1100	REGULAR EMPLOYEES	485,000.00	485,000.00	0.00	5-4210-51.1100	394,947.41	81.43%	45000	530,000.00
100	5-4210-51.1200	SEASONAL EMPLOYEES	5,000.00	5,000.00	0.00	5-4210-51.1200	0.00	0.00%		5,000.00
100	5-4210-51.1300	OVERTIME	10,000.00	10,000.00	0.00	5-4210-51.1300	4,551.86	45.52%		10,000.00
100	5-4210-51.2100	GROUP INSURANCE	90,000.00	90,000.00	0.00	5-4210-51.2100	73,494.70	81.66%		90,000.00
100	5-4210-51.2200	FICA (SOCIAL SECURITY)	7,500.00	7,500.00	0.00	5-4210-51.2200	5,553.15	74.04%		7,500.00
100	5-4210-51.2400	RETIREMENT	45,000.00	45,000.00	0.00	5-4210-51.2400	33,024.46	73.39%		45,000.00
100	5-4210-51.2700	WORKER'S COMPENSATION	27,500.00	22,500.00	(5,000.00)	5-4210-51.2700	25,222.81	112.10%	3500	26,000.00
100	5-4210-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,500.00	2,500.00	0.00	5-4210-51.2750	591.60	23.66%		2,500.00
100	5-4210-52.1200	PROFESSIONAL	2,000.00	2,000.00	0.00	5-4210-52.1200	0.00	0.00%		2,000.00
100	5-4210-52.1230	LEGAL	1,000.00	1,000.00	0.00	5-4210-52.1230	0.00	0.00%		1,000.00
100	5-4210-52.1250	ENGINEERING	55,000.00	55,000.00	0.00	5-4210-52.1250	2,000.00	3.64%	-35000	20,000.00
100	5-4210-52.1301	TECHNICAL - SOFTWARE	15,000.00	15,000.00	0.00	5-4210-52.1301	14,050.20	93.67%	5000	20,000.00
100	5-4210-52.1302	TECHNICAL - HARDWARE	7,500.00	7,500.00	0.00	5-4210-52.1302	0.00	0.00%	-2000	5,500.00
100	5-4210-52.1400	DRUG & MEDICAL	3,000.00	3,000.00	0.00	5-4210-52.1400	1,150.00	38.33%	-500	2,500.00
100	5-4210-52.2210	AUTO/TRUCK EXPENSES	20,000.00	20,000.00	0.00	5-4210-52.2210	11,115.04	55.58%		20,000.00
100	5-4210-52.2211	AUTO GAS & FUEL	35,000.00	35,000.00	0.00	5-4210-52.2211	22,647.14	64.71%		35,000.00
100	5-4210-52.2240	BUILDING & GROUNDS	25,000.00	25,000.00	0.00	5-4210-52.2240	7,766.38	31.07%	-7500	17,500.00
100	5-4210-52.2250	OTHER EQUIP. REPAIRS/MAINT	30,000.00	30,000.00	0.00	5-4210-52.2250	5,470.34	18.23%	-7500	22,500.00
100	5-4210-52.2260	STREET MAINTENANCE & PAVING	300,000.00	300,000.00	0.00	5-4210-52.2260	14,484.33	4.83%		300,000.00
100	5-4210-52.2320	RENTAL OF EQUIPMENT & VEHICLE	10,000.00	10,000.00	0.00	5-4210-52.2320	3,404.72	34.05%	-2500	7,500.00
100	5-4210-52.3100	RISK MANAGEMENT INSURANCE	30,000.00	30,000.00	(5,000.00)	5-4210-52.3100	25,615.85	85.39%		30,000.00
100	5-4210-52.3200	COMMUNICATIONS-CELL. PHONES	6,000.00	6,000.00	0.00	5-4210-52.3200	5,407.67	90.13%	500	6,500.00
100	5-4210-52.3201	TELEPHONE	4,000.00	4,000.00	0.00	5-4210-52.3201	574.50	14.36%	-1000	3,000.00
100	5-4210-52.3205	INTERNET	7,500.00	7,500.00	0.00	5-4210-52.3205	1,637.52	21.83%	-3000	4,500.00
100	5-4210-52.3310	PUBLIC NOTICES	200.00	200.00	0.00	5-4210-52.3310	0.00	0.00%		200.00
100	5-4210-52.3600	DUES & FEES	500.00	500.00	0.00	5-4210-52.3600	145.95	29.19%		500.00
100	5-4210-52.3700	EDUCATION & TRAINING	3,000.00	3,000.00	0.00	5-4210-52.3700	415.00	13.83%	-1000	2,000.00
100	5-4210-52.3750	MEETINGS & CONFERENCE	1,000.00	1,000.00	0.00	5-4210-52.3750	96.99	9.70%		1,000.00
100	5-4210-52.3855	CONTRACTS	0.00	0.00	0.00	5-4210-52.3855	0.00	0.00%		0.00
100	5-4210-52.3940	TREE MAINTENANCE	25,000.00	25,000.00	0.00	5-4210-52.3940	15,693.64	62.77%		25,000.00
100	5-4210-53.1105	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	5-4210-53.1105	1,165.69	116.57%	1500	2,500.00
100	5-4210-53.1150	OPERATING SUPPLIES	30,000.00	30,000.00	0.00	5-4210-53.1150	15,643.29	52.14%		30,000.00
100	5-4210-53.1160	OPERATING EQUIPMENT	12,000.00	12,000.00	0.00	5-4210-53.1160	5,247.83	43.73%		12,000.00
100	5-4210-53.1205	UTILITIES	25,000.00	25,000.00	0.00	5-4210-53.1205	16,421.82	65.69%		25,000.00
100	5-4210-53.1210	STORMWATER FEES	2,000.00	2,000.00	0.00	5-4210-53.1210	0.00	0.00%		2,000.00
100	5-4210-53.1225	STREET LIGHTS	125,000.00	125,000.00	0.00	5-4210-53.1225	99,496.11	79.60%		125,000.00
100	5-4210-53.1230	STREET LIGHT DISTRICT SERVICES	20,000.00	20,000.00	0.00	5-4210-53.1230	1,181.85	5.91%	-3500	16,500.00
100	5-4210-53.1700	OTHER SUPPLIES	10,000.00	10,000.00	0.00	5-4210-53.1700	1,713.08	17.13%	-2500	7,500.00
100	5-4210-53.1720	CHRISTMAS DECORATIONS	10,000.00	10,000.00	0.00	5-4210-53.1720	0.00	0.00%		10,000.00
100	5-4210-53.1725	STREET SIGNS & MARKINGS	40,000.00	40,000.00	0.00	5-4210-53.1725	41,748.49	104.37%	35000	75,000.00
100	5-4210-53.1775	REPAIR DAMAGE PROPERTY	2,500.00	12,500.00	10,000.00	5-4210-53.1775	10,650.85	85.21%		12,500.00
100	5-4210-53.1785	UNIFORMS	15,000.00	15,000.00	0.00	5-4210-53.1785	11,342.16	75.61%		15,000.00
100	5-4210-53.1786	BOOT ALLOWANCE	1,500.00	1,500.00	0.00	5-4210-53.1786	1,800.00	120.00%	500	2,000.00
100	5-4210-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-4210-53.1795	0.00	0.00%		0.00
100	5-4210-54.1401	BILL GRDNR PKWY/SR 42 IMPROVE	1,000,000.00	1,000,000.00	0.00	5-4210-54.1401	1,000,000.00	100.00%	0	1,000,000.00
100	5-4210-54.2200	VEHICLES	30,000.00	30,000.00	0.00	5-4210-54.2200	0.00	0.00%		30,000.00
100	5-4210-54.2300	FURNITURE & FIXTURES	1,000.00	1,000.00	0.00	5-4210-54.2300	0.00	0.00%		1,000.00
100	5-4210-54.2400	COMPUTER	2,000.00	2,000.00	0.00	5-4210-54.2400	0.00	0.00%		2,000.00
100	5-4210-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	5-4210-54.2450	1,022.55	0.00%		0.00
100	5-4210-54.2500	EQUIPMENT	55,000.00	55,000.00	0.00	5-4210-54.2500	18,684.88	33.97%		55,000.00



100	5-4210-54.2700	SECURITY SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	5-4210-56.1000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	5-4210-57.3100	CLAIMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	5-4210-57.9000	CONTINGENCIES	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Expenditures			2,645,200.00	2,645,200.00	2,645,200.00	2,645,200.00	2,645,200.00	2,645,200.00	2,645,200.00	2,645,200.00	2,645,200.00	2,670,200.00

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Quarter 3	YTD Bal	Adj.	RevisedFY21
100	5-4220-51.1100	REGULAR EMPLOYEES	37,500.00	30,000.00	(7,500.00)	0.00	0.00%	-17500	12,500.00
100	5-4220-51.1300	OVERTIME	1,500.00	1,500.00	0.00	0.00	0.00%	-750	750.00
100	5-4220-51.2100	GROUP INSURANCE	5,000.00	5,000.00	0.00	0.00	0.00%	-3000	2,000.00
100	5-4220-51.2200	FICA (SOCIAL SECURITY)	250.00	250.00	0.00	0.00	0.00%		250.00
100	5-4220-51.2400	RETIREMENT	1,000.00	1,000.00	0.00	0.00	0.00%	-500	500.00
100	5-4220-51.2500	TUITION REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00%		0.00
100	5-4220-51.2700	WORKER'S COMPENSATION	2,500.00	2,500.00	0.00	0.00	0.00%	-1250	1,250.00
100	5-4220-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00	0.00	0.00%	-250	250.00
100	5-4220-52.1400	DRUG & MEDICAL	250.00	250.00	0.00	0.00	0.00%		250.00
100	5-4220-52.2210	AUTO/TRUCK EXPENSES	2,500.00	2,500.00	0.00	0.00	0.00%	-1500	1,000.00
100	5-4220-52.2211	AUTO GAS & FUEL	2,500.00	2,500.00	0.00	0.00	0.00%	-1500	1,000.00
100	5-4220-52.2240	BUILDING & GROUNDS	5,000.00	5,000.00	0.00	0.00	0.00%	-2500	2,500.00
100	5-4220-52.2250	OTHER EQUIP. REPAIRS/MAINT	5,000.00	5,000.00	0.00	0.00	0.00%	-2500	2,500.00
100	5-4220-52.3100	RISK MANAGEMENT INSURANCE	5,000.00	5,000.00	0.00	23.37	0.47%	-3000	2,000.00
100	5-4220-52.3200	COMMUNICATIONS-CELL PHONES	250.00	250.00	0.00	0.00	0.00%		250.00
100	5-4220-52.3205	INTERNET	1,500.00	1,500.00	0.00	0.00	0.00%	-1000	500.00
100	5-4220-52.3600	DUES & FEES	200.00	200.00	0.00	65.00	32.50%	-100	100.00
100	5-4220-52.3700	EDUCATION & TRAINING	1,500.00	1,500.00	0.00	0.00	0.00%	-1000	500.00
100	5-4220-53.1160	OPERATING EQUIPMENT	3,500.00	3,500.00	0.00	0.00	0.00%	-1000	2,500.00
100	5-4220-53.1205	UTILITIES	5,000.00	5,000.00	0.00	0.00	0.00%	-2500	2,500.00
100	5-4220-53.1700	OTHER SUPPLIES	1,000.00	1,000.00	0.00	388.17	38.82%		1,000.00
100	5-4220-53.1785	UNIFORMS	500.00	500.00	0.00	0.00	0.00%		500.00
100	5-4220-53.1786	BOOT ALLOWANCE	150.00	150.00	0.00	0.00	0.00%		150.00
100	5-4220-53.1795	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00%		0.00
100	5-4220-54.2100	MACHINERY	1,000.00	1,000.00	0.00	0.00	0.00%		1,000.00
100	5-4220-54.2200	VEHICLES	0.00	0.00	0.00	0.00	0.00%		0.00
100	5-4220-54.2300	FURNITURE & FIXTURES	1,000.00	1,000.00	0.00	0.00	0.00%	-500	500.00
100	5-4220-54.2400	COMPUTER	1,000.00	1,000.00	0.00	0.00	0.00%		1,000.00
100	5-4220-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00%		0.00
100	5-4220-54.2500	EQUIPMENT	500.00	500.00	0.00	0.00	0.00%		500.00
100	5-4220-56.1000	DEPRECIATION	0.00	0.00	0.00	0.00	0.00%		0.00
100	5-4220-57.9000	CONTINGENCIES	1,000.00	1,000.00	0.00	0.00	0.00%		1,000.00

Total Expenditures	86,600.00	79,100.00	(7,500.00)	476.54	0.00%	-40350	38,750.00
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FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	5-6220-52.2240	BUILDING & GROUNDS	10,000.00	20,000.00	10,000.00	5-6220-52.2240	17,005.92	85.03%	1500	21,500.00
100	5-6220-52.3100	RISK MANAGEMENT INSURANCE	1,000.00	1,000.00	0.00	5-6220-52.3100	0.00	0.00%		1,000.00
100	5-6220-53.1205	UTILITIES	6,500.00	6,500.00	0.00	5-6220-53.1205	6,736.26	103.63%	2500	9,000.00
100	5-6220-53.1210	STORMWATER FEES	5,000.00	5,000.00	0.00	5-6220-53.1210	0.00	0.00%		5,000.00
100	5-6220-53.1600	OPERATING SUPPLIES	2,500.00	2,500.00	0.00	5-6220-53.1600	436.05	17.44%	-1500	1,000.00
100	5-6220-53.1700	OTHER SUPPLIES	5,000.00	5,000.00	0.00	5-6220-53.1700	0.00	0.00%	-4000	1,000.00
100	5-6220-54.1100	REPAIRS & MAINTENANCE	1,000.00	1,000.00	0.00	5-6220-54.1100	0.00	0.00%		1,000.00
100	5-6220-54.1101	TANGER PARK	25,000.00	15,000.00	(10,000.00)	5-6220-54.1101	550.00	3.67%	10000	25,000.00
100	5-6220-54.1300	BUILDINGS	5,000.00	5,000.00	0.00	5-6220-54.1300	0.00	0.00%	-5000	0.00
<b>Total Expenditures</b>			<b>61,000.00</b>	<b>61,000.00</b>	<b>0.00</b>	<b>TOTAL QUARTER</b>	<b>24,728.23</b>	<b>0.00%</b>	<b>3500</b>	<b>64,500.00</b>

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
100	5-7220-51.1100	REGULAR EMPLOYEES	425,000.00	425,000.00	0.00	5-7220-51.1100	220,225.43	51.82%	-95,000	330,000.00
100	5-7220-51.1300	OVERTIME	2,500.00	2,500.00	0.00	5-7220-51.1300	0.00	0.00%	-1,000	1,500.00
100	5-7220-51.2100	GROUP INSURANCE	40,000.00	40,000.00	0.00	5-7220-51.2100	26,123.35	65.31%	-750	32,500.00
100	5-7220-51.2200	FICA (SOCIAL SECURITY)	6,000.00	6,000.00	0.00	5-7220-51.2200	3,104.46	51.74%	-800	5,200.00
100	5-7220-51.2400	RETIREMENT	35,000.00	30,000.00	(5,000.00)	5-7220-51.2400	11,545.20	38.48%	-10,000	20,000.00
100	5-7220-51.2700	WORKER'S COMPENSATION	10,500.00	10,500.00	0.00	5-7220-51.2700	8,325.85	79.29%		10,500.00
100	5-7220-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,000.00	2,000.00	0.00	5-7220-51.2750	190.00	9.50%		2,000.00
100	5-7220-52.1200	PROFESSIONAL	35,000.00	35,000.00	0.00	5-7220-52.1200	55,281.25	157.95%	15,000	50,000.00
100	5-7220-52.1230	LEGAL	10,000.00	10,000.00	0.00	5-7220-52.1230	1,267.50	12.68%	-2,500	7,500.00
100	5-7220-52.1250	ENGINEERING	20,000.00	20,000.00	0.00	5-7220-52.1250	14,505.78	72.53%	10,000	30,000.00
100	5-7220-52.1301	TECHNICAL - SOFTWARE	15,000.00	17,500.00	2,500.00	5-7220-52.1301	17,511.86	100.07%	5,000	22,500.00
100	5-7220-52.1302	TECHNICAL - HARDWARE	7,500.00	7,500.00	0.00	5-7220-52.1302	1,500.00	20.00%	-2,500	5,000.00
100	5-7220-52.1400	DRUG & MEDICAL	500.00	500.00	0.00	5-7220-52.1400	145.00	29.00%		500.00
100	5-7220-52.2210	AUTO/TRUCK EXPENSES	5,000.00	3,000.00	(2,000.00)	5-7220-52.2210	2,308.99	76.97%		3,000.00
100	5-7220-52.2211	AUTO GAS & FUEL	7,500.00	7,500.00	0.00	5-7220-52.2211	996.63	13.29%	-2,500	5,000.00
100	5-7220-52.2250	OTHER EQUIP. REPAIRS/MAINT	6,000.00	6,000.00	0.00	5-7220-52.2250	5,314.80	88.58%	-2,000	4,000.00
100	5-7220-52.3100	RISK MANAGEMENT INSURANCE	10,000.00	10,000.00	0.00	5-7220-52.3100	8,614.89	86.15%		10,000.00
100	5-7220-52.3200	COMMUNICATIONS-CELL PHONES	1,500.00	1,500.00	0.00	5-7220-52.3200	1,229.39	81.96%		1,500.00
100	5-7220-52.3201	TELEPHONE	2,000.00	2,000.00	0.00	5-7220-52.3201	0.00	0.00%		2,000.00
100	5-7220-52.3205	INTERNET	5,000.00	5,000.00	0.00	5-7220-52.3205	0.00	0.00%		5,000.00
100	5-7220-52.3310	PUBLIC NOTICES	3,500.00	3,500.00	0.00	5-7220-52.3310	988.50	28.24%		3,500.00
100	5-7220-52.3600	DUES & FEES	2,500.00	2,500.00	0.00	5-7220-52.3600	32.10	1.28%	-1,500	1,000.00
100	5-7220-52.3700	EDUCATION & TRAINING	2,500.00	2,500.00	0.00	5-7220-52.3700	1,320.40	52.82%		2,500.00
100	5-7220-52.3850	CONTRACT LABOR	200,000.00	200,000.00	0.00	5-7220-52.3850	174,027.50	87.01%	15,000	215,000.00
100	5-7220-52.3900	ABATEMENT	10,000.00	10,000.00	0.00	5-7220-52.3900	0.00	0.00%	-5,000	5,000.00
100	5-7220-52.3970	POSTAGE	2,200.00	2,200.00	0.00	5-7220-52.3970	862.09	39.19%		2,200.00
100	5-7220-53.1105	OFFICE SUPPLIES	5,000.00	5,000.00	0.00	5-7220-53.1105	5,188.81	103.78%	1,500	6,500.00
100	5-7220-53.1107	BANK & CREDIT CARD CHARGES	15,000.00	15,000.00	0.00	5-7220-53.1107	11,936.68	79.58%		15,000.00
100	5-7220-53.1160	OPERATING EQUIPMENT	1,000.00	1,000.00	0.00	5-7220-53.1160	0.00	0.00%		1,000.00
100	5-7220-53.1700	OTHER SUPPLIES	1,000.00	1,000.00	0.00	5-7220-53.1700	0.00	0.00%		1,000.00
100	5-7220-53.1785	UNIFORMS	2,500.00	2,500.00	0.00	5-7220-53.1785	982.27	39.29%		2,500.00
100	5-7220-53.1786	BOOT ALLOWANCE	240.00	240.00	0.00	5-7220-53.1786	0.00	0.00%		240.00
100	5-7220-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-7220-53.1795	0.00	0.00%		0.00
100	5-7220-54.2200	VEHICLES	30,000.00	33,000.00	3,000.00	5-7220-54.2200	32,775.00	99.32%		33,000.00
100	5-7220-54.2300	FURNITURE & FIXTURES	5,000.00	5,000.00	0.00	5-7220-54.2300	3,946.68	78.93%		5,000.00
100	5-7220-54.2400	COMPUTERS	5,000.00	5,000.00	0.00	5-7220-54.2400	2,339.27	46.79%		5,000.00
100	5-7220-54.2450	COMPUTER MAINTENANCE	25,000.00	25,000.00	0.00	5-7220-54.2450	45,743.35	182.97%	25,000	50,000.00
100	5-7220-54.2500	EQUIPMENT	5,000.00	2,500.00	(2,500.00)	5-7220-54.2500	960.03	38.40%		2,500.00
100	5-7220-56.1000	DEPRECIATION	0.00	0.00	0.00	5-7220-56.1000	0.00	0.00%		0.00
100	5-7220-57.9000	CONTINGENCIES	2,000.00	2,000.00	0.00	5-7220-57.9000	0.00	0.00%		2,000.00
Total Expenditures			963,440.00	959,440.00	(4,000.00)	TOTAL QUARTER	659,293.06	68.72%	-58,800	900,640.00

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Original FY21	AmendedQ2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
275	3-0000-31.4100	HOTEL / MOTEL TAX	(599,000.00)	(599,000.00)	0.00	3-0000-31.4100	(493,288.85)	82.35%	-25000	(624,000.00)
275	3-0000-36.1000	INTEREST INCOME	(100.00)	(100.00)	0.00	3-0000-36.1000	(42.73)	42.73%		(100.00)
275	3-0000-38.9050	PRIOR YEAR REVENUE	(467,100.00)	(447,600.00)	(19,500.00)	3-0000-38.9050	0.00	0.00%	269500	(178,100.00)
275	3-0000-38.9060	LCI GRANT - ARC	0.00	0.00	0.00	3-0000-38.9060	0.00	0.00%		0.00
275	3-0000-38.9080	MISC DONATIONS	(100.00)	(100.00)	0.00	3-0000-38.9080	0.00	0.00%		(100.00)
275	3-0000-38.9090	MISC INCOME	0.00	0.00	0.00	3-0000-38.9090	0.00	0.00%		0.00
275	3-7560-34.7400	MARDI-GROWL ADM FEES	0.00	0.00	0.00	3-7560-34.7400	0.00	0.00%		0.00
275	3-7560-34.7500	CHRISTMAS FOOD SALES	0.00	0.00	0.00	3-7560-34.7500	0.00	0.00%		0.00
275	3-7560-34.9300	RTN CHECK FEES	0.00	0.00	0.00	3-7560-34.9300	0.00	0.00%		0.00
275	3-7560-38.9030	DDA DONATIONS	0.00	0.00	0.00	3-7560-38.9030	0.00	0.00%		0.00
275	5-0000-52.1210	ADMIN FEE - H/M TRANSFER OUT	90,000.00	90,000.00	0.00	5-0000-52.1210	52,500.00	58.33%		90,000.00
275	5-7520-52.1200	PROFESSIONAL SVCS	7,500.00	7,500.00	0.00	5-7520-52.1200	1,945.00	25.93%		7,500.00
275	5-7520-52.1230	LEGAL	500.00	500.00	0.00	5-7520-52.1230	0.00	0.00%		500.00
275	5-7520-52.3250	I-75 LIGHTING	4,000.00	4,000.00	0.00	5-7520-52.3250	1,543.50	38.59%		4,000.00
275	5-7520-52.3300	ADVERTISING	20,000.00	20,000.00	0.00	5-7520-52.3300	0.00	0.00%	-5000	15,000.00
275	5-7520-52.3700	EDUCATION & TRAINING DDA	2,500.00	2,500.00	0.00	5-7520-52.3700	1,621.52	64.86%		2,500.00
275	5-7520-52.3710	EDUCATION & TRAINING HPC	2,000.00	2,000.00	0.00	5-7520-52.3710	145.00	7.25%		2,000.00
275	5-7520-52.3970	POSTAGE	0.00	0.00	0.00	5-7520-52.3970	0.00	0.00%		0.00
275	5-7520-52.3971	POSTAGE HPC	0.00	0.00	0.00	5-7520-52.3971	0.00	0.00%		0.00
275	5-7520-53.1105	OFFICE SUPPLIES	0.00	0.00	0.00	5-7520-53.1105	0.00	0.00%		0.00
275	5-7520-53.1700	OTHER SUPPLIES	0.00	0.00	0.00	5-7520-53.1700	0.00	0.00%		0.00
275	5-7520-53.1750	PROMOTIONS	20,000.00	20,000.00	0.00	5-7520-53.1750	0.00	0.00%		20,000.00
275	5-7520-54.1100	LAND ACQUISITIONS	250,000.00	250,000.00	0.00	5-7520-54.1100	0.00	0.00%	-100000	150,000.00
275	5-7520-54.1300	TRAIN PLATFORM	15,000.00	15,000.00	0.00	5-7520-54.1300	921.00	6.14%	-5000	10,000.00
275	5-7520-54.1400	BANNER PROGRAM	10,000.00	10,000.00	0.00	5-7520-54.1400	0.00	0.00%		10,000.00
275	5-7520-54.1500	WAYFINDING SIGNS	15,000.00	15,000.00	0.00	5-7520-54.1500	0.00	0.00%		15,000.00
275	5-7520-54.1600	ROSENWALD SCHOOL PROJECT	0.00	0.00	0.00	5-7520-54.1600	0.00	0.00%		0.00
275	5-7520-54.1700	LCI PROJECT - DOWNTOWN/WEST	0.00	0.00	0.00	5-7520-54.1700	0.00	0.00%		0.00
275	5-7520-57.2300	FURNITURE & FIXTURES	2,000.00	2,000.00	0.00	5-7520-57.2300	0.00	0.00%		2,000.00
275	5-7520-57.3300	PARKING LOT LEASE PARHAM LOT	5,000.00	5,000.00	0.00	5-7520-57.3300	4,800.00	96.00%		5,000.00
275	5-7520-57.3310	TRAIN LOT NORFOLK SO LEASE	500.00	500.00	0.00	5-7520-57.3310	408.78	81.76%		500.00
275	5-7540-51.1100	REGULAR EMPLOYEES	175,000.00	155,000.00	(20,000.00)	5-7540-51.1100	59,039.65	38.09%	-75000	80,000.00
275	5-7540-51.2100	GROUP INSURANCE	15,000.00	15,000.00	0.00	5-7540-51.2100	11,901.48	79.34%		15,000.00
275	5-7540-51.2200	FICA (SOCIAL SECURITY)	1,000.00	1,000.00	0.00	5-7540-51.2200	782.85	78.29%		1,000.00
275	5-7540-51.2400	RETIREMENT	6,500.00	6,500.00	0.00	5-7540-51.2400	4,971.02	76.48%		6,500.00
275	5-7540-51.2700	WORKER'S COMPENSATION	5,000.00	5,000.00	0.00	5-7540-51.2700	3,330.34	66.61%		5,000.00
275	5-7540-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00	5-7540-51.2750	76.00	15.20%		500.00
275	5-7540-52.1230	LEGAL	500.00	500.00	0.00	5-7540-52.1230	0.00	0.00%		500.00
275	5-7540-52.1400	DRUG & MEDICAL	100.00	100.00	0.00	5-7540-52.1400	0.00	0.00%		100.00
275	5-7540-52.2250	OTHER EQUIP. REPAIRS/MAINT	500.00	500.00	0.00	5-7540-52.2250	0.00	0.00%		500.00
275	5-7540-52.2320	RENTAL EQUIPMENT	3,000.00	3,000.00	0.00	5-7540-52.2320	0.00	0.00%		3,000.00
275	5-7540-52.3100	RISK MANAGEMENT	4,500.00	4,500.00	0.00	5-7540-52.3100	3,446.47	76.59%		4,500.00
275	5-7540-52.3200	COMMUNICATIONS-CELL PHONE	1,000.00	1,000.00	0.00	5-7540-52.3200	364.29	36.43%		1,000.00
275	5-7540-52.3205	INTERNET	0.00	0.00	0.00	5-7540-52.3205	0.00	0.00%		0.00
275	5-7540-52.3300	ADVERTISING	15,000.00	15,000.00	0.00	5-7540-52.3300	13,805.00	92.03%	5000	20,000.00
275	5-7540-52.3310	PUBLIC NOTICES	500.00	1,000.00	500.00	5-7540-52.3310	588.00	58.80%	500	1,500.00
275	5-7540-52.3500	TRAVEL-MILE REIMBURSEMENT	500.00	500.00	0.00	5-7540-52.3500	0.00	0.00%		500.00
275	5-7540-52.3600	DUES & FEES	1,200.00	1,200.00	0.00	5-7540-52.3600	6.17	0.51%		1,200.00

FUND	ACCOUNT	DESCRIPTION	Original FY21	Amended Q2	Variance	Account	Quarter 3	YTD Bal	Adj.	Revised FY21
275	5-7540-52.3700	EDUCATION & TRAINING	3,500.00	3,500.00	0.00	5-7540-52.3700	189.50	5.41%		3,500.00
275	5-7540-52.3750	MEETINGS & CONFERENCE	2,000.00	2,000.00	0.00	5-7540-52.3750	0.00	0.00%		2,000.00
275	5-7540-52.3850	CONTRACTED SERVICES	11,400.00	11,400.00	0.00	5-7540-52.3850	9,450.00	82.89%		11,400.00
275	5-7540-52.3855	EVENT ENTERTAINMENT CONTRACTS	2,500.00	2,500.00	0.00	5-7540-52.3855	0.00	0.00%		2,500.00
275	5-7540-52.3970	POSTAGE	0.00	0.00	0.00	5-7540-52.3970	55.00	0.00%		0.00
275	5-7540-52.3999	MISCELLANEOUS	0.00	0.00	0.00	5-7540-52.3999	0.00	0.00%		0.00
275	5-7540-53.1105	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	5-7540-53.1105	26.09	2.61%		1,000.00
275	5-7540-53.1107	BANK & CREDIT CARD CHARGES	0.00	0.00	0.00	5-7540-53.1107	0.00	0.00%		0.00
275	5-7540-53.1160	OPERATING EQUIPMENT	1,500.00	1,500.00	0.00	5-7540-53.1160	0.00	0.00%		1,500.00
275	5-7540-53.1700	OTHER SUPPLIES	0.00	0.00	0.00	5-7540-53.1700	0.00	0.00%		0.00
275	5-7540-53.1720	CHRISTMAS DECORATIONS	15,000.00	15,000.00	0.00	5-7540-53.1720	0.00	0.00%		15,000.00
275	5-7540-53.1729	CITY/ EVENTS	35,000.00	35,000.00	0.00	5-7540-53.1729	0.00	0.00%	-15000	20,000.00
275	5-7540-53.1750	PROMOTIONS	2,500.00	2,500.00	0.00	5-7540-53.1750	0.00	0.00%		2,500.00
275	5-7540-53.1785	UNIFORMS	600.00	600.00	0.00	5-7540-53.1785	300.00	50.00%		600.00
275	5-7540-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-7540-53.1795	0.00	0.00%		0.00
275	5-7540-54.2300	FURNITURE & FIXTURES	1,000.00	1,000.00	0.00	5-7540-54.2300	0.00	0.00%		1,000.00
275	5-7540-54.2400	COMPUTERS	1,500.00	1,500.00	0.00	5-7540-54.2400	679.75	45.32%		1,500.00
275	5-7540-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	5-7540-54.2450	0.00	0.00%		0.00
275	5-7540-54.2500	EQUIPMENT	0.00	0.00	0.00	5-7540-54.2500	0.00	0.00%		0.00
275	5-7540-57.3200	PYMT TO CHAMBER	315,000.00	315,000.00	0.00	5-7540-57.3200	215,813.87	68.51%	-50000	265,000.00
275	5-7560-52.3970	POSTAGE	0.00	0.00	0.00	5-7560-52.3970	0.00	0.00%		0.00
275	5-7560-53.1100	MARDI GROWL EXPENSE	0.00	0.00	0.00	5-7560-53.1100	0.00	0.00%		0.00
275	5-7560-53.1107	BANK CHARGES/RTN CK CHARGE	0.00	0.00	0.00	5-7560-53.1107	0.00	0.00%		0.00
275	5-7560-53.1150	CHRISTMAS FOOD EXPENSE	0.00	0.00	0.00	5-7560-53.1150	0.00	0.00%		0.00
275	5-7560-53.1700	OTHER SUPPLIES	0.00	0.00	0.00	5-7560-53.1700	0.00	0.00%		0.00
275	5-7560-54.1150	TRAIN PLATFORM	0.00	0.00	0.00	5-7560-54.1150	0.00	0.00%		0.00
275	5-7560-54.1250	PROJECT #1 BANNERS	0.00	0.00	0.00	5-7560-54.1250	0.00	0.00%		0.00

Total Revenues	(1,066,300.00)	(1,046,800.00)	19,500.00	Total Revenues	(493,331.58)	47.13%	(802,300.00)
Total Expenditures	1,066,300.00	1,046,800.00	(19,500.00)	TOTAL QUARTER	388,710.28	37.13%	802,300.00

FUND	ACCOUNT	DESCRIPTION	Prior Year Initial Budget	Proposed 2024 Budget	Variance	FY Orig. Budget	Quarter2	YTD Bal	Adj.	RevFY21 Budget
320	3-0000-31.3200	SPLST PROCEEDS	0.00	(500,000.00)	500,000.00	(500,000.00)	0.00	0.00%	200000	(300,000.00)
320	3-0000-36.1000	INTEREST INCOME	(5,000.00)	(5,000.00)	0.00	(5,000.00)	(880.07)	17.60%		(5,000.00)
320	3-0000-36.1100	INTEREST REVENUE SPLST 3	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	3-0000-38.9000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	3-0000-38.9050	PRIOR YEAR REVENUE	(1,195,100.00)	(995,100.00)	(200,000.00)	(995,100.00)	0.00	0.00%	699800	(295,300.00)
320	3-0000-38.9055	SPLST IV ADVANCE FUND	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	3-0000-39.1100	SPLST BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	3-0000-39.1200	COUNTY SPLST IV PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-1510-53.1107	BANK & CREDIT CARD CHARGES	0.00	100.00	100.00	100.00	0.00	0.00%	0	100.00
320	5-1510-54.1100	ACQUISITION OF PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-1510-54.1302	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-1510-54.1303	CONSTR/RENOV MUNICIPAL BLDs	0.00	250,000.00	250,000.00	250,000.00	0.00	0.00%		250,000.00
320	5-3230-54.1350	PUBLIC SAFETY FACILITIES/EQUIP	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4210-54.1301	PUBLIC WORKS RELOCATION	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4210-54.1401	ROADS BRIDGES SIDEWALKS ETC.	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4210-54.1402	BOWDEN STREET PROJECT	0.00	0.00	0.00	0.00	0.00	0.00%	0	0.00
320	5-4210-54.1403	IMR I-75 STUDY	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4210-54.1404	TANGER BLVD PROJECT	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4210-54.1405	BILL GARDNER IMP PROJECT	950,000.00	1,150,000.00	200,000.00	1,150,000.00	0.00	0.00%	-900000	250,000.00
320	5-4210-54.1406	RAILROAD CROSSING STUDY	100,000.00	100,000.00	0.00	100,000.00	100,000.00	100.00%		100,000.00
320	5-4330-51.1100	REGULAR EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4330-54.1410	WASTE WATER TREATMENT	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4332-54.1410	WW PLANT	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-4420-54.1415	WELL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-6220-54.1401	TRAIL HEAD PROJECT	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-6220-54.1402	PARKS & RECREATION FACILITIES	0.00	0.00	0.00	0.00	200.00	0.00%	200	200.00
320	5-6220-54.1410	TANGER SOFTBALL FIELDS	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-6220-54.1500	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-8000-58.1201	SPLST BOND PYMT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00%		0.00
320	5-8000-58.2201	SPLST BOND PYMTS INTEREST	0.00	0.00	0.00	0.00	0.00	0.00%		0.00

Total Revenues	(1,200,100.00)	(1,500,100.00)	(300,000.00)	(1,500,100.00)	(880.07)	899,800.00	(600,300.00)
Total Expenditures	1,050,000.00	1,500,100.00	450,100.00	1,500,100.00	100,000.00	(899,800.00)	600,300.00

FUND	ACCOUNT	DESCRIPTION	Prior Year Initial Budget	Proposed 2024 Budget	Variance	FY Orig. Budget	Quarter2	YTD Bal	Adj.	RevFY21 Budget
350	3-0000-36.1000	INTEREST PD	(300.00)	(250.00)	(50.00)	(250.00)	(140.01)	56.0%		(250.00)
350	3-0000-36.1100	INTEREST PAID TO CDS	0.00	0.00	0.00	0.00	0.00	0.0%		0.00
350	3-0000-38.9900	PRIOR YEAR REVENUE	(404,730.00)	(61,500.00)	(343,230.00)	(61,500.00)	0.00	0.0%		(61,500.00)
350	3-1510-34.6950	ADMINISTRATIVE FEE	(10,000.00)	(10,000.00)	0.00	(15,000.00)	(19,307.45)	193.1%	-12500	(22,500.00)
350	3-1510-36.1000	ADMINISTRATIVE INTEREST	(10.00)	(10.00)	0.00	(10.00)	0.00	0.0%		(10.00)
350	3-2500-34.6954	CIE PREP FUND	(3,000.00)	(2,500.00)	(500.00)	(5,000.00)	(4,780.48)	191.2%	-3000	(5,500.00)
350	3-2500-36.1000	CIE INTEREST	(10.00)	(10.00)	0.00	(10.00)	0.00	0.0%		(10.00)
350	3-3230-34.6951	POLICE DEPARTMENT FUND	(20,000.00)	(25,000.00)	5,000.00	(30,000.00)	(50,999.80)	204.0%	-30000	(55,000.00)
350	3-3230-36.1000	POLICE DEPARTMENT INTEREST	0.00	(50.00)	50.00	(50.00)	0.00	0.0%		(50.00)
350	3-4210-34.6953	STREET/ROAD DEPT FUND	(65,000.00)	(65,000.00)	0.00	(100,000.00)	(153,496.91)	236.1%	-95000	(160,000.00)
350	3-4210-36.1000	STREET/ROAD DEPT INTEREST	(50.00)	(100.00)	50.00	(100.00)	0.00	0.0%		(100.00)
350	3-6220-34.6952	PARK/RECREATION FUND	(300,000.00)	(484,000.00)	184,000.00	(484,000.00)	(438,965.17)	90.7%		(484,000.00)
350	3-6220-36.1000	PARK/RECREATION INTEREST	(50.00)	(250.00)	200.00	(250.00)	0.00	0.0%		(250.00)
350	5-1510-52.1200	ADMIN PROFESSIONAL SERVICES	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%		25,000.00
350	5-1510-53.1107	ADMIN BANK CHARGES	0.00	0.00	0.00	0.00	0.00	0.0%		0.00
350	5-2500-52.1200	CIE PROFESSIONAL SERVICES	50,000.00	65,000.00	15,000.00	67,500.00	0.00	0.0%	2000	67,000.00
350	5-3230-54.1302	POLICE DEPT BUILDING	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%	2000	52,000.00
350	5-4210-52.2260	STREET/ROAD PAVING & FIXTURES	0.00	75,000.00	75,000.00	100,000.00	0.00	0.0%	39000	114,000.00
350	5-6220-52.1200	PARK/RECREATION PROF SVC	20,000.00	5,000.00	(15,000.00)	5,000.00	0.00	0.0%		5,000.00
350	5-6220-52.1250	PARK IMPRVMTS-TANGER WALKING	606,700.00	100,000.00	(506,700.00)	100,000.00	73,066.92	73.1%		100,000.00
350	5-6220-54.1100	PARKS AND RECREATION CAPITAL SHARE	0.00	241,000.00	241,000.00	241,000.00	0.00	0.0%	52500	293,500.00
350	5-6220-54.1300	BUILDINGS/COMMUNITY CENTER	0.00	0.00	0.00	0.00	603.94	0.0%		0.00
350	5-6220-54.1302	PARK/RECREATION EQUIPMENT	51,450.00	87,670.00	36,220.00	107,670.00	64,774.00	73.9%	45000	132,670.00
<b>Total Revenues</b>			<b>(803,150.00)</b>	<b>(648,670.00)</b>	<b>154,480.00</b>	<b>(696,170.00)</b>	<b>(667,689.82)</b>	<b>102.9%</b>	<b>(140,500.00)</b>	<b>(789,170.00)</b>
<b>Total Expenditures</b>			<b>803,150.00</b>	<b>648,670.00</b>	<b>(154,480.00)</b>	<b>696,170.00</b>	<b>138,444.86</b>	<b>21.3%</b>	<b>140,500.00</b>	<b>789,170.00</b>



FUND	ACCOUNT	DESCRIPTION	Prior 2020 Initial Budget	Proposed 2021 Budget	Variance	Account	Quarter 2	YTD Bal	Adj.	Revised FY21
505	3-0000-38.9050	PRIOR YEAR REVENUE	(280,350.00)	(402,000.00)	121,650.00	3-0000-38.9050	0.00	0.00%	402000	0.00
505	3-4330-34.4255	SEWER CHARGES	(1,595,000.00)	(1,850,000.00)	255,000.00	3-4330-34.4255	(1,451,003.87)	78.43%	21000	(1,829,000.00)
505	3-4330-34.4256	SEWER LINE INSPECTIONS	(100.00)	(100.00)	0.00	3-4330-34.4256	0.00	0.00%		(100.00)
505	3-4330-34.4260	SLUDGE GREEN ROCK	0.00	0.00	0.00	3-4330-34.4260	(45,079.53)	0.00%	-65000	(65,000.00)
505	3-4330-34.6902	SEWER TAP FEES	(45,000.00)	(45,000.00)	0.00	3-4330-34.6902	(79,110.00)	175.80%	-40000	(85,000.00)
505	3-4330-34.6904	SEWER IMPACT FEES	0.00	0.00	0.00	3-4330-34.6904	0.00	0.00%		0.00
505	3-4330-34.6950	PENALTIES	(20,000.00)	(15,000.00)	(5,000.00)	3-4330-34.6950	(18,446.12)	122.97%	-5000	(20,000.00)
505	3-4330-34.6995	MISCELLANEOUS REV	0.00	0.00	0.00	3-4330-34.6995	0.00	0.00%		0.00
505	3-4330-36.1000	INTEREST REVENUE	(1,000.00)	(1,000.00)	0.00	3-4330-36.1000	(115.94)	11.59%		(1,000.00)
505	3-4420-34.4210	WATER CHARGES	(1,645,000.00)	(2,000,000.00)	355,000.00	3-4420-34.4210	(1,659,552.52)	82.98%		(2,000,000.00)
505	3-4420-34.4215	WATER LINE INSP	(100.00)	(100.00)	0.00	3-4420-34.4215	0.00	0.00%		(100.00)
505	3-4420-34.4220	WATER METER REINSPCTIONS	(250.00)	(100.00)	(150.00)	3-4420-34.4220	0.00	0.00%		(100.00)
505	3-4420-34.4425	METER MAINTENANCE FEE	(80,000.00)	(90,000.00)	10,000.00	3-4420-34.4425	(106,920.80)	118.80%	-20500	(110,500.00)
505	3-4420-34.6901	TAP FEES	(97,500.00)	(90,000.00)	(7,500.00)	3-4420-34.6901	(150,025.00)	166.69%	-75000	(165,000.00)
505	3-4420-34.6903	WATER IMPACT FEES	0.00	0.00	0.00	3-4420-34.6903	0.00	0.00%		0.00
505	3-4420-34.6950	PENALTIES	(23,000.00)	(20,000.00)	(3,000.00)	3-4420-34.6950	(26,253.13)	131.27%	-7500	(27,500.00)
505	3-4420-34.6963	RECONNECT FEES	(32,500.00)	(25,000.00)	(7,500.00)	3-4420-34.6963	(31,800.00)	127.20%	-10000	(35,000.00)
505	3-4420-34.6964	PHONE CC FEE	(5,500.00)	(5,000.00)	(500.00)	3-4420-34.6964	0.00	0.00%	4000	(1,000.00)
505	3-4420-34.6995	MISCELLANEOUS	0.00	0.00	0.00	3-4420-34.6995	(3,614.00)	0.00%	-4500	(4,500.00)
505	3-4420-34.9300	BAD CHECK FEES	(2,190.00)	(2,000.00)	(190.00)	3-4420-34.9300	(420.00)	21.00%	1500	(500.00)
505	3-4420-36.1000	INTEREST REVENUES	(500.00)	(500.00)	0.00	3-4420-36.1000	(108.44)	21.69%	250	(250.00)
505	3-4420-38.1000	RENTS & ROYALTIES	0.00	(18,000.00)	18,000.00	3-4420-38.1000	0.00	0.00%		(18,000.00)
505	5-4330-51.1100	REGULAR EMPLOYEES	165,000.00	243,800.00	78,800.00	5-4330-51.1100	112,654.73	46.21%	-15000	228,800.00
505	5-4330-51.1300	OVERTIME	5,500.00	5,500.00	0.00	5-4330-51.1300	6,455.89	117.38%	2500	8,000.00
505	5-4330-51.2100	GROUP INSURANCE	26,000.00	30,000.00	4,000.00	5-4330-51.2100	19,767.01	65.89%		30,000.00
505	5-4330-51.2200	FICA	3,000.00	3,000.00	0.00	5-4330-51.2200	1,616.11	53.87%		3,000.00
505	5-4330-51.2400	RETIREMENT	8,500.00	15,500.00	7,000.00	5-4330-51.2400	11,027.55	71.15%		15,500.00
505	5-4330-51.2700	WORKER'S COMPENSATION	3,500.00	6,500.00	3,000.00	5-4330-51.2700	6,906.14	106.25%	1000	7,500.00
505	5-4330-51.2750	UNEMPLOYMENT TAX - GEORGIA	800.00	1,000.00	200.00	5-4330-51.2750	152.00	15.20%		1,000.00
505	5-4330-52.1205	PROFESSIONAL SERVICES	30,000.00	35,000.00	5,000.00	5-4330-52.1205	28,707.00	82.02%	1500	36,500.00
505	5-4330-52.1210	ADMIN FEE - SEWER TRANSFER OUT	255,000.00	300,000.00	45,000.00	5-4330-52.1210	175,000.00	58.33%		300,000.00
505	5-4330-52.1230	LEGAL	500.00	500.00	0.00	5-4330-52.1230	0.00	0.00%		500.00
505	5-4330-52.1250	ENGINEERING	50,000.00	75,000.00	25,000.00	5-4330-52.1250	8,798.97	11.73%	25000	100,000.00
505	5-4330-52.1400	DRUG & MEDICAL	1,200.00	1,000.00	(200.00)	5-4330-52.1400	315.00	31.50%		1,000.00
505	5-4330-52.2210	AUTO / TRUCK EXPENSES	6,000.00	6,000.00	0.00	5-4330-52.2210	4,685.56	78.09%	1500	7,500.00
505	5-4330-52.2211	AUTO GAS & FUEL	5,000.00	5,500.00	500.00	5-4330-52.2211	5,936.72	107.94%	1500	7,000.00
505	5-4330-52.2212	CAR ALLOWANCE	0.00	0.00	0.00	5-4330-52.2212	0.00	0.00%		0.00
505	5-4330-52.2240	BUILDING & GROUNDS	7,200.00	5,000.00	(2,200.00)	5-4330-52.2240	3,427.12	68.54%		5,000.00
505	5-4330-52.2250	PLANT EQUIP REPAIRS/MAINT	80,000.00	225,000.00	145,000.00	5-4330-52.2250	85,591.05	38.04%	-75000	150,000.00
505	5-4330-52.2255	SEW COLLECTION EQUIP REPAIRS/M	100,000.00	225,000.00	125,000.00	5-4330-52.2255	181,514.86	80.67%	15000	240,000.00
505	5-4330-52.2256	REPAIRS TO SEWER LINES	45,000.00	175,000.00	130,000.00	5-4330-52.2256	55,983.74	31.99%	-25000	150,000.00
505	5-4330-52.2330	EQUIPMENT LEASING	7,000.00	7,000.00	0.00	5-4330-52.2330	3,565.36	50.93%		7,000.00
505	5-4330-52.3100	RISK MANAGEMENT INSURANCE	7,500.00	10,000.00	2,500.00	5-4330-52.3100	6,870.95	68.71%	0	10,000.00
505	5-4330-52.3200	COMMUNICATION CELL PHONES	2,000.00	2,500.00	500.00	5-4330-52.3200	1,646.34	65.85%		2,500.00
505	5-4330-52.3201	TELEPHONE	0.00	0.00	0.00	5-4330-52.3201	0.00	0.00%		0.00
505	5-4330-52.3205	INTERNET	0.00	0.00	0.00	5-4330-52.3205	0.00	0.00%		0.00
505	5-4330-52.3310	PUBLIC NOTICES	500.00	500.00	0.00	5-4330-52.3310	0.00	0.00%		500.00
505	5-4330-52.3600	DUES & FEES	2,500.00	3,000.00	500.00	5-4330-52.3600	1,961.30	65.38%		3,000.00
505	5-4330-52.3601	FINES AND PENALTIES	500.00	500.00	0.00	5-4330-52.3601	0.00	0.00%		500.00
505	5-4330-52.3700	EDUCATION & TRAINING	7,500.00	6,000.00	(1,500.00)	5-4330-52.3700	4,373.58	72.89%		6,000.00
505	5-4330-52.3857	WASTE WATER TESTS	15,000.00	17,500.00	2,500.00	5-4330-52.3857	3,190.89	18.23%		17,500.00

FUND	ACCOUNT	DESCRIPTION	Prior 2020 Initial Budget	Proposed 2021 Budget	Variance	Account	Quarter 2	YTD Bal	Adj.	Revised FY21
505	5-4330-52.3858	CHEMICALS WASTEWATER	90,000.00	95,000.00	5,000.00	5-4330-52.3858	55,708.80	58.64%		95,000.00
505	5-4330-52.3862	SLUDGE REMOVAL	33,000.00	56,000.00	23,000.00	5-4330-52.3862	93,054.20	166.17%	55000	111,000.00
505	5-4330-52.3970	POSTAGE	6,500.00	7,000.00	500.00	5-4330-52.3970	0.00	0.00%		7,000.00
505	5-4330-53.1105	OFFICE SUPPLIES	1,250.00	1,000.00	(250.00)	5-4330-53.1105	827.39	82.74%		1,000.00
505	5-4330-53.1107	BANK & CREDIT CARD CHARGES	1,000.00	500.00	(500.00)	5-4330-53.1107	0.00	0.00%		500.00
505	5-4330-53.1150	OPERATING SUPPLIES	30,000.00	30,000.00	0.00	5-4330-53.1150	12,804.48	42.68%		30,000.00
505	5-4330-53.1161	LAB SUPPLIES	20,500.00	20,000.00	(500.00)	5-4330-53.1161	9,742.12	48.71%		20,000.00
505	5-4330-53.1205	UTILITIES	130,000.00	100,000.00	(30,000.00)	5-4330-53.1205	131,629.51	131.63%	50000	150,000.00
505	5-4330-53.1210	STORMWATER FEES	2,000.00	2,000.00	0.00	5-4330-53.1210	0.00	0.00%		2,000.00
505	5-4330-53.1700	OTHER SUPPLIES	6,000.00	500.00	(5,500.00)	5-4330-53.1700	391.65	78.33%	0	500.00
505	5-4330-53.1775	REPAIR DAMAGE PROPERTY	0.00	0.00	0.00	5-4330-53.1775	0.00	0.00%		0.00
505	5-4330-53.1785	UNIFORMS	2,500.00	4,500.00	2,000.00	5-4330-53.1785	2,910.03	64.67%		4,500.00
505	5-4330-53.1786	BOOT ALLOWANCE	480.00	600.00	120.00	5-4330-53.1786	600.00	100.00%		600.00
505	5-4330-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-4330-53.1795	0.00	0.00%		0.00
505	5-4330-54.1202	ABANDON SKYLAND WPCP	0.00	0.00	0.00	5-4330-54.1202	0.00	0.00%		0.00
505	5-4330-54.1203	ABANDON WEST POND	0.00	0.00	0.00	5-4330-54.1203	0.00	0.00%		0.00
505	5-4330-54.1420	INDIAN CREEK WPCP	225,000.00	225,000.00	0.00	5-4330-54.1420	60,838.40	27.04%	135000	360,000.00
505	5-4330-54.1421	CLUB DR LIFT STATION	0.00	0.00	0.00	5-4330-54.1421	0.00	0.00%		0.00
505	5-4330-54.1422	MARKET PLACE SEWER EXTENSION	257,600.00	0.00	(257,600.00)	5-4330-54.1422	0.00	0.00%	75000	75,000.00
505	5-4330-54.1423	DAVIS LAKE LINE EXT - NEW	250,000.00	250,000.00	0.00	5-4330-54.1423	126,123.18	50.45%		250,000.00
505	5-4330-54.2130	SCADA SYSTEM	25,000.00	25,000.00	0.00	5-4330-54.2130	0.00	0.00%		25,000.00
505	5-4330-54.2200	VEHICLES	16,250.00	20,000.00	3,750.00	5-4330-54.2200	34,312.50	171.56%	20000	40,000.00
505	5-4330-54.2400	COMPUTERS	1,500.00	1,500.00	0.00	5-4330-54.2400	0.00	0.00%		1,500.00
505	5-4330-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	5-4330-54.2450	136.34	0.00%		0.00
505	5-4330-54.2500	EQUIPMENT	20,000.00	60,000.00	40,000.00	5-4330-54.2500	53,145.89	88.58%		60,000.00
505	5-4330-56.1000	DEPRECIATION	0.00	0.00	0.00	5-4330-56.1000	0.00	0.00%		0.00
505	5-4330-57.4000	BAD DEBT	0.00	0.00	0.00	5-4330-57.4000	0.00	0.00%		0.00
505	5-4330-57.9000	CONTINGENCIES	20,000.00	20,000.00	0.00	5-4330-57.9000	0.00	0.00%		20,000.00
505	5-4330-58.1207	W&S BOND PRINCIPAL	351,000.00	351,000.00	0.00	5-4330-58.1207	292,500.03	83.33%		351,000.00
505	5-4330-58.2207	W/S BOND INTEREST	140,000.00	100,000.00	(40,000.00)	5-4330-58.2207	39,568.74	39.57%		100,000.00
505	5-4420-51.1100	REGULAR EMPLOYEES	160,000.00	289,900.00	129,900.00	5-4420-51.1100	138,810.95	47.88%	-15000	274,900.00
505	5-4420-51.1300	OVERTIME	4,000.00	4,500.00	500.00	5-4420-51.1300	5,215.55	115.90%	1500	6,000.00
505	5-4420-51.2100	GROUP INSURANCE	33,000.00	30,000.00	(3,000.00)	5-4420-51.2100	24,206.15	80.69%		30,000.00
505	5-4420-51.2200	FICA (SOCIAL SECURITY)	2,000.00	3,000.00	1,000.00	5-4420-51.2200	1,980.92	66.03%		3,000.00
505	5-4420-51.2400	RETIREMENT	13,500.00	13,500.00	0.00	5-4420-51.2400	9,663.01	71.58%		13,500.00
505	5-4420-51.2700	WORKER'S COMPENSATION	6,500.00	5,000.00	(1,500.00)	5-4420-51.2700	4,995.51	99.91%		5,000.00
505	5-4420-51.2750	UNEMPLOYMENT TAX - GEORGIA	1,000.00	1,000.00	0.00	5-4420-51.2750	114.00	11.40%		1,000.00
505	5-4420-52.1200	PROFESSIONAL	7,500.00	5,000.00	(2,500.00)	5-4420-52.1200	0.00	0.00%		5,000.00
505	5-4420-52.1210	ADMIN FEE - WATER TRANSFER OUT	295,000.00	400,000.00	105,000.00	5-4420-52.1210	233,333.31	58.33%		400,000.00
505	5-4420-52.1230	LEGAL	1,200.00	1,000.00	(200.00)	5-4420-52.1230	0.00	0.00%		1,000.00
505	5-4420-52.1250	ENGINEERING	20,000.00	75,000.00	55,000.00	5-4420-52.1250	5,695.51	7.59%	-25000	50,000.00
505	5-4420-52.1400	DRUG & MEDICAL	500.00	500.00	0.00	5-4420-52.1400	55.00	11.00%		500.00
505	5-4420-52.2210	AUTO / TRUCK EXPENSE	10,000.00	20,000.00	10,000.00	5-4420-52.2210	10,334.96	51.67%		20,000.00
505	5-4420-52.2211	AUTO GAS & FUEL	5,500.00	6,000.00	500.00	5-4420-52.2211	12,966.79	216.11%	10000	16,000.00
505	5-4420-52.2240	BUILDING & GROUNDS	5,000.00	3,000.00	(2,000.00)	5-4420-52.2240	0.00	0.00%		3,000.00
505	5-4420-52.2250	TREATMENT - REPAIRS & MAINT.	27,500.00	30,000.00	2,500.00	5-4420-52.2250	602.84	2.01%		30,000.00
505	5-4420-52.2256	DISTRIBUTION REPAIR WATER LIN	56,750.00	110,000.00	53,250.00	5-4420-52.2256	16,899.51	15.36%	-35000	75,000.00
505	5-4420-52.2257	REPAIR / MAINTENANCE TANKS	56,500.00	65,000.00	8,500.00	5-4420-52.2257	39,817.54	61.26%		65,000.00
505	5-4420-52.2258	WELL REPAIRS	25,000.00	25,000.00	0.00	5-4420-52.2258	2,774.01	11.10%	-5000	20,000.00
505	5-4420-52.2320	RENTAL EQUIP / VEHICLE	1,500.00	1,000.00	(500.00)	5-4420-52.2320	0.00	0.00%		1,000.00
505	5-4420-52.3100	RISK MANAGEMENT INSURANCE	7,000.00	7,000.00	0.00	5-4420-52.3100	5,236.78	74.81%		7,000.00

FUND	ACCOUNT	DESCRIPTION	Prior 2020 Initial Budget	Proposed 2021 Budget	Variance	Account	Quarter 2	YTD Bal	Adj.	Revised FY21
505	5-4420-52.3200	COMMUNICATION CELL PHONES	800.00	1,500.00	700.00	5-4420-52.3200	1,314.99	87.67%		1,500.00
505	5-4420-52.3201	TELEPHONE	0.00	0.00	0.00	5-4420-52.3201	0.00	0.00%		0.00
505	5-4420-52.3205	INTERNET	0.00	0.00	0.00	5-4420-52.3205	0.00	0.00%		0.00
505	5-4420-52.3310	PUBLIC NOTICES	0.00	0.00	0.00	5-4420-52.3310	0.00	0.00%		0.00
505	5-4420-52.3600	DUES & FEES	2,000.00	5,000.00	3,000.00	5-4420-52.3600	2,321.29	46.43%		5,000.00
505	5-4420-52.3700	EDUCATION & TRAINING	4,000.00	5,000.00	1,000.00	5-4420-52.3700	0.00	0.00%		5,000.00
505	5-4420-52.3750	MEETINGS & CONFERENCES	1,500.00	1,000.00	(500.00)	5-4420-52.3750	0.00	0.00%		1,000.00
505	5-4420-52.3855	DRINKING WATER FEES CONTRACT	25,000.00	25,000.00	0.00	5-4420-52.3855	9,570.00	38.28%		25,000.00
505	5-4420-52.3856	WATER TESTING	5,000.00	10,000.00	5,000.00	5-4420-52.3856	1,130.62	11.31%		10,000.00
505	5-4420-52.3859	CHEMICALS FOR WATER	50,000.00	50,000.00	0.00	5-4420-52.3859	6,748.84	13.50%		50,000.00
505	5-4420-52.3970	POSTAGE	3,500.00	2,500.00	(1,000.00)	5-4420-52.3970	0.00	0.00%		2,500.00
505	5-4420-53.1105	OFFICE SUPPLIES	1,000.00	500.00	(500.00)	5-4420-53.1105	1,423.28	284.66%	1250	1,750.00
505	5-4420-53.1107	BANK & CREDIT CARD CHARGES	7,500.00	5,000.00	(2,500.00)	5-4420-53.1107	0.00	0.00%		5,000.00
505	5-4420-53.1150	OPERATING SUPPLIES	28,500.00	25,000.00	(3,500.00)	5-4420-53.1150	13,488.82	53.96%		25,000.00
505	5-4420-53.1205	UTILITIES	62,500.00	50,000.00	(12,500.00)	5-4420-53.1205	29,401.38	58.80%		50,000.00
505	5-4420-53.1210	STORM WATER FEES	1,200.00	1,200.00	0.00	5-4420-53.1210	0.00	0.00%		1,200.00
505	5-4420-53.1510	INV PCH WATER FOR RESALE	150,000.00	225,000.00	75,000.00	5-4420-53.1510	233,260.63	103.67%	95000	320,000.00
505	5-4420-53.1775	REPAIR DAMAGE PROPERTY	0.00	0.00	0.00	5-4420-53.1775	0.00	0.00%		0.00
505	5-4420-53.1785	UNIFORMS	3,000.00	4,000.00	1,000.00	5-4420-53.1785	2,987.47	74.69%		4,000.00
505	5-4420-53.1786	BOOT ALLOWANCE	360.00	600.00	240.00	5-4420-53.1786	360.00	60.00%		600.00
505	5-4420-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-4420-53.1795	0.00	0.00%		0.00
505	5-4420-54.1430	TEST WELLS	0.00	0.00	0.00	5-4420-54.1430	0.00	0.00%		0.00
505	5-4420-54.1440	WATER TANK DEVELOPMENT	0.00	0.00	0.00	5-4420-54.1440	0.00	0.00%		0.00
505	5-4420-54.1442	WELL DEVELOPMENT	0.00	0.00	0.00	5-4420-54.1442	0.00	0.00%		0.00
505	5-4420-54.1445	WATER SYSTEM IMPROVEMENTS	22,950.00	25,000.00	2,050.00	5-4420-54.1445	0.00	0.00%		25,000.00
505	5-4420-54.2110	NEW METER INSTALLATIONS	350,000.00	275,000.00	(75,000.00)	5-4420-54.2110	117,839.82	42.85%	-100000	175,000.00
505	5-4420-54.2120	RADIO READ SYSTEM	100,000.00	150,000.00	50,000.00	5-4420-54.2120	3,905.00	2.60%	-30000	120,000.00
505	5-4420-54.2130	SCADA SYSTEM	27,500.00	25,000.00	(2,500.00)	5-4420-54.2130	0.00	0.00%		25,000.00
505	5-4420-54.2200	VEHICLES	16,250.00	20,000.00	3,750.00	5-4420-54.2200	0.00	0.00%		20,000.00
505	5-4420-54.2400	COMPUTERS	1,200.00	1,200.00	0.00	5-4420-54.2400	0.00	0.00%		1,200.00
505	5-4420-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	5-4420-54.2450	204.51	0.00%	250	250.00
505	5-4420-54.2500	EQUIPMENT	35,000.00	35,000.00	0.00	5-4420-54.2500	0.00	0.00%		35,000.00
505	5-4420-56.1000	DEPRECIATION	0.00	0.00	0.00	5-4420-56.1000	0.00	0.00%		0.00
505	5-4420-56.1100	AMORTIZATION EXPENSE	0.00	0.00	0.00	5-4420-56.1100	0.00	0.00%		0.00
505	5-4420-57.1000	SDS HCWA IF	0.00	90,000.00	90,000.00	5-4420-57.1000	157,150.00	174.61%	91000	181,000.00
505	5-4420-57.4000	BAD DEBTS	0.00	0.00	0.00	5-4420-57.4000	0.00	0.00%		0.00
505	5-4420-57.9000	CONTINGENCIES	20,000.00	20,000.00	0.00	5-4420-57.9000	0.00	0.00%		20,000.00
505	5-4420-58.1208	W/S BOND PRINCIPAL	220,000.00	225,000.00	5,000.00	5-4420-58.1208	157,500.03	70.00%		225,000.00
505	5-4420-58.2208	W&S BOND INTEREST	66,000.00	66,000.00	0.00	5-4420-58.2208	21,306.18	32.28%		66,000.00
506	3-4330-34.6904	SEWER IMPACT FEES	(235,000.00)	(375,000.00)	(140,000.00)	3-4330-34.6904	(498,469.09)	132.93%	-135000	(510,000.00)
506	3-4420-34.6903	WATER IMPACT FEES	(345,000.00)	(275,000.00)	(70,000.00)	3-4420-34.6903	(545,955.26)	198.53%	-323250	(598,250.00)
Total Revenues			(4,407,990.00)	(5,213,800.00)	(805,810.00)	Total Revenues	(4,616,873.70)	88.55%	-257000	(5,470,800.00)
Total Expenditures			4,407,990.00	5,213,800.00	805,810.00	TOTAL QUARTER	2,917,056.33	55.95%	257000	5,470,800.00

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Prior 2020 Initial Budget	Proposed 2021 Budget	Variance	Account	Quarter 2	YTD Bal	Adj.	Revised FY21
540	3-0000-34.4101	RESIDENTIAL SANITATION	(497,500.00)	(550,000.00)	52,500.00	3-0000-34.4101	(415,380.50)	75.52%	40000	(510,000.00)
540	3-0000-34.4102	COMMERCIAL SANITATION	(25,000.00)	(25,000.00)	0.00	3-0000-34.4102	(7,642.00)	30.57%	14500	(10,500.00)
540	3-0000-34.4103	CHIPPING FEES	(4,650.00)	(1,000.00)	(3,650.00)	3-0000-34.4103	0.00	0.00%		(1,000.00)
540	3-0000-34.4103	COLLECTION SITE FEES	(18,500.00)	(20,000.00)	1,500.00	3-0000-34.4150	(12,850.00)	64.25%		(20,000.00)
540	3-0000-34.4160	RECYCLE PROCEEDS	(3,000.00)	(5,000.00)	2,000.00	3-0000-34.4160	(3,998.60)	79.97%		(5,000.00)
540	3-0000-34.4190	SANITATION OTHER CHARGES	0.00	0.00	0.00	3-0000-34.4190	0.00	0.00%		0.00
540	3-0000-38.9050	PRIOR YEAR REVENUE	0.00	0.00	0.00	3-0000-38.9050	0.00	0.00%		0.00
540	3-0000-39.1100	OPERATING TRANSFER	0.00	0.00	0.00	3-0000-39.1100	0.00	0.00%		0.00
540	3-0000-64.6950	SANITATION PENALTIES	(5,500.00)	(5,000.00)	(500.00)	3-0000-64.6950	(4,370.43)	87.41%		(5,000.00)
540	5-0000-51.1100	REGULAR EMPLOYEES	38,950.00	125,000.00	86,050.00	5-0000-51.1100	19,585.02	15.67%	-85000	40,000.00
540	5-0000-51.1300	OVERTIME	500.00	2,000.00	1,500.00	5-0000-51.1300	1,110.55	55.53%		2,000.00
540	5-0000-51.2100	GROUP INSURANCE	3,400.00	5,000.00	1,600.00	5-0000-51.2100	2,575.70	51.51%	-1500	3,500.00
540	5-0000-51.2200	FICA (SOCIAL SECURITY)	700.00	1,000.00	300.00	5-0000-51.2200	294.93	29.49%		1,000.00
540	5-0000-51.2400	RETIREMENT	1,000.00	3,500.00	2,500.00	5-0000-51.2400	2,850.89	81.45%		3,500.00
540	5-0000-51.2700	WORKER'S COMPENSATION	700.00	2,000.00	1,300.00	5-0000-51.2700	1,665.17	83.26%		2,000.00
540	5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	400.00	500.00	100.00	5-0000-51.2750	38.00	7.60%		500.00
540	5-0000-52.1210	ADMIN FEE - SANIT TRANSFER OUT	50,000.00	19,750.00	(30,250.00)	5-0000-52.1210	26,395.81	133.65%	25500	45,250.00
540	5-0000-52.1400	DRUG & MEDICAL	200.00	500.00	300.00	5-0000-52.1400	0.00	0.00%		500.00
540	5-0000-52.2210	AUTO/TRUCK EXPENSES	5,000.00	5,000.00	0.00	5-0000-52.2210	2,357.53	47.15%	-1500	3,500.00
540	5-0000-52.2211	AUTO GAS & FUEL	3,500.00	5,000.00	1,500.00	5-0000-52.2211	0.00	0.00%	-2000	3,000.00
540	5-0000-52.2240	BUILDING & GROUNDS	0.00	2,500.00	2,500.00	5-0000-52.2240	0.00	0.00%		2,500.00
540	5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	1,000.00	2,000.00	1,000.00	5-0000-52.2250	695.93	34.80%		2,000.00
540	5-0000-52.3100	RISK MANAGEMENT INSURANCE	3,000.00	5,000.00	2,000.00	5-0000-52.3100	1,729.08	34.58%	-2500	2,500.00
540	5-0000-52.3200	COMMUNICATION CELL PHONE	500.00	1,000.00	500.00	5-0000-52.3200	209.85	20.99%		1,000.00
540	5-0000-52.3205	INTERNET	0.00	0.00	0.00	5-0000-52.3205	0.00	0.00%		0.00
540	5-0000-52.3310	PUBLIC NOTICES	0.00	0.00	0.00	5-0000-52.3310	0.00	0.00%		0.00
540	5-0000-52.3600	DUES & FEES	100.00	250.00	150.00	5-0000-52.3600	0.00	0.00%		250.00
540	5-0000-52.3700	EDUCATION & TRAINING	100.00	500.00	400.00	5-0000-52.3700	0.00	0.00%		500.00
540	5-0000-52.3860	SANITATION CONTRACT	350,700.00	315,000.00	(35,700.00)	5-0000-52.3860	297,744.37	94.52%	37500	352,500.00
540	5-0000-52.3861	TIPPING FEE FOR LANDFILL	500.00	15,000.00	14,500.00	5-0000-52.3861	175.00	1.17%	-5000	10,000.00
540	5-0000-52.3862	ROLLOFF COLLECTIONS	36,000.00	15,000.00	(21,000.00)	5-0000-52.3862	22,579.50	150.53%	15000	30,000.00
540	5-0000-52.3863	TIRE DISPOSAL FEE	750.00	1,000.00	250.00	5-0000-52.3863	760.50	76.05%		1,000.00
540	5-0000-52.3970	POSTAGE	0.00	0.00	0.00	5-0000-52.3970	0.00	0.00%		0.00
540	5-0000-53.1160	OPERATING EQUIPMENT	5,500.00	7,500.00	2,000.00	5-0000-53.1160	0.00	0.00%		7,500.00
540	5-0000-53.1205	UTILITIES	1,200.00	1,500.00	300.00	5-0000-53.1205	1,095.07	73.00%		1,500.00
540	5-0000-53.1700	OTHER SUPPLIES	500.00	2,500.00	2,000.00	5-0000-53.1700	234.19	9.37%		2,500.00
540	5-0000-53.1785	UNIFORMS	1,250.00	2,500.00	1,250.00	5-0000-53.1785	1,779.20	71.17%		2,500.00
540	5-0000-53.1786	BOOT ALLOWANCE	200.00	500.00	300.00	5-0000-53.1786	120.00	24.00%		500.00
540	5-0000-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-0000-53.1795	0.00	0.00%		0.00
540	5-0000-54.2200	VEHICLES	46,000.00	50,000.00	4,000.00	5-0000-54.2200	0.00	0.00%	-25000	25,000.00
540	5-0000-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	5-0000-54.2450	68.08	0.00%		0.00
540	5-0000-54.2500	EQUIPMENT	2,500.00	15,000.00	12,500.00	5-0000-54.2500	0.00	0.00%	-10000	5,000.00
540	5-0000-56.1000	DEPRECIATION EXPENSE	0.00	0.00	0.00	5-0000-56.1000	0.00	0.00%		0.00

Total Revenues	(554,150.00)	(606,000.00)	(51,850.00)	73.31%	(551,500.00)
Total Expenditures	554,150.00	606,000.00	51,850.00	63.38%	551,500.00
<b>TOTAL QUARTER</b>		<b>384,064.37</b>	<b>0</b>		<b>551,500.00</b>

FUND	ACCOUNT	DESCRIPTION	Prior 2020 Initial Budget	Proposed 2021 Budget	Variance	Account	Quarter 2	YTD Bal	Adj.	Revised FY21
570	3-0000-34.4261	STORM UTILITY FEE	(275,000.00)	(325,000.00)	50,000.00	3-0000-34.4261	(37,429.55)	11.52%	0	(325,000.00)
570	3-0000-38.9050	PRIOR YEAR REVENUE	(74,550.00)	(119,850.00)	45,300.00	3-0000-38.9050	0.00	0.00%	48500	(71,350.00)
570	3-0000-39.1100	OPERATING TRANSFER	0.00	0.00	0.00	3-0000-39.1100	0.00	0.00%		0.00
570	5-0000-51.1100	REGULAR EMPLOYEES	76,000.00	135,000.00	59,000.00	5-0000-51.1100	81,956.06	60.71%	-27500	107,500.00
570	5-0000-51.1300	OVERTIME	600.00	1,500.00	900.00	5-0000-51.1300	33.05	2.20%		1,500.00
570	5-0000-51.2100	GROUP INSURANCE	26,000.00	35,000.00	9,000.00	5-0000-51.2100	16,411.74	46.89%	-7500	27,500.00
570	5-0000-51.2200	FICA (SOCIAL SECURITY)	800.00	1,000.00	200.00	5-0000-51.2200	1,101.97	110.20%	500	1,500.00
570	5-0000-51.2400	RETIREMENT	12,500.00	15,000.00	2,500.00	5-0000-51.2400	6,269.90	41.80%	-5000	10,000.00
570	5-0000-51.2500	TUITION REIMBURSEMENTS	0.00	0.00	0.00	5-0000-51.2500	0.00	0.00%		0.00
570	5-0000-51.2700	WORKER'S COMPENSATION	5,000.00	5,000.00	0.00	5-0000-51.2700	3,575.60	71.51%		5,000.00
570	5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00	5-0000-51.2750	76.00	15.20%		500.00
570	5-0000-52.1200	PROFESSIONAL	29,000.00	30,000.00	1,000.00	5-0000-52.1200	14,169.00	47.23%		30,000.00
570	5-0000-52.1210	ADMIN FEE - STORM TRANSFER OUT	44,500.00	70,000.00	25,500.00	5-0000-52.1210	40,833.31	58.33%		70,000.00
570	5-0000-52.1230	LEGAL	250.00	250.00	0.00	5-0000-52.1230	0.00	0.00%		250.00
570	5-0000-52.1280	FLOODPLAIN MAPPING	500.00	500.00	0.00	5-0000-52.1280	0.00	0.00%		500.00
570	5-0000-52.1400	DRUG & MEDICAL	250.00	250.00	0.00	5-0000-52.1400	0.00	0.00%		250.00
570	5-0000-52.2210	AUTO/TRUCK EXPENSES	3,500.00	10,000.00	6,500.00	5-0000-52.2210	7.81	0.08%		10,000.00
570	5-0000-52.2211	AUTO GAS & FUEL	2,000.00	2,500.00	500.00	5-0000-52.2211	5,075.11	203.00%	2500	5,000.00
570	5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	3,950.00	5,000.00	1,050.00	5-0000-52.2250	1,634.51	29.72%		5,000.00
570	5-0000-52.3100	RISK MANAGEMENT INSURANCE	5,100.00	5,000.00	(100.00)	5-0000-52.3100	3,482.39	69.65%		5,000.00
570	5-0000-52.3200	COMMUNICATION CELL PHONES	100.00	1,500.00	1,400.00	5-0000-52.3200	1,070.67	71.38%		1,500.00
570	5-0000-52.3205	INTERNET	0.00	0.00	0.00	5-0000-52.3205	0.00	0.00%		0.00
570	5-0000-52.3310	PUBLIC NOTICES	0.00	0.00	0.00	5-0000-52.3310	0.00	0.00%		0.00
570	5-0000-52.3600	DUES & FEES	400.00	500.00	100.00	5-0000-52.3600	165.00	33.00%		500.00
570	5-0000-52.3700	EDUCATION & TRAINING	2,000.00	3,500.00	1,500.00	5-0000-52.3700	1,638.67	46.82%		3,500.00
570	5-0000-52.3751	PUBLIC OUTREACH	5,000.00	5,000.00	0.00	5-0000-52.3751	0.00	0.00%	-2000	3,000.00
570	5-0000-52.3800	POND MAINTENANCE	25,000.00	25,000.00	0.00	5-0000-52.3800	1,862.17	7.45%	-7500	17,500.00
570	5-0000-52.3855	CONTRACTS	35,000.00	10,000.00	(25,000.00)	5-0000-52.3855	4,316.35	43.16%		10,000.00
570	5-0000-52.3970	POSTAGE	0.00	0.00	0.00	5-0000-52.3970	0.00	0.00%		0.00
570	5-0000-53.1105	OFFICE SUPPLIES	200.00	200.00	0.00	5-0000-53.1105	37.61	18.81%		200.00
570	5-0000-53.1150	OPERATING SUPPLIES	6,200.00	5,000.00	(1,200.00)	5-0000-53.1150	1,301.28	26.03%	-1000	4,000.00
570	5-0000-53.1160	OPERATING EQUIPMENT	600.00	2,000.00	1,400.00	5-0000-53.1160	1,175.00	58.75%		2,000.00
570	5-0000-53.1200	FEE FOR COLLECTING TAX	2,750.00	2,500.00	(250.00)	5-0000-53.1200	0.00	0.00%		2,500.00
570	5-0000-53.1700	OTHER SUPPLIES	2,250.00	2,000.00	(250.00)	5-0000-53.1700	0.00	0.00%	-1000	1,000.00
570	5-0000-53.1785	UNIFORMS	3,600.00	3,750.00	150.00	5-0000-53.1785	1,986.65	52.98%		3,750.00
570	5-0000-53.1786	BOOT ALLOWANCE	0.00	400.00	400.00	5-0000-53.1786	240.00	60.00%		400.00
570	5-0000-53.1795	MISCELLANEOUS	0.00	0.00	0.00	5-0000-53.1795	0.00	0.00%		0.00
570	5-0000-54.2200	VEHICLES	0.00	0.00	0.00	5-0000-54.2200	0.00	0.00%		0.00
570	5-0000-54.2250	CAPITAL LEASE/BOBCAT W/DH80	51,000.00	55,000.00	4,000.00	5-0000-54.2250	0.00	0.00%		55,000.00
570	5-0000-54.2300	FURNITURE / FIXTURES	0.00	0.00	0.00	5-0000-54.2300	0.00	0.00%		0.00
570	5-0000-54.2400	COMPUTERS	0.00	1,500.00	1,500.00	5-0000-54.2400	0.00	0.00%		1,500.00
570	5-0000-54.2450	COMPUTER MAINTENANCE	5,000.00	0.00	(5,000.00)	5-0000-54.2450	136.34	0.00%		0.00
570	5-0000-54.2500	EQUIPMENT	0.00	10,000.00	10,000.00	5-0000-54.2500	5,620.13	56.20%		10,000.00
570	5-0000-56.1000	DEPRECIATION EXPENSE	0.00	0.00	0.00	5-0000-56.1000	0.00	0.00%		0.00
570	5-0000-57.1000	INTEREST EXPENSE	0.00	0.00	0.00	5-0000-57.1000	0.00	0.00%		0.00

Revenue Totals	(349,550.00)	(444,850.00)	(95,300.00)	Total Revenues	(37,429.55)	8.41%	(396,350.00)
Expense Totals	349,550.00	444,850.00	95,300.00	TOTAL QUARTER	194,176.32	43.65%	396,350.00



## Administration Department

P. O. Box 900  
Locust Grove, Georgia 30248

Phone: (770) 957-5043  
Facsimile: (866) 364-0996

### Item Coversheet

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**Item:** FY 2022 Budget Introduction

**Action Item:**  Yes  No

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** N/A

**Budget Item:** Yes, Various Funds and Revenue

**Date Received:** October 13, 2021

**Workshop Date:** October 18, 2021

**Regular Meeting Date:** NA – after initial hearings in November. December 6, 2021

#### Discussion:

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Attached is the more detailed version of the proposed FY 2022 Operation and Capital Improvements Budget. The only thing that will need to be incorporated into this is T-SPLOST as a contingent draft given it is still under consideration by the voters.

SPLOST V, other capital projects related to ARPA, and our Development Impact Fees will converge this year for a large number of projects that inflate the overall budget for Enterprise and Special Projects, but Operations Budget will remain mostly in the prior year, but keeps in mind the increases in fuel and wage growth that will need to be addressed in the first of the year with a COLA consistent with SSI and CPI expected over 4%.

We are continuing to work with our department heads on any fine tuning and will be keeping with ARPA grant programs as well for any expenditure or revenue changes.

#### Recommendation:

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**TBD – Discussion Item. Public Hearings in November.**

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	3-0000-31.1340	INTANGIBLE TAX	(40,000.00)	(55,000.00)	15,000.00				(55,000.00)
100	3-0000-31.1350	RAILROAD EQUIPMENT TAX	(1,750.00)	(1,750.00)	0.00				(1,750.00)
100	3-0000-31.1600	REAL ESTATE TRANSFERS	(23,000.00)	(23,000.00)	0.00				(23,000.00)
100	3-0000-31.1710	FRANCHISE TAX - ELECTRIC	(325,000.00)	(325,000.00)	0.00				(325,000.00)
100	3-0000-31.1711	CAPITAL CREDIT REFUND	0.00	0.00	0.00				0.00
100	3-0000-31.1730	FRANCHISE TAX - TELECOMMUNICAT	0.00	0.00	0.00				0.00
100	3-0000-31.1750	FRANCHISE TAX - CABLE TV	(90,000.00)	(90,000.00)	0.00				(90,000.00)
100	3-0000-31.1760	FRANCHISE TAX - TELEPHONE	(20,000.00)	(20,000.00)	0.00				(20,000.00)
100	3-0000-31.1790	FRANCHISE TAX - NATURAL GAS	(25,000.00)	(25,000.00)	0.00				(25,000.00)
100	3-0000-31.3100	LOCAL OPTION SALES /USE TAX	(2,500,000.00)	(2,500,000.00)	152,000.00				(2,652,000.00)
100	3-0000-31.3150	TAVT+AVT	(100,000.00)	(165,000.00)	65,000.00				(165,000.00)
400	3-0000-31.3160	DELEFE	(40,000.00)	0.00	(40,000.00)				0.00
400	3-0000-31.4200	LIQUOR TAX	0.00	0.00	0.00				0.00
100	3-0000-31.4201	ALCOHOL TAX	(400,000.00)	(425,000.00)	25,000.00				(425,000.00)
100	3-0000-31.6100	OCCUPATION TAXES	(400,000.00)	(350,000.00)	(50,000.00)				(350,000.00)
100	3-0000-31.6120	REGULATORY FEES	0.00	(25,000.00)	25,000.00				(25,000.00)
100	3-0000-31.6200	INSURANCE PREMIUM TAX	(495,000.00)	(495,000.00)	0.00				(495,000.00)
100	3-0000-32.1110	ALCOHOL BEV-BEER LICENSE	(15,000.00)	(15,000.00)	0.00				(15,000.00)
100	3-0000-32.1120	ALCOHOL BEV WINE LICENSE	(10,000.00)	(10,000.00)	0.00				(10,000.00)
100	3-0000-32.1130	ALCOHOL BEV - LIQUOR LICENSE	(40,500.00)	(40,500.00)	0.00				(40,500.00)
100	3-0000-32.1220	GENERAL BUS LIC -INSURANCE	(22,500.00)	(22,500.00)	0.00				(22,500.00)
100	3-0000-32.1900	REGULATORY FEES	(30,000.00)	(30,000.00)	0.00				(30,000.00)
100	3-0000-32.2120	BLDG PERMITS /INSPECTIONS -RES	(580,000.00)	(600,000.00)	20,000.00				(600,000.00)
100	3-0000-32.2130	BLDG PERMIT/INSPECTIONS -COMM	(350,000.00)	(400,000.00)	50,000.00				(400,000.00)
100	3-0000-32.3100	BUSINESS LICENSE PENALTY	0.00	0.00	0.00				0.00
100	3-0000-33.4450	GRANT BULLET PROOF VEST	(500.00)	(500.00)	0.00				(500.00)
100	3-0000-33.4500	GRANT / DONATIONS -COPS	(250.00)	(250.00)	0.00				(250.00)
100	3-0000-33.5000	DONATION-PLAYGROUND EQUIP	0.00	0.00	0.00				0.00
100	3-0000-33.6100	DONATIONS	0.00	0.00	0.00				0.00
100	3-0000-33.7000	CDBG GRANT	0.00	0.00	0.00				0.00
100	3-0000-34.1301	DISPOSITION OF PROPERTY	(85,000.00)	0.00	(85,000.00)				0.00
100	3-0000-34.1310	ZONING INSPECTION FEES	(25,000.00)	(45,000.00)	20,000.00				(45,000.00)
100	3-0000-34.1311	LAND DEVELOPMENT FEES	(65,000.00)	(90,000.00)	25,000.00				(90,000.00)
100	3-0000-34.1312	SITE PLAN REVIEW FEES	(27,500.00)	(62,500.00)	35,000.00				(62,500.00)
100	3-0000-34.1321	SOIL EROSION FEES	(2,500.00)	(5,000.00)	2,500.00				(5,000.00)
100	3-0000-34.1323	STREET LIGHT DISTRICT REV.	(20,000.00)	(25,000.00)	5,000.00				(25,000.00)
100	3-0000-34.1325	TREE REPLACEMENT REVENUE	0.00	0.00	0.00				0.00
100	3-0000-34.1910	QUALIFYING FEE FOR ELECTION	(3,000.00)	(1,000.00)	(2,000.00)				(1,000.00)
100	3-0000-34.1950	ACCIDENT REPORTS	(7,500.00)	(7,500.00)	0.00				(7,500.00)
100	3-0000-34.1955	CRIMINAL HISTORY REPORTS	0.00	0.00	0.00				0.00
100	3-0000-34.1960	ADM CHARGE ON FINES	(15,000.00)	(15,000.00)	0.00				(15,000.00)
100	3-0000-34.1990	ADM CHARGE FOR INCODE	(25,000.00)	(25,000.00)	0.00				(25,000.00)
100	3-0000-34.6100	BACKGROUND CHECK FEES	(2,000.00)	(2,000.00)	0.00				(2,000.00)
100	3-0000-34.9001	DONATIONS	0.00	0.00	0.00				0.00
100	3-0000-34.9300	BAD CHECK FEES	(100.00)	(100.00)	0.00				(100.00)
100	3-0000-35.1170	FINES & FORFEITURES	(635,000.00)	(695,000.00)	60,000.00				(695,000.00)
100	3-0000-35.1175	BOND ACCOUNT	0.00	0.00	0.00				0.00
100	3-0000-36.1000	INTEREST REVENUES	(10,000.00)	(8,000.00)	(2,000.00)				(8,000.00)
100	3-0000-38.1000	RENTS & ROYALTIES	(15,000.00)	(5,000.00)	(10,000.00)				(5,000.00)
100	3-0000-38.1010	SPECIAL EVENT PERMIT	(700.00)	(700.00)	0.00				(700.00)
100	3-0000-38.1025	PAVILLION RENTAL	(500.00)	(500.00)	0.00				(500.00)
100	3-0000-38.1050	HOUSE RENTAL -LOCUST ROAD	(30,000.00)	(30,000.00)	0.00				(30,000.00)
100	3-0000-38.3000	INS REIMBURSE DAMAGE PROPERTY	(10,000.00)	(25,000.00)	15,000.00				(25,000.00)
100	3-0000-38.3100	INS REIMBURSE WKS COMP	(500.00)	(500.00)	0.00				(500.00)
100	3-0000-38.3400	INS REIMBURSE FOR OVERPAYMENT	(500.00)	(500.00)	0.00				(500.00)
100	3-0000-38.5000	LMIG PROGRAM	(110,000.00)	(100,000.00)	(10,000.00)				(100,000.00)
100	3-0000-38.6000	SARS-COV-2 CARES ACT RELIEF	(5,000.00)	(2,000.00)	(3,000.00)				(2,000.00)
100	3-0000-38.6001	AMERICAN RESCUE PLAN ACT	0.00	(1,531,250.00)	1,531,250.00				(1,531,250.00)

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	3-0000-38.9000	MISCELLANEOUS REVENUE	(5,000.00)	(5,000.00)	0.00				(5,000.00)
100	3-0000-38.9010	RETURN CHECK FEES	(100.00)	(100.00)	0.00				(100.00)
100	3-0000-38.9100	REFUNDS POLICE DEPT	0.00	0.00	0.00				0.00
100	3-0000-38.9200	REFUNDS PUBLIC WORKS	0.00	0.00	0.00				0.00
100	3-0000-38.9300	REFUNDS ADMINISTRATIONS	0.00	0.00	0.00				0.00
100	3-0000-38.9900	PRIOR YEAR REVENUE	(788,540.00)	(857,430.00)	68,890.00				(857,430.00)
100	3-0000-38.9910	RESERVE - TRANSPORTATION	(1,000,000.00)	0.00	(1,000,000.00)				0.00
100	3-0000-39.1100	OPERATING TRANSFERS	1,235,200.00	1,235,200.00	0.00				1,235,200.00
100	3-0000-39.1210	ADMIN FEE - WATER TRANSFER IN	(400,000.00)	(355,000.00)	(45,000.00)				(355,000.00)
100	3-0000-39.1220	ADMIN FEE - SEWER TRANSFER IN	(300,000.00)	(355,000.00)	55,000.00				(355,000.00)
100	3-0000-39.1230	ADMIN FEE - SANIT TRANSFER IN	(45,250.00)	(19,750.00)	(25,500.00)				(19,750.00)
100	3-0000-39.1240	ADMIN FEE - STORM TRANSFER IN	(70,000.00)	(62,000.00)	(8,000.00)				(62,000.00)
100	3-0000-39.1250	ADMIN FEE - H/M TRANSFER IN	(90,000.00)	(95,000.00)	5,000.00				(95,000.00)
100	3-0000-88.8888	DEBT PROCEEDS	0.00	0.00	0.00				0.00

<b>Total Revenue for General Fund</b>		<b>(8,036,990.00)</b>	<b>(8,961,130.00)</b>	<b>924,140.00</b>	<b>QUARTER TOTAL</b>	<b>0.00</b>	<b>-</b>	<b>(8,961,130.00)</b>	<b>0.00</b>
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General Fund Expenditures by Division

Administration	Elected Officials Administration	Administrative Division	Public Safety	Public Works	Parks	Community Development	Total General Fund Expenditures	Percent
159,301.00	1,853,400.00	2,012,701.00	391,000.00	2,645,200.00	56,500.00	924,640.00	9,262,641.00	2.1%
			3,146,000.00	86,600.00			8,961,130.00	5.3%
			3,537,000.00	2,731,800.00			8,961,130.00	5.1%
			409,500.00	2,168,590.00			8,961,130.00	4.7%
			3,119,250.00	55,500.00			8,961,130.00	-0.9%
			3,528,750.00	1,093,440.00			8,961,130.00	-0.2%
			18,500.00	2,012,700.00			8,961,130.00	-23.9%
			(26,750.00)	155,890.00			8,961,130.00	80.0%
			(8,250.00)	(563,210.00)			8,961,130.00	-20.6%
				(1,000.00)			8,961,130.00	-1.8%
				168,800.00			8,961,130.00	18.3%
							8,961,130.00	-3.3%



FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-1110-51.1150	MAYOR SALARY	10,800.00	10,800.00	0.00				10,800.00
100	5-1110-51.1155	COUNCIL SALARY	50,400.00	50,400.00	0.00				50,400.00
100	5-1110-51.2200	FICA (SOCIAL SECURITY)	900.00	1,000.00	100.00				1,000.00
100	5-1110-51.2400	RETIREMENT	20,950.00	22,500.00	1,550.00				22,500.00
100	5-1110-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00				500.00
100	5-1110-52.1200	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00				1,000.00
100	5-1110-52.1230	LEGAL	2,500.00	2,500.00	0.00				2,500.00
100	5-1110-52.1301	TECHNICAL - SOFTWARE	7,500.00	15,000.00	7,500.00				15,000.00
100	5-1110-52.1302	TECHNICAL - HARDWARE	1,000.00	2,000.00	1,000.00				2,000.00
100	5-1110-52.3100	RISK MANAGEMENT INSURANCE	17,500.00	15,000.00	(2,500.00)				15,000.00
100	5-1110-52.3200	COMMUNICATIONS-CELL PHONES	750.00	500.00	(250.00)				500.00
100	5-1110-52.3220	NETWORK/TELEPHONE	1,500.00	500.00	(1,000.00)				500.00
100	5-1110-52.3310	PUBLIC NOTICES	500.00	1,500.00	1,000.00				1,500.00
100	5-1110-52.3500	TRAVEL MILEAGE REIMBURSEMENT	2,500.00	1,500.00	(1,000.00)				1,500.00
400	5-1110-52.3540	CAR ALLOWANCE FOR MAYOR	0.00	0.00	0.00				0.00
100	5-1110-52.3600	DUES & FEES	500.00	500.00	0.00				500.00
100	5-1110-52.3700	EDUCATION & TRAINING	0.00	0.00	0.00				0.00
100	5-1110-52.3701	EDUCATION & TRAINING - MAYOR	5,000.00	5,000.00	0.00				5,000.00
100	5-1110-52.3702	EDUCATION & TRAINING - TAYLOR	3,250.00	3,250.00	0.00				3,250.00
100	5-1110-52.3703	EDUCATION & TRAINING - GREER	3,250.00	3,250.00	0.00				3,250.00
100	5-1110-52.3706	EDUCATION & TRAINING - ASHE	3,250.00	0.00	(3,250.00)				0.00
100	5-1110-52.3707	EDUCATION & TRAINING - BOONE	3,250.00	3,250.00	0.00				3,250.00
100	5-1110-52.3709	EDUCATION & TRAINING BREEDLOVE	3,250.00	3,250.00	0.00				3,250.00
100	5-1110-52.3710	EDUCATION & TRAINING - NEWLY E	1,500.00	0.00	(1,500.00)				0.00
100	5-1110-52.3711	EDUCATION&TRAINING-SHEAROUSE	3,250.00	3,250.00	0.00				3,250.00
100	5-1110-52.3712	EDUCATION & TRAINING-WILLIAMS	3,251.00	3,250.00	(1.00)				3,250.00
100	5-1110-52.3750	MTGS & CONF (RETREATS /HCMA)	10,000.00	10,000.00	0.00				10,000.00
100	5-1110-53.1105	OFFICE SUPPLIES	250.00	500.00	250.00				500.00
100	5-1110-53.1785	UNIFORMS	1,000.00	1,000.00	0.00				1,000.00
100	5-1110-54.2450	Computer Hardware/Server Capital	0.00	1,500.00	1,500.00				1,500.00
Total Expenditures			159,301.00	162,700.00	3,399.00	0.00	0.00%	0	162,700.00

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Final 22
100	5-1510-51.1100	REGULAR EMPLOYEES	668,500.00	720,250.00	51,750.00	720,250.00
100	5-1510-51.1300	OVERTIME	5,000.00	2,000.00	(3,000.00)	2,000.00
100	5-1510-51.2100	GROUP INSURANCE	62,500.00	70,000.00	7,500.00	70,000.00
100	5-1510-51.2200	FICA (SOCIAL SECURITY)	7,500.00	9,000.00	1,500.00	9,000.00
100	5-1510-51.2400	RETIREMENT	40,000.00	42,500.00	2,500.00	42,500.00
100	5-1510-51.2700	WORKER'S COMPENSATION	30,000.00	35,000.00	5,000.00	35,000.00
100	5-1510-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,000.00	2,000.00	0.00	2,000.00
100	5-1510-52.1200	PROFESSIONAL	10,000.00	20,000.00	10,000.00	20,000.00
100	5-1510-52.1220	AUDITING	35,000.00	35,000.00	0.00	35,000.00
100	5-1510-52.1230	LEGAL	115,000.00	80,000.00	(35,000.00)	80,000.00
100	5-1510-52.1301	TECHNICAL - SOFTWARE	70,000.00	80,000.00	10,000.00	80,000.00
100	5-1510-52.1302	TECHNICAL - HARDWARE	20,000.00	50,000.00	30,000.00	50,000.00
100	5-1510-52.1400	DRUG & MEDICAL	500.00	500.00	0.00	500.00
100	5-1510-52.2210	AUTO/TRUCK EXP	2,000.00	2,000.00	0.00	2,000.00
100	5-1510-52.2211	AUTO GAS & FUEL	2,500.00	3,000.00	500.00	3,000.00
100	5-1510-52.2212	CAR ALLOWANCE	3,000.00	3,000.00	0.00	3,000.00
100	5-1510-52.2240	BUILDING & GROUNDS	15,000.00	25,000.00	10,000.00	25,000.00
100	5-1510-52.2245	RENTAL PROP - REPAIRS	5,000.00	5,000.00	0.00	5,000.00
100	5-1510-52.2250	OTHER EQUIP. REPAIRS/MAINT	7,500.00	7,500.00	0.00	7,500.00
100	5-1510-52.2320	RENTAL OF EQUIPMENT & VEHICLE	10,000.00	5,000.00	(5,000.00)	5,000.00
100	5-1510-52.3100	RISK MANAGEMENT INSURANCE	27,500.00	25,000.00	(2,500.00)	25,000.00
100	5-1510-52.3200	COMMUNICATIONS-CELL PHONES	1,500.00	2,000.00	500.00	2,000.00
100	5-1510-52.3201	TELEPHONE	3,000.00	5,000.00	2,000.00	5,000.00
100	5-1510-52.3205	INTERNET	2,500.00	2,500.00	0.00	2,500.00
100	5-1510-52.3220	NETWORK/TELEPHONE	60,000.00	60,000.00	0.00	60,000.00
100	5-1510-52.3300	ADVERTISING	3,000.00	2,500.00	(500.00)	2,500.00
100	5-1510-52.3310	PUBLIC NOTICES	2,500.00	2,000.00	(500.00)	2,000.00
100	5-1510-52.3500	TRAVEL MILEAGE REIMBURSEMENT	2,500.00	2,000.00	(500.00)	2,000.00
100	5-1510-52.3600	DUES & FEES	5,000.00	5,000.00	0.00	5,000.00
100	5-1510-52.3700	EDUCATION & TRAINING	12,500.00	15,000.00	2,500.00	15,000.00
100	5-1510-52.3750	MEETINGS & CONFERENCE	10,000.00	10,000.00	0.00	10,000.00
100	5-1510-52.3851	CONTRACTED SVCS - CITY HALL	40,000.00	40,000.00	0.00	40,000.00
100	5-1510-52.3855	CONTRACTS & SPONSORSHIPS	7,000.00	7,500.00	500.00	7,500.00
100	5-1510-52.3970	POSTAGE	20,000.00	22,500.00	2,500.00	22,500.00
100	5-1510-53.1105	OFFICE SUPPLIES	10,000.00	10,000.00	0.00	10,000.00
100	5-1510-53.1107	BANK & CREDIT CARD CHARGES	22,500.00	25,000.00	2,500.00	25,000.00
100	5-1510-53.1108	CHECK FRAUD PROVISION	0.00	0.00	0.00	0.00
100	5-1510-53.1160	OPERATING EQUIPMENT	1,200.00	1,200.00	0.00	1,200.00
100	5-1510-53.1161	GIFTS & FLOWERS	3,000.00	5,000.00	2,000.00	5,000.00
100	5-1510-53.1164	COVID-19 SUPPLIES	2,500.00	500.00	(2,000.00)	500.00
100	5-1510-53.1165	DISASTER RELIEF SUPPLIES	500.00	500.00	0.00	500.00
100	5-1510-53.1205	UTILITIES	30,000.00	45,000.00	15,000.00	45,000.00

Administration  
Admin. Division

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Final 22
100	5-1510-53.1210	STORMWATER FEES	1,500.00	1,500.00	0.00	1,500.00
100	5-1510-53.1700	OTHER SUPPLIES	5,500.00	7,000.00	1,500.00	7,000.00
100	5-1510-53.1728	MAYORS MOTORCADE	1,200.00	1,200.00	0.00	1,200.00
100	5-1510-53.1729	CITY EVENTS	10,000.00	10,000.00	0.00	10,000.00
100	5-1510-53.1785	UNIFORMS	2,500.00	2,500.00	0.00	2,500.00
100	5-1510-53.1790	ELECTION EXPENSE	5,000.00	5,000.00	0.00	5,000.00
100	5-1510-53.1795	MISCELLANEOUS	0.00	0.00	0.00	0.00
100	5-1510-54.1100	ACQUISITION OF PROPERTY	150,000.00	150,000.00	0.00	150,000.00
100	5-1510-54.1310	RENOVATIONS TO CITY HALL	100,000.00	150,000.00	50,000.00	150,000.00
100	5-1510-54.2200	VEHICLES	0.00	0.00	0.00	0.00
100	5-1510-54.2300	FURNITURE & FIXTURES	20,000.00	20,000.00	0.00	20,000.00
100	5-1510-54.2400	COMPUTERS	25,000.00	25,000.00	0.00	25,000.00
100	5-1510-54.2450	COMPUTER MAINTENANCE	125,000.00	65,000.00	(60,000.00)	65,000.00
100	5-1510-54.2500	EQUIPMENT	10,000.00	10,000.00	0.00	10,000.00
100	5-1510-56.1000	DEPRECIATION	0.00	0.00	0.00	0.00
100	5-1510-57.9000	CONTINGENCIES	20,000.00	20,000.00	0.00	20,000.00
Total Expenditures			1,853,400.00	1,952,150.00	98,750.00	1,952,150.00

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-2650-51.1100	REGULAR EMPLOYEES	82,500.00	82,500.00	0.00				82,500.00
100	5-2650-51.1158	JUDGE SALARY	25,000.00	25,000.00	0.00				25,000.00
100	5-2650-51.1300	OVERTIME	500.00	500.00	0.00				500.00
100	5-2650-51.2100	GROUP INSURANCE	8,000.00	10,000.00	2,000.00				10,000.00
100	5-2650-51.2200	FICA (SOCIAL SECURITY)	750.00	750.00	0.00				750.00
100	5-2650-51.2400	RETIREMENT	6,000.00	6,000.00	0.00				6,000.00
100	5-2650-51.2500	TUITION REIMBURSEMENTS	0.00	0.00	0.00				0.00
100	5-2650-51.2700	WORKER'S COMPENSATION	4,000.00	4,000.00	0.00				4,000.00
100	5-2650-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00				500.00
100	5-2650-52.1230	LEGAL	5,000.00	4,000.00	(1,000.00)				4,000.00
100	5-2650-52.1260	SOLICITOR	22,000.00	22,000.00	0.00				22,000.00
100	5-2650-52.1261	PUBLIC DEFENDER	15,000.00	15,000.00	0.00				15,000.00
100	5-2650-52.1301	TECHNICAL - SOFTWARE	10,000.00	10,000.00	0.00				10,000.00
100	5-2650-52.1302	TECHNICAL - HARDWARE	10,000.00	10,000.00	0.00				10,000.00
100	5-2650-52.1400	DRUG & MEDICAL	200.00	200.00	0.00				200.00
100	5-2650-52.2210	AUTO / TRUCK EXPENSE	0.00	0.00	0.00				0.00
100	5-2650-52.2211	AUTO / TRUCK FUEL	0.00	0.00	0.00				0.00
100	5-2650-52.2250	OTHER EQUIP. REPAIRS/MAINT	1,000.00	1,000.00	0.00				1,000.00
100	5-2650-52.3100	RISK MANAGEMENT INSURANCE	4,000.00	4,000.00	0.00				4,000.00
100	5-2650-52.3200	COMMUNICATIONS-CELL PHONES	500.00	500.00	0.00				500.00
100	5-2650-52.3205	INTERNET	1,000.00	1,000.00	0.00				1,000.00
100	5-2650-52.3310	PUBLIC NOTICES	100.00	100.00	0.00				100.00
100	5-2650-52.3500	TRAVEL-MILEAGE REIMBURSEMENT	400.00	400.00	0.00				400.00
100	5-2650-52.3600	DUES & FEES	400.00	400.00	0.00				400.00
100	5-2650-52.3700	EDUCATION & TRAINING	3,500.00	3,500.00	0.00				3,500.00
100	5-2650-52.3970	POSTAGE	1,500.00	1,500.00	0.00				1,500.00
100	5-2650-52.3995	COURT COST-SUBPEONAS	200.00	200.00	0.00				200.00
100	5-2650-53.1105	OFFICE SUPPLIES	1,000.00	500.00	(500.00)				500.00
100	5-2650-53.1107	BANK & CREDIT CARD CHARGES	13,500.00	6,000.00	(7,500.00)				6,000.00
100	5-2650-53.1160	OPERATING EQUIPMENT COM SVC	100.00	100.00	0.00				100.00
100	5-2650-53.1700	OTHER SUPPLIES	250.00	250.00	0.00				250.00
100	5-2650-53.1785	UNIFORMS	600.00	600.00	0.00				600.00
100	5-2650-53.1786	BOOT ALLOWANCE	0.00	0.00	0.00				0.00
100	5-2650-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
100	5-2650-54.2200	VEHICLES	0.00	0.00	0.00				0.00
100	5-2650-54.2300	FURNITURE & FIXTURES	7,500.00	0.00	(7,500.00)				0.00
100	5-2650-54.2400	COMPUTERS	1,500.00	0.00	(1,500.00)				0.00
100	5-2650-54.2420	Courtware System - Initial Build	5,000.00	25,000.00	20,000.00				25,000.00
100	5-2650-54.2450	COMPUTER MAINTENANCE	10,000.00	20,000.00	10,000.00				20,000.00
100	5-2650-54.2500	EQUIPMENT COMMUNITY SERV	250.00	250.00	0.00				250.00
100	5-2650-54.2550	EQUIPMENT - COURT	0.00	0.00	0.00				0.00
100	5-2650-56.1000	DEPRECIATION	0.00	0.00	0.00				0.00
100	5-2650-57.2000	JAIL CONSTRUCTION	30,000.00	30,000.00	0.00				30,000.00
100	5-2650-57.2100	GEORGIA CRIME VICTIMS	1,000.00	1,000.00	0.00				1,000.00
100	5-2650-57.2110	VICTIMS ASSISTANCE FUND	12,500.00	13,500.00	1,000.00				13,500.00
100	5-2650-57.2120	POLICE OFFICERS A & B FUND	22,500.00	23,500.00	1,000.00				23,500.00
100	5-2650-57.2130	POLICE /PROSCUTOR TRAINING	30,000.00	30,000.00	0.00				30,000.00
100	5-2650-57.2150	SPINAL INJURY TRUST FUND	2,000.00	2,000.00	0.00				2,000.00

Municipal Court  
Pub. Safety Division

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-2650-57.2160	GBI CRIME LAB	750.00	750.00	0.00				750.00
100	5-2650-57.2170	INDIGENT DEFENSE -POTFIOF	35,000.00	35,000.00	0.00				35,000.00
100	5-2650-57.2180	DRUG TREATMENT & EDUCATION	6,500.00	6,500.00	0.00				6,500.00
100	5-2650-57.2190	DRIVERS ED & TRAINING FUND	4,000.00	5,000.00	1,000.00				5,000.00
100	5-2650-57.9000	CONTINGENCIES	5,000.00	5,000.00	0.00				5,000.00

<b>Total Expenditures</b>			391,000.00	409,500.00	18,500.00	0.00	0.00%	0	409,500.00
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Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-3230-51.1100	REGULAR EMPLOYEES	1,725,000.00	1,775,000.00	50,000.00				1,775,000.00
100	5-3230-51.1300	OVERTIME	35,000.00	35,000.00	0.00				35,000.00
100	5-3230-51.2100	GROUP INSURANCE	275,000.00	275,000.00	0.00				275,000.00
100	5-3230-51.2200	FICA (SOCIAL SECURITY)	18,000.00	18,000.00	0.00				18,000.00
100	5-3230-51.2400	RETIREMENT	120,000.00	120,000.00	0.00				120,000.00
100	5-3230-51.2500	TUITION REIMBURSEMENTS	0.00	0.00	0.00				0.00
100	5-3230-51.2700	WORKER'S COMPENSATION	45,000.00	45,000.00	0.00				45,000.00
100	5-3230-51.2750	UNEMPLOYMENT TAX - GEORGIA	5,000.00	5,000.00	0.00				5,000.00
100	5-3230-52.1230	LEGAL	7,500.00	7,500.00	0.00				7,500.00
100	5-3230-52.1301	TECHNICAL - SOFTWARE	45,000.00	55,000.00	10,000.00				55,000.00
100	5-3230-52.1302	TECHNICAL - HARDWARE	25,000.00	45,000.00	20,000.00				45,000.00
100	5-3230-52.1400	DRUG & MEDICAL	2,500.00	2,500.00	0.00				2,500.00
100	5-3230-52.2210	AUTO/TRUCK EXPENSES	70,000.00	50,000.00	(20,000.00)				50,000.00
100	5-3230-52.2211	AUTO GAS & FUEL	72,000.00	70,000.00	(2,000.00)				70,000.00
100	5-3230-52.2240	BUILDING & GROUNDS	80,000.00	42,500.00	(37,500.00)				42,500.00
100	5-3230-52.2250	OTHER EQUIP. REPAIRS/MAINT	5,000.00	5,000.00	0.00				5,000.00
100	5-3230-52.3100	RISK MANAGEMENT INSURANCE	50,000.00	50,000.00	0.00				50,000.00
100	5-3230-52.3200	COMMUNICATIONS-CELL PHONES	20,000.00	22,000.00	2,000.00				22,000.00
100	5-3230-52.3201	TELEPHONE	5,000.00	5,000.00	0.00				5,000.00
100	5-3230-52.3205	INTERNET	0.00	0.00	0.00				0.00
100	5-3230-52.3220	NETWORK/TELEPHONE	15,000.00	15,000.00	0.00				15,000.00
100	5-3230-52.3300	ADVERTISING	250.00	250.00	0.00				250.00
100	5-3230-52.3500	TRAVEL MILEAGE REIMBURSEMENT	1,000.00	1,000.00	0.00				1,000.00
100	5-3230-52.3600	DUES & FEES	2,000.00	1,500.00	(500.00)				1,500.00
100	5-3230-52.3700	EDUCATION & TRAINING	6,000.00	7,500.00	1,500.00				7,500.00
100	5-3230-52.3750	MEETINGS & CONFERENCE	5,000.00	5,000.00	0.00				5,000.00
100	5-3230-52.3850	CONTRACT LABOR	250.00	0.00	(250.00)				0.00
100	5-3230-52.3851	CONTRACTED SVCS - PSB	25,000.00	25,000.00	0.00				25,000.00
100	5-3230-52.3950	TASK FORCE EXPENSES	1,000.00	0.00	(1,000.00)				0.00
100	5-3230-52.3970	POSTAGE	4,000.00	4,000.00	0.00				4,000.00
<del>100</del>	<del>5-3230-52.3980</del>	<del>INVESTIGATIONS</del>	<del>5,000.00</del>	<del>0.00</del>	<del>(5,000.00)</del>				<del>0.00</del>
100	5-3230-53.1105	OFFICE SUPPLIES	5,500.00	5,500.00	0.00				5,500.00
100	5-3230-53.1107	BANK & CREDIT CARD CHARGES	25,000.00	25,000.00	0.00				25,000.00
100	5-3230-53.1150	OPERATING SUPPLIES	2,500.00	2,500.00	0.00				2,500.00
100	5-3230-53.1160	OPERATING EQUIPMENT	47,500.00	25,000.00	(22,500.00)				25,000.00
<del>100</del>	<del>5-3230-53.1165</del>	<del>K-9 EXPENSE</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>				<del>0.00</del>
100	5-3230-53.1170	COPS EXPENSE	5,000.00	5,000.00	0.00				5,000.00
100	5-3230-53.1205	UTILITIES	32,500.00	32,500.00	0.00				32,500.00
100	5-3230-53.1210	STORMWATER FEES	1,000.00	1,000.00	0.00				1,000.00
100	5-3230-53.1700	OTHER SUPPLIES	7,500.00	9,000.00	1,500.00				9,000.00
100	5-3230-53.1785	UNIFORMS	35,000.00	25,000.00	(10,000.00)				25,000.00
100	5-3230-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
100	5-3230-54.1310	PUBLIC SAFETY BUILDING	30,000.00	5,000.00	(25,000.00)				5,000.00
100	5-3230-54.2200	VEHICLES	105,000.00	120,000.00	15,000.00				120,000.00
100	5-3230-54.2300	FURNITURE & FIXTURES	5,000.00	5,000.00	0.00				5,000.00
100	5-3230-54.2400	COMPUTERS	10,000.00	10,000.00	0.00				10,000.00
100	5-3230-54.2450	COMPUTER MAINTENANCE	60,000.00	60,000.00	0.00				60,000.00
100	5-3230-54.2500	EQUIPMENT	85,000.00	82,000.00	(3,000.00)				82,000.00
100	5-3230-55.2300	JUDGEMENTS	7,500.00	7,500.00	0.00				7,500.00
100	5-3230-56.1000	DEPRECIATION	0.00	0.00	0.00				0.00

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-3230-57.9000	CONTINGENCIES	12,500.00	12,500.00	0.00				12,500.00
Total Expenditures			3,146,000.00	3,119,250.00	(26,750.00)	0.00	0.00%	0	3,119,250.00

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-4210-51.1100	REGULAR EMPLOYEES	485,000.00	600,000.00	115,000.00				600,000.00
100	5-4210-51.1200	SEASONAL EMPLOYEES	5,000.00	3,000.00	(2,000.00)				3,000.00
100	5-4210-51.1300	OVERTIME	10,000.00	10,000.00	0.00				10,000.00
100	5-4210-51.2100	GROUP INSURANCE	90,000.00	90,000.00	0.00				90,000.00
100	5-4210-51.2200	FICA (SOCIAL SECURITY)	7,500.00	7,500.00	0.00				7,500.00
100	5-4210-51.2400	RETIREMENT	45,000.00	45,000.00	0.00				45,000.00
100	5-4210-51.2700	WORKER'S COMPENSATION	27,500.00	22,500.00	(5,000.00)				22,500.00
100	5-4210-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,500.00	2,500.00	0.00				2,500.00
100	5-4210-52.1200	PROFESSIONAL	2,000.00	2,000.00	0.00				2,000.00
100	5-4210-52.1230	LEGAL	1,000.00	1,000.00	0.00				1,000.00
100	5-4210-52.1250	ENGINEERING	55,000.00	55,000.00	0.00				55,000.00
100	5-4210-52.1301	TECHNICAL - SOFTWARE	15,000.00	15,000.00	0.00				15,000.00
100	5-4210-52.1302	TECHNICAL - HARDWARE	7,500.00	15,000.00	7,500.00				15,000.00
100	5-4210-52.1400	DRUG & MEDICAL	3,000.00	2,500.00	(500.00)				2,500.00
100	5-4210-52.2210	AUTO/TRUCK EXPENSES	20,000.00	10,000.00	(10,000.00)				10,000.00
100	5-4210-52.2211	AUTO GAS & FUEL	35,000.00	35,000.00	0.00				35,000.00
100	5-4210-52.2240	BUILDING & GROUNDS	25,000.00	25,000.00	0.00				25,000.00
100	5-4210-52.2250	OTHER EQUIP. REPAIRS/MAINT	30,000.00	25,000.00	(5,000.00)				25,000.00
100	5-4210-52.2260	STREET MAINTENANCE & PAVING	300,000.00	300,000.00	0.00				300,000.00
100	5-4210-52.2320	RENTAL OF EQUIPMENT & VEHICLE	10,000.00	10,000.00	0.00				10,000.00
100	5-4210-52.3100	RISK MANAGEMENT INSURANCE	35,000.00	30,000.00	(5,000.00)				30,000.00
100	5-4210-52.3200	COMMUNICATIONS-CELL PHONES	6,000.00	7,000.00	1,000.00				7,000.00
100	5-4210-52.3201	TELEPHONE	4,000.00	2,500.00	(1,500.00)				2,500.00
100	5-4210-52.3205	INTERNET	7,500.00	5,000.00	(2,500.00)				5,000.00
100	5-4210-52.3310	PUBLIC NOTICES	200.00	200.00	0.00				200.00
100	5-4210-52.3600	DUES & FEES	500.00	500.00	0.00				500.00
100	5-4210-52.3700	EDUCATION & TRAINING	3,000.00	3,000.00	0.00				3,000.00
100	5-4210-52.3750	MEETINGS & CONFERENCE	1,000.00	1,000.00	0.00				1,000.00
100	5-4210-52.3855	CONTRACTS	0.00	0.00	0.00				0.00
100	5-4210-52.3940	TREE MAINTENANCE	25,000.00	27,500.00	2,500.00				27,500.00
100	5-4210-53.1105	OFFICE SUPPLIES	1,000.00	1,500.00	500.00				1,500.00
100	5-4210-53.1150	OPERATING SUPPLIES	30,000.00	30,000.00	0.00				30,000.00
100	5-4210-53.1160	OPERATING EQUIPMENT	12,000.00	12,000.00	0.00				12,000.00
100	5-4210-53.1205	UTILITIES	25,000.00	25,000.00	0.00				25,000.00
100	5-4210-53.1210	STORMWATER FEES	2,000.00	2,000.00	0.00				2,000.00
100	5-4210-53.1225	STREET LIGHTS	125,000.00	125,000.00	0.00				125,000.00
100	5-4210-53.1230	STREET LIGHT DISTRICT SERVICES	20,000.00	5,000.00	(15,000.00)				5,000.00
100	5-4210-53.1700	OTHER SUPPLIES	10,000.00	7,500.00	(2,500.00)				7,500.00
100	5-4210-53.1720	CHRISTMAS DECORATIONS	10,000.00	10,000.00	0.00				10,000.00
100	5-4210-53.1725	STREET SIGNS & MARKINGS	40,000.00	50,000.00	10,000.00				50,000.00
100	5-4210-53.1775	REPAIR DAMAGE PROPERTY	2,500.00	12,500.00	10,000.00				12,500.00
100	5-4210-53.1785	UNIFORMS	15,000.00	15,000.00	0.00				15,000.00
100	5-4210-53.1786	BOOT ALLOWANCE	1,500.00	1,500.00	0.00				1,500.00
100	5-4210-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00



100	5-4210-54.1401	BILL GRDNR PKWY/SR 42 IMPROVE	1,000,000.00	250,000.00	(750,000.00)				250,000.00
100	5-4210-54.2200	VEHICLES	30,000.00	50,000.00	20,000.00				50,000.00
100	5-4210-54.2300	FURNITURE & FIXTURES	1,000.00	1,000.00	0.00				1,000.00
100	5-4210-54.2400	COMPUTER	2,000.00	2,000.00	0.00				2,000.00
100	5-4210-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00				0.00
100	5-4210-54.2500	EQUIPMENT	55,000.00	55,000.00	0.00				55,000.00
100	5-4210-54.2700	SECURITY SYSTEM	0.00	0.00	0.00				0.00
100	5-4210-56.1000	DEPRECIATION	0.00	0.00	0.00				0.00
100	5-4210-57.3100	CLAIMS	0.00	0.00	0.00				0.00
100	5-4210-57.9000	CONTINGENCIES	5,000.00	5,000.00	0.00				5,000.00
<b>Total Expenditures</b>			<b>2,645,200.00</b>	<b>2,012,700.00</b>	<b>(632,500.00)</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>2,012,700.00</b>

Employee-Related Expense
Contracted Expenses
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FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-4220-51.1100	REGULAR EMPLOYEES	37,500.00	44,500.00	7,000.00				44,500.00
100	5-4220-51.1300	OVERTIME	1,500.00	1,500.00	0.00				1,500.00
100	5-4220-51.2100	GROUP INSURANCE	5,000.00	5,000.00	0.00				5,000.00
100	5-4220-51.2200	FICA (SOCIAL SECURITY)	250.00	250.00	0.00				250.00
100	5-4220-51.2400	RETIREMENT	1,000.00	1,000.00	0.00				1,000.00
100	5-4220-51.2500	TUITION REIMBURSEMENTS	0.00	0.00	0.00				0.00
100	5-4220-51.2700	WORKER'S COMPENSATION	2,500.00	2,500.00	0.00				2,500.00
100	5-4220-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00				500.00
100	5-4220-52.1400	DRUG & MEDICAL	250.00	250.00	0.00				250.00
100	5-4220-52.2210	AUTO/TRUCK EXPENSES	2,500.00	2,500.00	0.00				2,500.00
		Repair Services	0.00	55,000.00	55,000.00				55,000.00
100	5-4220-52.2211	AUTO GAS & FUEL	2,500.00	2,500.00	0.00				2,500.00
100	5-4220-52.2240	BUILDING & GROUNDS	5,000.00	5,000.00	0.00				5,000.00
100	5-4220-52.2250	OTHER EQUIP. REPAIRS/MAINT	5,000.00	5,000.00	0.00				5,000.00
100	5-4220-52.3100	RISK MANAGEMENT INSURANCE	5,000.00	5,000.00	0.00				5,000.00
100	5-4220-52.3200	COMMUNICATIONS-CELL PHONES	250.00	250.00	0.00				250.00
100	5-4220-52.3205	INTERNET	1,500.00	1,500.00	0.00				1,500.00
100	5-4220-52.3600	DUES & FEES	200.00	200.00	0.00				200.00
100	5-4220-52.3700	EDUCATION & TRAINING	1,500.00	1,500.00	0.00				1,500.00
100	5-4220-53.1160	OPERATING EQUIPMENT	3,500.00	10,000.00	6,500.00				10,000.00
100	5-4220-53.1205	UTILITIES	5,000.00	5,000.00	0.00				5,000.00
100	5-4220-53.1700	OTHER SUPPLIES	1,000.00	1,000.00	0.00				1,000.00
100	5-4220-53.1785	UNIFORMS	500.00	1,200.00	700.00				1,200.00
100	5-4220-53.1786	BOOT ALLOWANCE	150.00	240.00	90.00				240.00
100	5-4220-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
100	5-4220-54.2100	MACHINERY	1,000.00	1,000.00	0.00				1,000.00
100	5-4220-54.2200	VEHICLES	0.00	0.00	0.00				0.00
100	5-4220-54.2300	FURNITURE & FIXTURES	1,000.00	1,000.00	0.00				1,000.00
100	5-4220-54.2400	COMPUTER	1,000.00	1,000.00	0.00				1,000.00
100	5-4220-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00				0.00
100	5-4220-54.2500	EQUIPMENT	500.00	500.00	0.00				500.00
100	5-4220-56.1000	DEPRECIATION	0.00	0.00	0.00				0.00
100	5-4220-57.9000	CONTINGENCIES	1,000.00	1,000.00	0.00				1,000.00

<b>Total Expenditures</b>	<b>86,600.00</b>	<b>155,890.00</b>	<b>69,290.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>155,890.00</b>
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FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
100	5-6220-52.2240	BUILDING & GROUNDS	20,000.00	20,000.00	0.00				20,000.00
100	5-6220-52.3100	RISK MANAGEMENT INSURANCE	1,000.00	1,000.00	0.00				1,000.00
100	5-6220-53.1205	UTILITIES	9,000.00	10,000.00	1,000.00				10,000.00
100	5-6220-53.1210	STORMWATER FEES	5,000.00	5,000.00	0.00				5,000.00
100	5-6220-53.1600	OPERATING SUPPLIES	1,500.00	5,000.00	3,500.00				5,000.00
100	5-6220-53.1700	OTHER SUPPLIES	4,000.00	2,500.00	(1,500.00)				2,500.00
100	5-6220-54.1100	REPAIRS & MAINTENANCE	1,000.00	2,000.00	1,000.00				2,000.00
100	5-6220-54.1101	TANGER PARK	10,000.00	5,000.00	(5,000.00)				5,000.00
100	5-6220-54.1300	BUILDINGS	5,000.00	5,000.00	0.00				5,000.00

Total Expenditures	56,500.00	55,500.00	(1,000.00)	0.00	0.00%	0	55,500.00
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Employee-Related Expense
Contracted Expenses
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Capital Items

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review 1	Review 2	Final	Final 22
100	5-7220-51.1100	REGULAR EMPLOYEES	350,000.00	475,000.00	125,000.00				475,000.00
100	5-7220-51.1300	OVERTIME	2,500.00	2,500.00	0.00				2,500.00
100	5-7220-51.2100	GROUP INSURANCE	32,500.00	42,500.00	10,000.00				42,500.00
100	5-7220-51.2200	FICA (SOCIAL SECURITY)	5,200.00	6,000.00	800.00				6,000.00
100	5-7220-51.2400	RETIREMENT	20,000.00	32,500.00	12,500.00				32,500.00
100	5-7220-51.2700	WORKER'S COMPENSATION	10,500.00	12,500.00	2,000.00				12,500.00
100	5-7220-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,000.00	2,000.00	0.00				2,000.00
100	5-7220-52.1200	PROFESSIONAL	50,000.00	50,000.00	0.00				50,000.00
100	5-7220-52.1230	LEGAL	7,500.00	7,500.00	0.00				7,500.00
100	5-7220-52.1250	ENGINEERING	30,000.00	30,000.00	0.00				30,000.00
100	5-7220-52.1301	TECHNICAL - SOFTWARE	17,500.00	20,000.00	2,500.00				20,000.00
100	5-7220-52.1302	TECHNICAL - HARDWARE	5,000.00	10,000.00	5,000.00				10,000.00
100	5-7220-52.1400	DRUG & MEDICAL	500.00	500.00	0.00				500.00
100	5-7220-52.2210	AUTO/TRUCK EXPENSES	3,000.00	3,000.00	0.00				3,000.00
100	5-7220-52.2211	AUTO GAS & FUEL	5,000.00	7,500.00	2,500.00				7,500.00
100	5-7220-52.2250	OTHER EQUIP. REPAIRS/MAINT	6,000.00	5,000.00	(1,000.00)				5,000.00
100	5-7220-52.3100	RISK MANAGEMENT INSURANCE	10,000.00	12,500.00	2,500.00				12,500.00
100	5-7220-52.3200	COMMUNICATIONS-CELL PHONES	1,500.00	2,000.00	500.00				2,000.00
100	5-7220-52.3201	TELEPHONE	2,000.00	2,000.00	0.00				2,000.00
100	5-7220-52.3205	INTERNET	5,000.00	5,000.00	0.00				5,000.00
100	5-7220-52.3310	PUBLIC NOTICES	3,500.00	2,500.00	(1,000.00)				2,500.00
100	5-7220-52.3600	DUES & FEES	2,500.00	2,500.00	0.00				2,500.00
100	5-7220-52.3700	EDUCATION & TRAINING	2,500.00	4,000.00	1,500.00				4,000.00
100	5-7220-52.3850	CONTRACT LABOR	215,000.00	215,000.00	0.00				215,000.00
100	5-7220-52.3900	ABATEMENT	10,000.00	25,000.00	15,000.00				25,000.00
100	5-7220-52.3970	POSTAGE	2,200.00	2,200.00	0.00				2,200.00
100	5-7220-53.1105	OFFICE SUPPLIES	6,000.00	7,500.00	1,500.00				7,500.00
100	5-7220-53.1107	BANK & CREDIT CARD CHARGES	15,000.00	18,500.00	3,500.00				18,500.00
100	5-7220-53.1160	OPERATING EQUIPMENT	1,000.00	2,000.00	1,000.00				2,000.00
100	5-7220-53.1700	OTHER SUPPLIES	1,000.00	1,000.00	0.00				1,000.00
100	5-7220-53.1785	UNIFORMS	2,500.00	2,500.00	0.00				2,500.00
100	5-7220-53.1786	BOOT ALLOWANCE	240.00	240.00	0.00				240.00
100	5-7220-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
100	5-7220-54.2200	VEHICLES	33,000.00	30,500.00	(2,500.00)				30,500.00
100	5-7220-54.2300	FURNITURE & FIXTURES	5,000.00	7,500.00	2,500.00				7,500.00
100	5-7220-54.2400	COMPUTERS	5,000.00	5,000.00	0.00				5,000.00
100	5-7220-54.2450	COMPUTER MAINTENANCE	50,000.00	35,000.00	(15,000.00)				35,000.00
100	5-7220-54.2500	EQUIPMENT	2,500.00	2,500.00	0.00				2,500.00
100	5-7220-56.1000	DEPRECIATION	0.00	0.00	0.00				0.00
100	5-7220-57.9000	CONTINGENCIES	2,000.00	2,000.00	0.00				2,000.00
<b>Total Expenditures</b>			<b>924,640.00</b>	<b>1,093,440.00</b>	<b>168,800.00</b>				<b>1,093,440.00</b>

Total Expenditures 924,640.00 1,093,440.00 168,800.00 1,093,440.00

Employee-Related Expense
Contracted Expenses
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FUND	ACCOUNT	DESCRIPTION	FY 2021	Proposed FY 22	Variance
190	3-0000-34.1325	TREE REPLACEMENT REVENUE	(20,000.00)	(20,000.00)	0.00
190	5-4210-52.3940	TREE REPLACEMENT EXPENSE	20,000.00	20,000.00	0.00

Total Revenues	(20,000.00)	(20,000.00)	0.00
Total Expenditures	20,000.00	20,000.00	0.00

Fund	ACCOUNT	DESCRIPTION	Prior Year Initial Budget	Proposed FY 22	Variance
210	3-0000-35.1300	CONF. ASSETS REV.	(60,000.00)	(15,000.00)	(45,000.00)
210	3-0000-38.3000	INSURANCE REIMBURSE DAMAGE PRO	0.00	0.00	0.00
210	3-0000-38.9010	MISCELLANEOUS	0.00	0.00	0.00
210	3-0000-38.9050	PRIOR YEAR REVENUE	(50,000.00)	(50,000.00)	0.00
210	5-3230-52.2210	AUTO/TRUCK EXP	0.00	0.00	0.00
210	5-3230-52.3300	ADVERTISING	0.00	0.00	0.00
210	5-3230-53.1795	MISCELLANEOUS	0.00	0.00	0.00
210	5-3230-54.2200	POLICE DEPARTMENT VEHICLES	60,000.00	30,000.00	(30,000.00)
210	5-3230-54.2210	K-9 CAR		0.00	0.00
210	5-3230-54.2220	CRIME SCENE VAN		0.00	0.00
210	5-3230-54.2230	CARS CHIEF/CAP		0.00	0.00
210	5-3230-54.2500	OFFICE EQUIPMENT/FURNISHING		0.00	0.00
210	5-3230-54.2510	K-9 EQUIPMENT		0.00	0.00
210	5-3230-54.2520	CRIME SCENE EQUIP.		0.00	0.00
210	5-3230-54.2530	EQUIPMENT FOR CARS	40,000.00	25,000.00	(15,000.00)
210	5-3230-54.2540	EQUIPMENT FOR OFFICERS	10,000.00	10,000.00	0.00
210	5-3230-57.3100	PYMT TO DA OFFICE	0.00	0.00	0.00
<b>Total Revenues</b>			<b>(110,000.00)</b>	<b>(65,000.00)</b>	<b>45,000.00</b>
<b>Total Expenditures</b>			<b>110,000.00</b>	<b>65,000.00</b>	<b>(45,000.00)</b>

FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	First	Second	Third	Final FY 22
230	3-0000-34.9000	DONATIONS/CONTRIBUTIONS	0.00	(250.00)	250.00				(250.00)
230	3-0000-34.9100	OPEN / CLOSE GRAVE FEE	(8,000.00)	(5,000.00)	(3,000.00)				(5,000.00)
230	3-0000-36.1000	INTEREST INCOME	(50.00)	(25.00)	(25.00)				(25.00)
230	3-0000-38.2000	CEMETERY LOT SALES	0.00	0.00	0.00				0.00
230	3-0000-38.9050	PRIOR YEAR REVENUE	(15,000.00)	(15,000.00)	0.00				(15,000.00)
230	5-0000-52.2250	MAINTENANCE / REPAIRS EXPENSE	6,500.00	4,500.00	(2,000.00)				4,500.00
230	5-0000-53.1107	BANK/ CREDIT CARD CHARGES	0.00	0.00	0.00				0.00
230	5-0000-53.1700	OTHER SUPPLIES	50.00	50.00	0.00				50.00
230	5-0000-54.1200	SCATTER GARDEN ADDITION	15,000.00	15,000.00	0.00				15,000.00
230	5-0000-54.2500	EQUIPMENT	1,500.00	725.00	(775.00)				725.00

Total Revenues	(23,050.00)	(20,275.00)	2,775.00
Total Expenditures	23,050.00	20,275.00	(2,775.00)

(20,275.00)  
20,275.00

Employee-Related Expense
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FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
275	3-0000-31.4100	HOTEL / MOTEL TAX	(599,000.00)	(629,000.00)	30,000.00	(406,003.85)	64.55%		(629,000.00)
275	3-0000-36.1000	INTEREST INCOME	(100.00)	(100.00)	0.00	(42.73)	42.73%		(100.00)
275	3-0000-38.9050	PRIOR YEAR REVENUE	(467,100.00)	(447,600.00)	(19,500.00)	0.00	0.00%	135600	(312,000.00)
275	3-0000-38.9060	LCI GRANT - ARC	0.00	0.00	0.00	0.00	0.00%		0.00
275	3-0000-38.9080	MISC DONATIONS	(100.00)	(100.00)	0.00	0.00	0.00%		(100.00)
275	3-0000-38.9090	MISC INCOME	0.00	0.00	0.00	0.00	0.00%		0.00
275	3-7560-34.7400	MARDI-GROWL ADM FEES	0.00	0.00	0.00	0.00	0.00%		0.00
275	3-7560-34.7500	CHRISTMAS FOOD SALES	0.00	0.00	0.00	0.00	0.00%		0.00
275	3-7560-34.9300	RTN CHECK FEES	0.00	0.00	0.00	0.00	0.00%		0.00
275	3-7560-38.9030	DDA DONATIONS	0.00	0.00	0.00	0.00	0.00%		0.00
275	5-0000-52.1210	ADMIN FEE - H/M TRANSFER OUT	90,000.00	95,000.00	5,000.00	52,500.00	55.26%		95,000.00
275	5-7520-52.1200	PROFESSIONAL SVCS	7,500.00	7,500.00	0.00	1,945.00	25.93%		7,500.00
275	5-7520-52.1230	LEGAL	500.00	500.00	0.00	0.00	0.00%		500.00
275	5-7520-52.3250	I-75 LIGHTING	4,000.00	4,000.00	0.00	1,323.00	33.08%		4,000.00
275	5-7520-52.3300	ADVERTISING	20,000.00	20,000.00	0.00	0.00	0.00%	-5000	15,000.00
275	5-7520-52.3700	EDUCATION & TRAINING DDA	2,500.00	2,500.00	0.00	810.00	32.40%		2,500.00
275	5-7520-52.3710	EDUCATION & TRAINING HPC	2,000.00	2,000.00	0.00	145.00	7.25%		2,000.00
275	5-7520-52.3970	POSTAGE	0.00	0.00	0.00	0.00	0.00%		0.00
275	5-7520-52.3971	POSTAGE HPC	0.00	0.00	0.00	0.00	0.00%		0.00
275	5-7520-53.1105	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00%		0.00
275	5-7520-53.1700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00%		0.00
275	5-7520-53.1750	PROMOTIONS	20,000.00	20,000.00	0.00	0.00	0.00%		20,000.00
275	5-7520-54.1100	LAND ACQUISITIONS	250,000.00	250,000.00	0.00	0.00	0.00%		250,000.00
275	5-7520-54.1300	TRAIN PLATFORM	15,000.00	12,000.00	(3,000.00)	690.75	5.76%		12,000.00
275	5-7520-54.1400	BANNER PROGRAM	10,000.00	8,000.00	(2,000.00)	0.00	0.00%		8,000.00
275	5-7520-54.1500	WAYFINDING SIGNS	15,000.00	10,000.00	(5,000.00)	0.00	0.00%		10,000.00
<del>275</del>	<del>5-7520-54.1600</del>	<del>ROSENWALD SCHOOL PROJECT</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00%</del>		<del>0.00</del>
<del>275</del>	<del>5-7520-54.1700</del>	<del>LC PROJECT - DOWNTOWN/WEST</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00%</del>		<del>0.00</del>
275	5-7520-57.2300	FURNITURE & FIXTURES	2,000.00	1,500.00	(500.00)	0.00	0.00%		1,500.00
275	5-7520-57.3300	PARKING LOT LEASE PARHAM LOT	5,000.00	5,000.00	0.00	4,800.00	96.00%		5,000.00
275	5-7520-57.3310	TRAIN LOT NORFOLK SO LEASE	500.00	500.00	0.00	408.78	81.76%		500.00
275	5-7540-51.1100	REGULAR EMPLOYEES	175,000.00	145,000.00	(30,000.00)	53,137.38	36.65%		145,000.00
275	5-7540-51.2100	GROUP INSURANCE	15,000.00	15,000.00	0.00	10,690.87	71.27%		15,000.00
275	5-7540-51.2200	FICA (SOCIAL SECURITY)	1,000.00	1,000.00	0.00	704.59	70.46%		1,000.00
275	5-7540-51.2400	RETIREMENT	6,500.00	6,500.00	0.00	4,422.64	68.04%		6,500.00
275	5-7540-51.2700	WORKER'S COMPENSATION	5,000.00	5,000.00	0.00	3,330.34	66.61%		5,000.00
275	5-7540-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00	76.00	15.20%		500.00
275	5-7540-52.1230	LEGAL	500.00	500.00	0.00	0.00	0.00%		500.00
275	5-7540-52.1400	DRUG & MEDICAL	100.00	100.00	0.00	0.00	0.00%		100.00
275	5-7540-52.2250	OTHER EQUIP. REPAIRS/MAINT	500.00	500.00	0.00	0.00	0.00%		500.00
275	5-7540-52.2320	RENTAL EQUIPMENT	3,000.00	3,000.00	0.00	0.00	0.00%		3,000.00
275	5-7540-52.3100	RISK MANAGEMENT	4,500.00	4,500.00	0.00	3,446.47	76.59%		4,500.00
275	5-7540-52.3200	COMMUNICATIONS-CELL PHONE	1,000.00	1,000.00	0.00	323.87	32.39%		1,000.00
275	5-7540-52.3205	INTERNET	0.00	0.00	0.00	0.00	0.00%		0.00



FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Fiscal Year 2022	Variance	Review1	Review 2	Final	Final 22
275	5-7540-52.3300	ADVERTISING	15,000.00	15,000.00	0.00	17,325.00	115.50%	5000	20,000.00
275	5-7540-52.3310	PUBLIC NOTICES	500.00	1,000.00	500.00	588.00	58.80%	500	1,500.00
275	5-7540-52.3500	TRAVEL-MILE REIMBURSEMENT	500.00	500.00	0.00	0.00	0.00%	0.00	500.00
275	5-7540-52.3600	DUES & FEES	1,200.00	1,200.00	0.00	6.17	0.51%	0.00	1,200.00
275	5-7540-52.3700	EDUCATION & TRAINING	3,500.00	3,500.00	0.00	99.50	2.84%	0.00	3,500.00
275	5-7540-52.3750	MEETINGS & CONFERENCE	2,000.00	2,000.00	0.00	0.00	0.00%	0.00	2,000.00
275	5-7540-52.3850	CONTRACTED SERVICES	11,400.00	10,800.00	(600.00)	9,450.00	87.50%	0.00	10,800.00
275	5-7540-52.3855	EVENT ENTERTAINMENT CONTRACTS	2,500.00	2,500.00	0.00	0.00	0.00%	0.00	2,500.00
275	5-7540-52.3970	POSTAGE	0.00	0.00	0.00	55.00	0.00%	0.00	0.00
275	5-7540-52.3999	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7540-53.1105	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	26.09	2.61%	0.00	1,000.00
275	5-7540-53.1107	BANK & CREDIT CARD CHARGES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7540-53.1160	OPERATING EQUIPMENT	1,500.00	1,500.00	0.00	0.00	0.00%	0.00	1,500.00
275	5-7540-53.1700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7540-53.1720	CHRISTMAS DECORATIONS	15,000.00	15,000.00	0.00	0.00	0.00%	0.00	15,000.00
275	5-7540-53.1729	CITY/ EVENTS	35,000.00	35,000.00	0.00	0.00	0.00%	0.00	35,000.00
275	5-7540-53.1750	PROMOTIONS	2,500.00	2,500.00	0.00	0.00	0.00%	0.00	2,500.00
275	5-7540-53.1785	UNIFORMS	600.00	600.00	0.00	300.00	50.00%	0.00	600.00
275	5-7540-53.1795	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7540-54.2300	FURNITURE & FIXTURES	1,000.00	1,000.00	0.00	0.00	0.00%	0.00	1,000.00
275	5-7540-54.2400	COMPUTERS	1,500.00	1,500.00	0.00	679.75	45.32%	0.00	1,500.00
275	5-7540-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7540-54.2500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7540-57.3200	PYMT TO CHAMBER	315,000.00	275,000.00	(40,000.00)	177,626.68	64.59%	-50000	225,000.00
275	5-7560-52.3970	POSTAGE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7560-53.1100	MARDI GROWL EXPENSE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7560-53.1107	BANK CHARGES/RTN CK CHARGE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7560-53.1150	CHRISTMAS FOOD EXPENSE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7560-53.1700	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7560-54.1150	TRAIN PLATFORM	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
275	5-7560-54.1250	PROJECT #1 BANNERS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00

Total Revenues	(1,066,300.00)	(1,076,800.00)	(10,500.00)	(406,046.58)	37.71%	(941,200.00)
Total Expenditures	1,066,300.00	990,700.00	(75,600.00)	344,910.88	34.81%	941,200.00

FUND	ACCOUNT	DESCRIPTION	FY 21 Budget	Proposed FY 22	Variance	Review1	Review 2	Final	Final FY 22
320	3-0000-31.3200	SPLST PROCEEDS	(300,000.00)	(1,081,250.00)	781,250.00				(1,081,250.00)
320	3-0000-36.1000	INTEREST INCOME	(5,000.00)	(1,000.00)	(4,000.00)				(1,000.00)
320	3-0000-36.1100	INTEREST REVENUE SPLST 3	0.00	0.00	0.00				0.00
320	3-0000-38.9000	MISCELLANEOUS REVENUE	0.00	0.00	0.00				0.00
320	3-0000-38.9050	PRIOR YEAR REVENUE	(495,100.00)	(971,000.00)	475,900.00				(971,000.00)
320	3-0000-38.9055	SPLST IV ADVANCE FUND	0.00	0.00	0.00				0.00
320	3-0000-39.1100	SPLST BOND PROCEEDS	0.00	0.00	0.00				0.00
320	3-0000-39.1200	COUNTY SPLST IV PROCEEDS	0.00	0.00	0.00				0.00
320	5-1510-53.1107	BANK & CREDIT CARD CHARGES	0.00	0.00	0.00				0.00
320	5-1510-54.1100	ACQUISITION OF PROPERTY	0.00	0.00	0.00				0.00
320	5-1510-54.1302	BUILDING IMPROVEMENTS	0.00	0.00	0.00				0.00
320	5-1510-54.1303	CONST/RENOV MUNICIPAL BLDG	250,000.00	401,250.00	151,250.00				401,250.00
320	5-3230-54.1350	PUBLIC SAFETY FACILITIES/EQUIP	0.00	0.00	0.00				0.00
320	5-4210-54.1301	PUBLIC WORKS RELOCATION	0.00	0.00	0.00				0.00
320	5-4210-54.1401	ROADS BRIDGES SIDEWALKS ETC.	0.00	502,000.00	502,000.00				502,000.00
320	5-4210-54.1402	BOWDEN STREET PROJECT	0.00	0.00	0.00				0.00
320	5-4210-54.1403	IMR I-75 STUDY	0.00	0.00	0.00				0.00
320	5-4210-54.1404	TANGER BLVD PROJECT	0.00	0.00	0.00				0.00
320	5-4210-54.1405	BILL GARDNER IMP PROJECT	350,000.00	1,150,000.00	800,000.00				1,150,000.00
320	5-4210-54.1406	RAILROAD CROSSING STUDY	100,000.00	0.00	(100,000.00)				0.00
320	5-4330-51.1100	REGULAR EMPLOYEES	0.00	0.00	0.00				0.00
320	5-4330-54.1410	WASTE WATER TREATMENT	0.00	0.00	0.00				0.00
320	5-4332-54.1410	WW PLANT	0.00	0.00	0.00				0.00
320	5-4420-54.1415	WELL DEVELOPMENT	0.00	0.00	0.00				0.00
320	5-6220-54.1401	TRAIL HEAD PROJECT	0.00	0.00	0.00				0.00
320	5-6220-54.1402	PARKS & RECREATION FACILITIES		0.00					
320	5-6220-54.1410	TANGER SOFTBALL FIELDS		0.00					
320	5-6220-54.1500	REPAIRS AND MAINTENANCE		0.00					
320	5-8000-58.1201	SPLST BOND PYMT PRINCIPAL		0.00					
320	5-8000-58.2201	SPLST BOND PYMTS INTEREST		0.00					

Total Revenues	(800,100.00)	(2,053,250.00)	0.00	0.00
Total Expenditures	700,000.00	2,053,250.00	(1,253,150.00)	0.00
		2,053,250.00	1,353,250.00	2,053,250.00

FUND	ACCOUNT	DESCRIPTION	Prior Year Initial Budget	Proposed 2021 Budget	Variance	First	Second	Third	Final FY22
350	3-0000-36.1000	INTEREST PD	(250.00)	(250.00)	0.00				(250.00)
350	3-0000-36.1100	INTEREST PAID TO CDS	0.00	0.00	0.00				0.00
350	3-0000-38.9900	PRIOR YEAR REVENUE	(61,500.00)	(61,500.00)	0.00				(61,500.00)
350	3-1510-34.6950	ADMINISTRATIVE FEE	(20,000.00)	(15,000.00)	(5,000.00)				(15,000.00)
350	3-1510-36.1000	ADMINISTRATIVE INTEREST	(10.00)	(10.00)	0.00				(10.00)
350	3-2500-34.6954	CIE PREP FUND	(5,000.00)	(3,000.00)	(2,000.00)				(3,000.00)
350	3-2500-36.1000	CIE INTEREST	(10.00)	(10.00)	0.00				(10.00)
350	3-3230-34.6951	POLICE DEPARTMENT FUND	(60,000.00)	(50,000.00)	(10,000.00)				(50,000.00)
350	3-3230-36.1000	POLICE DEPARTMENT INTEREST	(50.00)	(50.00)	0.00				(50.00)
350	3-4210-34.6953	STREET/ROAD DEPT FUND	(165,000.00)	(125,000.00)	(40,000.00)				(125,000.00)
350	3-4210-36.1000	STREET/ROAD DEPT INTEREST	(100.00)	(50.00)	(50.00)				(50.00)
350	3-6220-34.6952	PARK/RECREATION FUND	(484,000.00)	(425,000.00)	(59,000.00)				(425,000.00)
350	3-6220-36.1000	PARK/RECREATION INTEREST	(250.00)	(50.00)	(200.00)				(50.00)
350	5-1510-52.1200	ADMIN PROFESSIONAL SERVICES	25,000.00	15,000.00	(10,000.00)				15,000.00
350	5-1510-53.1107	ADMIN BANK CHARGES	0.00	0.00	0.00				0.00
350	5-2500-52.1200	CIE PROFESSIONAL SERVICES	90,000.00	80,000.00	(10,000.00)				80,000.00
350	5-3230-54.1302	POLICE DEPT BUILDING	75,000.00	108,750.00	33,750.00				108,750.00
350	5-4210-52.2260	STREET/ROAD PAVING & FIXTURES	100,000.00	150,000.00	50,000.00				150,000.00
350	5-6220-52.1200	PARK/RECREATION PROF SVC	5,000.00	1,000.00	(4,000.00)				1,000.00
350	5-6220-52.1250	PARK IMPRVMTS-TANGER WALKING	100,000.00	25,000.00	(75,000.00)				25,000.00
350	5-6220-54.1100	PARKS AND RECREATION CAPITAL SHARE	293,500.00	212,500.00	(81,000.00)				212,500.00
350	5-6220-54.1300	BUILDINGS/COMMUNITY CENTER	0.00	0.00	0.00				0.00
350	5-6220-54.1302	PARK/RECREATION EQUIPMENT	107,670.00	87,670.00	(20,000.00)				87,670.00
<b>Total Revenues</b>			<b>(796,170.00)</b>	<b>(679,920.00)</b>	<b>116,250.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>(679,920.00)</b>
<b>Total Expenditures</b>			<b>796,170.00</b>	<b>679,920.00</b>	<b>(116,250.00)</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.00</b>	<b>679,920.00</b>

FUND	ACCOUNT	DESCRIPTION	Lastest FY 21		Proposed FY 22		Variance	First	Second	Third	Final FY 22
			0.00	0.00	(1,235,000.00)	(653,500.00)					
		ARPA - Sewer									(1,235,000.00)
		ARPA - Water									(653,500.00)
505	3-0000-38.9050	PRIOR YEAR REVENUE	0.00	0.00	0.00	0.00	0.00				0.00
505	3-4330-34.4255	SEWER CHARGES	(1,850,000.00)		(2,150,000.00)	300,000.00					(2,150,000.00)
505	3-4330-34.4256	SEWER LINE INSPECTIONS	(100.00)		(100.00)	0.00					(100.00)
505	3-4330-34.4260	SLUDGE GREEN ROCK	(65,000.00)		(85,000.00)	0.00					(85,000.00)
505	3-4330-34.6902	SEWER TAP FEES	(90,000.00)		(90,000.00)	0.00					(90,000.00)
505	3-4330-34.6904	SEWER IMPACT FEES	0.00		0.00	0.00					0.00
505	3-4330-34.6950	PENALTIES	(17,500.00)		(17,500.00)	0.00					(17,500.00)
505	3-4330-34.6995	MISCELLANEOUS REV	0.00		0.00	0.00					0.00
505	3-4330-36.1000	INTEREST REVENUE	(1,000.00)		(1,000.00)	0.00					(1,000.00)
505	3-4420-34.4210	WATER CHARGES	(2,000,000.00)		(2,050,000.00)	50,000.00					(2,050,000.00)
505	3-4420-34.4215	WATER LINE INSP	(100.00)		(100.00)	0.00					(100.00)
505	3-4420-34.4220	WATER METER REINSPCTIONS	(100.00)		(100.00)	0.00					(100.00)
505	3-4420-34.4425	METER MAINTENANCE FEE	(105,000.00)		(115,000.00)	10,000.00					(115,000.00)
505	3-4420-34.6901	TAP FEES	(165,000.00)		(175,000.00)	10,000.00					(175,000.00)
505	3-4420-34.6903	WATER IMPACT FEES	0.00		0.00	0.00					0.00
505	3-4420-34.6950	PENALTIES	(22,500.00)		(25,000.00)	2,500.00					(25,000.00)
505	3-4420-34.6963	RECONNECT FEES	(30,000.00)		(27,500.00)	(2,500.00)					(27,500.00)
505	3-4420-34.6964	PHONE CC FEE	(5,000.00)		(2,000.00)	(3,000.00)					(2,000.00)
505	3-4420-34.6995	MISCELLANEOUS	(5,000.00)		(3,500.00)	(1,500.00)					(3,500.00)
505	3-4420-34.9300	BAD CHECK FEES	(1,000.00)		(1,000.00)	0.00					(1,000.00)
505	3-4420-36.1000	INTEREST REVENUES	(250.00)		(250.00)	0.00					(250.00)
505	3-4420-38.1000	RENTS & ROYALTIES	(18,000.00)		(18,000.00)	0.00					(18,000.00)
505	5-4330-51.1100	REGULAR EMPLOYEES	243,800.00		275,000.00	31,200.00					275,000.00
505	5-4330-51.1300	OVERTIME	8,000.00		10,000.00	2,000.00					10,000.00
505	5-4330-51.2100	GROUP INSURANCE	30,000.00		33,000.00	3,000.00					33,000.00
505	5-4330-51.2200	FICA	3,000.00		2,750.00	(250.00)					2,750.00
505	5-4330-51.2400	RETIREMENT	15,500.00		15,500.00	0.00					15,500.00
505	5-4330-51.2700	WORKER'S COMPENSATION	7,500.00		8,000.00	500.00					8,000.00
505	5-4330-51.2750	UNEMPLOYMENT TAX - GEORGIA	1,000.00		1,000.00	0.00					1,000.00
505	5-4330-52.1205	PROFESSIONAL SERVICES	36,500.00		35,000.00	(1,500.00)					35,000.00
505	5-4330-52.1210	ADMIN FEE - SEWER TRANSFER OUT	300,000.00		355,000.00	55,000.00					355,000.00
505	5-4330-52.1230	LEGAL	500.00		500.00	0.00					500.00
505	5-4330-52.1250	ENGINEERING	100,000.00		75,000.00	(25,000.00)					75,000.00
505	5-4330-52.1400	DRUG & MEDICAL	1,000.00		1,000.00	0.00					1,000.00
505	5-4330-52.2210	AUTO / TRUCK EXPENSES	7,500.00		6,000.00	(1,500.00)					6,000.00
505	5-4330-52.2211	AUTO GAS & FUEL	7,000.00		5,500.00	(1,500.00)					5,500.00
505	5-4330-52.2212	CAR ALLOWANCE	0.00		0.00	0.00					0.00
505	5-4330-52.2240	BUILDING & GROUNDS	5,000.00		5,000.00	0.00					5,000.00
505	5-4330-52.2250	PLANT EQUIP REPAIRS/MAINT	225,000.00		325,000.00	100,000.00					325,000.00
505	5-4330-52.2255	SEW COLLECTION EQUIP REPAIRS/M	300,000.00		225,000.00	(75,000.00)					225,000.00
505	5-4330-52.2256	REPAIRS TO SEWER LINES	150,000.00		250,000.00	100,000.00					250,000.00
505	5-4330-52.2330	EQUIPMENT LEASING	7,000.00		7,000.00	0.00					7,000.00
505	5-4330-52.3100	RISK MANAGEMENT INSURANCE	10,000.00		10,000.00	0.00					10,000.00
505	5-4330-52.3200	COMMUNICATION CELL PHONES	2,500.00		2,500.00	0.00					2,500.00

FUND	ACCOUNT	DESCRIPTION	Lastest FY 21	Proposed FY 22	Variance	First	Second	Third	Final FY 22
505	5-4330-52.3201	TELEPHONE	0.00	0.00	0.00				0.00
505	5-4330-52.3205	INTERNET	0.00	0.00	0.00				0.00
505	5-4330-52.3310	PUBLIC NOTICES	500.00	500.00	0.00				500.00
505	5-4330-52.3600	DUES & FEES	3,000.00	3,000.00	0.00				3,000.00
505	5-4330-52.3601	FINES AND PENALTIES	500.00	500.00	0.00				500.00
505	5-4330-52.3700	EDUCATION & TRAINING	6,000.00	6,000.00	0.00				6,000.00
505	5-4330-52.3857	WASTE WATER TESTS	17,500.00	17,500.00	0.00				17,500.00
505	5-4330-52.3858	CHEMICALS WASTEWATER	95,000.00	95,000.00	0.00				95,000.00
505	5-4330-52.3862	SLUDGE REMOVAL	111,000.00	56,000.00	(55,000.00)				56,000.00
505	5-4330-52.3970	POSTAGE	7,000.00	7,000.00	0.00				7,000.00
505	5-4330-53.1105	OFFICE SUPPLIES	1,000.00	1,000.00	0.00				1,000.00
505	5-4330-53.1107	BANK & CREDIT CARD CHARGES	500.00	500.00	0.00				500.00
505	5-4330-53.1150	OPERATING SUPPLIES	30,000.00	30,000.00	0.00				30,000.00
505	5-4330-53.1161	LAB SUPPLIES	20,000.00	20,000.00	0.00				20,000.00
505	5-4330-53.1205	UTILITIES	145,000.00	175,000.00	30,000.00				175,000.00
505	5-4330-53.1210	STORMWATER FEES	2,000.00	2,000.00	0.00				2,000.00
505	5-4330-53.1700	OTHER SUPPLIES	500.00	500.00	0.00				500.00
505	5-4330-53.1775	REPAIR DAMAGE PROPERTY	0.00	0.00	0.00				0.00
505	5-4330-53.1785	UNIFORMS	4,500.00	5,500.00	1,000.00				5,500.00
505	5-4330-53.1786	BOOT ALLOWANCE	600.00	600.00	0.00				600.00
505	5-4330-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
505	5-4330-54.1202	ABANDON SKYLAND WPCP	0.00	0.00	0.00				0.00
505	5-4330-54.1203	ABANDON WEST POND	0.00	0.00	0.00				0.00
505	5-4330-54.1420	INDIAN CREEK WPCP	2,250,000.00	1,476,000.00	1,251,000.00				1,476,000.00
505	5-4330-54.1421	CLUB DR LIFT STATION	0.00	0.00	0.00				0.00
505	5-4330-54.1422	MARKET PLACE SEWER EXTENSION	0.00	0.00	0.00				0.00
505	5-4330-54.1423	DAVIS LAKE LINE EXT - NEW	250,000.00	0.00	(250,000.00)				0.00
505	5-4330-54.2130	SCADA SYSTEM	25,000.00	50,000.00	25,000.00				50,000.00
505	5-4330-54.2200	VEHICLES	40,000.00	75,000.00	35,000.00				75,000.00
505	5-4330-54.2400	COMPUTERS	1,500.00	1,500.00	0.00				1,500.00
505	5-4330-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00				0.00
505	5-4330-54.2500	EQUIPMENT	60,000.00	115,000.00	55,000.00				115,000.00
505	5-4330-56.1000	DEPRECIATION	0.00	0.00	0.00				0.00
505	5-4330-57.4000	BAD DEBT	0.00	0.00	0.00				0.00
505	5-4330-57.9000	CONTINGENCIES	20,000.00	25,000.00	5,000.00				25,000.00
505	5-4330-58.1207	W&S BOND PRINCIPAL	351,000.00	351,000.00	0.00				351,000.00
505	5-4330-58.2207	W/S BOND INTEREST	100,000.00	100,000.00	0.00				100,000.00
505	5-4420-51.1100	REGULAR EMPLOYEES	289,900.00	325,000.00	35,100.00				325,000.00
505	5-4420-51.1300	OVERTIME	6,000.00	4,500.00	(1,500.00)				4,500.00
505	5-4420-51.2100	GROUP INSURANCE	30,000.00	30,000.00	0.00				30,000.00
505	5-4420-51.2200	FICA (SOCIAL SECURITY)	3,000.00	3,000.00	0.00				3,000.00
505	5-4420-51.2400	RETIREMENT	13,500.00	13,500.00	0.00				13,500.00
505	5-4420-51.2700	WORKER'S COMPENSATION	5,000.00	5,000.00	0.00				5,000.00
505	5-4420-51.2750	UNEMPLOYMENT TAX - GEORGIA	1,000.00	1,000.00	0.00				1,000.00
505	5-4420-52.1200	PROFESSIONAL	5,000.00	5,000.00	0.00				5,000.00
505	5-4420-52.1210	ADMIN FEE - WATER TRANSFER OUT	400,000.00	355,000.00	(45,000.00)				355,000.00

FUND	ACCOUNT	DESCRIPTION	Lastest FY 21	Proposed FY 22	Variance	First	Second	Third	Final FY 22
505	5-4420-52.1230	LEGAL	1,000.00	1,000.00	0.00				1,000.00
505	5-4420-52.1250	ENGINEERING	75,000.00	75,000.00	0.00				75,000.00
505	5-4420-52.1400	DRUG & MEDICAL	500.00	500.00	0.00				500.00
505	5-4420-52.2210	AUTO / TRUCK EXPENSE	20,000.00	20,000.00	0.00				20,000.00
505	5-4420-52.2211	AUTO GAS & FUEL	16,000.00	15,000.00	(1,000.00)				15,000.00
505	5-4420-52.2240	BUILDING & GROUNDS	3,000.00	3,000.00	0.00				3,000.00
505	5-4420-52.2250	TREATMENT - REPAIRS & MAINT.	30,000.00	30,000.00	0.00				30,000.00
505	5-4420-52.2256	DISTRIBUTION REPAIR WATER LIN	75,000.00	110,000.00	35,000.00				110,000.00
505	5-4420-52.2257	REPAIR / MAINTENANCE TANKS	65,000.00	75,000.00	10,000.00				75,000.00
505	5-4420-52.2258	WELL REPAIRS	20,000.00	45,000.00	25,000.00				45,000.00
505	5-4420-52.2320	RENTAL EQUIP / VEHICLE	1,000.00	1,000.00	0.00				1,000.00
505	5-4420-52.3100	RISK MANAGEMENT INSURANCE	7,000.00	7,000.00	0.00				7,000.00
505	5-4420-52.3200	COMMUNICATION CELL PHONES	1,500.00	1,500.00	0.00				1,500.00
505	5-4420-52.3201	TELEPHONE	0.00	0.00	0.00				0.00
505	5-4420-52.3205	INTERNET	0.00	0.00	0.00				0.00
505	5-4420-52.3310	PUBLIC NOTICES	0.00	0.00	0.00				0.00
505	5-4420-52.3600	DUES & FEES	5,000.00	5,000.00	0.00				5,000.00
505	5-4420-52.3700	EDUCATION & TRAINING	5,000.00	5,000.00	0.00				5,000.00
505	5-4420-52.3750	MEETINGS & CONFERENCES	1,000.00	1,000.00	0.00				1,000.00
505	5-4420-52.3855	DRINKING WATER FEES CONTRACT	25,000.00	25,000.00	0.00				25,000.00
505	5-4420-52.3856	WATER TESTING	10,000.00	10,000.00	0.00				10,000.00
505	5-4420-52.3859	CHEMICALS FOR WATER	50,000.00	50,000.00	0.00				50,000.00
505	5-4420-52.3970	POSTAGE	2,500.00	2,500.00	0.00				2,500.00
505	5-4420-53.1105	OFFICE SUPPLIES	1,750.00	5,000.00	(1,250.00)				5,000.00
505	5-4420-53.1107	BANK & CREDIT CARD CHARGES	5,000.00	5,000.00	0.00				5,000.00
505	5-4420-53.1150	OPERATING SUPPLIES	25,000.00	25,000.00	0.00				25,000.00
505	5-4420-53.1205	UTILITIES	50,000.00	65,000.00	15,000.00				65,000.00
505	5-4420-53.1210	STORM WATER FEES	1,200.00	1,200.00	0.00				1,200.00
505	5-4420-53.1510	INV PCH WATER FOR RESALE	320,000.00	355,000.00	35,000.00				355,000.00
505	5-4420-53.1775	REPAIR DAMAGE PROPERTY	0.00	0.00	0.00				0.00
505	5-4420-53.1785	UNIFORMS	4,000.00	4,000.00	0.00				4,000.00
505	5-4420-53.1786	BOOT ALLOWANCE	600.00	600.00	0.00				600.00
505	5-4420-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
505	5-4420-54.1430	TEST WELLS	0.00	0.00	0.00				0.00
505	5-4420-54.1440	WATER TANK DEVELOPMENT	0.00	0.00	0.00				0.00
505	5-4420-54.1442	WELL DEVELOPMENT	0.00	0.00	0.00				0.00
505	5-4420-54.1445	WATER SYSTEM IMPROVEMENTS	25,000.00	675,000.00	650,000.00				675,000.00
505	5-4420-54.2110	NEW METER INSTALLATIONS	175,000.00	175,000.00	0.00				175,000.00
505	5-4420-54.2120	RADIO READ SYSTEM	150,000.00	150,000.00	0.00				150,000.00
505	5-4420-54.2130	SCADA SYSTEM	25,000.00	50,000.00	25,000.00				50,000.00
505	5-4420-54.2200	VEHICLES	20,000.00	75,000.00	55,000.00				75,000.00
505	5-4420-54.2400	COMPUTERS	1,200.00	1,200.00	0.00				1,200.00
505	5-4420-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00				0.00
505	5-4420-54.2500	EQUIPMENT	35,000.00	50,000.00	15,000.00				50,000.00
505	5-4420-56.1000	DEPRECIATION	0.00	0.00	0.00				0.00
505	5-4420-56.1100	AMORTIZATION EXPENSE	0.00	0.00	0.00				0.00

FUND	ACCOUNT	DESCRIPTION	Lastest FY 21	Proposed FY 22	Variance	First	Second	Third	Final FY 22
505	5-4420-57.1000	SDS HCWA IF	181,000.00	215,000.00	34,000.00				215,000.00
505	5-4420-57.4000	BAD DEBTS	0.00	0.00	0.00				0.00
505	5-4420-57.900	CONTINGENCIES	20,000.00	25,000.00	5,000.00				25,000.00
505	5-4420-58.1208	W/S BOND PRINCIPAL	225,000.00	225,000.00	0.00				225,000.00
505	5-4420-58.2208	W&S BOND INTEREST	66,000.00	66,000.00	0.00				66,000.00
506	3-4330-34.6904	SEWER IMPACT FEES	(500,000.00)	(485,000.00)	(15,000.00)				(485,000.00)
506	3-4420-34.6903	WATER IMPACT FEES	(600,000.00)	(515,000.00)	(85,000.00)				(515,000.00)
<b>Total Revenues</b>			<b>(5,475,550.00)</b>	<b>(5,761,050.00)</b>	<b>(285,500.00)</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>(7,649,550.00)</b>
<b>Total Expenditures</b>			<b>5,475,550.00</b>	<b>7,649,850.00</b>	<b>2,174,300.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>7,649,850.00</b>

Employee-Related Expense
Contracted Expenses
Supplies and Related Expense
Capital Items

FUND	ACCOUNT	DESCRIPTION	FY21 Amended	Proposed FY 22	Variance	FIRST	SECOND	THIRD	Final FY 22
540	3-0000-34.4101	RESIDENTIAL SANITATION	(510,000.00)	(550,000.00)	40,000.00				(550,000.00)
540	3-0000-34.4102	COMMERCIAL SANITATION	(10,500.00)	(25,000.00)	14,500.00				(25,000.00)
540	3-0000-34.4103	CHIPPING FEES	(1,000.00)	(1,000.00)	0.00				(1,000.00)
540	3-0000-34.4150	COLLECTION SITE FEES	(20,000.00)	(20,000.00)	0.00				(20,000.00)
540	3-0000-34.4160	RECYCLE PROCEEDS	(5,000.00)	(5,000.00)	0.00				(5,000.00)
540	3-0000-34.4190	SANITATION OTHER CHARGES	0.00	0.00	0.00				0.00
540	3-0000-38.9050	PRIOR YEAR REVENUE	0.00	0.00	0.00				0.00
540	3-0000-39.1100	OPERATING TRANSFER	0.00	0.00	0.00				0.00
540	3-0000-64.6950	SANITATION PENALTIES	(5,000.00)	(5,000.00)	0.00				(5,000.00)
540	5-0000-51.1100	REGULAR EMPLOYEES	40,000.00	125,000.00	85,000.00				125,000.00
540	5-0000-51.1300	OVERTIME	2,000.00	2,000.00	0.00				2,000.00
540	5-0000-51.2100	GROUP INSURANCE	3,500.00	5,000.00	1,500.00				5,000.00
540	5-0000-51.2200	FICA (SOCIAL SECURITY)	1,000.00	1,000.00	0.00				1,000.00
540	5-0000-51.2400	RETIREMENT	3,500.00	3,500.00	0.00				3,500.00
540	5-0000-51.2700	WORKER'S COMPENSATION	2,000.00	2,000.00	0.00				2,000.00
540	5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00				500.00
540	5-0000-52.1210	ADMIN FEE - SANIT TRANSFER OUT	45,250.00	19,750.00	(25,500.00)				19,750.00
540	5-0000-52.1400	DRUG & MEDICAL	500.00	500.00	0.00				500.00
540	5-0000-52.2210	AUTO/TRUCK EXPENSES	3,500.00	5,000.00	1,500.00				5,000.00
540	5-0000-52.2211	AUTO GAS & FUEL	3,000.00	5,000.00	2,000.00				5,000.00
540	5-0000-52.2240	BUILDING & GROUNDS	2,500.00	2,500.00	0.00				2,500.00
540	5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	2,000.00	2,000.00	0.00				2,000.00
540	5-0000-52.3100	RISK MANAGEMENT INSURANCE	2,500.00	5,000.00	2,500.00				5,000.00
540	5-0000-52.3200	COMMUNICATION CELL PHONE	1,000.00	1,000.00	0.00				1,000.00
540	5-0000-52.3205	INTERNET	0.00	0.00	0.00				0.00
540	5-0000-52.3310	PUBLIC NOTICES	0.00	0.00	0.00				0.00
540	5-0000-52.3600	DUES & FEES	250.00	250.00	0.00				250.00
540	5-0000-52.3700	EDUCATION & TRAINING	500.00	500.00	0.00				500.00
540	5-0000-52.3860	SANITATION CONTRACT	352,500.00	315,000.00	(37,500.00)				315,000.00
540	5-0000-52.3861	TIPPING FEE FOR LANDFILL	10,000.00	15,000.00	5,000.00				15,000.00
540	5-0000-52.3862	ROLLOFF COLLECTIONS	30,000.00	15,000.00	(15,000.00)				15,000.00
540	5-0000-52.3863	TIRE DISPOSAL FEE	1,000.00	1,000.00	0.00				1,000.00
540	5-0000-52.3970	POSTAGE	0.00	0.00	0.00				0.00
540	5-0000-53.1160	OPERATING EQUIPMENT	7,500.00	7,500.00	0.00				7,500.00
540	5-0000-53.1205	UTILITIES	1,500.00	1,500.00	0.00				1,500.00
540	5-0000-53.1700	OTHER SUPPLIES	2,500.00	2,500.00	0.00				2,500.00
540	5-0000-53.1785	UNIFORMS	2,500.00	2,500.00	0.00				2,500.00
540	5-0000-53.1786	BOOT ALLOWANCE	500.00	500.00	0.00				500.00
540	5-0000-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
540	5-0000-54.2200	VEHICLES	25,000.00	50,000.00	25,000.00				50,000.00
540	5-0000-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00				0.00
540	5-0000-54.2500	EQUIPMENT	5,000.00	15,000.00	10,000.00				15,000.00
540	5-0000-56.1000	DEPRECIATION EXPENSE	0.00	0.00	0.00				0.00

<b>Total Revenues</b>	(551,500.00)	(606,000.00)	0.00	0.00%
<b>Total Expenditures</b>	551,500.00	606,000.00	0.00	0.00%
			0	606,000.00



FUND	ACCOUNT	DESCRIPTION	Fiscal Year 2021	Proposed FY 22	Variance	FIRST	SECOND	THIRD	Final FY 22
570	3-0000-34.4261	STORM UTILITY FEE	(325,000.00)	(375,000.00)	50,000.00				(375,000.00)
570	3-0000-38.9050	PRIOR YEAR REVENUE	(90,100.00)	(146,850.00)	56,750.00				(146,850.00)
570	3-0000-39.1100	OPERATING TRANSFER	0.00	0.00	0.00				0.00
570	5-0000-51.1100	REGULAR EMPLOYEES	120,000.00	145,000.00	25,000.00				145,000.00
570	5-0000-51.1300	OVERTIME	1,500.00	1,500.00	0.00				1,500.00
570	5-0000-51.2100	GROUP INSURANCE	30,000.00	35,000.00	5,000.00				35,000.00
570	5-0000-51.2200	FICA (SOCIAL SECURITY)	1,500.00	1,000.00	(500.00)				1,000.00
570	5-0000-51.2400	RETIREMENT	10,000.00	15,000.00	5,000.00				15,000.00
570	5-0000-51.2500	TUITION REIMBURSEMENTS	0.00	0.00	0.00				0.00
570	5-0000-51.2700	WORKER'S COMPENSATION	5,000.00	5,000.00	0.00				5,000.00
570	5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	0.00				500.00
570	5-0000-52.1200	PROFESSIONAL	30,000.00	30,000.00	0.00				30,000.00
570	5-0000-52.1210	ADMIN FEE - STORM TRANSFER OUT	70,000.00	62,000.00	(8,000.00)				62,000.00
570	5-0000-52.1230	LEGAL	250.00	250.00	0.00				250.00
570	5-0000-52.1280	FLOODPLAIN MAPPING	500.00	500.00	0.00				500.00
570	5-0000-52.1400	DRUG & MEDICAL	250.00	250.00	0.00				250.00
570	5-0000-52.2210	AUTO/TRUCK EXPENSES	10,000.00	10,000.00	0.00				10,000.00
570	5-0000-52.2211	AUTO GAS & FUEL	4,750.00	2,500.00	(2,250.00)				2,500.00
570	5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	5,500.00	5,500.00	0.00				5,500.00
570	5-0000-52.3100	RISK MANAGEMENT INSURANCE	5,000.00	5,000.00	0.00				5,000.00
570	5-0000-52.3200	COMMUNICATION CELL PHONES	1,500.00	1,500.00	0.00				1,500.00
570	5-0000-52.3205	INTERNET	0.00	0.00	0.00				0.00
570	5-0000-52.3310	PUBLIC NOTICES	0.00	0.00	0.00				0.00
570	5-0000-52.3600	DUES & FEES	500.00	500.00	0.00				500.00
570	5-0000-52.3700	EDUCATION & TRAINING	3,500.00	3,500.00	0.00				3,500.00
570	5-0000-52.3751	PUBLIC OUTREACH	5,000.00	5,000.00	0.00				5,000.00
570	5-0000-52.3800	POND MAINTENANCE	17,500.00	25,000.00	7,500.00				25,000.00
570	5-0000-52.3855	CONTRACTS	10,000.00	10,000.00	0.00				10,000.00
570	5-0000-52.3970	POSTAGE	0.00	0.00	0.00				0.00
570	5-0000-53.1105	OFFICE SUPPLIES	200.00	200.00	0.00				200.00
570	5-0000-53.1150	OPERATING SUPPLIES	5,000.00	5,000.00	0.00				5,000.00
570	5-0000-53.1160	OPERATING EQUIPMENT	2,000.00	2,000.00	0.00				2,000.00
570	5-0000-53.1200	FEE FOR COLLECTING TAX	2,500.00	2,500.00	0.00				2,500.00
570	5-0000-53.1700	OTHER SUPPLIES	2,000.00	2,000.00	0.00				2,000.00
570	5-0000-53.1785	UNIFORMS	3,750.00	3,750.00	0.00				3,750.00
570	5-0000-53.1786	BOOT ALLOWANCE	400.00	400.00	0.00				400.00
570	5-0000-53.1795	MISCELLANEOUS	0.00	0.00	0.00				0.00
570	5-0000-54.2200	VEHICLES	0.00	0.00	0.00				0.00
570	5-0000-54.2250	CAPITAL LEASE/BOBCAT W/DH80	55,000.00	55,000.00	0.00				55,000.00
570	5-0000-54.2300	FURNITURE / FIXTURES	0.00	0.00	0.00				0.00
570	5-0000-54.2400	COMPUTERS	1,500.00	1,500.00	0.00				1,500.00
570	5-0000-54.2450	COMPUTER MAINTENANCE	0.00	0.00	0.00				0.00
570	5-0000-54.2600	DRAINAGE IMPROVEMENTS	0.00	75,000.00	75,000.00				75,000.00





## Administration Department

P. O. Box 900  
Locust Grove, Georgia 30248

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

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### Item Coversheet

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**Item:** Ordinance on Council Meetings for 2022

**Action Item:**  Yes  No

**Public Hearing Item:**  Yes  No

**Executive Session Item:**  Yes  No

**Advertised Date:** To be posted in Paper for December 2021 and January 2022

**Budget Item:** N/A (part of continued operations of government)

**Date Received:** October 13, 2021

**Workshop Date:** October 18, 2021/November 16, 2021 (if necessary)

**Regular Meeting Date:** November 1, 2021/December 6, 2021 (if necessary)

#### Discussion:

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Attached is the ordinance for the 2022 Calendar of Meetings for the Mayor and City Council. While we typically hold meetings on the FIRST and THIRD Monday of each month, there is not a mandate by Charter/Code. We have adjusted for known training meetings before. Typically, there are Tuesday Meetings in for holidays (Rev. Martin Luther King, Jr. Holiday, Independence Day Holiday, and Labor Day Holiday. One additional Tuesday "Regular Meeting" was February 1 due to conflicts with training sessions the actual first Monday of that month. We have not factored in other changes at this point to maintain the customary meeting days.

#### Recommendation:

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**For Discussion and Review for November 1, 2021 Action (earliest possible), or, for further discussion in November for final action December 6, 2021.**

**ORDINANCE NO. \_\_\_\_\_**

**TO PRESCRIBE THE SCHEDULING OF REGULAR MEETINGS OF THE MAYOR AND COUNCIL OF THE CITY OF LOCUST GROVE FOR THE CALENDAR YEAR 2022 PURSUANT TO SECTION 2.31 OF THE CITY CHARTER; TO AUTHORIZE THE CITY CLERK TO POST AND PUBLISH NOTICE OF SUCH MEETINGS; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES**

**THE COUNCIL OF THE CITY OF LOCUST GROVE HEREBY ORDAINS**

**SECTION 1. Scheduling of Regular Meetings.** Pursuant to Section 2.31 of the City Charter, the Mayor and Council hereby announce that they shall meet on a regular basis on the first (1<sup>st</sup>) and third (3<sup>rd</sup>) Monday of each month, except as otherwise noted by asterisk (\*) below. Although the first and third Monday is scheduled for regular meetings and workshops, the Mayor and Council reserve the right to assemble and conduct official business on that date in the manner prescribed by law. The dates for the meetings shall be as follows:

**REGULAR MEETING DATES**

January 3, 2022 (Organizational Meeting)  
February 1, 2022\* (Tuesday)  
March 7, 2022  
April 4, 2022  
May 2, 2022  
June 6, 2022  
July 5, 2022\* (Tuesday)  
August 1, 2022  
September 6, 2022\* (Tuesday)  
October 3, 2022  
November 7, 2022  
December 5, 2022

**WORKSHOP MEETING DATES**

January 18, 2022\* (Tuesday)  
February 14, 2022  
March 21, 2022  
April 18, 2022  
May 16, 2022  
June 20, 2022  
July 18, 2022  
August 15, 2022  
September 19, 2022  
October 17, 2022  
November 21, 2022  
December 19, 2022

The meetings shall take place in the Courtroom/Council Chambers at the Locust Grove Public Safety Building at 3640 Highway 42, Locust Grove, GA 30248. They shall begin at **6:00 P.M.** and may be continued or adjourned as necessary. Notwithstanding any designation to the contrary, the Mayor and Council reserve the right to transact business without limitation at such meetings to the extent permitted by applicable law.

**SECTION 2. Authorization to Publish and Post Schedule.** The City Clerk is hereby authorized and directed to post a schedule of regular meetings in City Hall and to publish notice of the same in the legal organ.

**SECTION 3.**

A. It is hereby declared to be the intention of the City Council that all sections, paragraphs, sentences, clauses and phrases of this Ordinance are and were, upon their enactment, believed by the City Council to be fully valid, enforceable and constitutional.

B. It is hereby declared to be the intention of the City Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other Section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the City Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually dependent upon any other Section, paragraph, sentence, clause or phrase of this Ordinance.

C. In the event that any section, paragraph, sentence, clause or phrase of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the City Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of the Ordinance and that, to the greatest extent allowed by law, all remaining Sections, paragraphs, sentences, clauses, or phrases of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

**SECTION 4. Repeal of Conflicting Provision.** Except as otherwise provided herein, all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

**SECTION 5. Effective Date.** This ordinance shall become effective immediately upon its adoption by the Mayor and Council of the City of Locust Grove.

**SO ORDAINED this 1<sup>st</sup> day of November, 2021.**

\_\_\_\_\_  
ROBERT S. PRICE, Mayor

ATTEST:

\_\_\_\_\_  
MISTY SPURLING, City Clerk  
(Seal)

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY