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Item Coversheet

Item: Presentation – Rushton and Company – 2021 Financial Audit

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Advertised Date: N/A

Budget Item: Reporting/Audit of all funds.

Date Received: November 30, 2022

Workshop Date: N/A

Regular Meeting Date: December 5, 2022

Discussion:

Attached is the copy of the Audited Financial Statement for the 2021 Fiscal Year. The great news is that the City is still in an incredibly positive financial position, including a very resilient General Fund Reserve. As stated previously, this financial audit was the most thorough we have seen in quite some time. With a financial audit, there are items that may come up that might not have been previously discovered and needs to be disclosed or adjusted. So was the case this year in a few areas. Furthermore, the financial volume of transactions and new features such as T-SPLOST General Bond Debt and Capital Projects means that there is a greater burden on all to properly record items, especially at the close of the fiscal year. Statements of Finding will reflect that, and we will continue to ensure that our reporting is more consistent and timelier in this 2022 Fiscal Year.

Recommendation:

Presentation by Chris Hollifield with Rushton and Company.

CITY OF LOCUST GROVE, GEORGIA

Annual Financial Report

For the year ended December 31, 2021

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CITY OF LOCUST GROVE, GEORGIA
ANNUAL FINANCIAL REPORT
For the year ended December 31, 2021

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ANNUAL FINANCIAL REPORT
For the year ended December 31, 2021

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Locust Grove, Georgia, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Locust Grove, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Locust Grove, Georgia, as of December 31, 2021, and the respective changes in the financial position and, where applicable, cash flows thereof, and the budgetary comparison of the General Fund and the American Rescue Plan Act Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information on pages 4 through 14 and 60 through 65, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2022, on our consideration of the City of Locust Grove, Georgia's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Locust Grove, Georgia's internal control over financial reporting and compliance.

Rushton, LLC

Gainesville, Georgia
October 7, 2022

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

The management of the City of Locust Grove provides this Management's Discussion and Analysis for readers of the City's financial statements for the year ended December 31, 2021. The purpose of this narrative is to provide readers of these financial statements with information that will help them make timely and meaningful financial decisions or draw conclusions about the City of Locust Grove. This narrative overview of the City's financial activities should be read in conjunction with the information included in the notes to the financial statements.

Financial Highlights

- The assets of the City of Locust Grove exceeded its liabilities at December 31, 2021 by \$46,836,165 (reported as "Net Position"). Of this amount \$3,688,247 is unrestricted.
- The total net position increased by \$38,419,397.
- As of the close of the current fiscal year, the City of Locust Grove's governmental funds reported combined ending fund balances of \$9,979,047, an increase of \$2,123,229 in comparison with the prior year. Of this amount \$4,356,303 is unassigned and available for spending and \$5,580,827 is restricted or assigned for capital projects and other specific future uses. \$41,917 is in nonspendable form as prepaid items
- At the end of the current year, unassigned fund balance for the General Fund was \$4,356,303, which is 81 percent of total General Fund expenditures for the year ending December 31, 2021.
- The City of Locust Grove's total debt obligations (including accrued compensated absences) decreased by \$625,848 to a total of \$4,687,950 as of year-end. The City made principal payments during the year on its long-term debt of \$694,408.

Overview of the Financial Statements

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

Government-wide financial statements

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

Statement of Net Position

The Statement of Net Position (pages 15-16) presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. The City's net position, which is the difference between assets (what the citizens own), and liabilities (what the citizens owe), is one way to measure the City's financial position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's capital assets (roads, buildings, and utility systems) must be considered to assess the overall health of the City.

Statement of Activities

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

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

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

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

Fund financial statements

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

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

Governmental funds

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

and the statement of activities) and governmental funds is described in a reconciliation beside the fund financial statements.

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

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

Proprietary funds

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

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-59 of this report.

Other information

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$46,839,165 as of December 31, 2021. The following table provides a summary of the City's governmental and business-type net position for the year ending December 31, 2021.

	(in thousands)					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Current assets	\$ 11,722	\$ 8,153	\$ 6,269	\$ 4,520	\$ 17,991	\$ 12,673
Capital assets	19,506	15,703	20,448	18,785	39,954	34,488
Total assets	31,228	23,856	26,717	23,305	57,945	47,161
Total deferred outflows of resources	655	592	83	860	738	1,452
Current liabilities	2,267	756	4,267	4,535	6,534	5,291
Noncurrent liabilities	1,056	1,408	3,594	4,330	4,650	5,738
Total liabilities	3,323	2,164	7,861	8,865	11,184	11,029
Total deferred inflows of resources	509	640	152	955	661	1,595
Net Position						
Net investment in capital assets	19,506	15,703	16,207	13,832	35,713	29,535
Restricted	4,250	2,337	3,188	2,211	7,438	4,548
Unrestricted	4,296	4,179	(608)	(1,613)	3,688	2,566
Total net position	\$ 28,052	\$ 22,219	\$ 18,787	\$ 14,430	\$ 46,839	\$ 36,649

The largest portion of the City's net position as of December 31, 2021 (76%) reflects its net investment in capital assets (e.g. land, buildings, machinery, equipment and the street and sidewalks). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The following table provides a summary of the City's governmental and business-type revenues and expenses for the year ending December 31, 2021.

(in thousands)

	Governmental		Business-Type		Total	
	Activities		Activities		2021	2020
	2021	2020	2021	2020	2021	2020
Program revenues:						
Charges for services	\$ 2,554	\$ 1,504	\$ 5,774	\$ 4,947	\$ 8,328	\$ 6,451
Operating grants and contributions	171	433	0	0	171	433
Capital grants and contributions	4,908	872	3,685	893	8,593	1,765
General revenues:						
Motor vehicle/TAVT	335	220	0	0	335	220
Sales tax	3,103	2,749	0	0	3,103	2,749
Other taxes	2,633	2,131	0	0	2,633	2,131
Interest and investment earnings	13	10	1	1	14	11
Gain on sale of assets	61	0	0	0	61	0
Miscellaneous revenue	55	116	0	0	55	116
Transfers	128	0	(128)	0	0	0
Total revenues	13,961	8,035	9,332	5,841	23,293	13,876
Expenses						
General Government	1,677	1,679	0	0	1,677	1,679
Judicial	345	278	0	0	345	278
Public Safety	3,051	3,211	0	0	3,051	3,211
Public Works	2,418	1,250	0	0	2,418	1,250
Culture and Recreation	93	65	0	0	93	65
Housing and Development	1,359	1,076	0	0	1,359	1,076
Water and Sewer	0	0	3,417	3,045	3,417	3,045
Solid Waste Management	0	0	485	522	485	522
Storm Water	0	0	258	263	258	263
Total expenses	8,943	7,559	4,160	3,830	13,103	11,389
Indirect Cost Allocation	815	735	(815)	(735)	0	0
Increase (decrease) in net position	5,833	1,211	4,357	1,276	10,190	2,487
Net position - beginning (original)	22,219	20,696	16,200	14,984	38,419	35,680
Prior period adjustments	0	312	(1,770)	(60)	(1,770)	252
Net position - beginning (restated)	22,219	21,008	14,430	14,924	36,649	35,932
Net position - ending	\$ 28,052	\$ 22,219	\$ 18,787	\$ 16,200	\$ 46,839	\$ 38,419

Governmental Activities

Governmental Activities increased the City's net position by \$22,219,135. Key elements of this increase were as follows:

- An increase of approximately \$308,975 in hotel/motel taxes from the prior year.
- A contribution of capital assets from developers in the amount of 3,458,700 in charges for services from the prior year

Business-type Activities

Operations of business-type activities increased the City's net position by \$4,356,763. Key elements of this increase were as follows:

- Revenues from business-type activities increased approximately \$826,261.
- Expenses from business-type activities increased approximately \$420,526.

Financial Analysis of the Government's Individual Funds

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

Governmental funds

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

At the end of the current year, the City's General Fund reported an ending fund balance of \$5,394,864 a decrease of \$22,857 in comparison with the prior year. Approximately 98% of this amount (\$5,280,683) constitutes a combined assigned and unassigned fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is in restricted or non-spendable form.

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

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

Special Revenue Funds

- Confiscated Assets Fund: This fund is used to account for assets obtained by the City as a result of investigations into illegal drug activities. The fund balance for this fund was \$9,238 and \$66,391 on December 31, 2021 and 2020, respectively.
- American Rescue Plan Act Fund: This fund is used to account for activities of the funds received through the American Rescue Plan Act. The balance for this fund was \$0 at December 31, 2021 as all of the funds are unearned and not yet expended.
- Hotel/Motel Tax Fund: The Hotel/Motel Tax Fund receives revenues from taxes on hotels and motels within the City. 43.75% of these revenues must be paid to the Henry County Chamber of Commerce Convention and Visitors Bureau for tourism and promotional purposes. The fund balance for this fund was \$777,275 and \$572,197 on December 31, 2021 and 2020, respectively.

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

Capital Projects Fund

- SPLOST Fund: The City has one Special Purpose Local Option Sales Tax fund for the purpose of funding capital projects. These funds were voted on by the citizens of Henry County, Georgia and are passed to the City of Locust Grove by way of an intergovernmental agreement (SPLOST IV) or by Statute (SPLOST V). The fund balance for this fund was \$2,328,820 and \$986,801 on December 31, 2021 and 2020, respectively.
- Development Impact Fund: The Development Impact Fund collects revenues generated through a Fee Ordinance approved by the City Council. The City uses these fees to fund major capital improvements for parks, police and streets. The fund balance for this fund was \$1,468,850 and \$812,168 at December 31, 2021 and 2020, respectively. The recent return to near-normal construction from the recent recessionary levels means that more funds will be made available for capital projects.

Review pages 79-82 for additional information on the Capital Project Fund.

Proprietary Funds

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

2021 net position of the City's three proprietary funds are as follows:

Water and sewer:	\$17,344,330
Solid waste management:	\$192,240
Storm water:	\$1,250,855

The increase in net position for the funds was approximately \$4,356,763. However there was a prior period adjustment that decreased net position by \$1,769,600. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City's Business-type activities.

Review pages 83-93 for additional information on the Enterprise funds.

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities was \$19,506,108 and \$20,447,684 (net of accumulated depreciation) on December 31, 2021 and 2020, respectively. This investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and distributions systems for water/sewer and storm water management.

During the year ended December 31, 2021, the City invested \$7,333,795 in new capital assets. Investment for governmental activities was \$4,516,065 and \$2,817,730 for business-type activities. Major capital asset events during the current year ended December 31, 2021 included the following:

Governmental activities:

Buildings and improvements	\$ 1,167,055
Infrastructure	\$ 2,674,408
Vehicles and equipment	\$ 557,091

Business-type activities:

Land	\$ 931,411
Infrastructure	\$ 1,465,874

More information on capital assets may be found in the Note 8 to the Financial Statements on pages 46-47 of this report.

Debt Administration

At the end of the current fiscal year, the City had \$4,113,832 outstanding Water and Sewerage Refunding Revenue Bonds, Series 2016, with an interest rate of 2%. The bonds refunded the previous Series 2013 bonds which financed improvements in water/sewer infrastructure. The City also had three outstanding notes payable related to equipment. The total liability related to these notes payable at year-end was \$258,832.

More information on long-term debt may be found in Notes 9 and 10 to the Financial Statements on pages 48-50 of this report.

Economic Factors and Next Year's Budget

Macroeconomic Factors

1. ***Demographic Trends.*** Locust Grove grew by 8.5% in 2020 despite the COVID-19 Pandemic and remains officially now the third largest city in Henry County, passing up Hampton as of July 31, 2019. The city will did not pass the critical 9,000 population figure in the 2020 Census, with an official figure of 8,947. However, the city is continuing to grow at a rapid pace and should reach 10,000 by 2022. Census Bureau Estimate of Population for July 2021 is 9,750, up 9% in a single year, meaning the city could double in size in 8 years at the current pace of growth; however, we are projecting a 50% increase by 2026 to 14,750.
2. ***National and Regional Economic Trends.*** Inflationary trends here outpace national indices, with more volatility in swings either up or down due to dependency on volatile fuel costs and its association with the Atlanta Region as being statistically higher than national averages. Construction costs are markedly higher due to SARS CoV-2 (Covid 19) supply chain issues namely the aforementioned inflation in key building components such as wood and electrical equipment and finishes such as cabinetry and appliances. Transportation and other large public works projects have some of the greatest variability between estimates and pricing due to labor shortages and oil prices and have driven capital projects recently let by 40% to nearly 80% above prior estimates.
3. ***Unemployment.*** The unemployment rate for the City of Locust Grove continues to compare reasonably between the state and regional rates, although the lingering effects of the COVID-19 pandemic recovery continuing to increase the need for labor in nearly all sectors of the economy. The city recently increased all salaries by a minimum of 5.4% to nearly 9% through core COLA and/or market-based adjustments to remain competitive with new industries.

4. Labor Force. The biggest challenge in terms of employment is the availability of a trained workforce equipped for the new economy. This has been noted in prospective industrial tenants as well as our own needs for employees for various skilled and unskilled functions.

Regional and Local Factors

5. New large-scale commercial and industrial development continued to increase in 2021 as the switch to 3PL (Third Party Logistics) online fulfillment from the Pandemic Economy. Several large projects on the northeast quadrant of the I-75 and Bill Gardner Parkway along SR 42 have been completed (Home Depot RDC, Radial, Love's Travel Center) with more under development (Bowery Farms, Ryder Logistics). Industrial development will continue to outpace most other nonresidential development for the next several years in overall square footage, especially as a new interchange is set to open in the vicinity of Bethlehem Road by 2026. All buildings with one small (230,000 square feet) are leased or committed.
6. Building permits for residential construction moderated significantly due to Pandemic supply chain issues and inflation kicking up mortgage interest rates. The horizon brings several new subdivisions are under construction in the southern and eastern portions of the City with over 1,700 lots. As interest rates rise, the city's relative price advantages to other parts of Atlanta Metro would likely maintain a healthy growth in housing construction, expect more demand to continue in this decade, although at a lesser pace of growth than in the prior 2018 – 2021 period.
7. The city is seeing an overwhelming interest in the ,construction of multifamily development, and, should the council update zoning revisions accordingly, the city will see a modest boom in this type of construction over the next 2 to 3 years with anticipated increase in overall investment of over \$400 million with existing valuation of these types of development. There is one development currently under review for development and another in zoning evaluation for eventual construction.
8. The occupancy rate of the City's downtown area is essentially 100%, including redevelopment of several storefronts into office and restaurant uses. The success of the area maintains into 2022, and there are no long-term vacancies expected in the near future.

Revenue Growth

9. Tourism revenues in 2021 continued to increase at a pace not seen before. Another new hotel (LaQuinta Inns and Suites) opened early in 2022 and a new Home2Suites by Hilton has been pitched for development in 2022 continuing the surge in tourism dollars into the near future. Budgeted revenues for Hotel/Motel taxes will need to be adjusted upwards by at least \$200,000 in the FY 22 Year to over \$1 million in collections. Along with the upward collections, the city is working on the possibility of its own tourism destination marketing organization in lieu of its current contract with the Henry County CVB.
10. Collections for LOST were favorable over 2019 and have remained fairly steady into 2020 despite the COVID-19 pandemic. Most of this was a shift in more local spending from the residential workforce into Henry County as opposed to adjacent workplace centers. The possibility of new brick-and-mortar retail locations is increasing for the city and county as a whole, but more of a moderate increase as the impact of online retail continues to mature. The rapid growth in population with new housing may bring enough critical mass for more retail and service offerings in the future. The city began entering into negotiations with Henry County and the incorporated cities of Hampton, McDonough and Stockbridge in the reauthorization of the LOST for another ten years with no current agreement that must be finalized by December 30, 2022 to avoid elimination of this important source of revenue. Any

losses will have to be made up with either service cuts and/or a reinstated ad valorem property tax.

11. SPLOST V revenues increased beyond the original projects due to the Pandemic surge in local retail sales, meaning the cities will begin receiving distributions in the late Summer of 2021 instead of 2022. As such, the City is beginning to work on the projects listed in the SPLOST V program. There were issues in the 2021 period related to distribution amounts that were corrected in FY 2022, as we received a large distribution of SPLOST V revenue in April 2022. SPLOST VI may have to begin early once the collection cap is reached in 2024.
12. Collections from Utilities into the Enterprise Funds increased steadily as part of overall growth and development of the City, although we did not increase rates in the Pandemic Period. We are looking into adjustments in rates to favor growth in sanitary sewer over water due to the costs of treatment rising quickly and the need for updates in the Indian Creek Water Treatment Plant within the next two years. Further, connection and impact fees will need to be adjusted to reflect overall increases in costs to date.
13. Sanitation fees have been increased by 20% this year to reflect increases in costs to the Vendor used for the service because of inflation, especially the surcharge in diesel fuel. Rates will continue to increase by \$0.50 semiannually through Year 2024 to keep up with this inflationary cycle and growth.

Expenditure Changes

14. More funds will be needed for basic road maintenance and meeting congestion needs over the coming decades to replace pavement within the recently developed subdivisions as they age. The City residents approved both a Transportation SPLOST (T-SPLOST) and bonding of over \$7 million over the life of the program. We are using this to boost and match our LMIG formula dollars to perform both basic maintenance of roads along with several key projects to mitigate congestion. Overall, we anticipate expenditures over \$10 million with SPLOST IV, SPLOST V and T-SPLOST within the next five years.
15. The City added several new positions this year in Community Development and in Public Works, with more maintenance workers training for water and wastewater plant operators. Our Police Chief of over 20 years retired and was replaced quickly by an active Chief of Police from an adjoining city. We have also begun to add more officers to meet the challenges related to growth in the community. In late 2021 the Council authorized us to hire a Fire Marshal, which we are bringing online in the middle of 2022. Additional revenues will come from fees charged for services to offset the increased expense; however, are subject to the potential loss of LOST in Year 2023.

Financial Operations

16. The City received its first initial Credit Rating from Moody's as Aa3, which is on the lower end of Prime Investment and excellent for the initial rating process. We are continuing to work in keeping or improving this rating over time.
17. As part of continuing technological changes, we are beginning the migration of our Incode financial software system to a cloud-hosted environment, with the initial completion in September of 2022. We are also upgrading to the latest version of Incode that will require more staff training and allow for better knowledge with less errors in the future. Furthermore, we are working to migrate all of our computer storage and operations to the cloud and will be using separate vendors for security protection and data integrity.

18. The City's credit/debit card payments system has been upgraded in 2022 to remain compliant with current payment protocols and allowing more secured payment methods via chip and contactless NFC technology. This is part of the overall Tyler Technology system upgrade.
19. The COVID-19 Pandemic saw noticeable impacts on operations during the Delta Surge in August-September and then the Omicron Wave during the Christmas and New Year's Day Holiday. Infected and ill workers delayed some operations, but we were fortunate in not losing anyone to complications of the virus. The 2022 year sees us embracing operations with an Endemic and with fewer restrictions due to testing, treatment, less-deadly variants, and vaccines.
20. Many of these factors were considered in preparing the City of Locust Grove's budget for FY 2022, as well as recent amendments.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF NET POSITION
December 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 10,264,333	\$ 1,344,542	\$ 11,608,875
Restricted assets			
Cash and cash equivalents	73,404	3,887,505	3,960,909
Receivables (net)			
Accounts	4,880	623,199	628,079
Taxes	904,928	0	904,928
Intergovernmental	840,596	0	840,596
Prepaid items	41,917	5,840	47,757
Internal balances	(407,967)	407,967	0
Total current assets	<u>11,722,091</u>	<u>6,269,053</u>	<u>17,991,144</u>
Noncurrent assets			
Capital assets			
Non-depreciable	3,310,273	2,823,388	6,133,661
Depreciable (net)	16,195,835	17,624,296	33,820,131
Total noncurrent assets	<u>19,506,108</u>	<u>20,447,684</u>	<u>39,953,792</u>
Total assets	<u>31,228,199</u>	<u>26,716,737</u>	<u>57,944,936</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	655,437	83,447	738,884
LIABILITIES			
Current liabilities			
Accounts payable	18,298	146,881	165,179
Accrued salaries and expenses	94,851	11,852	106,703
Compensated absences	524,401	49,717	574,118
Unearned revenue	1,539,118	2,676,870	4,215,988
Due to others	90,777	0	90,777
Notes payable	0	87,123	87,123
Liabilities payable from restricted assets			
Customer deposits payable	0	680,587	680,587
Interest	0	19,170	19,170
Bonds payable	0	595,000	595,000
Total current liabilities	<u>2,267,445</u>	<u>4,267,200</u>	<u>6,534,645</u>

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF NET POSITION
December 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Noncurrent liabilities			
Net pension liability	\$ 1,055,608	\$ 161,881	\$ 1,217,489
Notes payable	0	171,708	171,708
Bonds payable	0	3,260,000	3,260,000
Total noncurrent liabilities	1,055,608	3,593,589	4,649,197
Total liabilities	3,323,053	7,860,789	11,183,842
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	508,843	151,970	660,813
NET POSITION			
Net investment in capital assets	19,506,108	16,206,891	35,712,999
Restricted for:			
Public Safety	9,238	0	9,238
Public Works	73,404	0	73,404
Housing and Development	369,519	0	369,519
Capital outlay	3,797,670	2,687,129	6,484,799
Debt service	0	500,959	500,959
Unrestricted	4,295,801	(607,554)	3,688,247
Total net position	\$ 28,051,740	\$ 18,787,425	\$ 46,839,165

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF ACTIVITIES
For the year ended December 31, 2021

FUNCTIONS/PROGRAMS	Expenses	Indirect Costs	Program Revenues			Net (Expense) Revenue
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government						
Governmental activities						
General Government	\$ 1,677,366	\$ (815,250)	\$ 123,219	\$ 0	\$ 0	\$ (738,897)
Judicial	345,335	0	0	0	0	(345,335)
Public Safety	3,050,829	0	630,097	0	0	(2,420,732)
Public Works	2,418,051	0	232,532	170,864	4,907,777	2,893,122
Culture and Recreation	93,459	0	481,524	0	0	388,065
Housing and Development	1,359,223	0	1,087,039	0	0	(272,184)
Total governmental activities	<u>8,944,263</u>	<u>(815,250)</u>	<u>2,554,411</u>	<u>170,864</u>	<u>4,907,777</u>	<u>(495,961)</u>
Business-type activities						
Water and Sewer Utility	3,416,549	700,000	4,779,567	0	3,684,585	4,347,603
Solid Waste Management	484,841	45,250	603,760	0	0	73,669
Storm Water	257,608	70,000	390,330	0	0	62,722
Total business-type activities	<u>4,158,998</u>	<u>815,250</u>	<u>5,773,657</u>	<u>0</u>	<u>3,684,585</u>	<u>4,483,994</u>
Total primary government	<u>13,103,261</u>	<u>0</u>	<u>8,328,068</u>	<u>170,864</u>	<u>8,592,362</u>	<u>3,988,033</u>
Change in net position						
Net (expense) revenue			<u>\$ (495,961)</u>	<u>\$ 4,483,994</u>	<u>\$ 3,988,033</u>	
General revenues						
Taxes						
Motor Vehicle/TAVT			335,371	0	335,371	
Sales			3,103,441	0	3,103,441	
Franchise			556,320	0	556,320	
Insurance premium			480,477	0	480,477	
Intangibles			85,608	0	85,608	
Alcoholic beverage			432,688	0	432,688	
Occupational			218,820	0	218,820	
Hotel/Motel			806,220	0	806,220	
Other			52,735	0	52,735	
Interest and investment earnings			13,060	369	13,429	
Gain on sale of assets			61,246	0	61,246	
Other			54,980	0	54,980	
Transfers			127,600	(127,600)	0	
Total general revenues			<u>6,328,566</u>	<u>(127,231)</u>	<u>6,201,335</u>	
Change in net position			<u>5,832,605</u>	<u>4,356,763</u>	<u>10,189,368</u>	
Net position - beginning (original)			22,219,135	16,200,262	38,419,397	
Prior period adjustment			<u>0</u>	<u>(1,769,600)</u>	<u>(1,769,600)</u>	
Net position - beginning (restated)			<u>22,219,135</u>	<u>14,430,662</u>	<u>36,649,797</u>	
Net position - ending			<u>\$ 28,051,740</u>	<u>\$ 18,787,425</u>	<u>\$ 46,839,165</u>	

CITY OF LOCUST GROVE, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

	<u>General</u>	<u>American Rescue Plan Act</u>	<u>SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 5,058,712	\$ 1,539,118	\$ 1,492,317	\$ 2,174,186	\$ 10,264,333
Restricted assets					
Cash and equivalents	73,404	0	0	0	73,404
Receivables (net)					
Accounts	4,880	0	0	0	4,880
Taxes	828,675	0	0	76,253	904,928
Intergovernmental	0	0	840,596	0	840,596
Due from other funds	56,910	0	0	5,823	62,733
Prepaid items	40,777	0	0	1,140	41,917
Total assets	\$ 6,063,358	\$ 1,539,118	\$ 2,332,913	\$ 2,257,402	\$ 12,192,791
LIABILITIES					
Accounts payable	\$ 14,205	\$ 0	\$ 4,093	\$ 0	\$ 18,298
Accrued salaries	92,812	0	0	2,039	94,851
Unearned revenue	0	1,539,118	0	0	1,539,118
Due to other funds	470,700	0	0	0	470,700
Due to others	90,777	0	0	0	90,777
Total liabilities	668,494	1,539,118	4,093	2,039	2,213,744
FUND BALANCES					
Nonspendable prepaid items	40,777	0	0	1,140	41,917
Restricted for:					
Public Safety	0	0	0	9,238	9,238
Public Works	73,404	0	0	0	73,404
Housing and Development	0	0	0	369,519	369,519
Capital projects	0	0	2,328,820	1,468,850	3,797,670
Assigned for:					
Housing and Development	0	0	0	406,616	406,616
Budget	924,380	0	0	0	924,380
Unassigned	4,356,303	0	0	0	4,356,303
Total fund balances	5,394,864	0	2,328,820	2,255,363	9,979,047
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,063,358	\$ 1,539,118	\$ 2,332,913	\$ 2,257,402	\$ 12,192,791

**CITY OF LOCUST GROVE, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
December 31, 2021**

Total fund balance - total governmental funds \$ 9,979,047

Amounts reported for governmental activities in the statement of net position are different because:

Some assets are not financial resources and, therefore, are not reported in the funds.

These are:

Capital assets net of accumulated depreciation	19,506,108
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Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds. These are:

Deferred outflows related to pension	\$ 655,437	
Deferred inflows related to pension	<u>(508,843)</u>	146,594

Long-term liabilities are not due and payable in the current period and are not reported in the funds.

These are:

Net pension liability	(1,055,608)	
Compensated absences	<u>(524,401)</u>	<u>(1,580,009)</u>

Net position of governmental activities	<u>\$ 28,051,740</u>
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CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended December 31, 2021

	General	American Rescue Plan Act	SPLOST	Nonmajor Governmental Funds	Total
REVENUES					
Taxes	\$ 5,265,458	\$ 0	\$ 0	\$ 806,220	\$ 6,071,678
Licenses and permits	988,189	0	0	0	988,189
Fines, fees and forfeitures	537,743	0	0	7,995	545,738
Charges for services	1,026,248	0	0	809,487	1,835,735
Intergovernmental	170,864	0	1,447,447	0	1,618,311
Interest	12,720	0	1,630	340	14,690
Other	54,980	0	0	0	54,980
Total revenues	8,056,202	0	1,449,077	1,624,042	11,129,321
EXPENDITURES					
Current					
General Government	1,534,260	0	0	0	1,534,260
Judicial	346,015	0	0	0	346,015
Public Safety	2,894,875	0	0	88,627	2,983,502
Public Works	2,540,096	0	0	0	2,540,096
Culture and Recreation	52,083	0	0	0	52,083
Housing and Development	861,315	0	0	511,215	1,372,530
Capital outlay	0	0	107,058	153,048	260,106
Total expenditures	8,228,644	0	107,058	752,890	9,088,592
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	(172,442)	0	1,342,019	871,152	2,040,729
Other Financing Sources (Uses)					
Transfers in	90,000	0	0	22,915	112,915
Transfers out	(22,915)	0	0	(90,000)	(112,915)
Proceeds from sale of assets	82,500	0	0	0	82,500
Total other financing sources (uses)	149,585	0	0	(67,085)	82,500
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(22,857)	0	1,342,019	804,067	2,123,229
Fund balances, January 1	5,417,721	0	986,801	1,451,296	7,855,818
Fund balances, December 31	\$ 5,394,864	\$ 0	\$ 2,328,820	\$ 2,255,363	\$ 9,979,047

**CITY OF LOCUST GROVE, GEORGIA
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the year ended December 31, 2021**

Net change in fund balances - total governmental funds **\$ 2,123,229**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$ 883,365	
Depreciation	<u>(645,507)</u>	237,858

Contributions of capital assets increase net position in the statement of activities, but do not appear in the governmental funds because they are not financial resources.

Cost of assets	3,632,700	
Related accumulated depreciation	<u>(46,400)</u>	3,586,300

In the statement of activities, the loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the sale of capital assets increase financial resources.

Cost of assets disposed	(119,873)	
Related accumulated depreciation	<u>98,619</u>	(21,254)

Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Pension contributions	231,933	
Cost of benefits earned net of employee contributions	<u>(260,370)</u>	(28,437)

Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

Compensated absences		<u>(65,091)</u>
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Change in net position of governmental activities		<u><u>\$ 5,832,605</u></u>
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CITY OF LOCUST GROVE, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
REVENUES				
Taxes	\$ 4,472,250	\$ 4,701,750	\$ 5,265,458	\$ 563,708
Licenses and permits	1,026,200	1,010,500	988,189	(22,311)
Fines, fees and forfeitures	675,000	708,500	537,743	(170,757)
Charges for services	1,076,850	1,154,680	1,026,248	(128,432)
Intergovernmental	115,750	287,500	170,864	(116,636)
Interest	10,050	10,020	12,720	2,700
Other	61,600	63,200	54,980	(8,220)
Total revenues	7,437,700	7,936,150	8,056,202	120,052
EXPENDITURES				
Current				
General Government				
Mayor and Council	163,550	181,150	148,563	32,587
Administration	1,825,900	1,775,650	1,385,697	389,953
Judicial				
Municipal Court	382,000	395,300	346,015	49,285
Public Safety				
Police	3,022,000	3,121,500	2,894,875	226,625
Public Works				
Streets	2,660,200	2,673,260	2,525,632	147,628
Fleet Maintenance	85,600	29,350	7,588	21,762
Cemetery	19,050	14,550	6,876	7,674
Culture and Recreation				
Parks and Recreation	61,000	72,000	52,083	19,917
Housing and Development				
Community Development	961,440	945,390	861,315	84,075
Total expenditures	9,180,740	9,208,150	8,228,644	979,506
Excess (deficiency) of revenues over (under) before other financing sources (uses) expenditures	(1,743,040)	(1,272,000)	(172,442)	1,099,558
Other financing sources (uses)				
Transfers in	0	0	90,000	90,000
Transfers out	0	0	(22,915)	(22,915)
Proceeds from sale of assets	0	65,000	82,500	17,500
Contingency	(45,500)	(43,000)	0	43,000
Total other financing sources (uses)	(45,500)	22,000	149,585	127,585
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,788,540)	(1,250,000)	(22,857)	1,227,143
Fund balances, January 1	1,788,540	1,250,000	5,417,721	4,167,721
Fund balances, December 31	\$ 0	\$ 0	\$ 5,394,864	\$ 5,394,864

CITY OF LOCUST GROVE, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET (GAAP) AND ACTUAL
For the year ended December 31, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 0	\$ 1,575,000	\$ 0	\$ (1,575,000)
Total revenues	<u>0</u>	<u>1,575,000</u>	<u>0</u>	<u>(1,575,000)</u>
EXPENDITURES				
Current				
Public Works	0	1,575,000	0	1,575,000
Total expenditures	<u>0</u>	<u>1,575,000</u>	<u>0</u>	<u>1,575,000</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balances, January 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Business Type			Totals
	Water and Sewer	Solid Waste Management	Storm Water	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 1,191,295	\$ 0	\$ 153,247	\$ 1,344,542
Restricted cash and cash equivalents	3,887,505	0	0	3,887,505
Accounts receivable	486,539	64,590	72,070	623,199
Due from other funds	0	148,000	316,877	464,877
Prepaid items	4,061	593	1,186	5,840
Total current assets	5,569,400	213,183	543,380	6,325,963
Noncurrent assets				
Capital assets				
Non-depreciable	2,823,388	0	0	2,823,388
Depreciable (net)	16,766,292	1,375	856,629	17,624,296
Total noncurrent assets	19,589,680	1,375	856,629	20,447,684
Total assets	25,159,080	214,558	1,400,009	26,773,647
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	61,778	4,018	17,651	83,447
LIABILITIES				
Current liabilities				
Accounts payable	143,306	245	3,330	146,881
Accrued salaries and expenses	8,076	0	3,776	11,852
Compensated absences	29,604	2,142	17,971	49,717
Unearned revenue	2,676,870	0	0	2,676,870
Due to other funds	56,910	0	0	56,910
Notes payable	49,343	0	37,780	87,123
Liabilities payable from restricted assets:				
Customer deposits payable	680,587	0	0	680,587
Interest payable	19,170	0	0	19,170
Bonds payable	595,000	0	0	595,000
Total current liabilities	4,258,866	2,387	62,857	4,324,110

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

	Business Type			Totals
	Water and Sewer	Solid Waste Management	Storm Water	
Noncurrent liabilities				
Net pension liability	\$ 113,398	\$ 16,161	\$ 32,322	\$ 161,881
Notes payable	139,295	0	32,413	171,708
Bonds payable	3,260,000	0	0	3,260,000
Total noncurrent liabilities	3,512,693	16,161	64,735	3,593,589
Total liabilities	7,771,559	18,548	127,592	7,917,699
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pension	104,969	7,788	39,213	151,970
NET POSITION				
Net investment in capital assets	15,419,080	1,375	786,436	16,206,891
Restricted for capital	2,687,129	0	0	2,687,129
Restricted for debt service	500,959	0	0	500,959
Unrestricted	(1,262,838)	190,865	464,419	(607,554)
Total net position	\$ 17,344,330	\$ 192,240	\$ 1,250,855	\$ 18,787,425

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended December 31, 2021

	Business Type			Totals
	Water and Sewer	Solid Waste Management	Storm Water	
OPERATING REVENUES				
Charges for sales and services	\$ 4,779,567	\$ 603,760	\$ 390,330	\$ 5,773,657
Total operating revenues	<u>4,779,567</u>	<u>603,760</u>	<u>390,330</u>	<u>5,773,657</u>
OPERATING EXPENSES				
Costs of sales and services	2,695,158	492,189	135,141	3,322,488
Personal services	461,930	37,402	153,440	652,772
Depreciation	872,894	500	36,878	910,272
Total operating expenses	<u>4,029,982</u>	<u>530,091</u>	<u>325,459</u>	<u>4,885,532</u>
Operating income (loss)	<u>749,585</u>	<u>73,669</u>	<u>64,871</u>	<u>888,125</u>
Non-operating revenues (expenses)				
Interest revenue	369	0	0	369
Interest expense	(86,567)	0	(2,149)	(88,716)
Transfer of capital assets to Governmental Activities	(127,600)	0	0	(127,600)
Total non-operating revenues (expenses)	<u>(213,798)</u>	<u>0</u>	<u>(2,149)</u>	<u>(215,947)</u>
Income (loss) before capital contributions	<u>535,787</u>	<u>73,669</u>	<u>62,722</u>	<u>672,178</u>
Capital contributions				
Impact fees	1,484,251	0	0	1,484,251
Capital contributions	1,609,216	0	591,118	2,200,334
Total capital contributions	<u>3,093,467</u>	<u>0</u>	<u>591,118</u>	<u>3,684,585</u>
Change in net position	<u>3,629,254</u>	<u>73,669</u>	<u>653,840</u>	<u>4,356,763</u>
Net position, January 1 (original)	15,484,676	118,571	597,015	16,200,262
Prior period adjustment	(1,769,600)	0	0	(1,769,600)
Net position, January 1 (restated)	<u>13,715,076</u>	<u>118,571</u>	<u>597,015</u>	<u>14,430,662</u>
Net position, December 31	<u>\$ 17,344,330</u>	<u>\$ 192,240</u>	<u>\$ 1,250,855</u>	<u>\$ 18,787,425</u>

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2021

	Business Type			Totals
	Water and Sewer	Solid Waste Management	Storm Water	
Cash flows from operating activities:				
Receipts from customers	\$ 4,480,410	\$ 594,047	\$ 383,853	\$ 5,458,310
Payments to suppliers	(2,845,688)	(492,231)	(132,565)	(3,470,484)
Payments to employees	(457,338)	(39,507)	(145,634)	(642,479)
Net cash provided (used) by operating activities	<u>1,177,384</u>	<u>62,309</u>	<u>105,654</u>	<u>1,345,347</u>
Cash flows from non-capital financing activities:				
Payments to other funds	<u>0</u>	<u>(62,309)</u>	<u>0</u>	<u>(62,309)</u>
Cash flows from capital and related financing activities:				
Receipts of capital contributions	1,484,251	0	0	1,484,251
Interest paid	(89,600)	0	(2,149)	(91,749)
Acquisition of capital assets	(343,194)	0	(30,134)	(373,328)
Principal payments - bonds payable	(610,000)	0	0	(610,000)
Principal payments - notes payable	(48,032)	0	(36,377)	(84,409)
Net cash provided (used) by capital and related financing activities	<u>393,425</u>	<u>0</u>	<u>(68,660)</u>	<u>324,765</u>
Cash flows from investing activities:				
Interest received	<u>369</u>	<u>0</u>	<u>0</u>	<u>369</u>
Net increase (decrease) in cash and cash equivalents	1,571,178	0	36,994	1,608,172
Cash and cash equivalents, January 1	<u>3,507,622</u>	<u>0</u>	<u>116,253</u>	<u>3,623,875</u>
Cash and cash equivalents, December 31	<u><u>\$ 5,078,800</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 153,247</u></u>	<u><u>\$ 5,232,047</u></u>

CITY OF LOCUST GROVE, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the year ended December 31, 2021

	Business Type			Totals
	Water and Sewer	Solid Waste Management	Storm Water	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 749,585	\$ 73,669	\$ 64,871	\$ 888,125
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	872,894	500	36,878	910,272
(Increase) decrease in accounts receivable	(62,265)	(9,713)	(6,477)	(78,455)
(Increase) decrease in prepaid items	157	(42)	(19)	96
(Increase) decrease in pension deferred outflows	(6,564)	18,863	(9,780)	2,519
Increase (decrease) in accounts payable	(55,697)	0	2,595	(53,102)
Increase (decrease) in retainages payable	(94,990)	0	0	(94,990)
Increase (decrease) in accrued salaries and expense	1,377	(454)	1,635	2,558
Increase (decrease) in compensated absences	212	887	2,371	3,470
Increase (decrease) in unearned revenue	(339,893)	0	0	(339,893)
Increase (decrease) in deposits payable	103,001	0	0	103,001
Increase (decrease) in pension deferred inflows	47,753	5,817	2,866	56,436
Increase (decrease) in net pension liability	(38,186)	(27,218)	10,714	(54,690)
Total adjustments	427,799	(11,360)	40,783	457,222
Net cash provided (used) by operating activities	\$ 1,177,384	\$ 62,309	\$ 105,654	\$ 1,345,347
Cash and cash equivalents reconciliation:				
Cash and cash equivalents	\$ 1,191,295	\$ 0	\$ 153,247	\$ 1,344,542
Restricted cash and cash equivalents	3,887,505	0	0	3,887,505
Total cash and cash equivalents	\$ 5,078,800	\$ 0	\$ 153,247	\$ 5,232,047

Noncash investing, capital, and financing activities:

Contributions of capital assets from developers totaled \$2,200,334.
Cost of assets transferred from governmental activities totaled \$117,106.
Acquisition of capital assets through accounts payable totaled \$126,962.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

1. Description of Government Unit

The City of Locust Grove was established in 1879. The City operates under a council/mayor form of government and provides the following services: public safety, street and sanitation, culture and recreation, public improvements and general and administrative services. In addition, the City operates public utilities for water, sewer, solid waste and stormwater management for the incorporated and immediate surrounding areas.

The City is governed by an elected mayor and six-member council.

2. Summary of Significant Accounting Policies

A. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

The accompanying financial statements present the government and its component units, entities for which the government is considered financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

City of Locust Grove Downtown Development Authority

The City of Locust Grove Downtown Development Authority ("Authority") was established as a legally separate entity, which operates pursuant to the Official Code of Georgia Annotated. The Authority consists of seven members appointed by the Authority Chairman. The Authority provides for the vitalization of the downtown area of the City of Locust Grove. The Authority has a December 31 year-end and is considered a discretely presented component unit of the City. For the current year, the Authority had no activity to report in the financial statements.

City of Locust Grove Historic Preservation Commission

The City of Locust Grove Historic Preservation Commission ("Commission") was established as a legally separate entity, which operates pursuant to the Official Code of Georgia Annotated. The Authority consists of five members appointed by the City. The Commission provides for the historic preservation of properties within the City of Locust Grove. The Commission has a December 31 year-end and is considered a blended component unit of the City. For the current year, the Commission had no activity to report in the financial statements.

C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As discussed earlier, the City has one discretely presented component unit and one blended component unit. Neither is considered to be a major component unit and there is no activity during the current year.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund - The general operating fund of the City is used to account for all financial resources except those required to be accounted for in another fund.

American Rescue Act Fund – This fund is used to account for projects financed from the assistance from the American Rescue Plan Act of 2021.

SPLOST Fund – This fund is used to account for long-term projects financed by the passage of the Henry County special purpose local option sales tax.

The City reports the following major proprietary funds:

Water and Sewer Fund - This fund is used to account for activities connected with the development, operation and maintenance of water and sewer services in the City of Locust Grove.

Solid Waste Management Fund – This fund is used to account for activities connected to sanitation and recycling services provided to the residential and commercial users of the City of Locust Grove.

Storm Water Fund – This fund is used to account for activities connected to management of the flood plains by maintaining natural and artificial water drainage with the City of Locust Grove.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

Additionally, the City reports the following fund types:

Governmental Fund Types

Special Revenue Funds - This fund type is used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

Capital Projects Funds - This fund type is used to account for financial resources to be used for the acquisition or construction of capital assets (other than those financed by the proprietary or fiduciary funds).

Component Units

The City of Locust Grove Downtown Development Authority and the City of Locust Grove Historical Preservation Commission is accounted for using a current financial resources measurement focus and uses the modified accrual basis of accounting. Under this method, revenues are recognized when susceptible to accrual (i.e. when they both become measurable and available).

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

D. Basis of Presentation – Fund Financial Statements, continued

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

E. Measurement Focus and Basis of Accounting, continued

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end).

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

F. Revenues and Expenditures/Expenses

Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Certain indirect costs have been included as part of program expenses reported for the various functional activities.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer, Solid Waste Management, and Storm Water Funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal services funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

G. Budgets and Budgetary Accounting

The City Council adopts an annual budget for all governmental fund types, prior to January 1, except for the Capital Projects Funds. The Capital Projects Funds are budgeted by City Council when capital projects are approved. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted by the passage of a resolution.

Formal budgetary accounting is employed as a management control for the General Fund, Special Revenue Funds, and Enterprise Funds. The Capital Projects Fund is budgeted by the City Council when capital projects are approved. Annual operating budgets are adopted each year through approval by the Council. Before the end of each year, the City Manager submits a proposed budget for the upcoming year to the City Council for their review. Prior to adoption, a public hearing is held to receive comment from the citizenry on the proposed budget.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

G. Budgets and Budgetary Accounting, continued

This hearing is publicized in the local newspaper one week before the hearing, and the budget document is made available for public inspection during this week. After the public hearing, the budget is then revised by the City Council and the first reading of the proposed budget is made. At the next City Council meeting, the second reading of the proposed budget is made and the City Council votes to adopt the proposed budget. The annual operating budget is adopted no later than December 31st for the following year.

The annual budgets for the General Fund and Special Revenue Funds are prepared in accordance with the basis of accounting utilized by that fund. The budgets for the Enterprise Funds are adopted under a basis consistent with GAAP, except that depreciation, certain capital expenses, non-operating income and expense items are not considered. All unencumbered budget appropriations, except project budgets, lapse at the end of each year.

The legal level of budgetary control is the departmental level. Any increases in total appropriations of a department require approval and amendment of the budget by the City Council.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control, which is the department level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. During the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year-end.

H. Cash and Investments

Cash and cash equivalents, as reported in the statement of cash flows, includes amounts in demand deposits, amounts with fiscal agents and investments with an original maturity at three months or less. Investments are reported at fair value with accrued interest shown under a separate caption on the balance sheet. Reinvested interest on certain debt service and capital project investments is included in the investment accounts.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

I. Intergovernmental Receivables

Receivables for state, federal, and local governments are recorded as revenue for the period of the allocation or as earned based on expenditures made for which reimbursement is due.

J. Inventories

Inventories are valued at cost on the first-in, first-out method.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the end of the current year are recorded as prepaid items.

L. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

GASB Statement No. 34 required the City to report and depreciate new infrastructure assets effective with the beginning of the year ended December 31, 2004. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the City. Prior to January 1, 2007, neither their historical costs nor related depreciation had historically been reported in the financial statements. For entities the size of the City of Locust Grove, retroactive reporting of infrastructure assets was not required.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

L. Capital Assets, continued

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at their acquisition value on the date donated.

The City capitalizes all assets with an original cost of \$3,500. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets ranging as follows:

	Useful Life in Years
Buildings and improvements	25-50
Infrastructure	40-50
Machinery and equipment	40-50
Vehicles	3-5
Furniture and fixtures	10-20
Land improvements	20
Intangibles	20-40

The costs of normal maintenance and repairs that do not add value or materially extend the life of the asset are charged to operations as incurred. Costs of major additions and improvements are capitalized.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City reports deferred outflows of resources related to their defined benefit pension plan.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows of resources related to their defined benefit pension plan.

N. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation benefits which will be paid to the employees upon separation from City service. Accumulated unpaid vacation pay amounts are accrued when incurred by the City in the government-wide, proprietary, and fiduciary fund financial statements. The liability of the proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees. In governmental fund types, a liability is recorded only if the benefit has matured and is expected to be liquidated with expendable available financial resources.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

O. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City of Locust Grove Employees' Pension Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Q. Capital Contributions

Federal, state and local government assistance in the form of grants that are permanent in nature and restricted for the construction or acquisition of specific property and equipment is recorded as an asset and as non-operating revenue.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

R. Fund Balances – Governmental Funds

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at year end by the City are nonspendable in form. The City has not reported any amounts that are legally or contractually required to be maintained intact.

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to resolutions passed by the City Council, the City of Locust Grove's highest level of decision making authority, which include the language "committed for the purpose of". Commitments may be modified or rescinded only through adoption of a subsequent resolution. A resolution committing amounts must be adopted prior to the end of the year; however, the amount to be committed may be determined within 120 days of year-end.

Assigned – includes amounts that the City intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. Under the City Council's adopted policy, amounts may be assigned by the City Manager, under the authorization of the City Council, through a written memorandum. Amounts appropriated to eliminate a projected deficit in the subsequent year's budget shall constitute assignments and are documented by adoption of the City's annual operating budget. Equity amounts reported in special revenue funds, capital project funds, debt service funds, or permanent funds not otherwise classified as nonspendable, restricted, or committed shall constitute assignments of fund balance.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

R. Fund Balances – Governmental Funds, continued

Unassigned – includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The General Fund is the only fund that should report this category of fund balance.

For the purposes of fund balance classification, the City considers restricted amounts spent first when an expenditure is incurred for which both restricted and unrestricted fund balance is available. Furthermore, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance can be used, then committed amounts are spent first, followed by assigned amounts, and then unassigned amounts.

S. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

T. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

2. Summary of Significant Accounting Policies (continued)

U. Restricted Assets and Restricted Net Position

Restricted assets of the Enterprise Funds represent certain resources set aside for the repayment of revenue bonds because they are maintained in a separate bank account and their use is limited by applicable bond covenants.

Restricted net position is equal to the excess of the restricted assets funded from operations over the liabilities to be paid with restricted assets which are due in one year or less. Restricted assets exclude bond proceeds for calculation of reserve.

V. Comparative Data and Reclassifications

Comparative total data of the prior period has been presented in the accompanying individual fund financial statements in order to provide an understanding of changes in the City's financial position and operations. Certain prior year amounts have been reclassified to conform to the current year presentation.

3. Deposit and Investment Risk

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned. The City has no formal policy, but follows the State of Georgia requirement that all deposits be federally insured or fully collateralized.

Interest Rate Risk

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State of Georgia law limits investments to include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States. The City has no investment policy that would further limit its investment choices. Investments are reported at fair value.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

3. Deposit and Investment Risk (continued)

Concentration of Credit Risk

The City has no formal policy on the amount the City may invest in any one issuer.

Foreign currency risk

The City has no investments denominated in a foreign currency.

4. Accounts Receivable

Net accounts receivable at the end of the current year consist of the following:

Major Funds			
General Fund		\$	4,880
Enterprise Funds			
Water and Sewer	\$ 704,648		
Less: Allowances for Uncollectibles	(218,109)		
Solid Waste Management	77,306		
Less: Allowances for Uncollectibles	(12,716)		
Storm Water	72,070		
Less: Allowances for Uncollectibles	0		
			<u>623,199</u>
Total Primary Government		\$	<u>628,079</u>

5. Taxes Receivable

Taxes receivables at the end of the current year consist of the following:

Major Funds			
General	\$ 828,675		
Nonmajor Governmental Funds	<u>76,253</u>		
Total Primary Government		\$	<u>904,928</u>

6. Intergovernmental Receivable

Intergovernmental receivables at the end of the current year consist of the following:

Major Funds			
SPLOST	<u>\$ 840,596</u>		

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

7. Interfund Receivables, Payables, and Transfers

A summary of interfund receivables and payables as of the end of the current year is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water and Sewer	\$ 56,910
Nonmajor governmental	General	5,823
Solid Waste Management	General	148,000
Storm Water	General	316,877
		<u>\$ 527,610</u>

The balance reported as Due to/Due from represent loans between the borrower funds and the lender fund. Balances reported between in the General Fund and nonmajor governmental funds resulted from transactions to alleviate equity in pooled cash deficits at year-end. Balances between the General Fund and the Water and Sewer and Solid Waste Management are short-term loans expected to be paid in the next year. Balances between the General Fund and the Storm Water Fund are expected to be paid as the Storm Water Fund grows.

A summary of interfund transfers is as follows:

<u>Transfer Out Fund</u>	<u>Transfer In Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 22,915
Nonmajor governmental	General	90,000
		<u>\$ 112,915</u>

Interfund transfers were used to transfer unrestricted revenues from payor funds to subsidize operations in payee funds in accordance with budgetary authorizations and to transfer City matching funds in accordance with grant agreements. Transfers are eliminated in the government-wide financial statements if the interfund transfer is within the governmental fund group or business-type fund group.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

8. Capital Assets

Capital asset activity for the primary government for the current year is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Non-depreciable assets				
Land	\$ 3,093,064	\$ 0	\$ 0	\$ 3,093,064
Construction in progress	1,152,430	117,511	(1,052,732)	217,209
Total non-depreciable assets	<u>4,245,494</u>	<u>117,511</u>	<u>(1,052,732)</u>	<u>3,310,273</u>
Depreciable assets				
Buildings and improvements	10,512,244	1,167,055	0	11,679,299
Infrastructure	2,429,103	3,727,140	0	6,156,243
Vehicles and equipment	3,191,135	557,091	(119,873)	3,628,353
Furniture and fixtures	581,463	0	0	581,463
Total depreciable assets	<u>16,713,945</u>	<u>5,451,286</u>	<u>(119,873)</u>	<u>22,045,358</u>
Accumulated depreciation				
Buildings and improvements	(2,062,483)	(298,785)	0	(2,361,268)
Infrastructure	(388,783)	(62,891)	0	(451,674)
Vehicles and equipment	(2,501,413)	(272,512)	98,619	(2,675,306)
Furniture and fixtures	(303,556)	(57,719)	0	(361,275)
Total accumulated depreciation	<u>(5,256,235)</u>	<u>(691,907)</u>	<u>98,619</u>	<u>(5,849,523)</u>
Total depreciable assets, net	<u>11,457,710</u>	<u>4,759,379</u>	<u>(21,254)</u>	<u>16,195,835</u>
Governmental activities capital assets, net	<u>\$ 15,703,204</u>	<u>\$ 4,876,890</u>	<u>\$ (1,073,986)</u>	<u>\$ 19,506,108</u>
Business-type activities				
Non-depreciable assets				
Land	\$ 1,423,964	\$ 931,411	\$ 0	\$ 2,355,375
Construction in progress	2,226,563	374,949	(2,133,499)	468,013
Total non-depreciable assets	<u>3,650,527</u>	<u>1,306,360</u>	<u>(2,133,499)</u>	<u>2,823,388</u>
Depreciable assets				
Buildings and improvements	14,611,165	22,450	0	14,633,615
Infrastructure	9,322,207	3,402,424	0	12,724,631
Vehicles and equipment	2,483,408	219,995	(243,984)	2,459,419
Total depreciable assets	<u>26,416,780</u>	<u>3,644,869</u>	<u>(243,984)</u>	<u>29,817,665</u>
Accumulated depreciation				
Buildings and improvements	(5,916,886)	(483,885)	0	(6,400,771)
Infrastructure	(3,875,408)	(233,055)	0	(4,108,463)
Vehicles and equipment	(1,490,081)	(310,438)	116,384	(1,684,135)
Total accumulated depreciation	<u>(11,282,375)</u>	<u>(1,027,378)</u>	<u>116,384</u>	<u>(12,193,369)</u>
Total depreciable assets, net	<u>15,134,405</u>	<u>2,617,491</u>	<u>(127,600)</u>	<u>17,624,296</u>
Business-type activities capital assets, net	<u>\$ 18,784,932</u>	<u>\$ 3,923,851</u>	<u>\$ (2,261,099)</u>	<u>\$ 20,447,684</u>

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

8. Capital Assets (continued)

Depreciation expense was charged to functions/programs as follows:

Primary Government

Governmental activities

General Government	\$ 159,310
Public Safety	339,286
Public Works	83,414
Culture and Recreation	35,711
Housing and Development	27,786
	<hr/>
Total depreciation expense for governmental activities	<u>\$ 645,507</u>

Business-type activities

Water and Sewer	\$ 872,894
Solid Waste Management	500
Storm Water	36,878
	<hr/>
Total depreciation expense for business-type activities	<u>\$ 910,272</u>

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Current year depreciation expense	\$ 645,507	\$ 910,272
Prior accumulated depreciation on assets through transfer	46,400	117,106
	<hr/>	<hr/>
Additions to accumulated depreciation	<u>\$ 691,907</u>	<u>\$ 1,027,378</u>

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

9. Long-Term Debt

Business-Type Activities

Bonds Payable from Direct Placement

Revenue bonds have been issued for business-type activities and are comprised of the following individual issues at December 31, 2021:

On May 10, 2016, the City issued \$6,785,000 in Water and Sewerage Refunding Revenue Bonds, Series 2016, with an interest rate of 2%. The \$6,785,000 revenue bonds are due in semi-annual installments through April 1, 2029; interest at 2.00% (\$3,855,000 outstanding), for the refunding of the 2013 Water and Sewerage Revenue Series Bonds, which were issued for the expansion of the water and sewer system in the City of Locust Grove. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable and the bondholders may proceed to protect and enforce the rights of the bondholders by a suit, action, or special proceeding in equity, or at law, either for the appointment of a receiver of the water/sewer system. The bonds are secured by a pledger of the net revenues derived from the operation of the water/sewer system.

Annual debt service requirements for bonds payable from direct placement are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 595,000	\$ 83,200	\$ 678,200
2023	595,000	71,150	666,150
2024	605,000	59,250	664,250
2025	575,000	47,250	622,250
2026	590,000	35,450	625,450
2027-2029	895,000	45,350	940,350
Totals	<u>\$ 3,855,000</u>	<u>\$ 341,650</u>	<u>\$ 4,196,650</u>

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

9. Long-Term Debt (continued)

Notes from Direct Borrowings

During the year ended December 31, 2020, the City entered into a \$174,000 note payable with a financial institution to purchase a vehicle. The note has a balance of \$140,842 at December 31, 2021, bears interest at 2.285%, requires annual payments of \$37,365, and matures on August 10, 2025. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Note payments and performance obligations are secured by revenues on taxes, fees, and charges collected by the City.

During the year ended December 31, 2019, the City entered into a \$154,000 note payable with a financial institution to purchase equipment. The note has a balance of \$95,592 at December 31, 2021, bears interest at 3.385%, requires annual payments of \$34,046, and matures on December 19, 2024. Upon an event of default, all outstanding principal and accrued interest may be declared immediately due and payable. Note payments and performance obligations are secured by revenues on taxes, fees, and charges collected by the City.

During the year ended December 31, 2018, the City entered into a \$104,000 note payable with a financial institution to purchase equipment. The note has a balance of \$22,397 at December 31, 2021, bears interest at 3.445%, requires annual payments of \$23,034, and matures on September 1, 2022.

Annual debt service requirements for notes from direct borrowings are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 87,123	\$ 8,264	\$ 95,387
2023	66,605	6,429	73,034
2024	68,620	5,340	73,960
2025	36,483	882	37,365
Totals	<u>\$ 258,831</u>	<u>\$ 20,915</u>	<u>\$ 279,746</u>

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

10. Long-Term Liabilities

Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities of the City for the current year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Compensated absences	\$ 459,311	\$ 259,308	\$ (194,218)	\$ 524,401	\$ 524,401
Business-type activities					
Bonds from direct placement	\$ 4,465,000	\$ 0	\$ (610,000)	\$ 3,855,000	\$ 595,000
Notes from direct borrowings	343,240	0	(84,409)	258,831	87,123
Compensated absences	46,247	42,112	(38,642)	49,717	49,717
Total business-type activities	<u>\$ 4,854,487</u>	<u>\$ 42,112</u>	<u>\$ (733,051)</u>	<u>\$ 4,163,548</u>	<u>\$ 731,840</u>

Revenue bond discounts/premiums are amortized over the life of the related debt using the straight-line method. In prior years, compensated absences of the governmental activities were liquidated in the General Fund.

Total interest expense in the business-type activities for the current year is \$88,716.

11. Unearned Revenue

In a prior period the City received water and sewer connection fees from private developers in the amount of \$7,369,600. As a result of the payment, the developers own credits to be applied to future water and sewer connections for subsequent development projects. The developers subsequently transferred the credits to a bank as part of a settlement agreement. At year end, the bank held \$2,676,870 in connection fee credits toward future water and sewer connections in the City. During the year the City recognized \$339,893 in water and sewer connection fees related to the use of these credits.

The City is also holding \$1,539,118 in American Rescue Plan Act funds that will be spent in subsequent periods.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

12. Nonspendable, Restricted, Committed, and Assigned Fund Balances

The following is a summary of nonspendable, restricted, committed, and assigned fund balances of the governmental funds for the year ended December 31, 2021:

	<u>General</u>	<u>SPLOST</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Prepaid items	\$ 40,777	\$ 0	\$ 1,140	\$ 41,917
Restricted for:				
Public Safety				
Police facilities and equipment	\$ 0	\$ 0	\$ 9,238	\$ 9,238
Public Works				
Cemetery	19,284	0	0	19,284
Tree Replacement	54,120	0	0	54,120
Housing and Development				
Promotion of tourism, conventions and trade shows	0	0	369,519	369,519
Capital Projects	0	2,328,820	1,468,850	3,797,670
	<u>\$ 73,404</u>	<u>\$ 2,328,820</u>	<u>\$ 1,847,607</u>	<u>\$ 4,249,831</u>
Assigned for:				
Subsequent year's budget	\$ 924,380	\$ 0	\$ 0	\$ 924,380
Housing and Development				
Promotion of tourism, conventions and trade shows	0	0	406,616	406,616
	<u>\$ 924,380</u>	<u>\$ 0</u>	<u>\$ 406,616</u>	<u>\$ 1,330,996</u>

13. Pension Plan

Plan Description. The City is a participating member of the Georgia Municipal Employees Benefit System (GMEBS), a state-wide agent, multiple-employer retirement system, administered by the Georgia Municipal Association. This is a defined benefit pension plan, which provides retirement, disability and death benefits to plan members and beneficiaries. The City has established provisions, which assign the authority to the City council members to establish and amend the benefit provisions of the plan.

Control over the operation and administration of the plan is vested with GMEBS along with custody of the plan assets. The plan provides that the City has no liability with respect to payments or benefits or otherwise under the plan except to pay over to GMEBS such actuarially determined contributions as are required to meet minimum funding standards of the Public

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

13. Pension Plan (continued)

Retirement Systems Standards Law and provide benefits thereunder. If terminated, the plan provides that if there are funds remaining after the satisfaction of all liabilities, such funds shall not revert to the City but shall be allocated to employees. All employees are eligible for immediate participation. Officials are covered under the plan and are eligible for immediate participation.

There are no loans to any of the City officials or other “party-in-interest,” and there are no prohibited transactions. The plan assets do not include any securities or investments in the City of Locust Grove. The funds are managed by independent money managers.

The annual report and more detailed information regarding the plan can be obtained from the Plan Administrator, the Georgia Municipal Employees Benefit System.

At July 1, 2021, the date of the most recent actuarial valuation, the City had the following participants:

Retirees and beneficiaries currently receiving benefits	20
Terminated vested participants entitled to but not yet receiving benefits	28
Active participants	74
Total number of participants	122

Benefits Provided. The plan provides retirement, disability, and death benefits. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 65 with no reduction in benefit. Members with thirty years of total service are eligible to retire at age 62 with no reduction in benefit. Officials are eligible to retire at age 65 with no reduction of benefits. Members are eligible for early retirement with reduced benefits at age 55 after 10 years of service. The benefit formula is 2.0% with a ten year vesting schedule for terminations.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

13. Pension Plan (continued)

Contributions. Employees make no contributions to the plan. The City is required to contribute the remaining amounts necessary to fund the plan in compliance with the minimum funding standards of the Public Retirement Systems Standards Law. The City's actuarially determined contribution rate for the current year was \$230,906, or 6.13% of covered payroll. The City's covered payroll for employees participating in the Plan for the current year was \$3,769,489. The Council provides for the benefits and funding policy through City ordinance and maintains the authority to change the policy. The administrative expenses set by contract with GMEBS are in addition to the state-required annual funding requirement. This funding policy, as specified by ordinance, has been the same since the inception of the plan.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At the end of the current year, the City reported a net pension liability of \$1,217,489. The net pension liability was measured as of March 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2021. For the governmental activities, the net pension liability is liquidated by the General Fund. For the current year, the City recognized pension expense in the amount of \$264,573.

At the end of the current year, the City reported deferred outflows of resources and deferred inflows of resources related to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 478,120	\$ (35,712)
Changes of assumptions	12,790	(6,332)
Net difference between projected and actual earnings on pension plan investments	74,024	(74,024)
Changes in participant fund allocation	0	(544,745)
City contributions subsequent to the measurement date	173,950	0
Totals	<u>\$ 738,884</u>	<u>\$ (660,813)</u>

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

13. Pension Plan (continued)

The \$173,950 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net position liability during the next year. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending December 31,	
2022	\$ (18,680)
2023	25,869
2024	(12,890)
2025	(90,178)
Totals	<u>\$ (95,879)</u>

Actuarial Assumptions. The total pension liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Projected salary increases	2.25% plus service based merit increases
Cost of living adjustments	0.00%
Net investment rate of return	7.375%

Healthy mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Healthy Retiree Mortality Table with rates multiplied by 1.25. Disabled mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.

The mortality and economic actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2019.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

13. Pension Plan (continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	45%	6.40%
International equity	20%	7.05%
Domestic fixed income	20%	1.15%
Real estate	10%	4.50%
Global fixed income	5%	1.25%
Total	<u>100%</u>	

Discount Rate. The discount rate used to measure the total pension liability was 7.375 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employer will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

13. Pension Plan (continued)

Changes in Net Pension Liability

	<u>Total Pension Liability (Asset)</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability (Asset)</u>
	<u>(a)</u>	<u>(b)</u>	<u>(a) - (b)</u>
Balances at 3/31/2020	\$ 4,274,646	\$ 2,649,948	\$ 1,624,698
Changes for the year:			
Service cost	141,761	0	141,761
Interest	321,625	0	321,625
Differences between expected and actual experience	566,669	0	566,669
Contributions—employer	0	231,163	(231,163)
Net investment income	0	1,216,728	(1,216,728)
Benefit payments, including refunds of employee contributions	(110,772)	(110,772)	0
Administrative expense	0	(10,627)	10,627
Net changes	919,283	1,326,492	(407,209)
Balances at 3/31/2021	\$ 5,193,929	\$ 3,976,440	\$ 1,217,489

Plan fiduciary net position as a percentage of the total pension liability	76.56%
Covered payroll	\$ 3,461,296
Employer's net pension liability as percentage of covered payroll	35.17%

Sensitivity of the Net Pension Asset/Liability to Changes in the Discount Rate. The following presents what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.375 percent) or one percentage-point higher (8.375 percent) than the current rate:

	<u>Discount Rate</u>	<u>Net Pension Liability (Asset)</u>
1% decrease	6.375%	\$ 2,021,875
Current discount rate	7.375%	1,217,489
1% increase	8.375%	554,134

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Georgia Municipal Employees Benefit System financial report.

Other Plans. In addition to the plan above, various City employees are covered under the Peace Officers' Annuity and Benefit Fund of Georgia. Further information regarding this plan can be obtained from the plan's annual report. This plan is immaterial to the financial statements.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

14. Deferred Compensation Plans

The City provides retirement benefits for its employees through a deferred compensation plan called The City of Locust Grove Deferred Compensation Plan ("Plan"). The Plan is created under Internal Revenue Code Sections 457. The Plan is administered by the Securian Retirement Services, an independent third party. Investments are managed by the Plan trustee under one of three investment options, or a combination thereof, as selected by the participant. The Plan, which is available to all employees, permits them to defer a portion of their salary until future years. Participation in the Plan is elective and is not mandatory. The City Council provides for the benefits and funding policy through a City ordinance and maintains the authority to change the policy.

Under the terms of the Plans, employees may defer a portion of their salary through voluntary contributions to the Plan. Employees may defer a maximum of 25% of their salary, up to the maximum allowable by federal law. The City will contribute 2% of the employee's compensation per year for all employees who contribute 5% or more of their compensation and have incurred one year of service. Matching contributions vest immediately. At the end of the current year, there were 28 members of the Plans.

There is a cap of \$1,000 per eligible employee for City contributions. Funds are vested 100% at the time of contribution. Amounts held in the Plans are not available to the employees until termination, retirement, death, or unforeseeable emergency.

During the current year, the City contributed \$34,564 to the plans based on covered salaries of \$1,360,809. Plan members made voluntary contributions of \$90,351 to the plans. Total payroll was \$3,767,519.

The City has no fiduciary relationship with the plan, and plan assets are not available to the City or its general creditors. The Plan assets are held in trust by the administrator for the exclusive benefit of the participants of the Plan.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

15. Joint Ventures

Under Georgia law, the City, in conjunction with other cities and counties in the metropolitan Atlanta area, is a member of the Atlanta Regional Commission (“ARC”) and is required to pay annual dues thereto. Membership in an ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the ARC in Georgia. The ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an ARC. Separate financial statements may be obtained from Atlanta Regional Commission, 229 Peachtree Street, #100, Atlanta, Georgia 30503.

16. Hotel/Motel Lodging Tax

The City has levied an 8% lodging tax, in accordance with Official Code of Georgia Annotated (OCGA) Section 48-13-51(b)(2). The City is required to spend, of the total taxes collected, an amount equal to at least 43.75% for the purpose of promoting tourism, conventions, and trade shows and 18.75% for the purpose of tourism product development in the downtown area. A summary of the transactions for the year ending December 31, 2021 follows:

Lodging tax receipts	\$806,220
Disbursements to promote tourism, conventions, and trade shows and tourism product development in the downtown area.	\$511,215 63.41% of tax receipts
Transfers to General Fund	\$ 90,000 11.16% of tax receipts

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2021

17. Risk Management

Material estimates have been made by management about the life of depreciated capital assets. Management has used a conservative approach on these estimates.

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. City has elected to manage its risk financing activities through the purchase of commercial insurance. There have been no insurance settlements exceeding insurance coverage for any of the past three years.

Management estimates liabilities for unpaid claims based on the probability of losses exceeding the occurrence limits and the reasonableness of estimating those losses. At the end of the current year, the City has no losses that are probable or estimable and accordingly has not recognized any liability.

18. Contingencies

The City's legal counsel has stated that there are presently no determinable lawsuits.

19. Subsequent Events

On February 7, 2022, the City issued general obligation sales tax bonds in the amount of \$6,955,000 to forward fund projects related to the transportation special purpose local option sales tax (TSPLOST). The required payments of these bonds will be funded by the collection of future TSPLOST revenues.

On August 16, 2022, the City received their second payment of American Rescue Plan Act funds in the amount of \$1,539,118.

20. Changes in Beginning Balances

Prior year numbers have been restated for the Water and Sewer Fund and the Business-type Activities to report an unrecorded unearned revenue for future water and sewer taps. This decreased beginning net position in the amount of \$1,769,600.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LOCUST GROVE, GEORGIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
LAST TEN FISCAL YEARS
For the year ended December 31, 2021
(Unaudited)

	Fiscal Year						
	2021	2020	2019	2018	2017	2016	2015
Total pension liability							
Service cost	\$ 141,761	\$ 130,947	\$ 102,392	\$ 114,007	\$ 119,528	\$ 104,748	\$ 74,722
Interest	321,625	304,198	264,456	236,950	227,535	206,702	181,677
Differences between expected and actual experience	566,669	(21,369)	2,589	70,462	(137,342)	41,791	167,555
Changes of assumptions	0	(10,451)	0	38,371	0	0	(17,971)
Changes of benefit terms	0	0	233,519	0	0	0	0
Benefit payments, including refunds of employee contributions	(110,772)	(107,415)	(95,823)	(91,224)	(85,250)	(83,598)	(82,566)
Net change in total pension liability	919,283	295,910	507,133	368,566	124,471	269,643	323,417
Total pension liability - beginning	4,274,646	3,978,736	3,471,603	3,103,037	2,978,566	2,708,923	2,385,506
Total pension liability - ending (a)	5,193,929	4,274,646	3,978,736	3,471,603	3,103,037	2,978,566	\$ 2,708,923
Plan fiduciary net position							
Contributions - employer	\$ 231,163	\$ 183,219	\$ 157,901	\$ 157,840	\$ 141,537	\$ 114,820	\$ 124,851
Net investment income	1,216,728	(204,152)	96,959	288,521	254,578	6,713	171,322
Benefit payments, including refunds of employee contributions	(110,772)	(107,415)	(95,823)	(91,224)	(85,250)	(83,598)	(82,566)
Administrative expense	(10,627)	(11,325)	(11,721)	(10,094)	(10,015)	(6,438)	(5,206)
Net change in total pension liability	1,326,492	(139,673)	147,316	345,043	300,850	31,497	208,401
Plan fiduciary net position - beginning	2,649,948	2,789,621	2,642,305	2,297,262	1,996,412	1,964,915	1,756,514
Plan fiduciary net position - ending (b)	\$ 3,976,440	\$ 2,649,948	\$ 2,789,621	\$ 2,642,305	\$ 2,297,262	\$ 1,996,412	\$ 1,964,915
Net pension liability (asset) - ending : (a) - (b)	\$ 1,217,489	\$ 1,624,698	\$ 1,189,115	\$ 829,298	\$ 805,775	\$ 982,154	\$ 744,008
Plan's fiduciary net position as a percentage of the total pension liability	76.56%	61.99%	70.11%	76.11%	74.03%	67.03%	72.53%
Covered payroll	\$ 3,461,296	\$ 3,159,596	\$ 2,594,568	\$ 2,143,962	\$ 2,173,333	\$ 2,278,667	\$ 2,152,833
Net pension liability as a percentage of covered payroll	35.17%	51.42%	45.83%	38.68%	37.08%	43.10%	34.56%

Note: Fiscal year 2015 was the first year of implementation. Therefore, years prior to 2015 are not reported.

CITY OF LOCUST GROVE, GEORGIA
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS
For the year ended December 31, 2021
(Unaudited)

	Fiscal Year						
	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 230,906	\$ 167,323	\$ 154,360	\$ 167,323	\$ 159,400	\$ 135,583	\$ 107,899
Contributions in relation to the actuarially determined contribution	(230,906)	(167,323)	(154,360)	(167,323)	(159,400)	(135,583)	(107,899)
Contribution deficiency (excess)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Covered payroll	\$ 3,769,489	\$ 3,461,296	\$ 2,594,568	\$ 2,143,962	2,173,333	\$ 2,278,667	\$ 2,152,833
Contributions as a percentage of covered payroll	6.13%	4.83%	5.95%	7.80%	7.33%	5.95%	5.01%

Note: Fiscal year 2015 was the first year of implementation. Therefore, years prior to 2015 are not reported.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2021

1. Valuation Date

The actuarially determined contribution rate was determined as of January 1, 2021, with an interest adjustment to the fiscal year. Contributions in relation to this actuarially determined contribution rate will be reported for the fiscal year ending December 31, 2022.

2. Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method = Projected unit credit

Amortization method = Closed level dollar for remaining unfunded liability

Remaining amortization period = Remaining amortization period varies for the bases, with a net effective amortization period of 10 years

Asset valuation method = Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.

Net investment rate of return = 7.375%

Projected salary increases = 2.25% plus service based merit increases

Cost of living adjustments = 0%

Retirement age for inactive vested participants = 65

Mortality = Healthy mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Healthy Retiree Mortality Table with rates multiplied by 1.25. Disabled mortality rates were based on the Sex-Distinct Pri-2012 Head-Count Weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2021

3. Changes in Benefits

There were no changes in benefit provisions in the last two fiscal years.

4. Changes of Assumptions

The following assumption changes based on an actuarial study conducted in November and December of 2019:

The mortality table for healthy retirees and beneficiaries was changed from the sex-distinct RP-2000 Combined Healthy Mortality Table, set forward two years in age for males and one year for females to the sex-distinct Pri-2012 head-count weighted Healthy Retiree Mortality Table with rates multiplied by 1.25.

The mortality table for disabled participants was changed from the sex-distinct RP-2000 Disabled Retiree Mortality Table to the sex-distinct Pri-2012 head-count weighted Disabled Retiree Mortality Table with rates multiplied by 1.25.

The mortality table for active participants, terminated vested participants, and deferred beneficiaries was changed from the sex-distinct RP-2000 Combined Healthy Mortality Table, set forward two years in age for males and one year for females to the sex-distinct Pri-2012 head-count weighted Employee Mortality Table.

Future mortality improvement is based on projecting generationally from 2012 using 60% of the sex-distinct Scale SSA2019. Previously future mortality improvements were not explicitly projected.

The prior retirement assumption was based on the Plan's normal retirement eligibility. If normal retirement eligibility was only available on or after age 65, the prior assumption was 60% at ages 65 to 69 and 100% at age 70 and older. If normal retirement eligibility was available prior to age 65, the rates were 10% at ages 55 to 59, 20% at age 60, 25% at age 61, 35% at age 62, 40% at age 63, 45% at age 64, 50% at ages 65 to 69, and 100% at age 70 and older as long as a participant was at least eligible for early retirement.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2021

4. Changes of Assumptions (continued)

The new assumption relates to when a given participant is eligible for normal retirement (either regular normal retirement or alternative normal retirement). Retirement rates do not apply if a participant is not eligible for either early or normal retirement. The retirement rates where normal retirement is available on or after age 65 are 5% at ages 55 to 59, 7% at ages 60 and 61, 20% at age 62, 10% at ages 63 and 64, 35% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older.

Where normal retirement is available to a given participant at age 62, 63, or 64, the new retirement rates are 3% when first eligible for early retirement through age 60, 10% at ages 61 to 64, 35% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older. In addition, in the first year a participant is eligible for normal retirement, the rate is increased by 30%.

Where normal retirement is available at age 60 or 61, the new retirement rates are 3% when first eligible for early retirement through age 59, 10% at ages 60 to 64, 35% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older. In addition, in the first year a participant is eligible for normal retirement, the rate is increased by 20%.

Where normal retirement is available prior to age 60, the new retirement rates are 3% when first eligible for early retirement through the year prior to normal retirement eligibility, 10% from normal retirement eligibility through age 59, 20% at age 60, 25% at age 61, 35% at age 62, 40% at age 63, 45% at age 64, 50% at age 65, 25% at ages 66 to 71 and 100% at ages 72 and older. In addition, in the first year a participant is eligible for normal retirement, the rate is increased by 10%.

The turnover rates were changed from the greater of age-based rates and select rates for the first five years of service followed by age-based rates thereafter to service-based rates only.

The disability rates were changed to 50% of the rates in the prior age-based table.

The inflation assumption was decreased from 2.75% to 2.25%.

CITY OF LOCUST GROVE, GEORGIA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2021

4. Changes of Assumptions (continued)

The salary increase assumption was changed from a service-based salary scale starting at 8.25% for the first two years of service with an ultimate rate of 3.25% at ten years of service to a service-based scale starting at 8.50% for the first two years of service with an ultimate rate of 3.00% at 15 years of service.

The investment return assumption was decreased from 7.50% to 7.375%.

4. Benefit Changes

Amounts reported for years ending in 2019 and later reflect that effective January 1, 2019, Firefighters and Police Officers have alternative normal retirement eligibility under the Rule of 80 with no minimum age requirement and all employees are vested after five years of service.

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COMBINING STATEMENTS
NONMAJOR GOVERNMENTAL FUNDS

CITY OF LOCUST GROVE, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021

	<u>Special Revenue</u>		<u>Capital</u>	<u>Total</u>
	<u>Confiscated</u>	<u>Hotel/Motel</u>	<u>Projects</u>	
	<u>Assets</u>	<u>Tax</u>	<u>Developmental</u>	<u>Governmental</u>
			<u>Impact</u>	<u>Funds</u>
ASSETS				
Cash and cash equivalents	\$ 9,238	\$ 696,098	\$ 1,468,850	\$ 2,174,186
Taxes receivable	0	76,253	0	76,253
Prepaid items	0	1,140	0	1,140
Due from other funds	0	5,823	0	5,823
Total assets	\$ 9,238	\$ 779,314	\$ 1,468,850	\$ 2,257,402
LIABILITIES				
Accrued salaries and expenses	0	2,039	0	2,039
Total liabilities	0	2,039	0	2,039
FUND BALANCES				
Nonspendable for prepaid items	0	1,140	0	1,140
Restricted:				
Public Safety	9,238	0	0	9,238
Housing and Development	0	369,519	0	369,519
Capital projects			1,468,850	1,468,850
Assigned for Housing and Development	0	406,616	0	406,616
Total fund balances	9,238	777,275	1,468,850	2,255,363
Total liabilities and fund balances	\$ 9,238	\$ 779,314	\$ 1,468,850	\$ 2,257,402

CITY OF LOCUST GROVE, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2021

	<u>Special Revenue</u>		<u>Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Confiscated Assets</u>	<u>Hotel/Motel Tax</u>	<u>Developmental Impact</u>	
REVENUES				
Taxes	\$ 0	\$ 806,220	\$ 0	\$ 806,220
Fines, fees, and forfeitures	7,995	0	0	7,995
Charges for services			809,487	809,487
Interest	24	73	243	340
Total revenues	<u>8,019</u>	<u>806,293</u>	<u>809,730</u>	<u>1,624,042</u>
EXPENDITURES				
Current				
Public Safety	88,627	0	0	88,627
Housing and Development	0	511,215	0	511,215
Capital outlay	0	0	153,048	153,048
Total expenditures	<u>88,627</u>	<u>511,215</u>	<u>153,048</u>	<u>752,890</u>
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	<u>(80,608)</u>	<u>295,078</u>	<u>656,682</u>	<u>871,152</u>
Other Financing Sources (Uses)				
Transfers in	22,915	0	0	22,915
Transfers out	0	(90,000)	0	(90,000)
Total other financing sources (uses)	<u>22,915</u>	<u>(90,000)</u>	<u>0</u>	<u>(67,085)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(57,693)</u>	<u>205,078</u>	<u>656,682</u>	<u>804,067</u>
Fund balances, January 1	<u>66,931</u>	<u>572,197</u>	<u>812,168</u>	<u>1,451,296</u>
Fund balances, December 31	<u>\$ 9,238</u>	<u>\$ 777,275</u>	<u>\$ 1,468,850</u>	<u>\$ 2,255,363</u>

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GENERAL FUND

The general operating fund of the City is used to account for all financial resources except those required to be accounted for in another fund.

CITY OF LOCUST GROVE, GEORGIA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 5,058,712	\$ 5,032,637
Restricted assets		
Cash and cash equivalents	73,404	94,585
Receivables (net)		
Accounts	4,880	106,216
Taxes	828,675	721,540
Due from other funds	56,910	56,910
Prepaid items	<u>40,777</u>	<u>37,366</u>
Total assets	<u><u>\$ 6,063,358</u></u>	<u><u>\$ 6,049,254</u></u>
LIABILITIES		
Accounts payable	\$ 14,205	\$ 71,068
Accrued salaries and expenses	92,812	60,079
Due to other funds	470,700	408,391
Due to others	<u>90,777</u>	<u>91,995</u>
Total liabilities	<u>668,494</u>	<u>631,533</u>
FUND BALANCES		
Nonspendable prepaid items	40,777	37,366
Restricted for Public Safety	0	22,915
Restricted for Public Works	73,404	71,670
Assigned for budget	924,380	1,788,540
Unassigned	<u>4,356,303</u>	<u>3,497,230</u>
Total fund balances	<u>5,394,864</u>	<u>5,417,721</u>
Total liabilities and fund balances	<u><u>\$ 6,063,358</u></u>	<u><u>\$ 6,049,254</u></u>

CITY OF LOCUST GROVE, GEORGIA
GENERAL FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Taxes	\$ 5,265,458	\$ 4,596,208
Licenses and permits	988,189	463,319
Fines, fees and forfeitures	537,743	485,342
Charges for services	1,026,248	883,384
Intergovernmental	170,864	537,166
Interest	12,720	9,860
Contributions	0	1,157
Other	54,980	124,229
	<u>8,056,202</u>	<u>7,100,665</u>
Total revenues		
EXPENDITURES		
Current		
General Government	1,534,260	1,520,431
Judicial	346,015	272,755
Public Safety	2,894,875	2,488,606
Public Works	2,540,096	1,177,704
Culture and Recreation	52,083	18,132
Housing and Development	861,315	676,347
	<u>8,228,644</u>	<u>6,153,975</u>
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	<u>(172,442)</u>	<u>946,690</u>
Other Financing Sources (Uses)		
Transfers in (out)		
Hotel/Motel Tax Fund	90,000	0
Confiscated Assets Fund	(22,915)	0
Proceeds from sale of assets	82,500	0
	<u>149,585</u>	<u>0</u>
Total other financing sources (uses)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(22,857)</u>	<u>946,690</u>
Fund balances, January 1 (original)	5,417,721	4,262,136
Prior period adjustment	0	208,895
Fund balances, January 1 (restated)	<u>5,417,721</u>	<u>4,471,031</u>
Fund balances, December 31	<u><u>\$ 5,394,864</u></u>	<u><u>\$ 5,417,721</u></u>

CITY OF LOCUST GROVE, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(with comparative totals for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Taxes				
Motor vehicle and title ad valorem tax	\$ 285,000	\$ 335,371	\$ 50,371	\$ 220,118
Local option sales tax	2,700,000	3,103,441	403,441	2,749,237
Intangible tax	72,500	85,608	13,108	56,302
Real estate transfer tax	32,500	37,299	4,799	21,666
Franchise tax	459,000	556,320	97,320	457,141
Insurance premium tax	480,000	480,477	477	464,923
Alcohol tax	425,000	432,688	7,688	420,824
Occupational tax	232,500	218,820	(13,680)	194,104
Street Lighting tax	15,000	15,434	434	11,893
Other taxes	250	0	(250)	0
Total taxes	<u>4,701,750</u>	<u>5,265,458</u>	<u>563,708</u>	<u>4,596,208</u>
Licenses and Permits				
Building permits	875,000	870,489	(4,511)	412,454
Alcohol licenses and penalties	83,000	92,600	9,600	28,000
Regulatory fees	52,500	25,100	(27,400)	22,865
Total licenses and permits	<u>1,010,500</u>	<u>988,189</u>	<u>(22,311)</u>	<u>463,319</u>
Fines, fees and forfeitures	<u>708,500</u>	<u>537,743</u>	<u>(170,757)</u>	<u>485,342</u>
Charges for Services				
Cemetery lot sales	14,530	8,600	(5,930)	1,350
Police charges	11,200	9,538	(1,662)	6,446
Planning and zoning charges	202,000	191,450	(10,550)	56,788
Indirect expenses	905,250	815,250	(90,000)	818,800
Other	21,700	1,410	(20,290)	0
Total charges for services	<u>1,154,680</u>	<u>1,026,248</u>	<u>(128,432)</u>	<u>883,384</u>
Intergovernmental	<u>287,500</u>	<u>170,864</u>	<u>(116,636)</u>	<u>537,166</u>
Interest	<u>10,020</u>	<u>12,720</u>	<u>2,700</u>	<u>9,860</u>
Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,157</u>
Other	<u>63,200</u>	<u>54,980</u>	<u>(8,220)</u>	<u>124,229</u>
Total revenues	<u>\$ 7,936,150</u>	<u>\$ 8,056,202</u>	<u>\$ 120,052</u>	<u>\$ 7,100,665</u>

CITY OF LOCUST GROVE, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(with comparative totals for the year ended 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
EXPENDITURES				
Current				
General Government				
Mayor and Council				
Personal services	\$ 87,150	\$ 85,593	\$ 1,557	\$ 84,179
Contractual services	91,650	61,750	29,900	25,187
Materials and supplies	2,350	1,220	1,130	5,290
Total Mayor and Council	<u>181,150</u>	<u>148,563</u>	<u>32,587</u>	<u>114,656</u>
Administration				
Personal services	814,500	778,816	35,684	780,854
Contractual services	476,500	429,973	46,527	466,054
Materials and supplies	103,650	134,332	(30,682)	66,796
Capital outlay	381,000	42,576	338,424	92,071
Total Administration	<u>1,775,650</u>	<u>1,385,697</u>	<u>389,953</u>	<u>1,405,775</u>
Total General Government	<u>1,956,800</u>	<u>1,534,260</u>	<u>422,540</u>	<u>1,520,431</u>
Judicial				
Municipal Court				
Personal services	123,000	104,614	18,386	103,484
Contract services	70,600	46,318	24,282	40,198
Materials and supplies	18,950	16,583	2,367	6,602
Capital outlay	15,250	0	15,250	0
Payments to others	167,500	178,500	(11,000)	122,471
Total Municipal Court	<u>395,300</u>	<u>346,015</u>	<u>49,285</u>	<u>272,755</u>
Public Safety				
Police				
Personal services	2,207,000	2,052,590	154,410	1,862,682
Contractual services	453,500	396,166	57,334	287,379
Materials and supplies	171,000	220,614	(49,614)	159,890
Capital outlay	285,000	225,505	59,495	178,655
Payments to others	5,000	0	5,000	0
Total Police	<u>3,121,500</u>	<u>2,894,875</u>	<u>226,625</u>	<u>2,488,606</u>

CITY OF LOCUST GROVE, GEORGIA
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(with comparative totals for the year ended 2020)

	<u>2021</u>			<u>2020</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Public Works				
Streets				
Personal services	\$ 721,000	\$ 717,156	\$ 3,844	\$ 630,400
Contractual services	539,010	1,180,450	(641,440)	247,761
Materials and supplies	337,750	309,852	27,898	251,815
Capital outlay	1,075,500	318,174	757,326	31,000
Total Streets	<u>2,673,260</u>	<u>2,525,632</u>	<u>147,628</u>	<u>1,160,976</u>
Fleet Maintenance				
Personal services	11,550	0	11,550	0
Contractual services	6,000	(76)	6,076	1,016
Materials and supplies	10,000	7,664	2,336	274
Capital outlay	1,800	0	1,800	0
Total Fleet Maintenance	<u>29,350</u>	<u>7,588</u>	<u>21,762</u>	<u>1,290</u>
Cemetery				
Contractual services	6,500	5,076	1,424	15,438
Materials and supplies	50	1,800	(1,750)	0
Capital outlay	8,000	0	8,000	0
Total Cemetery	<u>14,550</u>	<u>6,876</u>	<u>7,674</u>	<u>15,438</u>
Total Public Works	<u>2,717,160</u>	<u>2,540,096</u>	<u>177,064</u>	<u>1,177,704</u>
Culture and Recreation				
Parks and Recreation				
Contractual services	31,000	26,148	4,852	4,893
Materials and supplies	20,000	17,293	2,707	13,239
Capital outlay	21,000	8,642	12,358	0
Total Parks and Recreation	<u>72,000</u>	<u>52,083</u>	<u>19,917</u>	<u>18,132</u>
Housing and Development				
Community Development				
Personal services	404,200	375,296	28,904	315,161
Contractual services	457,450	402,770	54,680	339,550
Materials and supplies	28,240	50,474	(22,234)	21,636
Capital outlay	55,500	32,775	22,725	0
Total Community Development	<u>945,390</u>	<u>861,315</u>	<u>84,075</u>	<u>676,347</u>
Total expenditures	<u>\$ 9,208,150</u>	<u>\$ 8,228,644</u>	<u>\$ 979,506</u>	<u>\$ 6,153,975</u>

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditure for specified purposes.

Confiscated Assets Fund - Used to account for the cash received either from a cash confiscation or cash received from a sale of capital assets acquired from illegal drug activities.

American Rescue Plan Act Fund - Used to account for projects financed from the assistance from the American Rescue Plan Act of 2021.

Hotel/Motel Tax Fund - Used to collect Hotel/Motel taxes which are used to support trade and tourism in the City of Locust Grove.

CITY OF LOCUST GROVE, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 9,238	\$ 66,931
 FUND BALANCES		
Restricted for Public Safety	\$ 9,238	\$ 66,931

CITY OF LOCUST GROVE, GEORGIA
CONFISCATED ASSETS SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021
(with comparative totals for the year ended December 31, 2020)

	2021			2020
	Final Budget	Actual	Variance	Actual
REVENUES				
Fines, fees, and forfeitures	\$ 110,000	\$ 7,995	\$ (102,005)	\$ 110,749
Interest	0	24	24	0
Total revenues	<u>110,000</u>	<u>8,019</u>	<u>(101,981)</u>	<u>110,749</u>
EXPENDITURES				
Current				
Public Safety				
Materials and supplies	0	364	(364)	7,476
Capital outlay	110,000	88,263	21,737	36,500
Total expenditures	<u>110,000</u>	<u>88,627</u>	<u>21,373</u>	<u>43,976</u>
Excess (deficiency) of revenues over (under) expenditures	0	(80,608)	(80,608)	66,773
Other Financing Sources (Uses)				
Transfers in (out)				
General Fund	0	22,915	22,915	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	(57,693)	(57,693)	66,773
Fund balances, January 1	0	66,931	66,931	158
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 9,238</u>	<u>\$ 9,238</u>	<u>\$ 66,931</u>

CITY OF LOCUST GROVE, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
BALANCE SHEET
December 31, 2021

ASSETS

Cash and cash equivalents \$ 1,539,118

Total assets \$ 1,539,118

LIABILITIES

Unearned revenue \$ 1,539,118

Total liabilities 1,539,118

FUND BALANCES

Restricted for grant specifications 0

Total fund balances 0

Total liabilities and fund balances \$ 1,539,118

CITY OF LOCUST GROVE, GEORGIA
AMERICAN RESCUE PLAN ACT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Intergovernmental	\$ 1,575,000	\$ 0	\$ (1,575,000)
Total revenues	<u>1,575,000</u>	<u>0</u>	<u>(1,575,000)</u>
EXPENDITURES			
Current			
Public Works	<u>1,575,000</u>	<u>0</u>	<u>1,575,000</u>
Total expenditures	<u>1,575,000</u>	<u>0</u>	<u>1,575,000</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0
Fund balances, January 1	<u>0</u>	<u>0</u>	<u>0</u>
Fund balances, December 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

CITY OF LOCUST GROVE, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 696,098	\$ 544,313
Taxes receivable	76,253	93,578
Prepaid items	1,140	1,230
Due from other funds	5,823	5,823
Total assets	\$ 779,314	\$ 644,944
LIABILITIES		
Accounts payable	\$ 0	\$ 72,747
Accrued salaries and expenses	2,039	0
Total liabilities	2,039	72,747
FUND BALANCES		
Nonspendable prepaid items	1,140	1,230
Restricted for Housing and Development	369,519	376,801
Assigned for Housing and Development	406,616	194,166
Total fund balances	777,275	572,197
Total liabilities and fund balances	\$ 779,314	\$ 644,944

CITY OF LOCUST GROVE, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the years ended December 31, 2021 and 2020
(with comparative totals for the year ended December 31, 2020)

	<u>2021</u>			<u>2020</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
REVENUES				
Hotel/motel taxes	\$ 720,600	\$ 806,220	\$ 85,620	\$ 497,245
Contributions	100	0	(100)	0
Interest	100	73	(27)	74
Total revenues	<u>720,800</u>	<u>806,293</u>	<u>85,493</u>	<u>497,319</u>
EXPENDITURES				
Current				
Housing and Development				
Personal services	115,000	93,753	21,247	98,984
Contract services	177,700	48,088	129,612	141,651
Materials and supplies	45,600	17,589	28,011	22,997
Capital outlay	64,500	0	64,500	0
Agency allocations	318,000	351,785	(33,785)	216,177
Total expenditures	<u>720,800</u>	<u>511,215</u>	<u>209,585</u>	<u>479,809</u>
Excess (deficiency) of revenues over (under) expenditures	0	295,078	295,078	17,510
Other Financing Sources (Uses)				
Transfers in (out)				
General Fund	0	(90,000)	(90,000)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	205,078	205,078	17,510
Fund balances, January 1 (original)	0	572,197	572,197	517,245
Prior period adjustment	0	0	0	37,442
Fund balances, January 1 (restated)	<u>0</u>	<u>572,197</u>	<u>572,197</u>	<u>554,687</u>
Fund balances, December 31	<u>\$ 0</u>	<u>\$ 777,275</u>	<u>\$ 777,275</u>	<u>\$ 572,197</u>

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CAPITAL PROJECTS FUNDS

These funds are used to account for financial resources to be used for the acquisition or construction of specifically planned projects (other than those financed by proprietary funds).

Developmental Impact Fund – Used to account for impact fees collected by the City to be used on capital improvements for parks, police and streets.

Special Purpose Local Option Sales Tax Fund – Used to account for long-term projects financed by the passage of the special purpose local option sales tax IV and V.

CITY OF LOCUST GROVE, GEORGIA
DEVELOPMENTAL IMPACT CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 1,468,850	\$ 812,648
 LIABILITIES		
Accounts payable	\$ 0	\$ 480
 FUND BALANCES		
Restricted for capital projects	1,468,850	812,168
Total liabilities and fund balances	\$ 1,468,850	\$ 812,648

CITY OF LOCUST GROVE, GEORGIA
DEVELOPMENTAL IMPACT CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Charges for services	\$ 809,487	\$ 386,332
Interest	243	285
Total revenues	<u>809,730</u>	<u>386,617</u>
EXPENDITURES		
Capital outlay		
Recreation	<u>153,048</u>	<u>1,003,922</u>
Total expenditures	<u>153,048</u>	<u>1,003,922</u>
Excess (deficiency) of revenues over (under) expenditures	656,682	(617,305)
Fund balances, January 1	<u>812,168</u>	<u>1,429,473</u>
Fund balances, December 31	<u><u>\$ 1,468,850</u></u>	<u><u>\$ 812,168</u></u>

**CITY OF LOCUST GROVE, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020**

	2021	2020
ASSETS		
Cash and cash equivalents	\$ 1,492,317	\$ 987,167
Intergovernmental receivable	840,596	0
Total assets	\$ 2,332,913	\$ 987,167
LIABILITIES		
Accounts payable	\$ 4,093	\$ 366
FUND BALANCES		
Restricted for capital projects	2,328,820	986,801
Total liabilities and fund balances	\$ 2,332,913	\$ 987,167

CITY OF LOCUST GROVE, GEORGIA
SPECIAL PURPOSE LOCAL OPTION SALES TAX
CAPITAL PROJECTS FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
REVENUES		
Intergovernmental	\$ 1,447,447	\$ 362,360
Interest	1,630	4,269
Total revenues	<u>1,449,077</u>	<u>366,629</u>
EXPENDITURES		
Capital outlay		
Public Works		
Streets	107,058	633,428
Culture and Recreation		
Recreation	<u>0</u>	<u>5,400</u>
Total expenditures	<u>107,058</u>	<u>638,828</u>
Excess (deficiency) of revenues over (under) expenditures	1,342,019	(272,199)
Fund balances, January 1	<u>986,801</u>	<u>1,259,000</u>
Fund balances, December 31	<u><u>\$ 2,328,820</u></u>	<u><u>\$ 986,801</u></u>

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ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Water and Sewer Fund - Used to account for activities connected with the development, operation and maintenance of water and sewer services in the City of Locust Grove.

Solid Waste Management Fund - Used to account for activities connected with the collection and disposal of residential, commercial, industrial and institutional solid waste in the City of Locust Grove.

Storm Water Fund - Used to account for activities connected with the development, operation and maintenance of storm water services in the City of Locust Grove.

CITY OF LOCUST GROVE, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,191,295	\$ 696,014
Accounts receivables (net)	486,539	424,274
Prepaid items	4,061	4,218
	<u>1,681,895</u>	<u>1,124,506</u>
Total current assets		
Restricted assets		
Extension and Renewal		
Cash and cash equivalents	2,687,129	1,699,781
Debt Redemption		
Cash and cash equivalents	520,129	534,241
Customer Deposits		
Cash and cash equivalents	680,247	577,586
	<u>3,887,505</u>	<u>2,811,608</u>
Total restricted assets		
Capital assets		
Land	2,355,375	1,423,964
Buildings	226,262	226,262
Vehicles and equipment	1,863,062	1,972,297
Infrastructure	26,487,845	23,676,540
Construction in progress	468,013	2,226,563
Accumulated depreciation	(11,810,877)	(11,014,824)
	<u>19,589,680</u>	<u>18,510,802</u>
Total capital assets (net of accumulated depreciation)		
	<u>25,159,080</u>	<u>22,446,916</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	61,778	55,214
	<u>61,778</u>	<u>55,214</u>
LIABILITIES		
Current liabilities		
Accounts payable	143,306	72,041
Retainages payable	0	94,990
Accrued salaries and expenses	8,076	6,699
Compensated absences	29,604	29,392
Due to other funds	56,910	56,910
Unearned revenue	2,676,870	3,016,763
Notes payable	49,343	48,032
	<u>2,964,109</u>	<u>3,324,827</u>
Total current liabilities		

CITY OF LOCUST GROVE, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2021 and 2020

	2021	2020
LIABILITIES		
Current liabilities payable from restricted assets		
Customer deposits payable	\$ 680,587	\$ 577,586
Interest payable	19,170	22,203
Bonds payable	595,000	610,000
Total current liabilities payable from restricted assets	1,294,757	1,209,789
Noncurrent liabilities		
Net pension liability	113,398	151,584
Notes payable	139,295	188,638
Bonds payable	3,260,000	3,855,000
Total noncurrent liabilities	3,512,693	4,195,222
Total liabilities	7,771,559	8,729,838
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	104,969	57,216
NET POSITION		
Net investment in capital assets	15,419,080	13,664,675
Restricted for:		
Capital	2,687,129	1,699,781
Debt service	500,959	512,038
Unrestricted	(1,262,838)	(2,161,418)
Total net position	\$ 17,344,330	\$ 13,715,076

CITY OF LOCUST GROVE, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for sales and services		
Water sales	\$ 2,372,221	\$ 2,170,174
Sewer charges	1,952,457	1,637,490
Tap fees	274,055	168,840
Other	180,834	104,126
	<u>4,779,567</u>	<u>4,080,630</u>
OPERATING EXPENSES		
Costs of sales and services	2,695,158	2,285,346
Personal services	461,930	441,884
Depreciation	872,894	846,632
	<u>4,029,982</u>	<u>3,573,862</u>
Operating income (loss)	<u>749,585</u>	<u>506,768</u>
Non-operating revenues (expenses)		
Interest revenue	369	591
Interest expense	(86,567)	(94,916)
Distribution of capital assets to the Governmental Activities	(127,600)	0
	<u>(213,798)</u>	<u>(94,325)</u>
Income (loss) before capital contributions	<u>535,787</u>	<u>412,443</u>
Capital contributions		
Impact fees	1,484,251	892,801
Capital contributions	1,609,216	0
	<u>3,093,467</u>	<u>892,801</u>
Change in net position	<u>3,629,254</u>	<u>1,305,244</u>
Net position, January 1 (original)	13,715,076	14,282,242
Prior period adjustment	0	(1,872,410)
Net position, January 1 (restated)	<u>13,715,076</u>	<u>12,409,832</u>
Net position, December 31	<u><u>\$ 17,344,330</u></u>	<u><u>\$ 13,715,076</u></u>

CITY OF LOCUST GROVE, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Receipts from customers	\$ 4,480,410	\$ 3,661,099
Payments to suppliers	(2,845,688)	(2,546,809)
Payments to employees	(457,338)	(439,690)
	<u>1,177,384</u>	<u>674,600</u>
Cash flows from non-capital financing activities:		
Payments to other funds	<u>0</u>	<u>(10,808)</u>
Cash flows from capital and related financing activities:		
Receipts from capital contributions	1,484,251	892,801
Interest paid	(89,600)	(97,945)
Acquisition of capital assets	(343,194)	(1,583,715)
Principal payments - bonds payable	(610,000)	(595,000)
Proceeds from notes payable	0	174,000
Principal payments - notes payable	(48,032)	(14,330)
	<u>393,425</u>	<u>(1,224,189)</u>
Cash flows from investing activities:		
Interest received	<u>369</u>	<u>591</u>
Net increase (decrease) in cash and cash equivalents	1,571,178	(559,806)
Cash and cash equivalents, January 1	<u>3,507,622</u>	<u>4,067,428</u>
Cash and cash equivalents, December 31	<u><u>\$ 5,078,800</u></u>	<u><u>\$ 3,507,622</u></u>

CITY OF LOCUST GROVE, GEORGIA
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	2021	2020
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 749,585	\$ 506,768
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	872,894	846,632
(Increase) decrease in accounts receivable	(62,265)	(61,146)
(Increase) decrease in prepaid items	157	(7,561)
(Increase) decrease in pension deferred outflows	(6,564)	(28,527)
Increase (decrease) in accounts payable	(55,697)	(348,892)
Increase (decrease) in retainages payable	(94,990)	94,990
Increase (decrease) in accrued salaries and expenses	1,377	6,699
Increase (decrease) in compensated absences	212	(2,505)
Increase (decrease) in unearned revenue	(339,893)	(421,941)
Increase (decrease) in deposits payable	103,001	63,556
Increase (decrease) in pension deferred inflows	47,753	49,910
Increase (decrease) in net pension liability	(38,186)	(23,383)
Total adjustments	427,799	167,832
Net cash provided (used) by operating activities	\$ 1,177,384	\$ 674,600
Cash and cash equivalents reconciliation:		
Cash and cash equivalents	\$ 1,191,295	\$ 696,014
Extension and Renewal		
Cash and cash equivalents	2,687,129	1,699,781
Debt Redemption		
Cash and cash equivalents	520,129	534,241
Customers Deposits		
Cash and cash equivalents	680,247	577,586
Total cash and cash equivalents	\$ 5,078,800	\$ 3,507,622

Noncash investing, capital, and financing activities:

Contributions of capital assets from developers totaled \$1,609,216 for the year ended December 31, 2021.
Cost of assets transferred from governmental activities totaled \$39,543 for the year ended December 31, 2021.
Acquisition of capital assets through accounts payable totaled \$126,962 for the year ended December 31, 2021.

CITY OF LOCUST GROVE, GEORGIA
SOLID WASTE MANAGEMENT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2021 and 2020

	2021	2020
ASSETS		
Current assets		
Accounts receivable (net)	\$ 64,590	\$ 54,877
Due from other funds	148,000	85,691
Prepaid items	593	551
Total current assets	213,183	141,119
Capital assets		
Vehicles and equipment	113,340	113,340
Accumulated depreciation	(111,965)	(111,465)
Total capital assets (net of accumulated depreciation)	1,375	1,875
Total assets	214,558	142,994
DEFERRED OUTFLOWS OF RESOURCES		
Deferred inflows related to pensions	4,018	22,881
LIABILITIES		
Current liabilities		
Accounts payable	245	245
Accrued salaries and expenses	0	454
Compensated absences	2,142	1,255
Total current liabilities	2,387	1,954
Noncurrent liabilities		
Net pension liability	16,161	43,379
Total liabilities	18,548	45,333
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	7,788	1,971
NET POSITION		
Investment in capital assets	1,375	1,875
Unrestricted	190,865	116,696
Total net position	\$ 192,240	\$ 118,571

CITY OF LOCUST GROVE, GEORGIA
SOLID WASTE MANAGEMENT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the years ended December 31, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Charges for sales and services		
Sanitation fees	\$ 597,600	\$ 533,060
Other	6,160	3,682
	603,760	536,742
OPERATING EXPENSES		
Costs of sales and services	492,189	523,480
Personal services	37,402	44,658
Depreciation	500	500
	530,091	568,638
Operating income (loss)	73,669	(31,896)
Net position, January 1 (original)	118,571	144,459
Prior period adjustment	0	6,008
Net position, January 1 (restated)	118,571	150,467
Net position, December 31	\$ 192,240	\$ 118,571

CITY OF LOCUST GROVE, GEORGIA
SOLID WASTE MANAGEMENT ENTERPRISE FUND
STATEMENT OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Receipts from customers	\$ 594,047	\$ 527,805
Payments to suppliers	(492,231)	(524,121)
Payments to employees	(39,507)	(41,316)
	<u>62,309</u>	<u>(37,632)</u>
Cash flows from non-capital financing activities		
Receipts from other funds	0	37,632
Payments to other funds	(62,309)	0
	<u>(62,309)</u>	<u>37,632</u>
Net increase (decrease) in cash and cash equivalents	0	0
Cash and cash equivalents, January 1	<u>0</u>	<u>0</u>
Cash and cash equivalents, December 31	<u>\$ 0</u>	<u>\$ 0</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 73,669	\$ (31,896)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Depreciation expense	500	500
(Increase) decrease in accounts receivable	(9,713)	(8,937)
(Increase) decrease in prepaid items	(42)	(886)
(Increase) decrease in pension deferred outflows	18,863	(22,572)
Increase (decrease) in accounts payable	0	245
Increase (decrease) in accrued salaries and expenses	(454)	454
Increase (decrease) in compensated absences	887	(393)
Increase (decrease) in pension deferred inflows	5,817	1,886
Increase (decrease) in net pension liability	(27,218)	23,967
Total adjustments	<u>(11,360)</u>	<u>(5,736)</u>
Net cash provided by operating activities	<u>\$ 62,309</u>	<u>\$ (37,632)</u>

CITY OF LOCUST GROVE, GEORGIA
STORM WATER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 153,247	\$ 116,253
Accounts receivable (net)	72,070	65,593
Due from other funds	316,877	316,877
Prepaid items	1,186	1,167
Total current assets	<u>543,380</u>	<u>499,890</u>
Capital assets		
Vehicles and equipment	536,041	428,343
Infrastructure	591,118	0
Accumulated depreciation	<u>(270,530)</u>	<u>(156,088)</u>
Total capital assets (net of accumulated depreciation)	<u>856,629</u>	<u>272,255</u>
Total assets	<u>1,400,009</u>	<u>772,145</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	<u>17,651</u>	<u>7,871</u>
LIABILITIES		
Current liabilities		
Accounts payable	3,330	735
Accrued salaries and expenses	3,776	2,141
Compensated absences	17,971	15,600
Notes payable	<u>37,780</u>	<u>36,376</u>
Total current liabilities	<u>62,857</u>	<u>54,852</u>
Noncurrent liabilities		
Net pension liability	32,322	21,608
Notes payable	<u>32,413</u>	<u>70,194</u>
Total noncurrent liabilities	<u>64,735</u>	<u>91,802</u>
Total liabilities	<u>127,592</u>	<u>146,654</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	<u>39,213</u>	<u>36,347</u>
NET POSITION		
Net investment in capital assets	786,436	165,685
Unrestricted	<u>464,419</u>	<u>431,330</u>
Total net position	<u>\$ 1,250,855</u>	<u>\$ 597,015</u>

CITY OF LOCUST GROVE, GEORGIA
STORM WATER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES		
Charges for sales and services		
Storm water charges	\$ 390,330	\$ 330,024
Total operating revenues	<u>390,330</u>	<u>330,024</u>
OPERATING EXPENSES		
Costs of sales and services	135,141	148,886
Personal services	153,440	134,548
Depreciation	<u>36,878</u>	<u>39,072</u>
Total operating expenses	<u>325,459</u>	<u>322,506</u>
Operating income (loss)	64,871	7,518
Non-operating revenues (expenses)		
Interest expense	<u>(2,149)</u>	<u>(5,094)</u>
Income (loss) before capital contributions	62,722	2,424
Capital contributions	<u>591,118</u>	<u>0</u>
Change in net position	<u>653,840</u>	<u>2,424</u>
Net position, January 1	597,015	557,448
Prior period adjustment	<u>0</u>	<u>37,143</u>
Net position, January 1 (restated)	<u>597,015</u>	<u>594,591</u>
Net position, December 31	<u><u>\$ 1,250,855</u></u>	<u><u>\$ 597,015</u></u>

CITY OF LOCUST GROVE, GEORGIA
STORM WATER ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
For the years ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Receipts from customers	\$ 383,853	\$ 315,082
Payments to suppliers	(132,565)	(150,322)
Payments to employees	(145,634)	(137,806)
	<u>105,654</u>	<u>26,954</u>
Cash flows from non-capital financing activities:		
Payments to other funds	<u>0</u>	<u>(1,002)</u>
Cash flows from capital and related financing activities:		
Principal payments - notes payable	(36,377)	(34,963)
Interest paid	(2,149)	(5,094)
Acquisition of capital assets	(30,134)	0
	<u>(68,660)</u>	<u>(40,057)</u>
Net increase (decrease) in cash and cash equivalents	36,994	(14,105)
Cash and cash equivalents, January 1	<u>116,253</u>	<u>130,358</u>
Cash and cash equivalents, December 31	<u><u>\$ 153,247</u></u>	<u><u>\$ 116,253</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$ 64,871</u>	<u>\$ 7,518</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	36,878	39,072
(Increase) decrease in accounts receivable	(6,477)	(14,942)
(Increase) decrease in prepaid items	(19)	(2,171)
(Increase) decrease in pension deferred outflows	(9,780)	4,631
Increase (decrease) in accounts payable	2,595	735
Increase (decrease) in accrued salaries and expenses	1,635	2,141
Increase (decrease) in compensated absences	2,371	421
Increase (decrease) in pension deferred inflows	2,866	32,924
Increase (decrease) in net pension liability	10,714	(43,375)
Total adjustments	<u>40,783</u>	<u>19,436</u>
Net cash provided (used) by operating activities	<u><u>\$ 105,654</u></u>	<u><u>\$ 26,954</u></u>

Noncash investing, capital, and financing activities:

Contributions of capital assets from developers totaled \$591,118 for the year ended December 31, 2021.

OTHER REPORTING SECTION

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Locust Grove, Georgia, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Locust Grove, Georgia's basic financial statements and have issued our report thereon dated October 7, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Locust Grove, Georgia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Locust Grove, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Locust Grove, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies to be material weaknesses.

Comment 2021-001

Condition: The 2020 financial statements were restated in the Water and Sewer Enterprise Fund and the Business-Type Activities.

Criteria: Generally accepted accounting principles require that assets and liabilities be properly calculated and recorded.

Effect: Failure to properly apply generally accepted accounting principles led to financial statements that were materially misstated.

Cause: The City did not properly calculate and record liabilities for reporting in the financial statements before issuing financial statements.

Recommendation: Management should review their year-end procedures for recording assets and liabilities.

Comment 2021-001, continued

Management Response: Management concurs with this finding. The City Manager and City Clerk will review all year-end balances to ensure they are properly calculated and recorded.

Comment 2021-002

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

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

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

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

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

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

Comment 2021-003

Condition: The City lacks sufficient controls and procedures regarding year-end close to ensure timely and accurate financial reporting. This included material adjustments during the audit process.

Criteria: Internal controls should be in place to ensure the City can perform timely and accurate year-end close procedures for the City to be able to produce its annual financial statements timely.

Effect: Failure to properly design and implement internal controls over year-end close procedures may lead to financial statements that are materially misstated and lead to delays in financial reporting.

Cause: Certain account balances were not reconciled to subsidiary ledgers or other documentation.

Recommendation: We recommend that the City continue to implement and/or strengthen internal controls over the year-end closeout procedures. We also recommend management reconcile account balances monthly to the subsidiary ledgers to ensure proper and timely recording.

Management Response: Management concurs with this finding. The City Manager and City Clerk will ensure that proper internal controls over the year-end close procedures are designed and implemented. Also, the City Manager and City Clerk will ensure that account balances are reconciled monthly to the subsidiary ledgers.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency to be a significant deficiency.

Comment 2021-004

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

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

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

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Locust Grove, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Locust Grove, Georgia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Locust Grove, Georgia's response to the findings identified in our audit and described previously. The City of Locust Grove, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rushon, LLC

Gainesville, Georgia
October 7, 2022

CITY OF LOCUST GROVE, GEORGIA
SCHEDULE OF PROJECTS FINANCED WITH
SPECIAL PURPOSE LOCAL OPTION SALES TAX
For the year ended December 31, 2021

<u>Project</u>	<u>Estimated Cost *</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<u>SPLOST IV</u>					
Roads, Bridges, Sidewalks and Transportation Facilities	\$ 1,550,000	\$ 1,550,000	\$ 1,224,072	\$ 107,058	\$ 1,331,130
Public Safety Facilities and Equipment	2,750,000	2,750,000	3,538,917	0	3,538,917
Construction and Renovation of Municipal Buildings	525,000	525,000	525,000	0	525,000
Parks and Recreation Facilities	275,000	275,000	5,400	0	5,400
Stormwater Improvements	200,000	200,000	0	0	0
Total	\$ 5,300,000	\$ 5,300,000	\$ 5,293,389	\$ 107,058	\$ 5,400,447

<u>Project</u>	<u>Estimated Cost *</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<u>SPLOST V</u>					
Roads, bridges, sidewalks and transportation facilities	\$ 4,250,000	\$ 4,250,000	\$ 0	\$ 0	\$ 0
Construction and renovation of municipal buildings	500,000	500,000	0	0	0
Total	\$ 4,750,000	\$ 4,750,000	\$ 0	\$ 0	\$ 0

* Estimated cost represents the portion of these projects to be financed with Special Purpose Local Option Sales Tax. Actual costs that are in excess of these amounts have been financed through alternative funds.

**City of Locust Grove
Council Meeting Minutes
Public Safety Building – Courtroom Chamber
3640 Highway 42 S. – Locust Grove, GA 30248
Monday, November 7, 2022
6:00 PM**

Members Present:	Staff Present:
Robert Price – Mayor	Tim Young – City Manager
Carlos Greer – Councilman	Bert Foster – Assistant City Manager
Willie Taylor – Councilman	Misty Spurling – City Clerk
Keith Boone – Councilman	Jennifer Adkins – Assistant City Clerk
Vincent Williams – Councilman	Daunte’ Gibbs – Community Development Director
Rod Shearouse – Councilman	Jack Rose – Public Works Director
Rudy Breedlove – Councilman	Derrick Austin - Police Chief
	Andy Welch – Attorney
	Staff not present:
	Colleen Watts – Main Street Director

Mayor Price called the meeting to order at 6:00 PM

Invocation given by Chief Derrick Austin

Councilman Williams led the Pledge of Allegiance.

APPROVAL OF AGENDA –

Mayor Price asked for a motion. Councilman Williams made the motion to amend the agenda to remove item five (5) and item six (6).

RESULT	APPROVED REMOVE ITEMS (5) AND (6)
MADE MOTION	COUNCILMAN WILLIAMS
2 ND MOTION	COUNCILMAN GREER
VOTE	MOTION CARRIED - ALL IN FAVOR

Mayor Price asked for a motion. Councilman Shearouse made the motion to amend the agenda to move item nine (9) to follow old item six (6).

RESULT	APPROVED MOVE ITEM NINE (9) TO FOLLOW OLD ITEM SIX (6).
MADE MOTION	COUNCILMAN SHEAROUSE
2 ND MOTION	COUNCILMAN GREER
VOTE	MOTION CARRIED - ALL IN FAVOR

Mayor Price asked for a motion. Councilman Greer made the motion to approve the November 7, 2022, meeting agenda as amended.

RESULT	APPROVED AGENDA AS AMENDED
MADE MOTION	COUNCILMAN GREER
2 ND MOTION	COUNCILMAN SHEAROUSE
VOTE	MOTION CARRIED - ALL IN FAVOR

PUBLIC COMMENTS –

Mayor Price asked if Mr. James Jarrell with Brownstone Storage Group was present. Mr. Jarrell had a prior request to speak at tonight’s meeting; however, Mr. Jarrell is not present.

PUBLIC HEARING ITEMS –

1. FY 2023 Operation and Capital Improvements Budget Hearing (First Hearing) –

City Manager Tim Young stepped forward. Mr. Young said this is the final version of the proposed FY 2023 budget. With LOST being resolved (as a whole) it is safe to say revenues will be steady and stable for the next ten years. Mr. Young said pending the outcome of LOST negotiations for the cities’ percentage (portion) will determine final numbers. Mr. Young reviewed expenditures by fund and said we will see changes in sanitation income from the approved rate increase and will have changes in water/sewer with upcoming proposal for rates. The General Fund budget increases by a little over 2% and proposed revenues of \$8,910,285.00. The next hearing will be November 21, 2022.

Councilman Greer asked Mr. Young what did he mean by pending outcome of LOST negotiations? Mr. Young said we are 95% done, but still have not finalized each city’s portion of the agreement. Attorney Andy Welch said Tim is referring to the pending portion review of each city. The cities have not decided on their respective allocations of the 34%, and our push is to remain where we are. If Stockbridge demands more based on its population base, we will have to adjust based on population share. Mr. Young said we must recognize growth in the process of the review.

Mr. Welch said during all the negotiations Tim and Councilman Boone were adamant about protecting the city, and your team (Tim, Bert, and Councilman Boone) were very solid which helped erect how the other cities handled it. The council’s input and presence at the meetings defined the leadership on the city’s behalf.

Councilman Boone thanked everyone involved (staff and council) and said we were the only city that every council member was present at the October 18th meeting. Nothing further.

Mayor Price said this is a public hearing and asked for public comments of those in favor. There were no comments.

Mayor Price asked for public comments from anyone opposed to the request and there were no comments.

Mayor Price closed the public hearing.

APPROVAL OF THE MINUTES –

2. OCTOBER 3, 2022 - REGULAR MEETING MINUTES –

Mayor Price asked for a motion. Councilman Greer made the motion to approve the October 3, 2022, regular meeting minutes.

RESULT	APPROVED OCTOBER 3, 2022, REGULAR MEETING MINUTES
MADE MOTION	COUNCILMAN GREER
2 ND MOTION	COUNCILMAN WILLIAMS

FAVOR	MOTION CARRIED – ALL IN FAVOR
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3. OCTOBER 17, 2022- WORKSHOP MEETING MINUTES –

Mayor Price asked for a motion. Councilman Williams made the motion to approve the October 17, 2022, workshop meeting minutes.

RESULT	APPROVED OCTOBER 17, 2022, WORKSHOP MEETING MINUTES
MADE MOTION	COUNCILMAN WILLIAMS
2 ND MOTION	COUNCILMAN BREEDLOVE
FAVOR	MOTION CARRIED – ALL IN FAVOR

ACCEPTANCE OF THE FINANCIAL STATEMENT –

4. SEPTEMBER 2022 FINANCIAL STATEMENT –

Mayor Price asked for a motion. Councilman Greer made the motion to approve the September 2022, financial statement.

RESULT	APPROVED SEPTEMBER 2022, FINANCIAL STATEMENT
MADE MOTION	COUNCILMAN GREER
2 ND MOTION	COUNCILMAN WILLIAMS
FAVOR	MOTION CARRIED – ALL IN FAVOR

UNFINISHED BUSINESS/ACTION ITEMS –

5. Ordinance to amend the City’s Future Land Use Map designation from Mixed Historic Neighborhood to High-Density Residential for multiple tracts located on Frances Ward Drive

Agenda amended to remove item because the applicant withdrew the application.

6. Ordinance for rezoning from R-3 (Single-Family Residential) to PR-4 for 21.97 +/- acres (Parcel IDs: 129-01047000 and 129-01046005) in LL 168 of the 2nd district located on Frances Ward Drive –

Agenda amended to remove item because the applicant withdrew the application.

9. Ordinance to amend Section 15.44.050 of the City’s Architectural Review Ordinance, entitled “Exterior Materials Standards” –

Councilman Greer asked if this is for all construction and Mr. Gibbs said yes, this will cover all construction.

Mayor Price asked for a motion. Councilman Shearouse made the motion to approve the request by approving ordinance **#22-11-068**.

RESULT	APPROVED ORDINANCE #22-11-068
MADE MOTION	COUNCILMAN SHEAROUSE
2 ND MOTION	COUNCILMAN WILLIAMS
FAVOR	MOTION CARRIED – ALL IN FAVOR

7. Ordinance for rezoning from C-2 to PD for 50.16 +/- acres (Parcel IDs: 112-01013003) in LL 201 of the 2nd district located on Price Drive – (Tabled from October 3, 2022, Meeting) –

Community Development Director Daunte' Gibbs said this is a request for rezoning from C-2 (General Commercial) to PD (Planned Development) for the purpose of developing a multifamily community with commercial outparcels. Mr. Gibbs said staff recommends approval with the following conditions:

- 1. The applicant shall make all recommended improvements from the traffic study in coordination with the City of Locust Grove including, but not limited to, the completion of a continuous third turn lane with curb/gutter along the development's frontage on Price Drive as determined by the City Manager or their designee. All additional rights-of-way required shall be dedicated to the City for all required road improvements.*
- 2. Developer shall install a guardrail barrier with appropriate markings at the second driveway entrance/exit to prevent traffic from traveling off the right-of-way onto the adjoining agricultural property.*
- 3. There shall be a mandatory Homeowners' Association that shall oversee the maintenance of all common areas of the proposed development including open space, playgrounds, and other amenity areas.*
- 4. All building exteriors shall be constructed of brick, stone, glass, or any combination thereof that may include cement fiberboard or other materials approved by the City of Locust Grove Community Development Department and the Architectural Review Board.*
- 5. The development shall be in substantial compliance with the conceptual site plan and narrative dated September 22, 2022.*

Mayor Price asked for a motion. Councilman Breedlove made the motion to approve the request by approving ordinance [#22-11-066](#) with amending the above conditions as follows:

- 1. The applicant shall make all recommended improvements from the traffic study in coordination with the City of Locust Grove including, but not limited to, the completion of a continuous center turning lane with curb/gutter along the development's frontage on Price Drive as determined by the City Manager or their designee to match future road improvements along the rest of Price Drive. All additional rights-of-way required shall be dedicated to the City for all required road improvements.*
- 2. Developer shall install a guardrail barrier with appropriate markings at the second driveway entrance/exit to prevent traffic from traveling off the right-of-way onto the adjoining agricultural property.*
- 3. There shall be a mandatory Homeowners' Association that shall oversee the maintenance of all common areas of the proposed development including open space, playgrounds, and other amenity areas.*
- 4. All building exteriors shall be constructed of brick, stone, glass, or any combination thereof that may include cement fiberboard or other materials approved by the City of Locust Grove Community Development Department and the Architectural Review Board.*
- 5. The development shall be in substantial compliance with the conceptual site plan and narrative dated September 22, 2022.*
- 6. The applicant shall install a twenty (20) foot planted landscape buffer along Price Drive and Interstate 75 frontages. A plan depicting this landscape buffer must be approved by the Community Development Director.*
- 7. In addition to the twenty (20) foot landscape buffer, the applicant shall set aside an additional twenty (20) foot of frontage along Price Drive as future R/W for the widening of Price Drive.*

Attorney Andy Welch asked Councilman Breedlove if he is asking for the frontage to run along the roadway and 20 foot in front of the buffer. Councilman Breedlove said yes.

RESULT	APPROVED ORDINANCE #22-11-066 WITH AMENDED CONDITIONS
MADE MOTION	COUNCILMAN BREEDLOVE
2 ND MOTION	COUNCILMAN WILLIAMS
FAVOR	MOTION CARRIED – FOUR IN FAVOR (BREEDLOVE, WILLIAMS, TAYLOR, GREER) AND TWO OPPOSED (SHEAROUSE, BOONE)

8. Resolution to adopt the annual update of the Capital Improvement Element (CIE) for the city –

Mayor Price asked for a motion. Councilman Greer made the motion to approve the request by approving resolution #22-11-067

RESULT	APPROVED ORDINANCE #22-11-067
MADE MOTION	COUNCILMAN GREER
2 ND MOTION	COUNCILMAN WILLIAMS
FAVOR	MOTION CARRIED – ALL IN FAVOR

10. Resolution to create a streetlight district in Pine Valley subdivision located on Tanger Blvd. –

Mayor Price asked for a motion. Councilman Breedlove made the motion to approve the request by approving resolution #22-11-069

RESULT	APPROVED ORDINANCE #22-11-069
MADE MOTION	COUNCILMAN BREEDLOVE
2 ND MOTION	COUNCILMAN WILLIAMS
FAVOR	MOTION CARRIED – ALL IN FAVOR

11. Resolution approving the architectural plans submitted for Barden Salon, located at 3408 Highway 42 -

Mayor Price asked for a motion. Councilman Williams made the motion to approve the request by approving resolution #22-11-070

RESULT	APPROVED ORDINANCE #22-11-070
MADE MOTION	COUNCILMAN WILLIAMS
2 ND MOTION	COUNCILMAN BREEDLOVE
FAVOR	MOTION CARRIED – ALL IN FAVOR

NEW BUSINESS/ACTION/DISCUSSION ITEMS –

12. Resolution to award the bid for services associated with the installation of two (2) speed tables along Jackson Street –

Mayor Price asked for a motion. Councilman Williams made the motion to approve the request by approving resolution #22-11-071

RESULT	APPROVED RESOLUTION #22-11-071
MADE MOTION	COUNCILMAN WILLIAMS
2 ND MOTION	COUNCILMAN SHEAROUSE
FAVOR	MOTION CARRIED – ALL IN FAVOR

Councilman Greer said he is not opposed to speed tables; however, the speed tables allow speed in between because they are so far apart. Would it be more cost effective for Public Works to install and add more strips on the north side of Jackson Street. Councilman Greer asked what the costs would be if Public Works installed. Mr. Rose said probably half the proposed costs. Councilman Boone said we could get four as opposed to two. Discussion took place.

Councilman Greer made a motion to rescind the original motion with second by Councilman Williams.

Mayor Price asked for a motion. Councilman Greer made the motion to postpone until December 5, 2022.

RESULT	POSTPONED UNTIL DECEMBER 5, 2022
MADE MOTION	COUNCILMAN GREER
2 ND MOTION	COUNCILMAN BREEDLOVE
FAVOR	MOTION CARRIED – ALL IN FAVOR

Councilman Williams asked if we could get a quote for thermoplastic (road striping). Staff agreed and will give an update as soon as possible.

CITY MANAGER’S COMMENTS –

Mr. Young said the staff is looking at alternatives with the consultant on the Highway 42 study [PI 0017770] and will keep everyone posted. We have an MOA upcoming for review of the Comprehensive Plan Update and we reviewed the City Hall building evaluation report, and, although there is nothing critical [in the report], there is a lot to do to preserve the life of the building. Will have more updates soon. Nothing further.

COUNCIL COMMENTS – NONE

MAYOR’S COMMENTS – NONE

EXECUTIVE SESSION – PROPERTY ACQUISITION

Motion to go into executive session by Councilman Breedlove and seconded by Greer for property acquisition. Motion Carried All in favor 6:40 PM.

At 6:50 PM, motion to come back into regular session made by Councilman Breedlove and seconded by Councilman Shearouse.

RECONVENE TO REGULAR SESSION –

Councilman Greer made a motion to amend the previous motion for executive session to add discussion on litigation. Councilman Shearouse second the motion.

Mayor Price asked for a motion. Councilman Breedlove made the motion to amend the agenda to add item #13.

RESULT	APPROVED ADD ITEM #13
MADE MOTION	COUNCILMAN BREEDLOVE
2 ND MOTION	COUNCILMAN BOONE
FAVOR	MOTION CARRIED – ALL IN FAVOR

ADD ITEM –

13. Resolution to approve conceptual roadway alignment showing the property interests that may need to be acquired for Peeksville Road Connector –

Mayor Price asked for a motion. Councilman Breedlove made the motion to approve the request by approving resolution #22-11-072.

RESULT	APPROVED RESOLUTION # 22-11-072
MADE MOTION	COUNCILMAN BREEDLOVE
2 ND MOTION	COUNCILMAN GREER
FAVOR	MOTION CARRIED – ALL IN FAVOR

ADJOURNMENT –

Mayor Price asked for a motion to adjourn. Councilman Williams made the motion to adjourn.

RESULT	APPROVED – ADJOURN MEETING
MADE MOTION	COUNCILMAN WILLIAMS
2 ND MOTION	COUNCILMAN GREER
FAVOR	MOTION CARRIED MEETING ADJOURNED @ 6:52 PM.

Notes taken by:

Misty Spurling, City Clerk

City of Locust Grove
Council Workshop Meeting Minutes
Public Safety Building – 3640 Highway 42 S.
Locust Grove, GA 30248
Monday, November 21, 2022
6:00 PM

Members Present:	Staff Present:
Robert Price – Mayor	Tim Young – City Manager
Rod Shearouse – Councilman	Bert Foster – Assistant City Manager
Keith Boone – Councilman/Pro Tem	Misty Spurling – City Clerk
Vincent Williams – Councilman	Jennifer Adkins – Assistant City Clerk
Willie Taylor – Councilman	Jack Rose – Public Works Director
Rudy Breedlove - Councilman	Colleen Watts – Main Street Manager
Carlos Greer – Councilman	Derrick Austin – Police Chief
	Averiel Jackson – SWWW Attorney (in lieu of Andy Welch – on vacation)
	Staff not Present:
	Daunte’ Gibbs – Community Development Director

Mayor Price called the meeting to order at 6:00 PM.

Invocation given by Chief Derrick Austin

Councilman Shearouse led the Pledge of Allegiance

APPROVAL OF AGENDA –

Mayor Price asked for a motion. Councilman Greer made the motion to amend the agenda to remove public hearing item three and New Business/Action Item six.

RESULT	APPROVED REMOVE ITEMS THREE AND SIX
MADE MOTION	COUNCILMAN GREER
2 ND MOTION	COUNCILMAN BREEDLOVE
VOTE	MOTION CARRIED - ALL IN FAVOR

Mayor Price asked for a motion. Councilman Breedlove made the motion to approve the agenda as amended.

RESULT	APPROVED AGENDA AS AMENDED
MADE MOTION	COUNCILMAN BREEDLOVE
2 ND MOTION	COUNCILMAN WILLIAMS
VOTE	MOTION CARRIED - ALL IN FAVOR

PUBLIC COMMENTS –

- **Sherry Moon (Main Street, Inc.) – Christmas in the Grove -**

Ms. Sherry Moon stepped forward to comment. Ms. Moon said she is here tonight specifically asking for volunteers for Christmas in the Grove on December 3, 2022. The Locust Grove Main Street, Inc. will have a booth set up and will also be doing *Letters to Santa*, a raffle, and much more.

We have 60 vendors and 50 entries for the parade. The DDA will be selling hamburgers and hotdogs as well. Ms. Moon said anyone may contact her or Colleen to volunteer. Nothing further.

PUBLIC HEARING ITEMS –

1. FY 2023 Operation and Capital Improvements Budget Hearing (Second Hearing) -

Mr. Young said this is the second hearing (as part of procedure) for the FY 2023 budget. There were no changes from the first hearing, we are still 2% less than the current year's budget. The bulk of the spending is in Public Safety and Court. Utilities are trending upwards, and the overall General Fund budget decrease is due to capital projects moving out of General Fund and into special capital funds. We anticipate collecting \$1.2 million in Hotel/Motel revenue as well. We are scheduled to adopt the budget at the next meeting on December 5, 2022. We have a LOST meeting tomorrow to finalize the city's percentage which is why we removed item six (6) from the agenda.

Mayor Price said this is a public hearing and asked for public comments from anyone in favor of the request.

Mr. Clayton Carte stepped forward to comment. Mr. Carte suggested for the city to invest in [smart traffic signals] for consideration as part of the FY 2023 budget. Specifically at the South Bethany Road location to start and other locations as needed. This technology would allow the traffic signal to turn green if (fire trucks/first responders) are in response to a call to avoid traffic issues. Mr. Carte said the costs would be \$250,000 for each of the twelve (12) traffic lights in the city limits. This would be a huge benefit to first responders and everyone in Locust Grove. Nothing further.

Mayor Price asked for public comments from anyone opposed to the request. There were no comments and Mayor Price closed the public hearing.

Mayor Price asked for comments from Council.

Councilman Boone referred to the scenario sheet that is part of item six for LOST distribution. Councilman Boone asked Mr. Young if Locust Grove should be in line with Hampton? Mr. Young said over time it works out to be two city groups (Hampton and Locust Grove) and (McDonough and Stockbridge). At the end, Hampton calculated to be the smallest of the cities [by Census] and the goal is maintaining a stable source of revenue over the life of the LOST. Mr. Young said hopefully we can finalize a distribution tomorrow at the meeting. There are more challenges with Locust Grove's continuous growth. Nothing further.

2. Ordinance to regulate short-term rental properties within the City of Locust Grove –

Assistant City Manager Bert Foster stepped forward to discuss for Mr. Gibbs who is on vacation. Mr. Foster said this is to give definitions and guidelines for short-term rentals as discussed at the retreat. Mr. Foster reviewed the definition of Short-Term Rentals and discussion took place. The owner's primary residence must be inside the city limits of Locust Grove to receive a permit to operate a short-term rental. Mr. Foster said this is the first step to codifying so that we can bring it back for approval at the December 5, 2022, regular meeting.

Mayor Price said this is a public hearing and asked for comments from anyone in favor of the request. There were no comments.

Mayor Price asked for comments from anyone opposed to the request. There were no comments and Mayor Price closed the public hearing.

Mayor Price asked for comments from Council.

Councilman Greer referred to Page 2 of the ordinance [No. 4 – A hotel/residence hotel or motel] and ask if that is excluded. Mr. Foster said yes, that is in another zoning class. Councilman Greer asked if we have an ordinance for hotel/motel short-term rentals [extended stay] and Mr. Foster said not at this time. Councilman Greer said we discussed extended stay regulations at one time and asked the status of that discussion. Mr. Young said we are working on how to handle [extended stays] with displacement of people and other review with the new Fire Marshal.

Councilman Greer referenced the business license requirements [Sec. 5.60.030] (2)(a) “up to two dwelling units” and asked if three different properties would require three different licenses? Mr. Foster said yes, each property would require a separate license and CO for businesses. Councilman Greer asked if the owner is allowed to use a building inspector of their choice or would we require each to use our building inspector? Mr. Foster said we would require the use of our building inspector. Nothing further.

Councilman Breedlove reference Page 2, (2)(a) and asked why we would allow a short-term rental business license to be applied for a property owner’s primary residence. Mr. Foster said this would allow rental of an extra room if the owner had the space available. Councilman Breedlove said his concern is that would open the opportunity up to be a complete rental of a primary residence [the owner could rent the entire house]. Mr. Foster said we would have to oversee or monitor. Councilman Breedlove asked how we would monitor those specifically. Mr. Young said there is a way to do that now through Airbnb and VRBO which would keep a list of the primary residences.

Councilman Greer asked if we have the staff to monitor such scenarios. Mr. Young said the Business License staff would review the listings of the property. Nothing further.

3. Preliminary concept plan review for 47.49 +/- acres (Parcel ID: 113-01021007) in LL 169 of the 2nd district located on Strong Rock Parkway –

Item withdrawn by the applicant and removed from the agenda.

4. Request for a stream buffer variance to allow grading into the required 75 ft. impervious buffer for a 903,200 +/- sq. ft. warehousing development on 109.4 +/- acres in LL 233 and 234 of the 2nd district on S.R. 42 and Pine Grove Road –

Mr. Foster (for Mr. Gibbs) said the applicant is seeking permission to allow grading and paving into the 75-foot. impervious surface buffer and there is no anticipated impact on the streams. The staff is recommending approval and Mr. William Greer is present tonight to answer any questions.

Mayor Price said this is a public hearing and asked for any comments for anyone in favor of the request.

Mr. William Greer, with Stonemont Financial Group (2951 Flowers Rd. Suite 119, Atlanta, GA) stepped forward to comment. Mr. Greer said this property was rezoned earlier this year, and we are trying to ensure that the ingress and egress are properly done. The only permissible location by GDOT for their site drive is directly across from Pine Grove Road. Mr. Greer said they are working with GDOT to minimize impacts and replant everything in the area (for the good of traffic, etc.). Nothing further.

Mayor Price asked for any comments from anyone opposed to the request. There were no comments and Mayor Price closed the public hearing.

Mayor Price asked for comments from Council.

Councilman Boone asked Mr. Greer if there is any current active land disturbing activity on this property. Mr. Greer said no, we just resubmitted the second round of land disturbance permits to Mr. Gibbs and have no active land disturbance on this site. We are anticipating breaking ground after the first of the year if all goes well.

Councilman Greer asked Mr. Greer if there was ever any thought that this would be an issue and Mr. Greer said they did not realize until after coming in for the rezoning request.

Councilman Breedlove said the turning lane for Bowery Farm will be in front of this proposed turning lane. Mr. Greer said this is part of the plan with GDOT, and the turning lane will be striped [will be the left and right turn lane]. Additional widening and striping of the road would occur as part of GDOT review and will reverse the direction from there left turn lane to our left turn lane.

Councilman Shearouse asked about encroachment and Mr. Greer said we will install shrubs where there is no retaining wall. Mr. Greer added that the area with impervious surfaces drains into a detention basin nearby and not directly into the disturbed locations. Discussion took place about the location of the retention pond. Nothing further.

OLD BUSINESS/ACTION ITEMS – NONE

NEW BUSINESS/ACTION ITEMS –

5. Memorandum of Agreement (MOA) between the City of Locust Grove and the Atlanta Regional Commission (ARC) on a Comprehensive Plan Update –

Mr. Young stepped forward. Mr. Young said this is a requirement by the DCA for updating, particularly the Short Term Work Program at every five years that is in addition to the annual CIE update. The ARC provides these updates as part of their contracted services with the City of Locust Grove and will give us a change to fine tune our land use map. Nothing further.

Mayor Price asked for a motion. Councilman Shearouse made the motion to approve the request.

RESULT	APPROVED
MADE MOTION	COUNCILMAN SHEAROUSE
2 ND MOTION	COUNCILMAN BREEDLOVE
VOTE	MOTION CARRIED - ALL IN FAVOR

6. Resolution to establish the rates of distribution of Local Option Sales Tax between the County and Cities –

Item removed from the agenda as part of amendment due to a scheduled meeting on November 22, 2022, for finalizing distribution rates amongst the cities.

CITY OPERATION REPORTS / WORKSHOP DISCUSSION ITEMS -

MAIN STREET OPERATIONS – COLLEEN WATTS

Ms. Watts gave an update we had Black Rose Café’ ribbon cutting on November 4, 2022 and a ribbon cutting last Friday for the Art Mural downtown. We will have the *Lighting of the Tree* event on

Thanksgiving night and *Christmas in the Grove* the following Saturday, December 3, 2022. *Small Business Saturday* will be November 26, 2022, and we distributed swag bags to downtown businesses to promote their business. We will have a meeting in January with DDA and Main Street, Inc. for the 2023 work plan to discuss upcoming events and ideas. Nothing further.

PUBLIC SAFETY OPERATIONS – CHIEF AUSTIN

Chief Austin reviewed the monthly report and gave an update total collected in October 2022 was \$52,797.00. The department completed 247 training hours in October. We had 38 new cases for investigation and cleared 28 of those cases. Chief Austin reviewed the crime analysis report provided and said we still have shoplifting at Tanger Outlet and Wal-Mart. Chief Austin reviewed Officer commendations for Lt. Shoemaker, Officer Rodriguez, and Detective Crawford, and Detective Foster. Nothing further.

Councilman Williams acknowledged that an officer assisted an elderly person at the County Line C Store, and a resident commented about Locust Grove's outstanding community policing. Chief Austin said that was Officer Holcomb and thanked the Council for the feedback. Nothing further.

Councilman Greer asked Chief Austin if he had a plan in place for the Thanksgiving "shopping/traveling" traffic. Chief Austin said they are working with Tanger as much as possible and Tanger is paying an off-duty officer as well. Councilman Greer suggested staff and Council have a collaborative meeting before next holiday season to discuss ideas for traffic. Chief Austin said all the traffic revolves around I-75 traffic issues with a volume overload and Locust Grove can't hold it. Nothing further.

PUBLIC WORKS – JACK ROSE

Public Works Director Jack Rose said the new bar screen for the Wastewater Plant is installed and operating. We are continuing with regular maintenance, and we completed some repairs on the Strong Rock Well (filter). We are getting the Christmas lights done, and the paving project is going as scheduled. Nothing further.

ADMINISTRATION – BERT FOSTER

Mr. Foster gave an update on ongoing projects including the Peeksville Road Extension, staking has occurred and staging of equipment for the extra lane on Highway 42. We are hoping to have the signal at Market Place and Highway 42 operating [soon] with a seven-day test phase. We have the repaving project with [C.W. Matthews] throughout various subdivisions. We are trying to finalize a date for a PIOH on the Bethlehem Road Interchange. Mr. Young said the PIOH meeting is scheduled now for the first quarter of next year. The Scatter Garden/Veteran's Memorial is ready for bid. Staff met with the [PI 0017770] SR 42 consultant on four alternatives for the downtown corridor study, and the city attorney came up with a fifth alternative currently [being reviewed]. The City Hall (façade) repairs report has been reviewed and we are preparing an RFQ for a construction manager to oversee the project. We are working with utility contractors to determine if our utilities will be impacted on the MMIP (Commercial Vehicle Lane) project. Review of costs for relocation and identifying a contractor to handle the work for the city is still being finalized. The RFQ for the Development Impact Fee is final and will be back to us on December 1, 2022. Mr. Foster said he provided a handout about [Commercial Vehicles] for review prior to having discussion at the December 5, 2022, meeting. Nothing further.

Councilman Greer referenced Page 2 (10.08.040) (C) about religious facilities [Commercial Vehicles Ordinance]. If a Church has a tour bus this would not allow them to park the vehicle on property. Mr. Young said we need to revisit the language. Discussion took place about cab-on-chassis trucks and mowers. Nothing further.

COMMUNITY DEVELOPMENT OPERATIONS – TIM YOUNG for DAUNTÉ GIBBS (VACATION)

Mr. Young gave an update the department has issued a total of 1,441 permits for 2022. We have issued 333 COs [243 residential / 90 commercial] with 426 business licenses issued so far for 2022. Added that there is an expected drop off in permitting, but consistent with national trends due to the interest rate increase. Nothing further.

ARCHITECTURAL REVIEW BOARD (ARB) – CITY MANAGER’S COMMENTS –TIM YOUNG

7. FY 2023 Council Meeting Calendar -

Mr. Young said this is a review of the FY 2023 meeting calendar. This is not an action item and Mr. Young reviewed the Tuesday dates that would be scheduled due to a holiday falling on the prior Monday. The noted date was the January 2, 2023 organizational meeting with a December 30, 2022 observance of the New Year’s Day Holiday. Nothing further.

Mr. Young said the LOST meeting is tomorrow with the cities (mayors/managers) to review and finalize a distribution of the 34%. Mr. Young reviewed the current distributions and said if the annexation with Stockbridge is approved, Hampton and Locust Grove would be 5.1 percent by the end of 2026 [by statute – disbursed by the 2020 census]. The percentage changes if there is an annexation according to State Law that would affect Stockbridge with that recent annexation. Nothing further.

Councilman Boone asked if we know a costs yet for the City Hall repairs. Mr. Foster said we don’t know anything yet.

Discussion took place about the speed humps on Jackson Street and Chief Austin and Mr. Rose said the best option would be to add four speed humps.

Mr. Young reminded everyone of our employee lunch on Wednesday at 11:30AM at the pavilion at Claude Gray Park and we wish everyone a Happy Thanksgiving.

MAYOR’S COMMENTS – NONE

EXECUTIVE SESSION – NONE

ADJOURNMENT-

Mayor Price asked for a motion to adjourn. Councilman Shearouse made the motion to adjourn.

RESULT	ADOPTED
MADE MOTION	COUNCILMAN SHEAROUSE
2 ND MOTION	COUNCILMAN WILLIAMS
VOTE	MOTION CARRIED - ALL IN-FAVOR MEETING ADJOURNED @ 7:30PM.

Notes taken by:

Misty Spurling, City Clerk



Administration Department

P. O. Box 900
Locust Grove, Georgia 30248

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

Item Coversheet

Item: FY 2023 Budget Adoption (Ordinance)

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Advertised Date: October 19; November 2; and November 16, 2022

Budget Item: Yes, All Funds / Revenue and Expenditures – Capital Items

Date Received: November 2, 2022

Workshop Date: November 21, 2022 (2nd Public Hearing)

Regular Meeting Date: November 7 (1st Pub Hearing) / December 5, 2022/Adoption

Discussion:

Attached is the Adoption Ordinance for the proposed FY 2023 Operation and Capital Improvements Budget. There was a minor change in the expected LOST distribution for the FY 2023 year due to a proposed cut in the division amount from 5.94% to 5.5% for the 2023 – 2032 distribution period. The LOST figure was conservatively estimated in the budget process and is now further reduced about 8% with an accompanying increase in Fund Balance (Prior Year Revenue) to make up the difference.

Overall, the General Fund sees a slight decrease as capital items move to a respective Capital Projects Fund or Enterprise Fund. There are no more current distributions of ARPA in 2023, with transfers to overall enterprise funds or other uses that may be needed between now and the end of Calendar Year 2025 for the water and sewer projects.

Recommendation:

APPROVE Ordinance to adopt the 2023 Operating and Capital Improvements Budget for the 2023 Calendar Year.

ORDINANCE NO. _____

TO ADOPT THE FINAL OPERATING BUDGET AND THE CAPITAL IMPROVEMENTS BUDGET OF THE CITY OF LOCUST GROVE FOR THE 2020 FISCAL YEAR PURSUANT TO SECTION 6.33 (B) AND SECTION 6.36 (B) OF THE CITY CHARTER; TO PROVIDE ESTIMATED REVENUES FOR THE 2023 CALENDAR YEAR; TO PROVIDE FOR ANNUAL APPROPRIATIONS ACCORDING TO FUND AND BY ORGANIZATIONAL UNIT; TO AUTHORIZE THE CITY MANAGER AND CITY CLERK TO CARRY OUT ALL NECESSARY PROCEDURES TO INSTALL 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. Adoption of the Fiscal Year 2023 Budget. Pursuant to Section 6.33 (B) and Section 6.36 (B) of the City Charter, the Mayor and Council hereby adopts the Operating Budget and the Capital Improvements Budget of the City of Locust Grove, Georgia for the 2023 Fiscal Year, which begins January 1, 2023 and ends on December 31, 2023 as attached hereto and incorporated herein at **Exhibit “A”**.

SECTION 2. Statement of Estimated Revenues and Appropriations of Budget. That the several items of revenues, other financial resources and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in department named in each fund.

SECTION 3. Statement of Legal Level of Control. That the “legal level of control” as defined in OCGA 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 Budget and carry out all necessary procedures to 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 5th day of December, 2022.

ROBERT S. PRICE, Mayor

ATTEST:

APPROVED AS TO FORM:

MISTY SPURLING, City Clerk
(Seal)

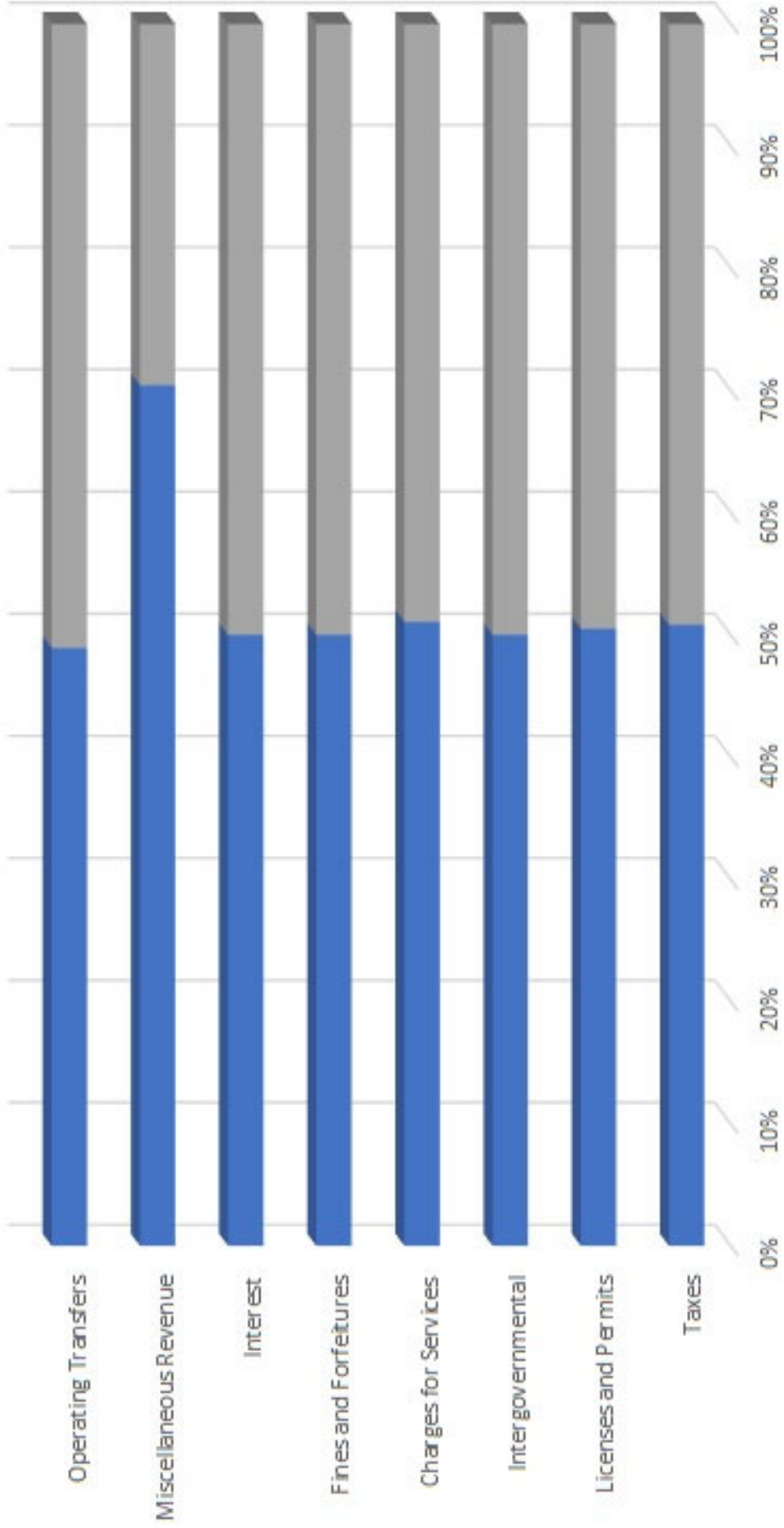
CITY ATTORNEY

EXHIBIT "A"

OPERATING BUDGET AND CAPITAL IMPROVEMENTS BUDGET (ALL FUNDS) FOR THE CITY OF LOCUST GROVE, GEORGIA FOR THE FISCAL YEAR 2023

Revenues		FY 22	FY 23	Percent
Taxes	5,154,250	4,986,750	-3.25%	
Licenses and Permits	998,000	978,000	-2.00%	
Intergovernmental	750	750	0.00%	
Charges for Services	243,100	233,100	-4.11%	
Fines and Forfeitures	650,000	650,000	0.00%	
Interest	15,000	15,000	0.00%	
Miscellaneous Revenue	2,581,760	1,084,685	-57.99%	
Operating Transfers	921,750	962,000	4.37%	
Total	10,564,610	8,910,285	-15.66%	
Expenditures				
1110 Elected Officials	162,700	171,700	5.53%	
1510 Administration	1,961,150	2,004,450	2.21%	
2650 Municipal Court	435,150	437,450	0.53%	
3230 Police	3,168,500	3,413,500	7.73%	
4210 Public Works	2,027,500	1,505,950	-25.72%	
4220 Fleet Services	154,890	133,345	-13.91%	
6220 Parks / Recreation	55,500	95,900	72.79%	
7220 Community Development	1,115,940	1,147,990	2.87%	
Total	9,081,330	8,910,285	-1.88%	
Transfers Out	1,483,280	0		

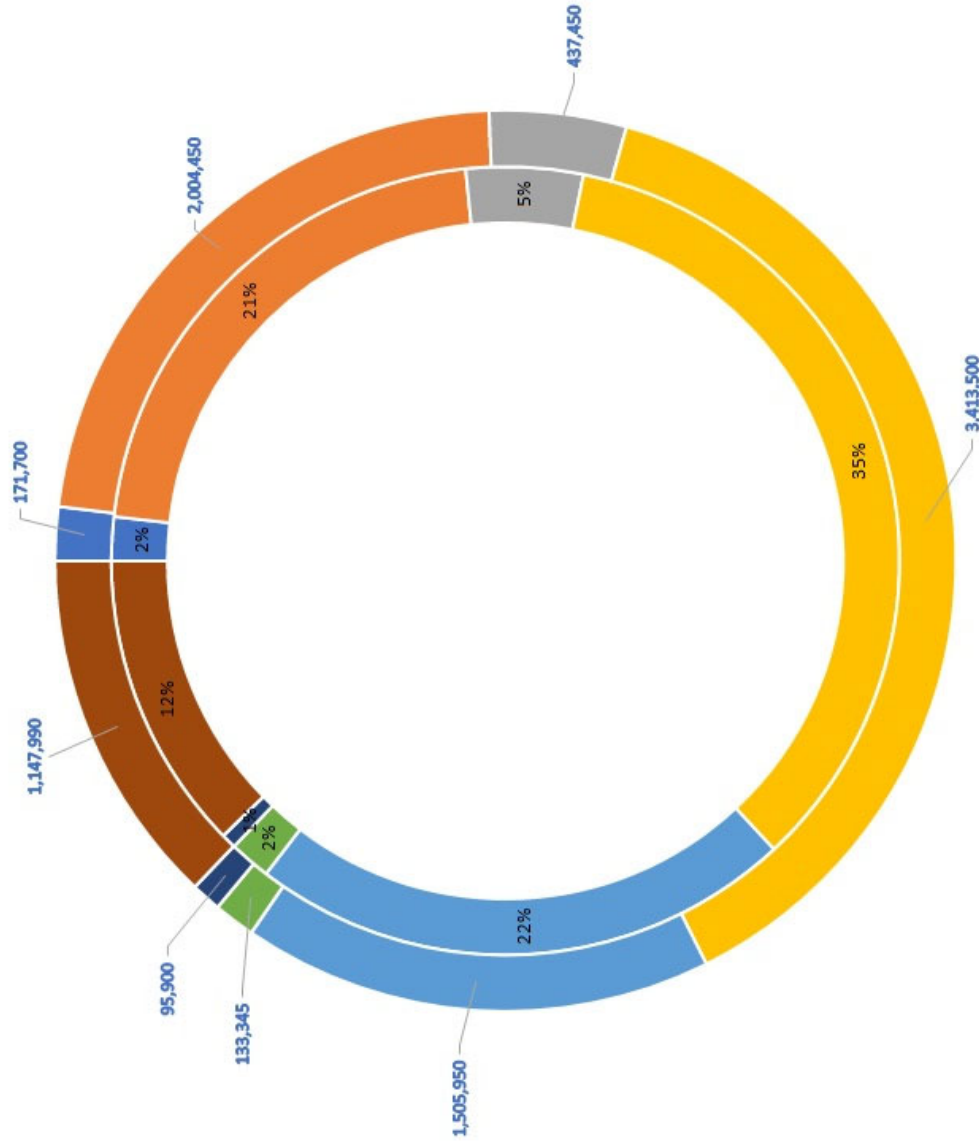
Revenues - FY 23 vs. FY 22 Budget General Fund



	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous Revenue	Operating Transfers
FY 22	5,154,250	998,000	750	243,100	650,000	15,000	2,581,760	921,750
FY 23	4,986,750	978,000	750	233,100	650,000	15,000	1,084,685	962,000

■ FY 22 ■ FY 23

Expenditures by Department - General Fund - FY 2023



- 1110 Elected Officials
- 1510 Administration
- 2650 Municipal Court
- 3230 Police
- 4210 Public Works
- 4220 Fleet Services
- 6220 Parks / Recreation
- 7220 Community Development

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
TAXES						
3-0000-31.1100	REAL PROPERTY - CURRENT YEAR	80,000	49,421	61.8%		0
3-0000-31.1200	REAL PROPERTY - PRIOR YEAR	1,750	0	0.0%		0
3-0000-31.1315	MOTOR VEHICLE TAVT TAX				175,000	175,000
3-0000-31.1315	ALTERNATIVE AAVT TAX				25,000	25,000
3-0000-31.1340	INTANGIBLE TAX	80,000	49,421	61.8%	0	80,000
3-0000-31.1350	RAILROAD EQUIPMENT TAX	1,750	0	0.0%		1,750
3-0000-31.1400	PERSONAL PROPERTY - PRIOR YEAR					
3-0000-31.1600	REAL ESTATE TRANSFERS	25,500	24,007	94.1%		25,500
3-0000-31.1710	FRANCHISE TAX - ELECTRIC	420,000	419,350	99.8%	25,000	445,000
3-0000-31.1711	CAPITAL CREDIT REFUND	0	0	0.0%		0
3-0000-31.1730	FRANCHISE TAX - NATURAL GAS	35,000	28,463	81.3%	2,500	37,500
3-0000-31.1750	FRANCHISE TAX - CABLE TV	110,000	77,530	70.5%	10,000	120,000
3-0000-31.1760	FRANCHISE TAX - TELEPHONE	15,000	3,385	22.6%	-5,000	10,000
3-0000-31.1790	OTHER FRANCHISE TAX	0	0	0.0%	0	0
3-0000-31.3100	LOCAL OPTION SALES /USE TAX	3,002,000	1,953,774	65.1%	-125,000	2,877,000
3-0000-31.3150	TAVT +- AAVT	260,000	211,375	81.3%	-260,000	0
3-0000-31.4200	BEER/WINE ALC BEVERAGE EXCISE					
3-0000-31.4250	DISTILLED SPIRITS ALCOHOL EXCISE					
3-0000-31.4300	MIXED DRINK EXCISE TAX					
3-0000-31.4201	ALCOHOL TAX	435,000	292,705	67.3%	10,000	445,000
3-0000-31.6100	OCCUPATION TAXES	275,000	252,309	91.7%	45,000	320,000
3-0000-31.6120	REGULATORY FEES	0	22,775	0.0%	0	0
3-0000-31.6200	INSURANCE PREMIUM TAX	495,000	0	0.0%	5,000	500,000
3-0000-31.6300	FINANCIAL INSTITUTIONS TAXES					
3-0000-31.900	PENALTIES / INTEREST DEL TAXES					
TOTAL TAXES		5,154,250	3,335,094	64.7%	-292,500	4,861,750
LICENSES AND PERMITS						
3-0000-32.1110	ALCOHOL BEV-BEER LICENSE	17,500	2,500	14.3%	0	17,500
3-0000-32.1120	ALCOHOL BEV WINE LICENSE	12,500	3,000	24.0%	0	12,500
3-0000-32.1130	ALCOHOL BEV - LIQUOR LICENSE	40,500	6,000	14.8%		40,500
3-0000-32.1135	LIQUOR/DISTILLED SPIRITS RETAIL					
3-0000-32.1200	GENERAL BUSINESS LICENSE					
3-0000-32.1210	REAL ESTATE BUSINESS LICENSE					
3-0000-32.1220	GENERAL BUS LIC - INSURANCE	22,500	13,650	60.7%		22,500

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
3-0000-32.1900	REGULATORY FEES	30,000	0	0.0%	5000	35,000
3-0000-32.2120	BLDG PERMITS /INSPECTIONS -RES	475,000	275,893	58.1%	-125,000	350,000
3-0000-32.2130	BLDG PERMIT/INSPECTIONS -COMM	400,000	483,897	121.0%	100,000	500,000
3-0000-32.3100	BUSINESS LICENSE PENALTY	0	0	0.0%	0	0
TOTAL LICENSES AND PERMITS		998,000	784,940	78.7%	-20,000	978,000
INTERGOVERNMENTAL REV						
3-0000-33.4450	GRANT BULLET PROOF VEST	500	0	0.0%		500
3-0000-33.4500	GRANT / DONATIONS -COPS	250	0	0.0%		250
3-0000-33.5000	DONATION-PLAYGROUND EQUIP	0	0	0.0%		0
3-0000-33.6100	DONATIONS	0	0	0.0%		0
3-0000-33.7000	CDBG GRANT	0	0	0.0%		0
TOTAL INTERGOVERNMENTAL REV		750	0	0.0%	0	750
CHARGES FOR SERVICES						
3-0000-34.1301	DISPOSITION OF PROPERTY	-	-	0.0%		0
3-0000-34.1310	ZONING INSPECTION FEES	40,000	31,571	78.9%	-5000	35,000
3-0000-34.1311	LAND DEVELOPMENT FEES	90,000	39,655	44.1%		90,000
3-0000-34.1312	SITE PLAN REVIEW FEES	45,000	36,025	80.1%	0	45,000
3-0000-34.1321	SOIL EROSION FEES	5,000	-	0.0%		5,000
3-0000-34.1323	STREET LIGHT DISTRICT REV.	20,000	283	1.4%		20,000
3-0000-34.1325	TREE REPLACEMENT REVENUE	-	-	0.0%		0
3-0000-34.1910	QUALIFYING FEE FOR ELECTION	1,000	-	0.0%		1,000
3-0000-34.1950	ACCIDENT REPORTS	7,500	3,955	52.7%		7,500
3-0000-34.1955	CRIMINAL HISTORY REPORTS	-	-	0.0%		0
3-0000-34.1960	ADM CHARGE ON FINES	12,500	7,242	57.9%		12,500
3-0000-34.1990	ADM CHARGE FOR INCODE	20,000	10,138	50.7%	-5000	15,000
3-0000-34.6100	BACKGROUND CHECK FEES	2,000	800	40.0%		2,000
3-0000-34.9001	DONATIONS	-	-	0.0%		0
3-0000-34.9300	BAD CHECK FEES	100	-	0.0%		100
TOTAL CHARGES FOR SERVICES		243,100	129,669	53.3%	-10,000	233,100
FINES AND FORFEITURES						
3-0000-35.1170	FINES & FORFEITURES	650,000	447,585	68.9%		650,000
3-0000-35.1175	BOND ACCOUNT	0	0	0.0%		0

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
TOTAL FINES AND FORFEITURES		650,000	447,585	68.9%	0	650,000
INVESTMENT INCOME				0.0%		
				0.0%		
3-0000-36.1000	INTEREST REVENUES	15,000	10,104	67.4%	0	15,000
TOTAL INVESTMENT INCOME		15,000	10,104	67.4%	0	15,000
MISCELLANEOUS REVENUE				0.0%		
				0.0%		
3-0000-38.1000	RENTS & ROYALTIES	1,000	-	0.0%	-500	500
3-0000-38.1010	SPECIAL EVENT PERMIT	500	-	0.0%		500
3-0000-38.1025	PAVILLION RENTAL	500	-	0.0%		500
3-0000-38.1050	HOUSE RENTAL - LOCUST ROAD	25,000	13,154	52.6%		25,000
3-0000-38.3000	INS REIMBURSE DAMAGE PROPERTY	25,000	12,394	49.6%		25,000
3-0000-38.3100	INS REIMBURSE WKS COMP	500	-	0.0%		500
3-0000-38.3400	INS REIMBURSE FOR OVERPAYMENT	500	-	0.0%		500
3-0000-38.5000	LMIG PROGRAM	450,000	109,072	24.2%	0	450,000
3-0000-38.6000	SARS-COV-2 CARES-ACT-RELIEF	1,000	-	0.0%	-1000	0
3-0000-38.6001	AMERICAN-RESCUE-PLAN-ACT	1,575,000	-	0.0%	-1575000	0
3-0000-38.6002	PUB-SFTY-FISCAL-RECOVERY-FUND	26,500	26,377	99.5%	-26,500	0
3-0000-38.6007	INTERGOVERNMENTAL SDS AGREEMEN	-	-	0.0%		0
3-0000-38.9000	MISCELLANEOUS REVENUE	15,000	12,958	86.4%	0	15,000
3-0000-38.9010	RETURN CHECK FEES	100	-	0.0%		100
3-0000-38.9100	REFUNDS POLICE DEPT	-	-	0.0%		0
3-0000-38.9200	REFUNDS PUBLIC WORKS	-	-	0.0%		0
3-0000-38.9300	REFUNDS ADMINISTRATIONS	7,500	6,650	88.7%	0	7,500
3-0000-38.9900	PRIOR YEAR REVENUE	453,660	-	0.0%	230925	684,585
3-0000-38.9910	RESERVE-TRANSPORTATION	-	-	0.0%		0
TOTAL MISCELLANEOUS REVENUE		2,581,760	180,604	7.0%	-1,372,075	1,209,685
OTHER FINANCIAL SOURCES				0.0%		
				0.0%		
3-0000-39.1100	OPERATING TRANSFERS	-	-	0.0%		0
3-0000-39.1210	ADMIN FEE - WATER TRANSFER IN	380,000	158,333	41.7%	-125000	255,000
3-0000-39.1220	ADMIN FEE - SEWER TRANSFER IN	355,000	147,917	41.7%	175000	530,000
3-0000-39.1230	ADMIN FEE - SANIT TRANSFER IN	19,750	8,229	41.7%	-9750	10,000
3-0000-39.1240	ADMIN FEE - STORM TRANSFER IN	62,000	25,833	41.7%		62,000
3-0000-39.1250	ADMIN FEE - H/M TRANSFER IN	105,000	43,750	41.7%		105,000
TOTAL OTHER FINANCIAL SOURCES		921,750	384,063	41.7%	40,250	962,000

General Fund (100) FY 2023 Proposed						
	FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget	
TOTAL NON DEPARTMENTAL	10,564,610	5,272,059	49.9%	-1,654,325	8,910,285	
TOTAL REVENUES	10,564,610	5,272,059	49.9%	-1,654,325	8,910,285	
Department 1110 - Elected Officials						
PERSONAL SVC & EMP BEN			0.0%			
			0.0%			
			0.0%			
			0.0%			
5-1110-51.1150	10,800	8,100	75.0%		10,800	
5-1110-51.1155	50,400	37,800	75.0%		50,400	
5-1110-51.2200	1,000	666	66.6%		1,000	
5-1110-51.2400	28,000	20,213	72.2%	2,000	30,000	
5-1110-51.2750	500	219	43.7%		500	
TOTAL PERSONAL SVC & EMP BEN	90,700	66,997	73.9%		90,700	
PURCHASED/CONTRACTED SVC			0.0%			
			0.0%			
			0.0%			
5-1110-52.1200	1,000	-	0.0%		1,000	
5-1110-52.1230	2,500	-	0.0%		2,500	
5-1110-52.1301	15,000	10,101	67.3%		15,000	
5-1110-52.1302	2,000	-	0.0%		2,000	
5-1110-52.3100	15,000	11,728	78.2%	2500	17,500	
5-1110-52.3200	500	363	72.7%		500	
5-1110-52.3220	500	-	0.0%		500	
5-1110-52.3310	1,500	420	28.0%	-500	1,000	
5-1110-52.3500	3,000	2,946	98.2%	1,000	4,000	
5-1110-52.3600	500	321	64.3%		500	
5-1110-52.3700	0	-	0.0%		0	
5-1110-52.3701	5,000	-	0.0%	-500	4,500	
5-1110-52.3702	3,250	1,646	50.7%	500	3,750	
5-1110-52.3703	3,250	2,871	88.3%	500	3,750	
5-1110-52.3707	3,250	3,216	98.9%	500	3,750	
5-1110-52.3709	3,250	3,609	111.0%	500	3,750	
5-1110-52.3710	0	-	0.0%		0	
5-1110-52.3711	3,250	2,005	61.7%	500	3,750	
5-1110-52.3712	3,250	3,182	97.9%	500	3,750	
5-1110-52.3750	30,000	13,952	46.5%	3500	33,500	
TOTAL PURCHASED/CONTRACTED SV	96,000	56,360	58.7%	9,000	105,000	
SUPPLIES			0.0%			

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
				0.0%		
5-1110-53.1105	OFFICE SUPPLIES	500	0	0.0%		500
5-1110-53.1785	UNIFORMS	1,000	228.26	22.8%		1,000
TOTAL SUPPLIES		1500	228.26	15.2%	0	1,500
CAPITAL OUTLAY				0.0%		
				0.0%		
5-1110-54.2450	COMP HARDWARE/SERVER CAPITAL	1,500	1603.07	106.9%		1,500
TOTAL CAPITAL OUTLAY		0	0	0.0%		0
TOTAL ELECTED OFFICIALS		162,700	123,585	76.0%	9,000	171,700
				0.0%		
				0.0%		
Administration (100-1510)				0.0%		
PERSONAL SVC & EMP BEN				0.0%		
				0.0%		
5-1510-51.1100	REGULAR EMPLOYEES	720,250	491,833	68.3%	47500	767,750
5-1510-51.1300	OVERTIME	2,000	1,515	75.8%		2,000
5-1510-51.2100	GROUP INSURANCE	70,000	53,225	76.0%	22500	92,500
5-1510-51.2200	FICA (SOCIAL SECURITY)	9,000	7,040	78.2%		9,000
5-1510-51.2400	RETIREMENT	54,000	44,683	82.7%	1,000	55,000
5-1510-51.2700	WORKER'S COMPENSATION	32,500	29,126	89.6%	0	32,500
5-1510-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,000	432	21.6%		2,000
TOTAL PERSONAL SVC & EMP BEN		889,750	627,854	70.6%	71000	960,750
PURCHASED/CONTRACTED SVC				0.0%		
				0.0%		
5-1510-52.1200	PROFESSIONAL	10,000	808	8.1%	0	10,000
5-1510-52.1220	AUDITING	35,000	31,000	88.6%		35,000
5-1510-52.1230	LEGAL	70,000	17,565	25.1%	-10000	60,000
5-1510-52.1301	TECHNICAL - SOFTWARE	110,000	83,114	75.6%	0	110,000
5-1510-52.1302	TECHNICAL - HARDWARE	30,000	2,524	8.4%	-5,000	25,000
5-1510-52.1400	DRUG & MEDICAL	500	120	24.0%		500
5-1510-52.2210	AUTO/TRUCK EXP	6,000	3,580	59.7%	1,500	7,500
5-1510-52.2211	AUTO GAS & FUEL	5,000	2,510	50.2%	0	5,000
5-1510-52.2212	CAR ALLOWANCE	3,000	2,250	75.0%		3,000
5-1510-52.2240	BUILDING & GROUNDS	45,000	32,834	73.0%	5,000	50,000
5-1510-52.2245	RENTAL PROP - REPAIRS	12,500	8,585	68.7%	0	12,500
5-1510-52.2250	OTHER EQUIP. REPAIRS/MAINT	12,000	9,324	77.7%	0	12,000
5-1510-52.2320	RENTAL OF EQUIPMENT & VEHICLE	5,000	-	0.0%		5,000

General Fund (100) FY 2023 Proposed		FY 22		YTD		70% of FY 22		FY 2023		Prop23Budget	
5-1510-52.3100	RISK MANAGEMENT INSURANCE	25,000		21,574		86.3%		5,000		30,000	
5-1510-52.3200	COMMUNICATIONS-CELL PHONES	2,000		1,370		68.5%				2,000	
5-1510-52.3201	TELEPHONE	5,000		9,778		195.6%		-5000		0	
5-1510-52.3205	INTERNET	2,500		15,769		630.8%		-2500		0	
5-1510-52.3220	NETWORK/TELEPHONE	55,000		23,417		42.6%		25000		80,000	
5-1510-52.3300	ADVERTISING	2,500		825		33.0%		-500		2,000	
5-1510-52.3310	PUBLIC NOTICES	2,000		2,597		129.9%		500		2,500	
5-1510-52.3500	TRAVEL MILEAGE REIMBURSEMENT	2,000		1,561		78.1%		500		2,500	
5-1510-52.3600	DUES & FEES	6,000		4,351		72.5%		500		6,500	
5-1510-52.3700	EDUCATION & TRAINING	15,000		5,198		34.7%				15,000	
5-1510-52.3750	MEETINGS & CONFERENCE	6,500		1,219		18.7%		1500		8,000	
5-1510-52.3851	CONTRACTED SVCS - CITY HALL	40,000		15,617		39.0%		-20000		20,000	
5-1510-52.3855	CONTRACTS & SPONSORSHIPS	7,500		4,800		64.0%		2500		10,000	
5-1510-52.3970	POSTAGE	22,500		16,348		72.7%		2500		25,000	
	TOTAL PURCHASED/CONTRACTED SVC	517,000		318,636		61.6%		1500		518,500	
	SUPPLIES										
5-1510-53.1105	OFFICE SUPPLIES	10,000		5,677		56.8%				10,000	
5-1510-53.1107	BANK & CREDIT CARD CHARGES	25,000		16,228		64.9%				25,000	
5-1510-53.1108	CHECK FRAUD PROVISION	0		0		0.0%				0	
5-1510-53.1160	OPERATING EQUIPMENT	1,200		0		0.0%		-200		1,000	
5-1510-53.1161	GIFTS & FLOWERS	5,000		1,141		22.8%		-1000		4,000	
5-1510-53.1164	COVID-19 SUPPLIES	500		0		0.0%		-500		0	
5-1510-53.1165	DISASTER RELIEF SUPPLIES	500		0		0.0%				500	
5-1510-53.1205	UTILITIES	45,000		41,969		93.3%		5000		50,000	
5-1510-53.1210	STORMWATER FEES	1,500		0		0.0%				1,500	
5-1510-53.1700	OTHER SUPPLIES	7,000		3,816		54.5%				7,000	
5-1510-53.1728	MAYORS MOTORCADE	1,200		0		0.0%				1,200	
5-1510-53.1729	CITY EVENTS	10,000		2,694		26.9%				10,000	
5-1510-53.1785	UNIFORMS	2,500		638		25.5%				2,500	
5-1510-53.1790	ELECTION EXPENSE	5,000		0		0.0%				5,000	
5-1510-53.1795	MISCELLANEOUS	0		0		0.0%				0	
	TOTAL SUPPLIES	114,400		72,163		63.1%		3,300		117,700	
	CAPITAL OUTLAY										
5-1510-54.1100	ACQUISITION OF PROPERTY	150,000		0		0.0%				150,000	

General Fund (100) FY 2023 Proposed						
	FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget	
5-1510-54.1310	150,000	123,035	82.0%		150,000	
RENOVATIONS TO CITY HALL						
5-1510-54.2200	0	0	0.0%		0	
VEHICLES						
5-1510-54.2300	20,000	5,249	26.2%	0	20,000	
FURNITURE & FIXTURES						
5-1510-54.2400	25,000	8,738	35.0%		25,000	
COMPUTERS						
5-1510-54.2450	65,000	10,446	16.1%	-25000	40,000	
COMP HARDWARE/SERVER CAPITAL						
5-1510-54.2500	10,000	0	0.0%	-5000	5,000	
EQUIPMENT						
TOTAL CAPITAL OUTLAY	420,000	147,468	35.1%	-30,000	390,000	
DEPRECIATION & AMORT			0.0%			
5-1510-56.1000	0	0	0.0%			
DEPRECIATION						
TOTAL DEPRECIATION & AMORT	0	0	0.0%	0	0	
PAYMENT TO OTHERS			0.0%			
5-1510-57.9000	20,000	0	0.0%	-2500	17,500	
CONTINGENCIES						
TOTAL PAYMENT TO OTHERS	20,000	0	0.0%	-2500	20,000	
TOTAL ADMINISTRATION	1,961,150	1,166,121	59.5%	43,300	2,004,450	
Municipal Court (100-2650)						
PERSONAL SVC & EMP BEN						
5-2650-51.1100	92,500	76,689	82.9%	12500	105,000	
REGULAR EMPLOYEES						
5-2650-51.1158	25,000	19,500	78.0%		25,000	
JUDGE SALARY						
5-2650-51.1300	500	328	65.7%		500	
OVERTIME						
5-2650-51.2100	10,000	8,069	80.7%	3500	13,500	
GROUP INSURANCE						
5-2650-51.2200	1150	1,102	95.9%	350	1,500	
FICA (SOCIAL SECURITY)						
5-2650-51.2400	7,500	7,707	102.8%	3,500	11,000	
RETIREMENT						
5-2650-51.2500	0	0	0.0%		0	
TUITION REIMBURSEMENTS						
5-2650-51.2700	3,500	3,062	87.5%	0	3,500	
WORKER'S COMPENSATION						
5-2650-51.2750	250	104	41.4%	0	250	
UNEMPLOYMENT TAX - GEORGIA						
TOTAL PERSONAL SVC & EMP BEN	140,400	116,562	83.0%	19850	160,250	
PURCHASED/CONTRACTED SVC						
5-2650-52.1230	4,000	400	10.0%		4,000	
LEGAL						
5-2650-52.1260	22,000	17500	79.5%		22,000	
SOLICITOR						
5-2650-52.1261	15,000	5650	37.7%		15,000	
PUBLIC DEFENDER						
5-2650-52.1301	12,500	9176.48	73.4%	2500	15,000	
TECHNICAL - SOFTWARE						

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
5-2650-52.1302	TECHNICAL - HARDWARE	7,500	0	0.0%	-5000	2,500
5-2650-52.1400	DRUG & MEDICAL	200	0	0.0%		200
5-2650-52.2210	AUTO / TRUCK EXPENSE	0	0	0.0%		0
5-2650-52.2211	AUTO / TRUCK FUEL	0	0	0.0%		0
5-2650-52.2250	OTHER EQUIP. REPAIRS/MAINT	500	0	0.0%	-500	0
5-2650-52.3100	RISK MANAGEMENT INSURANCE	4,000	3350.72	83.8%	1000	5,000
5-2650-52.3200	COMMUNICATIONS-CELL PHONES	500	209.53	41.9%		500
5-2650-52.3205	INTERNET	1,000	0	0.0%		1,000
5-2650-52.3310	PUBLIC NOTICES	100	27	27.0%		100
5-2650-52.3500	TRAVEL-MILEAGE REIMBURSEMENT	400	204.75	51.2%		400
5-2650-52.3600	DUES & FEES	400	91.82	23.0%		400
5-2650-52.3700	EDUCATION & TRAINING	3,500	1158.5	33.1%		3,500
5-2650-52.3970	POSTAGE	1,500	464	30.9%	-500	1,000
5-2650-52.3995	COURT COST-SUBPEONAS	200	0	0.0%		200
TOTAL PURCHASED/CONTRACTED SVC		73,800	73,800	100.0%	-2,500	71,300
SUPPLIES						
5-2650-53.1105	OFFICE SUPPLIES	2000	1,436	71.8%	500	2,500
5-2650-53.1107	BANK & CREDIT CARD CHARGES	12,000	10,439	87.0%	8,000	20,000
5-2650-53.1160	OPERATING EQUIPMENT COM SVC	100	-	0.0%		100
5-2650-53.1700	OTHER SUPPLIES	750	605	80.7%	250	1,000
5-2650-53.1785	UNIFORMS	600	138	22.9%		600
5-2650-53.1786	BOOT ALLOWANCE	0	-	0.0%		0
5-2650-53.1795	MISCELLANEOUS	0	-	0.0%		0
TOTAL SUPPLIES		15,450	7,450	48.2%	7,450	22,900
CAPITAL OUTLAY						
5-2650-54.2200	VEHICLES	0	-	0.0%		0
5-2650-54.2300	FURNITURE & FIXTURES	0	-	0.0%		0
5-2650-54.2400	COMPUTERS	1,500	-	0.0%		1,500
5-2650-54.2420	PAPERLESS COURT SYSTEM	17,500	3,809	21.8%	-10,000	7,500
5-2650-54.2450	COMP HARDWARE/COURTWARE	12,500	4,808	38.5%	-7500	5,000
5-2650-54.2500	EQUIPMENT COMMUNITY SERV	250	-	0.0%		250
5-2650-54.2550	EQUIPMENT - COURT	500	288	57.5%	500	1,000
TOTAL CAPITAL OUTLAY		32,250	8,905	27.6%	-17,000	15,250
DEPRECIATION & AMORT						

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
				0.0%		
5-2650-56.1000	DEPRECIATION	0	-	0.0%		0
	TOTAL DEPRECIATION & AMORT	0	0	0.0%		0
	PAYMENT TO OTHERS			0.0%		
				0.0%		
5-2650-57.2000	JAIL CONSTRUCTION	33,500	23,623	70.5%	-1500	32,000
5-2650-57.2100	GEORGIA CRIME VICTIMS	1,000	202	20.2%		1,000
5-2650-57.2110	VICTIMS ASSISTANCE FUND	16,000	11,922	74.5%	-500	15,500
5-2650-57.2120	POLICE OFFICERS A & B FUND	38,500	26,323	68.4%	-3,500	35,000
5-2650-57.2130	POLICE /PROSCUTOR TRAINING	30,000	21,680	72.3%		30,000
5-2650-57.2150	SPINAL INJURY TRUST FUND	2,000	716	35.8%		2,000
5-2650-57.2160	GBI CRIME LAB	750	250	33.3%		750
5-2650-57.2170	INDIGENT DEFENSE - POTFIOF	35,000	23,660	67.6%		35,000
5-2650-57.2180	DRUG TREATMENT & EDUCATION	6,500	4,031	62.0%		6,500
5-2650-57.2190	DRIVERS ED & TRAINING FUND	5,000	3,382	67.6%		5,000
5-2650-57.9000	CONTINGENCIES	5,000	-	0.0%		5,000
	TOTAL PAYMENT TO OTHERS	173,250	115,788	66.8%	-5,500	167,750
	TOTAL MUNICIPAL COURT	435,150	322,505	74.1%	2,300	437,450
	Police (100 - 3230)			0.0%		
	PERSONAL SVC & EMP BEN			0.0%		
				0.0%		
5-3230-51.1100	REGULAR EMPLOYEES	1,775,000	1,218,183	68.6%	200000	1,975,000
5-3230-51.1300	OVERTIME	35,000	27,905	79.7%	5000	40,000
5-3230-51.2100	GROUP INSURANCE	285,000	243,000	85.3%	55000	340,000
5-3230-51.2200	FICA (SOCIAL SECURITY)	20,500	16,610	81.0%	2500	23,000
5-3230-51.2400	RETIREMENT	120,000	94,415	78.7%		120,000
5-3230-51.2500	TUITION REIMBURSEMENTS	0	0	0.0%		0
5-3230-51.2700	WORKER'S COMPENSATION	45,000	42,479	94.4%	3,000	48,000
5-3230-51.2750	UNEMPLOYMENT TAX - GEORGIA	5,000	1,149	23.0%	-1500	3,500
	TOTAL PERSONAL SVC & EMP BEN	2,285,500	1,643,741	71.9%	264,000	2,549,500
	PURCHASED/CONTRACTED SVC			0.0%		
				0.0%		
5-3230-52.1230	LEGAL	6,000	673	11.2%	-1000	5,000
5-3230-52.1301	TECHNICAL - SOFTWARE	70,000	48,057	68.7%	0	70,000
5-3230-52.1302	TECHNICAL - HARDWARE	60,000	62,016	103.4%	20,000	80,000

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
5-3230-52.1400	DRUG & MEDICAL	2,000	665	33.3%	0	2,000
5-3230-52.2210	AUTO/TRUCK EXPENSES	60,000	50,636	84.4%	-40,000	20,000
5-3230-52.2211	AUTO GAS & FUEL	70,000	52,058	74.4%		70,000
5-3230-52.2240	BUILDING & GROUNDS	37,500	18,167	48.4%	-10,000	27,500
5-3230-52.2250	OTHER EQUIP. REPAIRS/MAINT	3,500	2,847	81.3%	0	3,500
5-3230-52.3100	RISK MANAGEMENT INSURANCE	50,000	48,380	96.8%	-5,000	45,000
5-3230-52.3200	COMMUNICATIONS-CELL PHONES	25,000	21,591	86.4%	2,500	27,500
5-3230-52.3201	TELEPHONE	2,500	20	0.8%	-2,500	0
5-3230-52.3205	INTERNET	0	1,089	0.0%	0	0
5-3230-52.3220	NETWORK/TELEPHONE	15,000	10,831	72.2%		15,000
5-3230-52.3300	ADVERTISING	1,000	320	32.0%	500	1,500
5-3230-52.3500	TRAVEL MILEAGE REIMBURSEMENT	1,000	179	17.9%		1,000
5-3230-52.3600	DUES & FEES	3,000	1,329	44.3%	0	3,000
5-3230-52.3700	EDUCATION & TRAINING	6,500	4,996	76.9%	0	6,500
5-3230-52.3750	MEETINGS & CONFERENCE	10,000	7,252	72.5%	2000	12,000
5-3230-52.3850	CONTRACT LABOR	0	0	0.0%		0
5-3230-52.3851	CONTRACTED SVCS - PSB	25,000	17,872	71.5%		25,000
5-3230-52.3950	TASK FORCE EXPENSES	0	0	0.0%		0
5-3230-52.3970	POSTAGE	3,000	367	12.2%	-1000	2,000
5-3230-52.3980	INVESTIGATIONS	0	0	0.0%		0
TOTAL PURCHASED/CONTRACTED SVC		451,000	349,343	77.5%	-34,500	416,500
SUPPLIES						
5-3230-53.1105	OFFICE SUPPLIES	4,500	1,365	30.3%	-1000	3,500
5-3230-53.1107	BANK & CREDIT CARD CHARGES	25,000	18,347	73.4%		25,000
5-3230-53.1150	OPERATING SUPPLIES	3,500	2,282	65.2%	1,000	4,500
5-3230-53.1160	OPERATING EQUIPMENT	15,000	7,715	51.4%	0	15,000
5-3230-53.1170	COPS EXPENSE	5,000	3,768	75.4%		5,000
5-3230-53.1205	UTILITIES	32,500	14,186	43.7%		32,500
5-3230-53.1210	STORMWATER FEES	1,000	0	0.0%		1,000
5-3230-53.1700	OTHER SUPPLIES	6,500	2,576	39.6%	-2,500	4,000
5-3230-53.1785	UNIFORMS	25,000	15,374	61.5%	1000	26,000
5-3230-53.1795	MISCELLANEOUS	0	0	0.0%		0
TOTAL SUPPLIES		118,000	65,614	55.6%	-1,500	116,500
CAPITAL OUTLAY						

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
5-3230-54.1310	PUBLIC SAFETY BUILDING	15,000	0	0.0%	0	15,000
5-3230-54.2200	VEHICLES	115,000	105,420	91.7%	25000	140,000
5-3230-54.2300	FURNITURE & FIXTURES	5,000	0	0.0%	2000	7,000
5-3230-54.2400	COMPUTERS	10,000	0	0.0%	0	10,000
5-3230-54.2450	COMP HARDWARE/SERVER CAPITAL	60,000	6,283	10.5%	-50000	10,000
5-3230-54.2500	EQUIPMENT	87,500	66,399	75.9%	40,000	127,500
TOTAL CAPITAL OUTLAY		292,500	178,102	60.9%	17,000	309,500
INTERFUND CHARGES						
5-3230-55.2300	JUDGEMENTS	7,500	0	0.0%	0	7,500
TOTAL INTERFUND CHARGES		7,500	0	0.0%	0	7,500
DEPRECIATION & AMORT						
5-3230-56.1000	DEPRECIATION	0	0	0.0%	0	0
TOTAL DEPRECIATION & AMORT		0	0	0.0%	0	0
PAYMENT TO OTHERS						
5-3230-57.9000	CONTINGENCIES	12,500	0	0.0%	0	12,500
TOTAL PAYMENT TO OTHERS		12,500	0	0.0%	0	12,500
DEBT SERVICE						
5-3230-58.1204	PD INCODE SOFTWARE PRINCIPAL	0	0	0.0%	0	0
5-3230-58.1205	LEASE BUILDING FOR SQUAD RM	1,500	0	0.0%	-1500	0
5-3230-58.2204	PD INCODE SOFTWARE INTEREST	0	0	0.0%	0	0
TOTAL DEBT SERVICE		1,500	0	0.0%	0	0
TOTAL POLICE DEPARTMENT		3,168,500	2,236,799	70.6%	245,000	3,413,500
Street Maintenance (100 - 4210)						
PERSONAL SVC & EMP BEN						
5-4210-51.1100	REGULAR EMPLOYEES	600,000	423,574	70.6%		600,000
5-4210-51.1200	SEASONAL EMPLOYEES	3,000	0	0.0%		3,000
5-4210-51.1300	OVERTIME	10,000	7,141	71.4%		10,000
5-4210-51.2100	GROUP INSURANCE	108,000	93,962	87.0%	31000	139,000
5-4210-51.2200	FICA (SOCIAL SECURITY)	7,500	6,029	80.4%		7,500
5-4210-51.2400	RETIREMENT	52,500	47,491	90.5%	7,500	60,000

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
5-4210-51.2700	WORKER'S COMPENSATION	26,000	24,366	93.7%	3500	29,500
5-4210-51.2750	UNEMPLOYMENT TAX - GEORGIA	2,500	756	30.3%		2,500
TOTAL PERSONAL SVC & EMP BEN PURCHASED/CONTRACTED SVC		809,500	603,320	74.5%	42,000	851,500
				0.0%		
				0.0%		
5-4210-52.1200	PROFESSIONAL	1,000	0	0.0%	0	1,000
5-4210-52.1230	LEGAL	500	199	39.8%	0	500
5-4210-52.1250	ENGINEERING	40,000	0	0.0%	-15000	25,000
5-4210-52.1301	TECHNICAL - SOFTWARE	25,000	17,792	71.2%	5000	30,000
5-4210-52.1302	TECHNICAL - HARDWARE	5,000	0	0.0%	-2500	2,500
5-4210-52.1400	DRUG & MEDICAL	2,000	735	36.8%	-500	1,500
5-4210-52.2210	AUTO/TRUCK EXPENSES	22,000	18,699	85.0%	-12,000	10,000
5-4210-52.2211	AUTO GAS & FUEL	30,000	17,143	57.1%	-2500	27,500
5-4210-52.2240	BUILDING & GROUNDS	17,500	5,649	32.3%	-7500	10,000
5-4210-52.2250	OTHER EQUIP. REPAIRS/MAINT	20,000	14,436	72.2%	-5000	15,000
5-4210-52.2260	STREET MAINTENANCE & PAVING	50,000	28,896	57.8%	0	50,000
5-4210-52.2320	RENTAL OF EQUIPMENT & VEHICLE	15,000	10,828	72.2%	2500	17,500
5-4210-52.3100	RISK MANAGEMENT INSURANCE	30,000	26,600	88.7%	1500	31,500
5-4210-52.3200	COMMUNICATIONS-CELL PHONES	7,000	4,093	58.5%		7,000
5-4210-52.3201	TELEPHONE	1,000	0	0.0%	-1000	0
5-4210-52.3205	INTERNET	5,000	3,816	76.3%		5,000
5-4210-52.3310	PUBLIC NOTICES	200	0	0.0%		200
5-4210-52.3600	DUES & FEES	2,500	1,243	49.7%	0	2,500
5-4210-52.3700	EDUCATION & TRAINING	2,500	1,684	67.4%	-500	2,000
5-4210-52.3750	MEETINGS & CONFERENCE	800	0	0.0%	-50	750
5-4210-52.3940	TREE MAINTENANCE	27,500	12,723	46.3%	2500	30,000
TOTAL PURCHASED/CONTRACTED SVC SUPPLIES		304,500	164,535	54.0%	-35,050	269,450
5-4210-53.1105	OFFICE SUPPLIES	1,500	1,256	83.7%		1,500
5-4210-53.1150	OPERATING SUPPLIES	17,500	9,003	51.4%	-2,500	15,000
5-4210-53.1160	OPERATING EQUIPMENT	10,000	5,390	53.9%	-2000	8,000
5-4210-53.1205	UTILITIES	33,000	28,024	84.9%	2500	35,500
5-4210-53.1210	STORMWATER FEES	2,000	0	0.0%		2,000
5-4210-53.1225	STREET LIGHTS	120,000	85,328	71.1%	-2,500	117,500
5-4210-53.1230	STREET LIGHT DISTRICT SVCS	20,000	18,108	90.5%	5,000	25,000

General Fund (100) FY 2023 Proposed						
	FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget	
5-4210-53.1700	5,000	2,152	43.0%	-2000	3,000	
5-4210-53.1720	10,000	196	2.0%	-5000	5,000	
5-4210-53.1725	30,000	2,265	7.5%	0	30,000	
5-4210-53.1775	10,000	76	0.8%	0	10,000	
5-4210-53.1785	15,000	11,664	77.8%	0	15,000	
5-4210-53.1786	1,500	360	24.0%	-500	1,000	
5-4210-53.1795	0	0	0.0%		0	
TOTAL SUPPLIES	275,500	163,822	59.5%	-7,000	268,500	
CAPITAL OUTLAY			0.0%			
5-4210-54.1400	200000	0	0.0%	0	200,000	
5-4210-54.1401	550,000	0	0.0%	-550000	0	
5-4210-54.2200	25,000	0	0.0%	25000	50,000	
5-4210-54.2300	1,000	1,620	162.0%	500	1,500	
5-4210-54.2400	2,000	0	0.0%	-2000	0	
5-4210-54.2450	0	3,306	0.0%	5000	5,000	
5-4210-54.2500	55,000	45,294	82.4%	0	55,000	
5-4210-54.2700	0	0	0.0%		0	
TOTAL CAPITAL OUTLAY	633,000	50,220	7.9%	-521,500	311,500	
DEPRECIATION & AMORT			0.0%			
5-4210-56.1000			0.0%			
TOTAL DEPRECIATION & AMORT	0	0	0.0%		0	
PAYMENT TO OTHERS	0	0	0.0%		0	
5-4210-57.3100	0	0	0.0%		0	
5-4210-57.9000	5,000	0	0.0%		5,000	
TOTAL PAYMENT TO OTHERS	5,000	0	0.0%		5,000	
TOTAL STREET DEPARTMENT	2,027,500	981,896	48.4%	-521,550	1,505,950	
Fleet Maintenance (100 -4220)			0.0%			
PERSONAL SVC & EMP BEN			0.0%			
5-4220-51.1100	44500	15394	34.6%	0	44,500	
5-4220-51.1300	1500	192	12.8%	-500	1,000	
5-4220-51.2100	5000	44	0.9%	-2000	3,000	

General Fund (100) FY 2023 Proposed		FY 22		YTD	70% of FY 22		FY 2023	Prop23Budget
5-4220-51.2200	FICA (SOCIAL SECURITY)	250		226	90.4%		250	500
5-4220-51.2400	RETIREMENT	1000		0	0.0%			1,000
5-4220-51.2500	TUITION REIMBURSEMENTS	0		0	0.0%			0
5-4220-51.2700	WORKER'S COMPENSATION	2500		0	0.0%		-500	2,000
5-4220-51.2750	UNEMPLOYMENT TAX - GEORGIA	500		2	0.4%		-250	250
TOTAL PERSONAL SVC & EMP BEN PURCHASED/CONTRACTED SVC		55,250		15858	28.7%		-3000	52,250
5-4220-52.1400	DRUG & MEDICAL	250		0	0.0%		-125	125
5-4220-52.2210	AUTO/TRUCK EXPENSES	2500		425	17.0%		-500	2,000
5-4220-52.2211	AUTO GAS & FUEL	2500		0	0.0%		-1500	1,000
5-4220-52.2240	BUILDING & GROUNDS	5000		2957	59.1%			5,000
5-4220-52.2250	OTHER EQUIP. REPAIRS/MAINT	5000		1756	35.1%		-1500	3,500
5-4220-52.3100	RISK MANAGEMENT INSURANCE	5000		0	0.0%		-2500	2,500
5-4220-52.3200	COMMUNICATIONS-CELL PHONES	250		0	0.0%			250
5-4220-52.3205	INTERNET	1500		0	0.0%		-1500	0
5-4220-52.3600	DUES & FEES	200		0	0.0%			200
5-4220-52.3700	EDUCATION & TRAINING	1500		0	0.0%		-500	1,000
5-4220-52.3851	REPAIR SERVICES	55000		0	0.0%		-10000	45,000
TOTAL PURCHASED/CONTRACTED SVC SUPPLIES		78,700		5,139	6.5%		-18,125	60,575
5-4220-53.1150	OPERATING SUPPLIES	-		4,509	0.0%		7500	7,500
5-4220-53.1160	OPERATING EQUIPMENT	10,000		-	0.0%		-5000	5,000
5-4220-53.1205	UTILITIES	5,000		-	0.0%		-2500	2,500
5-4220-53.1700	OTHER SUPPLIES	1,000		930	93.0%		500	1,500
5-4220-53.1785	UNIFORMS	1,200		-	0.0%		-800	400
5-4220-53.1786	BOOT ALLOWANCE	240		-	0.0%		-120	120
5-4220-53.1795	MISCELLANEOUS	-		-	0.0%		0	0
5-4220-53.2320	RENTAL OF EQUIPMENT & VEHICLE	-		124	0.0%		500	500
TOTAL SUPPLIES		17,440		5,564	31.9%		80	17,520
CAPITAL OUTLAY					0.0%			
5-4220-54.2100	MACHINERY	1,000		-	0.0%			1,000
5-4220-54.2200	VEHICLES	-		-	0.0%			0
5-4220-54.2300	FURNITURE & FIXTURES	1,000		480	48.0%			1,000

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
5-4220-54.2400	COMPUTER	1,000	-	0.0%	-1000	0
5-4220-54.2450	COMP HARDWARE/SERVER CAPITAL EQUIPMENT	-	329	0.0%	500	500
5-4220-54.2500	EQUIPMENT	500	-	0.0%		500
TOTAL CAPITAL OUTLAY		3,500	809	23.1%	-500	3,000
DEPRECIATION & AMORT				0.0%		
5-4220-56.1000	DEPRECIATION	-	-	0.0%		0
TOTAL DEPRECIATION & AMORT		0	0	0.0%		0
PAYMENT TO OTHERS				0.0%		
5-4220-57.9000	CONTINGENCIES	1,000	-	0.0%		1,000
TOTAL PAYMENT TO OTHERS		1,000	0	0.0%		1,000
TOTAL FLEET MAINTENANCE		154,890	27,369	17.7%	-21,545	133,345
Parks and Recreation (100 -6220)						
PERSONAL SVC & EMP BEN						
5-6220-51.1100	REGULAR EMPLOYEES	0	0	0.0%	30000	30,000
5-6220-51.1300	OVERTIME	0	0	0.0%	500	500
5-6220-51.2100	GROUP INSURANCE	0	0	0.0%	2500	2,500
5-6220-51.2200	FICA (SOCIAL SECURITY)	0	0	0.0%	200	200
5-6220-51.2400	RETIREMENT	0	0	0.0%	500	500
5-6220-51.2500	TUITION REIMBURSEMENTS	0	0	0.0%		0
5-6220-51.2700	WORKER'S COMPENSATION	0	0	0.0%	500	500
5-6220-51.2750	UNEMPLOYMENT TAX - GEORGIA	0	0	0.0%	200	200
TOTAL PERSONAL SVC & EMP BEN PURCHASED/CONTRACTED SVC		0	0	0.0%	34,400	34,400
5-6220-52.2240	BUILDING & GROUNDS	20,000	20,989	104.9%		20,000
5-6220-52.3100	RISK MANAGEMENT INSURANCE	1,000	0	0.0%		1,000
TOTAL PURCHASED/CONTRACTED SVC SUPPLIES		21,000	20,989	99.9%		21,000
5-6220-53.1205	UTILITIES	10,000	20,944	209.4%	15,000	25,000
5-6220-53.1210	STORMWATER FEES	5,000	0	0.0%		5,000
5-6220-53.1600	OPERATING SUPPLIES	5,000	1,470	29.4%	-2500	2,500

General Fund (100) FY 2023 Proposed						
	FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget	
5-6220-53.1700	2,500	1,102	44.1%	-500	2,000	
TOTAL SUPPLIES	22,500	23,516	104.5%	12,000	34,500	
CAPITAL OUTLAY						
5-6220-54.1100	2,000	866	43.3%	-1000	1,000	
5-6220-54.1101	5,000	0	0.0%	-2500	2,500	
5-6220-54.1300	5,000	0	0.0%	-2500	2,500	
TOTAL CAPITAL OUTLAY	12,000	866	7.2%	-6,000	6,000	
TOTAL PARKS & RECREATION	55,500	45,371	81.8%	40,400	95,900	
Community Development (7220)						
PERSONAL SVC & EMP BEN						
5-7220-51.1100	475,000	352,849	74.3%	35000	510,000	
5-7220-51.1300	1,500	0	0.0%	-500	1,000	
5-7220-51.2100	45,000	39,364	87.5%	12,500	57,500	
5-7220-51.2200	6,000	4,942	82.4%	0	6,000	
5-7220-51.2400	30,000	20,873	69.6%	0	30,000	
5-7220-51.2700	12,500	10,458	83.7%	0	12,500	
5-7220-51.2750	1,000	374	37.4%	0	1,000	
TOTAL PERSONAL SVC & EMP BEN	571,000	428,860	75.1%	47000	618,000	
PURCHASED/CONTRACTED SVC						
5-7220-52.1200	30,000	5,553	18.5%	25000	55,000	
5-7220-52.1230	5,000	2,323	46.5%	0	5,000	
5-7220-52.1250	20,000	5,183	25.9%	0	20,000	
5-7220-52.1301	30,000	27,286	91.0%	15,000	45,000	
5-7220-52.1302	5,000	1,655	33.1%	2500	7,500	
5-7220-52.1400	500	120	24.0%	-250	250	
5-7220-52.2210	7,500	5,891	78.5%	-5500	2,000	
5-7220-52.2211	7,500	6,281	83.8%	0	7,500	
5-7220-52.2250	6,000	6,355	105.9%	1000	7,000	
5-7220-52.3100	11,500	8,171	71.1%	-1500	10,000	
5-7220-52.3200	3,000	2,473	82.4%	500	3,500	
5-7220-52.3201	500	0	0.0%	0	500	
5-7220-52.3205	1,500	0	0.0%	0	1,500	

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
5-7220-52.3310	PUBLIC NOTICES	3,500	2,655	75.8%	500	4,000
5-7220-52.3600	DUES & FEES	1,500	372	24.8%	0	1,500
5-7220-52.3700	EDUCATION & TRAINING	2,500	774	31.0%	5000	7,500
5-7220-52.3850	CONTRACT LABOR	250,000	229,007	91.6%	250000	275,000
5-7220-52.3900	ABATEMENT	12,500	800	6.4%	0	12,500
5-7220-52.3970	POSTAGE	1,700	421	24.8%	-700	1,000
TOTAL PURCHASED/CONTRACTED SVC		399,700	305,320	76.4%	66550	466,250
SUPPLIES						
5-7220-53.1105	OFFICE SUPPLIES	7,500	4,923	65.6%		7,500
5-7220-53.1107	BANK & CREDIT CARD CHARGES	18,500	15,827	85.6%		18,500
5-7220-53.1160	OPERATING EQUIPMENT	1,000	0	0.0%	0	1,000
5-7220-53.1700	OTHER SUPPLIES	500	0	0.0%	-500	0
5-7220-53.1785	UNIFORMS	3,000	2,139	71.3%	0	3,000
5-7220-53.1786	BOOT ALLOWANCE	240	240	100.0%		240
5-7220-53.1795	MISCELLANEOUS	0	0	0.0%		0
TOTAL SUPPLIES		30,740	23,129	75.2%	-500	30,240
CAPITAL OUTLAY						
5-7220-54.2200	VEHICLES	60,500	58,200	96.2%	-60500	0
5-7220-54.2300	FURNITURE & FIXTURES	27,500	26,866	97.7%	-22,500	5,000
5-7220-54.2400	COMPUTERS	5,000	3,498	70.0%	0	5,000
5-7220-54.2450	COMPUTER MAINTENANCE	17,500	9,824	56.1%	2,500	20,000
5-7220-54.2500	EQUIPMENT	2,000	0	0.0%	-500	1,500
TOTAL CAPITAL OUTLAY		112,500	98,388	87.5%	-81000	31,500
DEPRECIATION & AMORT				0.0%		
5-7220-56.1000	DEPRECIATION	0	0	0.0%		0
TOTAL DEPRECIATION & AMORT		0	0	0.0%		0
PAYMENT TO OTHERS				0.0%		
5-7220-57.9000	CONTINGENCIES	2,000	0	0.0%		2,000
TOTAL PAYMENT TO OTHERS		2,000	0	0.0%		2,000
TOTAL COMMUNITY DEVELOPMENT		1,115,940	855,697	76.7%	32,050	1,147,990
TOTAL EXPENDITURES		9,081,330	4,777,448	52.6%	-171,045	8,910,285
REVENUE OVER/(UNDER) EXPENDITURES		1,483,280	494,610	33.3%	-1,483,280	0

General Fund (100) FY 2023 Proposed		FY 22	YTD	70% of FY 22	FY 2023	Prop23Budget
OTHER SOURCES/USES				0.0%		
				0.0%		
5-9000-61.1100	TRANSFER TO WATER/SEWER	1,335,200	0	0.0%	-1335200	0
5-9000-61.1400	TRANSFER TO SANITATION	0	0	0.0%		0
5-9000-61.1500	TRANSFER TO STORMWATER	0	0	0.0%		0
TOTAL OTHER SOURCES/USES		1,335,200	0	0.0%	-1335200	0
REVENUE & OTHER SOURCES OVER/				0.0%		
(UNDER) EXPENDITURES & OTHER U		148,080	494,610	0.0%	-2,818,480	0

Tree Replacement Fund 190

FY 22

Tree Replacement Fund 190

3-0000-34.1325	TREE REPLACEMENT REVENUE	20,000
PURCHASED/CONTRACTED SVC		
<hr/>		
5-4210-52.3940	TREE REPLACEMENT EXPENSE	20000
TOTAL PURCHASED/CONTRACTED SVC		20,000
TOTAL TREE MAINTENANCE		20,000
TOTAL EXPENDITURES		20,000
REVENUE OVER/(UNDER) EXPENDITURES		0
NON DEPARTMENTAL		
<hr/>		

Confiscated Assets Fund 210						
		FY 22	YTD	70% FY22	Year 23	FY23 Budget
Confiscated Assets Fund 210				-		
FINES AND FORFEITURES				-		
				-		
3-0000-35.1300	CONF. ASSETS -RESTRICTED	5,000	5,175	1		5,000
3-0000-35.1301	EVIDENCE REV.- UNRESTRICTED	13,000	10,116	1	-	13,000
TOTAL FINES AND FORFEITURES		18,000	15,290	1	-	18,000
MISCELLANEOUS REVENUE				-		
				-		
3-0000-38.3000	INSURANCE REIMBURSE DAMAGE PRO	-	-	-		-
3-0000-38.9010	MISCELLANEOUS	-	-	-		-
3-0000-38.9050	PRIOR YEAR REVENUE	15,000	-	-	-	15,000
TOTAL MISCELLANEOUS REVENUE		15,000	-	-	-	15,000
TOTAL NON DEPARTMENTAL		33,000	15,290	0	-	33,000
TOTAL REVENUES		33,000	30,581	1	-	33,000
PURCHASED/CONTRACTED SVC				-		
				-		
5-3230-52.2210	AUTO/TRUCK EXP	-	-	-		-
5-3230-52.3300	ADVERTISING	-	-	-		-
TOTAL PURCHASED/CONTRACTED SVC		-	-	-		-
CAPITAL OUTLAY				-		
				-		
5-3230-54.2200	POLICE DEPARTMENT VEHICLES	-	-	-		-
5-3230-54.2500	EQUIPMENT/FURNISHING	-	-	-		-
5-3230-54.2520	CRIME SCENE EQUIP.	-	-	-		-
5-3230-54.2530	EQUIPMENT FOR CARS	22,000	-	-	-	22,000
5-3230-54.2540	EQUIPMENT FOR OFFICERS	11,000	10,000	1	-	11,000
TOTAL CAPITAL OUTLAY		33,000	10,000	0	-	33,000
PAYMENT TO OTHERS				-		
				-		
5-3230-57.3100	PYMT TO DA OFFICE	-	-	-		-
TOTAL PAYMENT TO OTHERS		-	-	-		-
TOTAL POLICE DEPARTMENT		33,000	10,000	0	-	33,000
TOTAL EXPENDITURES		33,000	10,000	0	-	33,000
REVENUE OVER/(UNDER) EXPENDITURES		-	20,581	-	-	-

CEMETERY FUND 230						
		FY 22	YTD	70% of FY 22	Year 23	FY23 Budget
CEMETERY FUND				0.0%		
				0.0%		
				0.0%		
CHARGES FOR SERVICES				0.0%		
				0.0%		
3-0000-34.9000	DONATIONS/CONTRIBUTIONS	250	0	0.0%		250
3-0000-34.9100	OPEN / CLOSE GRAVE FEE	5,000	1,800	36.0%	0	5000
TOTAL CHARGES FOR SERVICES		5,250	1,800	34.3%	0	5250
INVESTMENT INCOME				0.0%		
				0.0%		
3-0000-36.1000	INTEREST INCOME	25	8	33.3%	0	25
TOTAL INVESTMENT INCOME		25	8	33.3%	0	25
MISCELLANEOUS REVENUE				0.0%		
				0.0%		
3-0000-38.2000	CEMETERY LOT SALES	0	0	0.0%		0
3-0000-38.9050	PRIOR YEAR REVENUE	15,000	0	0.0%	-15000	0
TOTAL MISCELLANEOUS REVENUE		15,000	0	0.0%		15000
TOTAL CEMETERY FUND		20,275	1,808	8.9%		20275
TOTAL REVENUES		20,275	1,808	8.9%	0	20275
PURCHASED/CONTRACTED SVC				0.0%		
				0.0%		
5-0000-52.2250	MAINTENANCE / REPAIRS EXPENSE	4,500	0	0.0%		4500
TOTAL PURCHASED/CONTRACTED SVC		4,500	0	0.0%		4500
SUPPLIES				0.0%		
				0.0%		
5-0000-53.1107	BANK/ CREDIT CARD CHARGES	0	0	0.0%		0
5-0000-53.1700	OTHER SUPPLIES	50	0	0.0%		50
TOTAL SUPPLIES		50	0	0.0%		50
CAPITAL OUTLAY				0.0%		
				0.0%		
5-0000-54.1200	SCATTER GARDEN ADDITION	15,000	26,000	173.3%	0	15000
5-0000-54.2500	EQUIPMENT	725	0	0.0%		725
TOTAL CAPITAL OUTLAY		15,725	26,000	165.3%	-	15725
TOTAL CEMETERY FUND		20,275	1,808	8.9%	0	20275
TOTAL EXPENDITURES		20,275	26,000	128.2%	0	20,275
REVENUE OVER/(UNDER) EXPENDITURES		0	-24,192	0.0%		0
NON DEPARTMENTAL				0.0%		

Hotel/Motel - Main Street - DDA Fund 275		FY 22	YTD	70% FY22	Year 23	FY 23 Budget
Hotel/Motel - Main Street - DDA Fund 275						
TAXES						
3-0000-31.4100	HOTEL / MOTEL TAX	910,000	857,466	94.2%	175,000	1,085,000
TOTAL TAXES		910,000	857,466	94.2%	175,000	1,085,000
INVESTMENT INCOME						
3-0000-36.1000	INTEREST INCOME	100	43	42.6%		100
TOTAL INVESTMENT INCOME		100	43	42.6%	0	100
MISCELLANEOUS REVENUE						
3-0000-38.9050	PRIOR YEAR REVENUE	246,000	0	0.0%	-80000	166,000
3-0000-38.9060	LCI GRANT - ARC	0	0	0.0%		0
3-0000-38.9062 Miscellaneous Grants						
3-0000-38.9080	MISC DONATIONS	100	0	0.0%		100
3-0000-38.9090	MISC INCOME	0	0	0.0%		0
TOTAL MISCELLANEOUS REVENUE		246,100	0	0.0%	-80,000	166,100
TOTAL NON DEPARTMENTAL		1,156,200	857,509	74.2%	95,000	1,251,200
TOTAL REVENUES		1,156,200	857,509	74.2%	95,000	1,251,200
PURCHASED/CONTRACTED SVC						
5-0000-52.1210	ADMIN FEE - H/M TRANSFER OUT	95,000	0	0.0%	10000	105,000
TOTAL PURCHASED/CONTRACTED SVC		95,000	0	0.0%	10,000	105,000
TOTAL NON DEPARTMENTAL		95,000	0	0.0%	10,000	105,000
PURCHASED/CONTRACTED SVC - Tourism (7540)						
5-7540-52.1230	LEGAL	500	0	0.0%		500
5-7540-52.2250	OTHER EQUIP. REPAIRS/MAINT	500	0	0.0%		500
5-7540-52.2320	RENTAL EQUIPMENT	3,000	0	0.0%	0	3,000

Hotel/Motel - Main Street - DDA Fund 275		FY 22	YTD	70% FY22	Year 23	FY 23 Budget
5-7540-52.3300	ADVERTISING	20,000	6,684	33.4%		20,000
5-7540-52.3250	I-75 LIGHTING	4,000	6,544	163.6%	6000	10,000
5-7540-52.3999	MISCELLANEOUS	0	0	0.0%		0
5-7550-52.3850	CONTRACTED SERVICES (GMA H/M)	10,800	9,900	91.7%		10,800
TOTAL PURCHASED/CONTRACTED SVC		38,800	23,128	59.6%	6,000	44,800
PAYMENT TO OTHERS						
5-7540-57.3200	PYMT TO CVB*	315,000	299,232	95.0%	64000	379,000
TOTAL PAYMENT TO OTHERS		315,000	299,232	95.0%	64,000	379,000
Total Tourism		353,800	322,360	91.1%	70,000	423,800
PERSONAL SVC & EMP BENEFITS - Downtown Development - Main Street						
5-7550-51.1100	REGULAR EMPLOYEES	145,000	56,846	39.2%	35000	180,000
5-7550-51.2100	GROUP INSURANCE	15,000	11,807	78.7%	10000	25,000
5-7550-51.2200	FICA (SOCIAL SECURITY)	1,000	804	80.4%	500	1,500
5-7550-51.2400	RETIREMENT	6,500	6,130	94.3%	3500	10,000
5-7550-51.2700	WORKER'S COMPENSATION	5,000	3,062	61.2%	1000	6,000
5-7550-51.2750	UNEMPLOYMENT TAX - GEORGIA	500	84	16.8%		500
TOTAL PERSONAL SVC & EMP BEN		173,000	78,733	45.5%	50,000	223,000
PURCHASED/CONTRACTED SVC - Downtown Development - Main Street						
5-7550-52.1200	PROFESSIONAL SVCS	7,500	2,205	29.4%	2500	10,000
5-7550-52.1230	LEGAL	500	0	0.0%	500	1,000
5-7550-52.3300	ADVERTISING	15,000	1,654	11.0%		15,000
5-7550-52.3700	EDUCATION & TRAINING DDA	2,500	770	30.8%		2,500
5-7520-52.3710	EDUCATION & TRAINING HPG	2,000	0	0.0%	-2000	0
5-7550-52.3970	POSTAGE	0	0	0.0%		0
5-7520-52.3971	POSTAGE HPG	0	0	0.0%		0
5-7550-54.1300	TRAIN PLATFORM - Expense	12,000	1,151	9.6%		12,000

Hotel/Motel - Main Street - DDA Fund 275		FY 22	YTD	70% FY22	Year 23	FY 23 Budget
5-7550-52.1400	DRUG & MEDICAL	100	0	0.0%		100
5-7550-52.2250	OTHER EQUIP. REPAIRS/MAINT	500	0	0.0%		500
5-7540-52.2320	RENTAL EQUIPMENT	3,000	0	0.0%		3,000
5-7550-52.3100	RISK MANAGEMENT	4,500	0	0.0%		4,500
5-7550-52.3200	COMMUNICATIONS-CELL PHONE	1,000	524	52.4%		1,000
5-7550-52.3310	PUBLIC NOTICES	1,500	424	28.3%		1,500
5-7550-52.3500	TRAVEL-MILE REIMBURSEMENT	500	0	0.0%		500
5-7550-52.3600	DUES & FEES	1,200	369	30.8%		1,200
5-7550-52.3700	EDUCATION & TRAINING	3,500	754	21.5%		3,500
5-7550-52.3750	MEETINGS & CONFERENCE	2,000	845	42.3%		2,000
5-7550-52.3855	EVENT ENTERTAINMENT CONTRACTS	2,500	575	23.0%	18000	20,500
5-7550-52.3970	POSTAGE	0	0	0.0%		0
5-7540-52.3999	MISCELLANEOUS	0	0	0.0%		0
TOTAL PURCHASED/CONTRACTED SVC		59,800	9,271	15.5%	19,000	78,800
SUPPLIES						
5-7550-53.1105	OFFICE SUPPLIES	0	0	0.0%		0
5-7550-53.1700	OTHER SUPPLIES	0	0	0.0%		0
5-7550-53.1750	PROMOTIONS	20,000	0	0.0%		20,000
5-7550-53.1105	OFFICE SUPPLIES	1,000	1,124	112.4%	1000	2,000
5-7550-53.1107	BANK & CREDIT CARD CHARGES	0	0	0.0%		0
5-7550-53.1160	OPERATING EQUIPMENT	1,500	0	0.0%		1,500
5-7550-53.1700	OTHER SUPPLIES	0	12	0.0%		0
5-7550-53.1720	CHRISTMAS DECORATIONS	15,000	0	0.0%		15,000
5-7550-53.1729	CITY/ EVENTS	60,000	21,304	35.5%	15000	75,000
5-7550-53.1750	PROMOTIONS	2,500	1,201	48.0%	12500	15,000
5-7550-53.1785	UNIFORMS	600	283	47.2%		600
5-7540-53.1795	MISCELLANEOUS	0	0	0.0%		0
TOTAL SUPPLIES		100,600	23,924	23.8%	28,500	129,100
CAPITAL OUTLAY						
5-7550-54.1100	LAND ACQUISITIONS	250,000	0	0.0%		250,000

Hotel/Motel - Main Street - DDA Fund 275		FY 22	YTD	70% FY22	Year 23	FY 23 Budget
5-7550-54.1150	FURNITURE & FIXTURES	1,500	0	0.0%	1500	3,000
5-7550-54.1400	BANNER PROGRAM	8,000	0	0.0%	12000	20,000
5-7550-54.1500	WAYFINDING SIGNS	10,000	0	0.0%	1500	10,000
5-7550-54.2400	COMPUTERS	1,500	0	0.0%	1500	3,000
	TOTAL CAPITAL OUTLAY	271,000	0	0.0%	15,000	286,000
	PAYMENT TO OTHERS					
5-7550-57.3300	PARKING LOT LEASE PARHAM LOT	5,000	4,800	96.0%		5,000
5-7550-57.3310	TRAIN LOT NORFOLK SO LEASE	500	438	87.5%		500
	TOTAL PAYMENT TO OTHERS	5,500	5,238	95.2%	0	5,500
	TOTAL ECONOMIC DEVELOPMENT	609,900	117,166	19.2%	112,500	722,400
	TOTAL Tourism and DD-Main Street	1,156,200	857,509	74.2%	95,000	1,251,200
	TOTAL EXPENDITURES	1,058,700	439,525	41.5%	192,500	1,251,200
	REVENUE OVER/(UNDER) EXPENDITURES		417,984	0.0%	-97,500	0

SPLOST (IV and V)						
		FY 22	YTD	70% FY22	Amend for 23	FY 23 Budget
SPLOST (IV and V)				0.0%		
TAXES				0.0%		
				0.0%		
3-0000-31.3200	SPLOST V PROCEEDS	1,081,250	0	0.0%	-1081250	0
TOTAL TAXES		1,081,250	0	0.0%	-1,081,250	0
INVESTMENT INCOME				0.0%		
				0.0%		
3-0000-36.1000	INTEREST INCOME	1,000	1,795	179.5%	850	1,850
3-0000-36.1100	INTEREST REVENUE SPLOST 3	0	0	0.0%		0
TOTAL INVESTMENT INCOME		1,000	1,795	179.5%	850	1,850
MISCELLANEOUS REVENUE				0.0%		
				0.0%		
3-0000-38.9000	MISCELLANEOUS REVENUE	0	0	0.0%		0
3-0000-38.9050	PRIOR YEAR REVENUE	1,312,000	0	0.0%	1000000	2,312,000
TOTAL MISCELLANEOUS REVENUE		1,312,000	0	0.0%	1,000,000	2,312,000
OTHER FINANCIAL SOURCES				0.0%		0
				0.0%		0
3-0000-39.1100	SPLOST BOND PROCEEDS	0	0	0.0%		0
3-0000-39.1200	COUNTY SPLOST IV PROCEEDS	0	0	0.0%		0
3-0000-39.1201	SPLOST V REVENUE	0	2,103,084	0.0%	1000000	1,000,000
TOTAL OTHER FINANCIAL SOURCES		0	2,103,084	0.0%	1,000,000	1,000,000
TOTAL NON DEPARTMENTAL		2,394,250	2,104,879	87.9%	919,600	3,313,850
TOTAL REVENUES		2,394,250	2,104,879	87.9%	919,600	3,313,850
CAPITAL OUTLAY				0.0%		0
				0.0%		0
SUPPLIES				0.0%		0
				0.0%		0
5-1510-53.1107	BANK & CREDIT CARD CHARGES	0	120	0.0%	120	120
TOTAL SUPPLIES		0	120	0.0%	120	120
CAPITAL OUTLAY				0.0%		0
				0.0%		0
5-1510-54.1100	ACQUISITION OF PROPERTY	0	0	0.0%		0
5-1510-54.1302	BUILDING IMPROVEMENTS	0	0	0.0%		0
5-1510-54.1303	CONST/RENOV MUNICIPAL BLDS	401,250	0	0.0%	175000	576,250
TOTAL CAPITAL OUTLAY		401,250	0	0.0%	175,000	576,250
TOTAL ADMINISTRATION		401,250	120	0.0%	175,120	576,370
CAPITAL OUTLAY				0.0%		0
				0.0%		0
5-3230-54.1350	PUBLIC SAFETY FACILITIES/EQUIP	0	0	0.0%		0
TOTAL CAPITAL OUTLAY		0	0	0.0%	0	0
TOTAL POLICE DEPARTMENT		0	0	0.0%	0	0
CAPITAL OUTLAY				0.0%		0
				0.0%		0
5-4210-54.1401	ROADS BRIDGES SIDEWALKS ETC.	100,000	0	0.0%		100,000
5-4210-54.1404	TANGER BLVD PROJECT	0	0	0.0%		0
5-4210-54.1405	BILL GARDNER IMP PROJECT	1,150,000	15,133	1.3%	917360	2,067,360
5-4210-54.1406	MARKET PLACE SIGNAL	0	56,795	0.0%	0	0
5-4210-54.1407	HWY 42 EXTRA LANE	350,500	0	0.0%	-350500	0
5-4210-54.1408	RESURFACING STREETS	392,500	13,150	3.4%	-72500	320,000
5-4210-54.1501	PEEKSVILLE CNNCTR SPLOST V CLE	0	0	0.0%		0
5-4210-54.1502	SR 42 EXTRA LANE BGP TO MKTPLC	0	3,100	0.0%	150000	150,000
5-4210-54.1503	PEEKSVILLE RD.-PEDESTRIAN IMPR	0	0	0.0%		0
5-4210-54.1504	SR 42 & BETHLEHEM RD SIGNAL	0	0	0.0%	100000	100,000
5-4210-54.1505	BICYCLE SHARED USE AREAS	0	0	0.0%		0
TOTAL CAPITAL OUTLAY		1,993,000	88,179	4.4%	744,360	2,737,360
TOTAL STREET DEPARTMENT		1,993,000	88,179	4.4%	744,360	2,737,360
CAPITAL OUTLAY				0.0%		0

				0.0%		0
5-6220-54.1402	PARKS & RECREATION FACILITIES	0	0	0.0%		0
5-6220-54.1410	TANGER SOFTBALL FIELDS	0	0	0.0%		0
TOTAL CAPITAL OUTLAY		0	0	0.0%		0
TOTAL PARKS & RECREATION		0	0	0.0%	0	0
TOTAL EXPENDITURES		2,394,250	88,419	3.7%	919,600	3,313,850
REVENUE OVER/(UNDER) EXPENDITURES		0	2,016,460	0.0%	0	0
OTHER SOURCES/USES				0.0%		0
				0.0%		0
5-8000-58.1201	SPLOST BOND PYMT PRINCIPAL	0	0	0.0%		0
5-8000-58.2201	SPLOST BOND PYMTS INTEREST	0	0	0.0%		0
TOTAL OTHER SOURCES/USES		0	0	0.0%		0
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES		0	2,016,460	0.0%		0
TOTAL REVENUES		2,394,250	2,104,879	87.9%	919,600	3,313,850
TOTAL EXPENDITURES		2,394,250	88,419	3.7%	919,600	3,313,850
REVENUE OVER/(UNDER) EXPENDITURES		0	2,016,460	0.0%	0	0

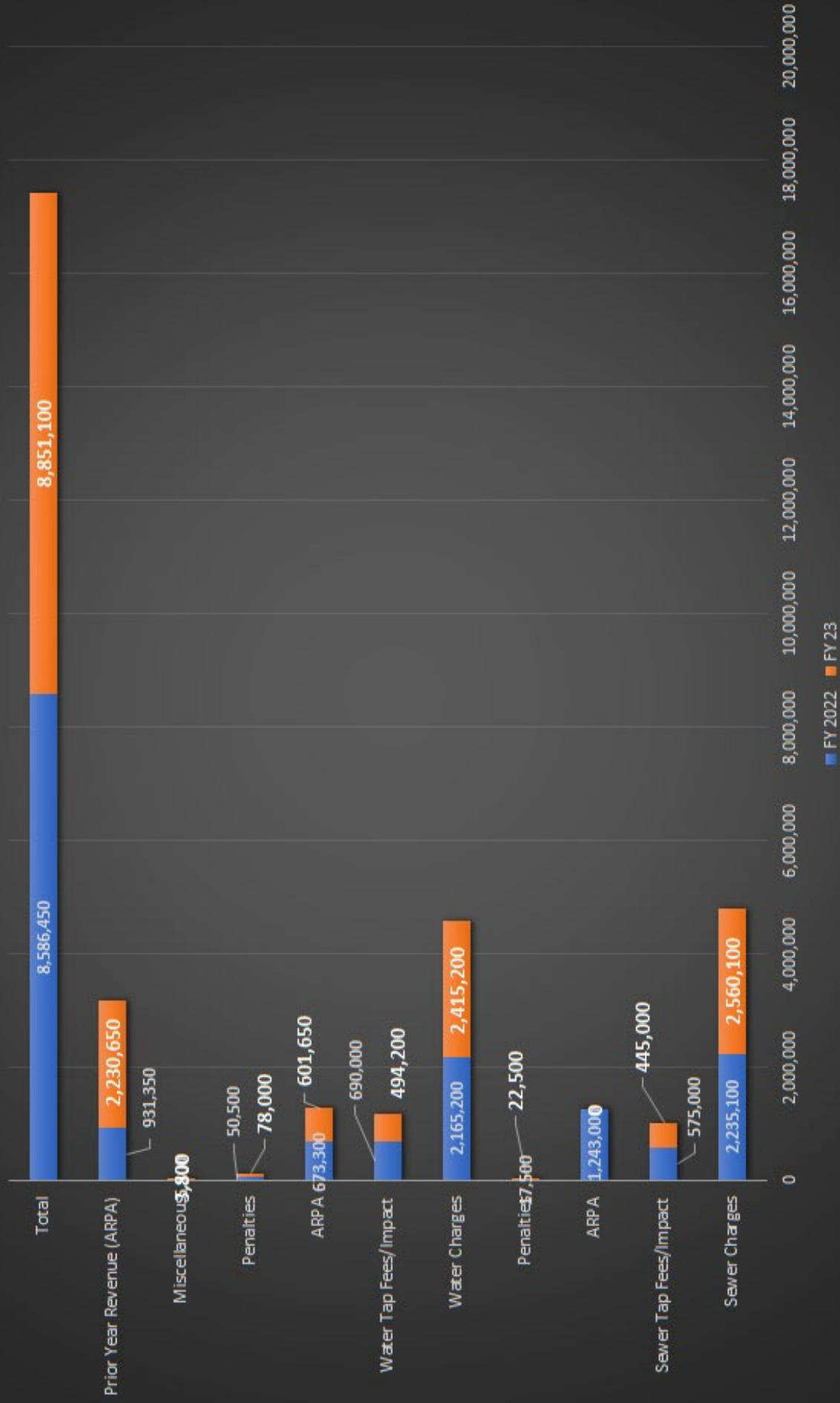
TSPLOST						
		FY 22	YTD	70% of FY 22	Adj for FY23	FY 23 Draft
TOTAL REVENUES				0.0%		
3-0000-31.3200	T-SPLOST PROCEEDS	300,000	-	0.0%	800,000	1,100,000
3-0000-36.1000	T-SPLOST INTEREST	-	-	0.0%		-
3-0000-38.9050	PRIOR YEAR REVENUE	-	-	0.0%	6,000,000	6,000,000
3-0000-39.1100	T-SPLOST BOND PROCEEDS	7,000,000	7,565,344	108.1%	(7,000,000)	-
						-
** TOTAL REVENUES **	Total Revenues	7,300,000	7,565,344	103.6%	(200,000)	7,100,000
SUPPLIES						
5-1510-53.1107	BANK AND CREDIT CARD CHARGES	-	26	0.0%	150	150
TOTAL SUPPLIES		-	26	0.0%	150	150
CAPITAL OUTLAY						
5-1510-54.1100	ACQUISITION OF PROPERTY	-	-	0.0%		-
5-4210-54.1401	TARGETED PAVING	2,000,000	-	0.0%	(1,300,000)	700,000
5-4210-54.1402	SR 42 & BILL GARD CONGESTION	3,500,000	-	0.0%	-	3,500,000
5-4210-54.1403	BILL GARDNER IMPROVEMENTS	500,000	-	0.0%	-	500,000
5-4210-54.1404	SR 42 EXTRA LANE	600,000	-	0.0%		600,000
5-4210-54.1405	BETHLEHEM SIGNAL STUDY	-	-	0.0%		-
5-4210-54.1406	BIKEWAY/PEDESTRIAN	400,000	-	0.0%	-	400,000
TOTAL CAPITAL OUTLAY		7,000,000	-	0.0%		7,000,000
TOTAL STREET MAINTENANCE		7,000,000	-	0.0%	(1,300,000)	5,700,000
OTHER SOURCES/USES						-
5-8000-58.1201	T-SPLOST BOND PMT PRINCIPAL	200,000	-	0.0%	1,000,000	1,200,000
5-8000-58.2201	T-SPLOST BOND PYMT INTEREST	100,000	-	0	100,000	200,000
						-
TOTAL OTHER SOURCES/USES		300,000	-		1,100,000	1,400,000
TOTAL EXPENDITURES		7,300,000	-	0.0%	(200,000)	7,100,000
REVENUE & OTHER SOURCES OVER/ (UNDER) EXPENDITURES & OTHER USES		-	7,565,344		-	-

Development Impact Fees						
		FY 22	YTD	70% FY 22	Amend	FY23 Budget
NON-DEPARTMENTAL						
INVESTMENT INCOME						
3-0000-36.1000	INTEREST PD	250	39	15.6%	-125	125
3-0000-36.1100	INTEREST PAID TO CDS	0	0	0.0%	0	0
TOTAL INVESTMENT INCOME		250	39	15.6%	-125	125
MISCELLANEOUS REVENUE						
3-0000-38.9900	PRIOR YEAR REVENUE	61,500	0	0.0%	-61500	0
TOTAL MISCELLANEOUS REVENUE		61,500	0	0.0%	-61,500	0
TOTAL NON-DEPARTMENTAL		61,750	39	0.1%	-61,625	125
ADMINISTRATION						
CHARGES FOR SERVICES						
3-1510-34.6950	ADMINISTRATIVE FEE	15,000	6,792	45.3%		15000
TOTAL CHARGES FOR SERVICES		15,000	6,792	45.3%	0	15000
INVESTMENT INCOME						
3-1510-36.1000	ADMINISTRATIVE INTEREST	10	0	0.0%		10
TOTAL INVESTMENT INCOME		10	0	0.0%	0	10
TOTAL ADMINISTRATION		15,010	6,792	45.2%	0	15010
CIE PREP						
CHARGES FOR SERVICES						
3-2500-34.6954	CIE PREP FUND	3,000	1,682	56.1%	0	3000
TOTAL CHARGES FOR SERVICES		3,000	1,682	56.1%	0	3000
INVESTMENT INCOME						
3-2500-36.1000	CIE INTEREST	10	0	0.0%		10
TOTAL INVESTMENT INCOME		10	0	0.0%	0	10
TOTAL CIE PREP		3,010	1,682	55.9%	0	3010
POLICE DEPARTMENT						
CHARGES FOR SERVICES						
3-3230-34.6951	POLICE DEPARTMENT FUND	50,000	46,820	93.6%	35000	85,000
TOTAL CHARGES FOR SERVICES		50,000	46,820	93.6%	35,000	85,000
INVESTMENT INCOME						
3-3230-36.1000	POLICE DEPARTMENT INTEREST	50	0	0.0%		50
TOTAL INVESTMENT INCOME		50	0	0.0%	0	50
TOTAL POLICE DEPARTMENT		50,050	46,820	93.5%	35,000	85,050
STREET DEPARTMENT						
CHARGES FOR SERVICES						
3-4210-34.6953	STREET/ROAD DEPT FUND	125,000	116,350	93.1%	32000	157,000
TOTAL CHARGES FOR SERVICES		125,000	116,350	93.1%	32,000	157,000
INVESTMENT INCOME						
3-4210-36.1000	STREET/ROAD DEPT INTEREST	50	0	0.0%		50
TOTAL INVESTMENT INCOME		50	0	0.0%	0	50
TOTAL STREET DEPARTMENT		125,050	116,350	93.0%	32,000	157,050
PARK & RECREATION						
CHARGES FOR SERVICES						

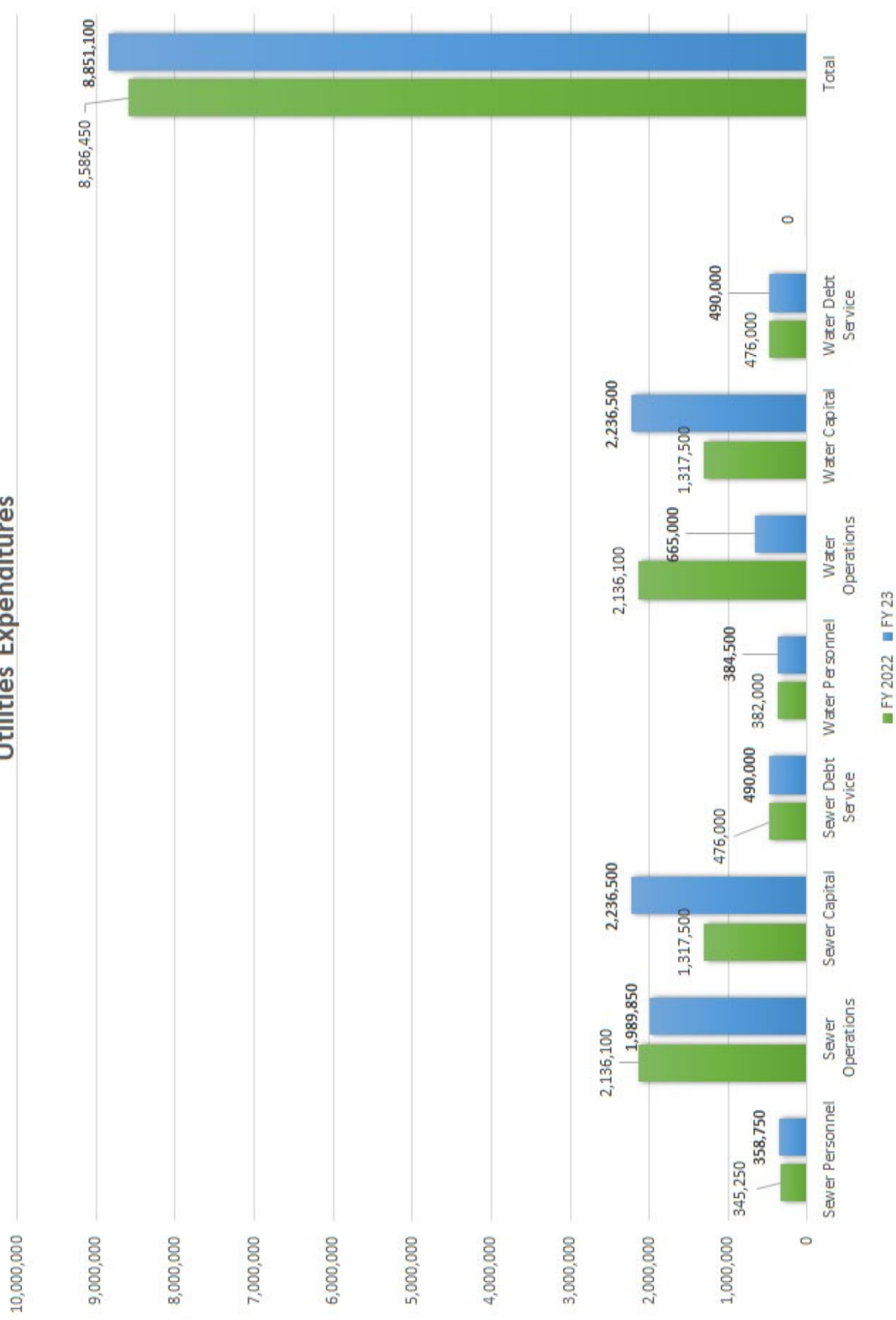
3-6220-34.6952	PARK/RECREATION FUND	425,000	63,230	14.9%	-200000	225,000
TOTAL CHARGES FOR SERVICES		425,000	63,230	14.9%	-200,000	225,000
INVESTMENT INCOME						
3-6220-36.1000	PARK/RECREATION INTEREST	50	0	0.0%		50
TOTAL INVESTMENT INCOME		50	0	0.0%	0	50
TOTAL PARK & RECREATION		425,050	63,230	14.9%	-200,000	225,050
TOTAL REVENUES		679,920	234,913	34.6%	-194,625	485,295
PURCHASED/CONTRACTED SVC				0.0%		
5-1510-52.1200	ADMIN PROFESSIONAL SERVICES	15,000	0	0.0%	-10000	5,000
TOTAL PURCHASED/CONTRACTED SVC		15,000	0	0.0%		15,000
SUPPLIES				0.0%		
5-1510-53.1107	ADMIN BANK CHARGES	0	0	0.0%		0
TOTAL SUPPLIES		0	0	0.0%		0
TOTAL ADMINISTRATION		15,000	0	0.0%	(10,000)	5,000
PURCHASED/CONTRACTED SVC				0.0%		
5-2500-52.1200	CIE PROFESSIONAL SERVICES	80,000	0	0.0%	-10000	70,000
TOTAL PURCHASED/CONTRACTED SVC		80,000	0	0.0%	-10000	70,000
TOTAL CIE PREP		80,000	0	0.0%	-10000	70,000
CAPITAL OUTLAY				0.0%		
5-3230-54.1302	POLICE DEPT BUILDING	108,750	0	0.0%	-49625	59,125
TOTAL CAPITAL OUTLAY		108,750	0	0.0%	-49625	59,125
TOTAL POLICE DEPARTMENT		108,750	0	0.0%	-49625	59,125
PURCHASED/CONTRACTED SVC				0.0%		
5-4210-52.2260	STREET/ROAD PAVING & FIXTURES	150,000	0	0.0%	50000	200,000
TOTAL PURCHASED/CONTRACTED SVC		150,000	0	0.0%	50,000	200,000
TOTAL STREET DEPARTMENT		150,000	0	0.0%	50,000	200,000
PURCHASED/CONTRACTED SVC				0.0%		
5-6220-52.1200	PARK/RECREATION PROF SVC	1,000	0	0.0%		1,000
5-6220-52.1250	PARK IMPRVMTS-TANGER WALKING	25,000	2,400	9.6%		25,000
TOTAL PURCHASED/CONTRACTED SVC		26,000	2,400	9.2%		26,000
CAPITAL OUTLAY				0.0%		
5-6220-54.1100	PARKS & RECS CAPITAL SHARE	212,500	0	0.0%	-100000	112,500
5-6220-54.1250	TANGER WALKING PARK	0	0	0.0%		0
5-6220-54.1300	BUILDINGS/COMMUNITY CENTER	0	160	0.0%		0
5-6220-54.1302	PARK/RECREATION EQUIPMENT	87,670	0	0.0%	-75000	12,670
TOTAL CAPITAL OUTLAY		300,170	160	0.1%	-175,000	125,170
TOTAL PARK & RECREATION		326,170	2,560	0.8%	-175,000	151,170
TOTAL EXPENDITURES		679,920	2,560	0.4%	-194,625	485,295
REVENUE OVER/(UNDER) EXPENDITURES		0	232,353	0.0%	0	0

Revenues		FY 2022	FY 23
Sewer Charges	2,235,100	2,560,100	
Sewer Tap Fees/Impact	575,000	445,000	
ARPA	1,243,000	0	
Penalties	17,500	22,500	
Water Charges	2,165,200	2,415,200	
Water Tap Fees/Impact	690,000	494,200	
ARPA	673,300	601,650	
Penalties	50,500	78,000	
Miscellaneous	5,500	3,800	
Prior Year Revenue (ARPA)	931,350	2,230,650	
Total	8,586,450	8,851,100	
Expenditures			
		FY 2022	FY 23
Sewer Personnel	345,250	358,750	
Sewer Operations	2,136,100	1,989,850	
Sewer Capital	1,317,500	2,236,500	
Sewer Debt Service	476,000	490,000	
Water Personnel	382,000	384,500	
Water Operations	2,136,100	665,000	
Water Capital	1,317,500	2,236,500	
Water Debt Service	476,000	490,000	
		.	
Total	8,586,450	8,851,100	

Water - Sewer Fund 505/506 Revenues



Utilities Expenditures



Water/Sewer Utilities 505/506		FY 22	YTD	70% of FY 22	FY 23	FY 23 Budget
NON-DEPARTMENTAL				0.0%		
MISCELLANEOUS REVENUE				0.0%		
				0.0%		
12.5308	2013 REFUNDING BONDS	0	0	0.0%		
TOTAL MISCELLANEOUS REVENUE		0	0	0.0%		
TOTAL NON-DEPARTMENTAL		0	0	0.0%		
SEWER DEPARTMENT				0.0%		
CHARGES FOR SERVICES				0.0%		
				0.0%		
3-0000-38.9050	PRIOR YEAR REVENUE	931,350	-	0.0%	1299300	2,230,650
3-4330-34.4255	SEWER CHARGES	2,150,000	1,470,422	68.4%	325000	2,475,000
3-4330-34.4256	SEWER LINE INSPECTIONS	100	-	0.0%		100
3-4330-34.4260	SLUDGE GREEN ROCK	85,000	93,916	110.5%	0	85,000
3-4330-34.6902	SEWER TAP FEES	90,000	27,675	30.8%	-50000	40,000
3-4330-34.6904	SEWER IMPACT FEES	-	-	0.0%		0
3-4330-34.6920	ARPA DESIGNATED FUNDS	1,243,000	-	0.0%	-1243000	0
3-4330-34.6950	PENALTIES	17,500	21,380	122.2%	5000	22,500
3-4330-34.6904	SEWER IMPACT FEES	485,000	324,498	66.9%	-80000	405,000
TOTAL CHARGES FOR SERVICES		5,001,950	1,937,891	38.7%	256,300	5,258,250
INVESTMENT INCOME						
3-4330-34.6995	MISCELLANEOUS REV	-	-		0	
3-4330-36.1000	INTEREST REVENUE	500	127	25.5%	-200	300
TOTAL INVESTMENT INCOME		500	127	25.5%	(200.00)	300
TOTAL SEWER DEPARTMENT		5,002,450	1,938,018	38.7%	256,100	5,258,550
WATER DEPARTMENT						
CHARGES FOR SERVICES						
3-4420-34.4210	WATER CHARGES	2,050,000	1,725,580	84.2%	250000	2,300,000
3-4420-34.4215	WATER LINE INSP	100	-	0.0%		100
3-4420-34.4220	WATER METER REINSPECTIONS	100	-	0.0%		100
3-4420-34.4425	METER MAINTENANCE FEE	115,000	97,693	85.0%		115,000

3-4420-34.6901	TAP FEES	175,000	49,510	28.3%	-110000	65,000
3-4420-34.6903	WATER IMPACT FEES	-	-	0.0%	-	0
3-4420-34.6920	ARPA DESIGNATED FUNDS	673,300	-	0.0%	-673300	0
3-4420-34.6950	PENALTIES	23,000	29,576	128.6%	10000	33,000
3-4420-34.6963	RECONNECT FEES	27,500	33,850	123.1%	17500	45,000
3-4420-34.6964	PHONE CC FEE	2,000	-	0.0%	-2000	0
3-4420-34.6995	MISCELLANEOUS	3,500	2,505	71.6%	-	3,500
3-4420-34.6903	WATER IMPACT FEES	515,000	290,593	56.4%	-85800	429,200
TOTAL CHARGES FOR SERVICES		3,584,500	2,229,307	62.2%	-593,600	2,990,900
INVESTMENT INCOME				0.0%		
				0.0%		
3-4420-34.9300	BAD CHECK FEES	1,000	770	77.0%	-	1,000
TOTAL INVESTMENT INCOME		1,000	770	77.0%	-	1,000
MISCELLANEOUS REVENUE		1,000	770	77.0%	-	1,000
				0.0%		
3-4420-36.1000	INTEREST REVENUES	250	200	80.1%	100	350
3-4420-38.1000	RENTS & ROYALTIES	18,000	-	0.0%	-	18,000
TOTAL MISCELLANEOUS REVENUE		18,250	200	1.1%	100	18,350
TOTAL WATER DEPARTMENT		3,603,750	2,230,277	61.9%	-593,500	3,010,250
TOTAL REVENUES		8,606,200	4,168,296	48.4%	-337,400	8,268,800
PERSONAL SVC & EMP BEN				0.0%		
				0.0%		
5-4330-51.1100	REGULAR EMPLOYEES	275,000	125,886	45.8%	-	275,000
5-4330-51.1300	OVERTIME	10,000	9,364	93.6%	5000	15,000
5-4330-51.2100	GROUP INSURANCE	33,000	16,756	50.8%	-	33,000
5-4330-51.2200	FICA (SOCIAL SECURITY)	2,750	1,882	68.4%	-	2,750
5-4330-51.2400	RETIREMENT	15,500	16,510	106.5%	8500	24,000
5-4330-51.2700	WORKER'S COMPENSATION	8,000	6,124	76.5%	-	8,000
5-4330-51.2750	UNEMPLOYMENT TAX - GEORGIA	1,000	167	16.7%	-	1,000
TOTAL PERSONAL SVC & EMP BEN		345,250	176,690	51.2%	13,500	358,750
PURCHASED/CONTRACTED SVC						
5-4330-52.1200	PROFESSIONAL	-	3,055	0.0%	5000	5,000
5-4330-52.1205	PROFESSIONAL SERVICES	35,000	27,787	79.4%	-	35,000
5-4330-52.1210	ADMIN FEE - SEWER TRANSFER OUT	355,000	147,917	41.7%	-	355,000
5-4330-52.1230	LEGAL	500	-	0.0%	-	500

5-4330-52.1250	ENGINEERING	410,000	394,218	96.2%	-10000	400,000
5-4330-52.1400	DRUG & MEDICAL	1,000	-	0.0%		1,000
5-4330-52.2210	AUTO / TRUCK EXPENSES	6,000	8,006	133.4%		6,000
5-4330-52.2211	AUTO GAS & FUEL	12,000	9,948	82.9%	3500	15,500
5-4330-52.2212	CAR ALLOWANCE	-	-	0.0%		0
5-4330-52.2240	BUILDING & GROUNDS	12,500	5,624	45.0%	-2500	10,000
5-4330-52.2250	PLANT EQUIP REPAIRS/MAINT	325,000	216,571	66.6%	-125000	200,000
5-4330-52.2255	SEW COLLECTION EQUIP REPAIRS/M	225,000	123,664	55.0%		225,000
5-4330-52.2256	REPAIRS TO SEWER LINES	250,000	28,178	11.3%	-50000	200,000
5-4330-52.2330	EQUIPMENT LEASING	7,000	4,197	60.0%		7,000
5-4330-52.3100	RISK MANAGEMENT INSURANCE	10,000	3,167	31.7%	-2500	7,500
5-4330-52.3200	COMMUNICATION CELL PHONES	3,500	2,218	63.4%	500	4,000
5-4330-52.3201	TELEPHONE	-	-	0.0%		0
5-4330-52.3205	INTERNET	-	-	0.0%		0
5-4330-52.3310	PUBLIC NOTICES	500	-	0.0%		500
5-4330-52.3600	DUES & FEES	4,000	2,811	70.3%	1000	5,000
5-4330-52.3601	FINES AND PENALTIES	1,500	750	50.0%	1000	2,500
5-4330-52.3700	EDUCATION & TRAINING	10,000	4,913	49.1%	0	10,000
5-4330-52.3857	WASTE WATER TESTS	17,500	3,194	18.3%	-2500	15,000
5-4330-52.3858	CHEMICALS WASTEWATER	95,000	54,895	57.8%		95,000
5-4330-52.3862	SLUDGE REMOVAL	90,000	68,730	76.4%	10000	100,000
5-4330-52.3970	POSTAGE	5,000	98	2.0%	0	5,000
TOTAL PURCHASED/CONTRACTED SVC		1,876,000	1,109,938	59.2%	-171,500	1,704,500
SUPPLIES						
5-4330-53.1105	OFFICE SUPPLIES	1,000	1,162	116.2%	500	1,500
5-4330-53.1107	BANK & CREDIT CARD CHARGES	500	-	0.0%	-250	250
5-4330-53.1150	OPERATING SUPPLIES	30,000	18,939	63.1%		30,000
5-4330-53.1161	LAB SUPPLIES	20,000	10,414	52.1%		20,000
5-4330-53.1205	UTILITIES	200,000	168,659	84.3%	25000	225,000
5-4330-53.1210	STORMWATER FEES	2,000	-	0.0%		2,000
5-4330-53.1700	OTHER SUPPLIES	500	-	0.0%		500
5-4330-53.1775	REPAIR DAMAGE PROPERTY	-	-	0.0%		0
5-4330-53.1785	UNIFORMS	5,500	3,799	69.1%		5,500
5-4330-53.1786	BOOT ALLOWANCE	600	-	0.0%		600
5-4330-53.1795	MISCELLANEOUS	-	-	0.0%		0
TOTAL SUPPLIES		260,100	202,973	78.0%	25,250	285,350

CAPITAL OUTLAY									
5-4330-54.1202	ABANDON SKYLAND WPCP						0.0%		0
5-4330-54.1203	ABANDON WEST POND						0.0%		0
5-4330-54.1420	INDIAN CREEK WPCP	1,076,000	290,319				27.0%	-76000	1,000,000
5-4330-54.1421	Lift Station Upgrade - Richmond	-	-				0.0%	350000	350,000
5-4330-54.1422	Lift Station Upgrade - South Ola	-	-				0.0%	350000	350,000
5-4330-54.1423	DAVIS LAKE LINE EXT - NEW	-	445				0.0%		0
5-4330-54.1424	Carter Lane/Smith St. Sewer							300000	300,000
5-4330-54.2130	SCADA SYSTEM	50,000	2,357				4.7%	100000	150,000
5-4330-54.2200	VEHICLES	75,000	-				0.0%	-25000	50,000
5-4330-54.2400	COMPUTERS	1,500	-				0.0%		1,500
5-4330-54.2450	COMPUTER MAINTENANCE	-	1,474				0.0%	0	0
5-4330-54.2500	EQUIPMENT	115,000	41,618				36.2%	-80000	35,000
TOTAL CAPITAL OUTLAY		1,317,500	336,214				25.5%	919,000	2,236,500
DEPRECIATION & AMORT									
TOTAL DEPRECIATION & AMORT									
5-4330-56.1000	DEPRECIATION	-	1,474				0.0%	-	0
TOTAL PAYMENT TO OTHERS		0	0				0.0%	0	0
DEBT SERVICE									
5-4330-57.4000	BAD DEBT	-	-				0.0%		
5-4330-57.9000	CONTINGENCIES	25,000	-				0.0%		25,000
5-4330-58.1207	W&S BOND PRINCIPAL	351,000	290,063				82.6%	49000	400,000
5-4330-58.2207	W/S BOND INTEREST	100,000	33,719				33.7%	-35000	65,000
TOTAL DEBT SERVICE		476,000	323,781				68.0%	14,000	490,000
TOTAL SEWER DEPARTMENT		4,274,850	2,149,597				50.3%	800,250	5,075,100
Total Sewer Revenues		5,002,450	1,938,018					256,100	5,258,550
Total Over/(Under) Revenues		727,600	-211,579					-544,150	183,450
PERSONAL SVC & EMP BEN									
5-4420-51.1100	REGULAR EMPLOYEES	325,000	130,951				40.3%		325,000
5-4420-51.1300	OVERTIME	4,500	4,688				104.2%	2500	7,000
5-4420-51.2100	GROUP INSURANCE	30,000	17,060				56.9%		30,000

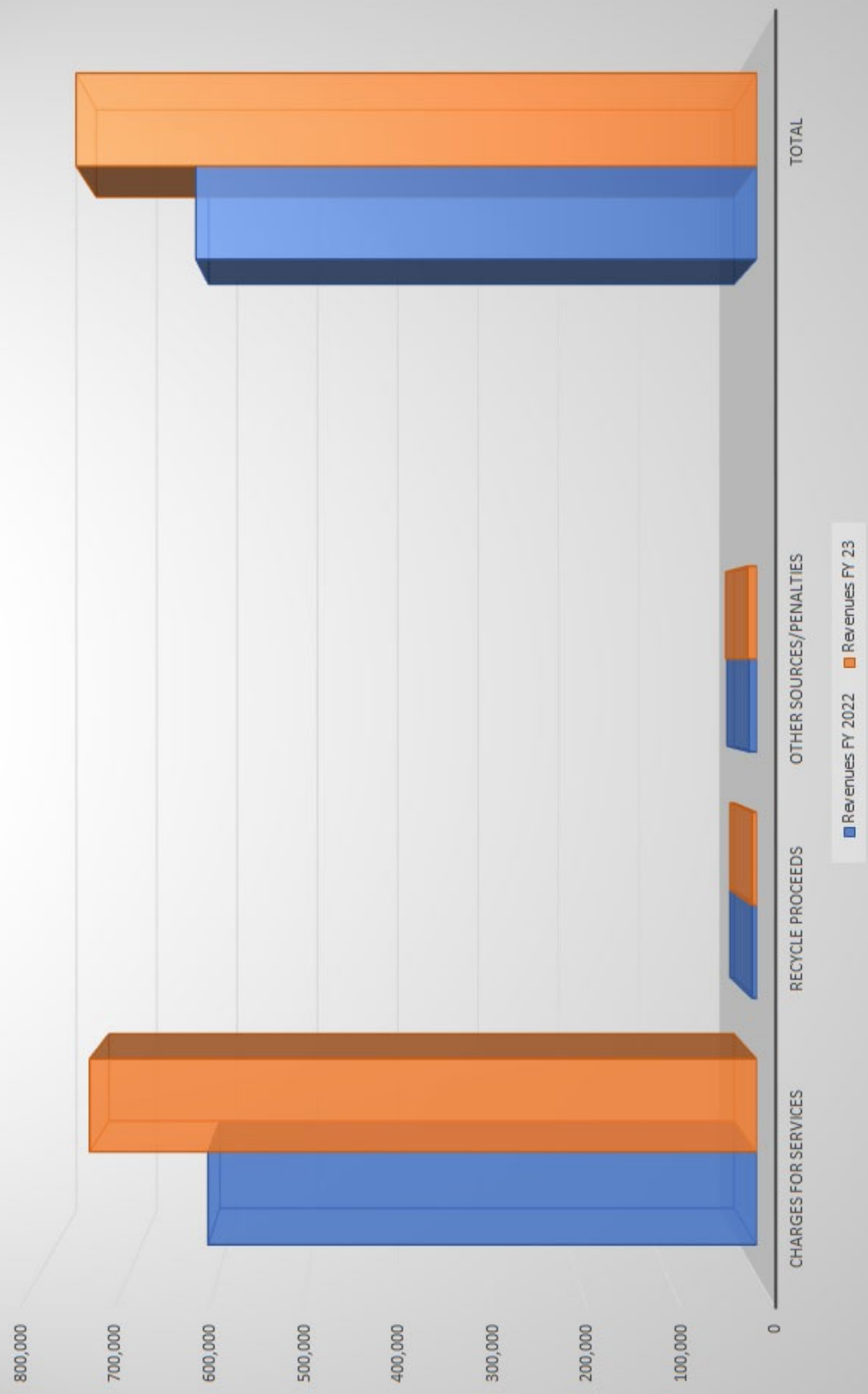
5-4420-51.2200	FICA (SOCIAL SECURITY)	3,000	1,905	63.5%		3,000
5-4420-51.2400	RETIREMENT	13,500	11,218	83.1%		13,500
5-4420-51.2700	WORKER'S COMPENSATION	5,000	4,593	91.9%		5,000
5-4420-51.2750	UNEMPLOYMENT TAX - GEORGIA	1,000	114	11.4%		1,000
TOTAL PERSONAL SVC & EMP BEN PURCHASED/CONTRACTED SVC		382,000	170,529	44.6%	2,500	384,500
5-4420-52.1200	PROFESSIONAL	5,000	3,738	74.8%		5,000
5-4420-52.1210	ADMIN FEE - WATER TRANSFER OUT	380,000	158,333	41.7%	20000	400,000
5-4420-52.1230	LEGAL	1,000	-	0.0%		1,000
5-4420-52.1250	ENGINEERING	50,000	1,908	3.8%	-15000	35,000
5-4420-52.1400	DRUG & MEDICAL	500	120	24.0%		500
5-4420-52.2210	AUTO / TRUCK EXPENSE	20,000	12,278	61.4%		20,000
5-4420-52.2211	AUTO GAS & FUEL	15,000	10,216	68.1%		15,000
5-4420-52.2240	BUILDING & GROUNDS	3,000	1,764	58.8%		3,000
5-4420-52.2250	TREATMENT - REPAIRS & MAINT.	45,000	24,345	54.1%	15000	60,000
5-4420-52.2256	DISTRIBUTION REPAIR WATER LIN	95,000	29,833	31.4%	0	95,000
5-4420-52.2257	REPAIR / MAINTENANCE TANKS	75,000	57,968	77.3%		75,000
5-4420-52.2258	WELL REPAIRS	30,000	4,812	16.0%	15000	45,000
5-4420-52.2320	RENTAL EQUIP / VEHICLE	1,000	486	48.6%		1,000
5-4420-52.3100	RISK MANAGEMENT INSURANCE	7,000	5,026	71.8%		7,000
5-4420-52.3200	COMMUNICATION CELL PHONES	2,500	1,523	60.9%	0	2,500
5-4420-52.3201	TELEPHONE	-	-	0.0%		0
5-4420-52.3205	INTERNET	-	-	0.0%		0
5-4420-52.3310	PUBLIC NOTICES	-	-	0.0%		0
5-4420-52.3600	DUES & FEES	5,000	2,719	54.4%		5,000
5-4420-52.3700	EDUCATION & TRAINING	5,000	425	8.5%		5,000
5-4420-52.3750	MEETINGS & CONFERENCES	1,000	-	0.0%		1,000
5-4420-52.3855	DRINKING WATER FEES CONTRACT	25,000	9,570	38.3%		25,000
5-4420-52.3856	WATER TESTING	10,000	3,106	31.1%		10,000
5-4420-52.3859	CHEMICALS FOR WATER	40,000	8,484	21.2%	-10000	30,000
5-4420-52.3970	POSTAGE	1,000	-	0.0%	0	1,000
TOTAL PURCHASED/CONTRACTED SVC SUPPLIES		817,000	336,654	41.2%	25,000	842,000
5-4420-53.1105	OFFICE SUPPLIES	1,500	760	50.7%	500	2,000
5-4420-53.1107	BANK & CREDIT CARD CHARGES	2,400	-	0.0%	-1200	1,200

5-4420-53.1150	OPERATING SUPPLIES	40,000	23,705	59.3%	5000	45,000
5-4420-53.1205	UTILITIES	55,000	24,408	44.4%	-5000	50,000
5-4420-53.1210	STORM WATER FEES	1,200	-	0.0%		1,200
5-4420-53.1510	INV PCH WATER FOR RESALE	530,000	419,800	79.2%	30000	560,000
5-4420-53.1775	REPAIR DAMAGE PROPERTY	-	-	0.0%		0
5-4420-53.1785	UNIFORMS	5,000	3,101	62.0%	0	5,000
5-4420-53.1786	BOOT ALLOWANCE	600	-	0.0%		600
5-4420-53.1795	MISCELLANEOUS	-	-	0.0%		0
TOTAL SUPPLIES		635,700	471,774	74.2%	29,300	665,000
CAPITAL OUTLAY						
5-4420-54.1430	TEST WELLS	-	-	0.0%		0
5-4420-54.1440	WATER TANK DEVELOPMENT	-	-	0.0%		0
5-4420-54.1442	WELL DEVELOPMENT	-	-	0.0%		0
5-4420-54.1445	WATER SYSTEM IMPROVEMENTS	243,000	-	0.0%	52000	295,000
5-4420-54.2110	NEW METER INSTALLATIONS	200,000	125,698	62.8%	25000	225,000
5-4420-54.2120	RADIO READ SYSTEM	150,000	92,798	61.9%		150,000
5-4420-54.2130	SCADA SYSTEM	50,000	957	1.9%	-25000	25,000
5-4420-54.2200	VEHICLES	75,000	-	0.0%	-25000	50,000
5-4420-54.2400	COMPUTERS	1,200	-	0.0%		1,200
5-4420-54.2450	COMPUTER MAINTENANCE	-	787	0.0%		0
5-4420-54.2500	EQUIPMENT	50,000	5,165	10.3%	-25000	25,000
TOTAL CAPITAL OUTLAY		769,200	225,405	29.3%	2,000	771,200
TOTAL DEPRECIATION & AMORT						
PAYMENT TO OTHERS						
5-4420-56.1000	DEPRECIATION	-	-	0.0%		0
5-4420-56.1100	AMORTIZATION EXPENSE	-	-	0.0%		0
5-4420-57.1000	SDS HCWA IF	215,000	128,800	59.9%		215,000
TOTAL PAYMENT TO OTHERS		215,000	128,800	59.9%	0	215,000
DEBT SERVICE						
5-4420-57.4000	BAD DEBTS	-	-	0.0%		0
5-4420-57.900	CONTINGENCIES	25,000	-	0.0%		25,000
5-4420-58.1208	W/S BOND PRINCIPAL	225,000	156,188	69.4%		225,000
5-4420-58.2208	W&S BOND INTEREST	66,000	18,156	27.5%		66,000

FY 23 Budget Enterprise Fund(s) 505/506 Sewer (4330) / Water (4420)

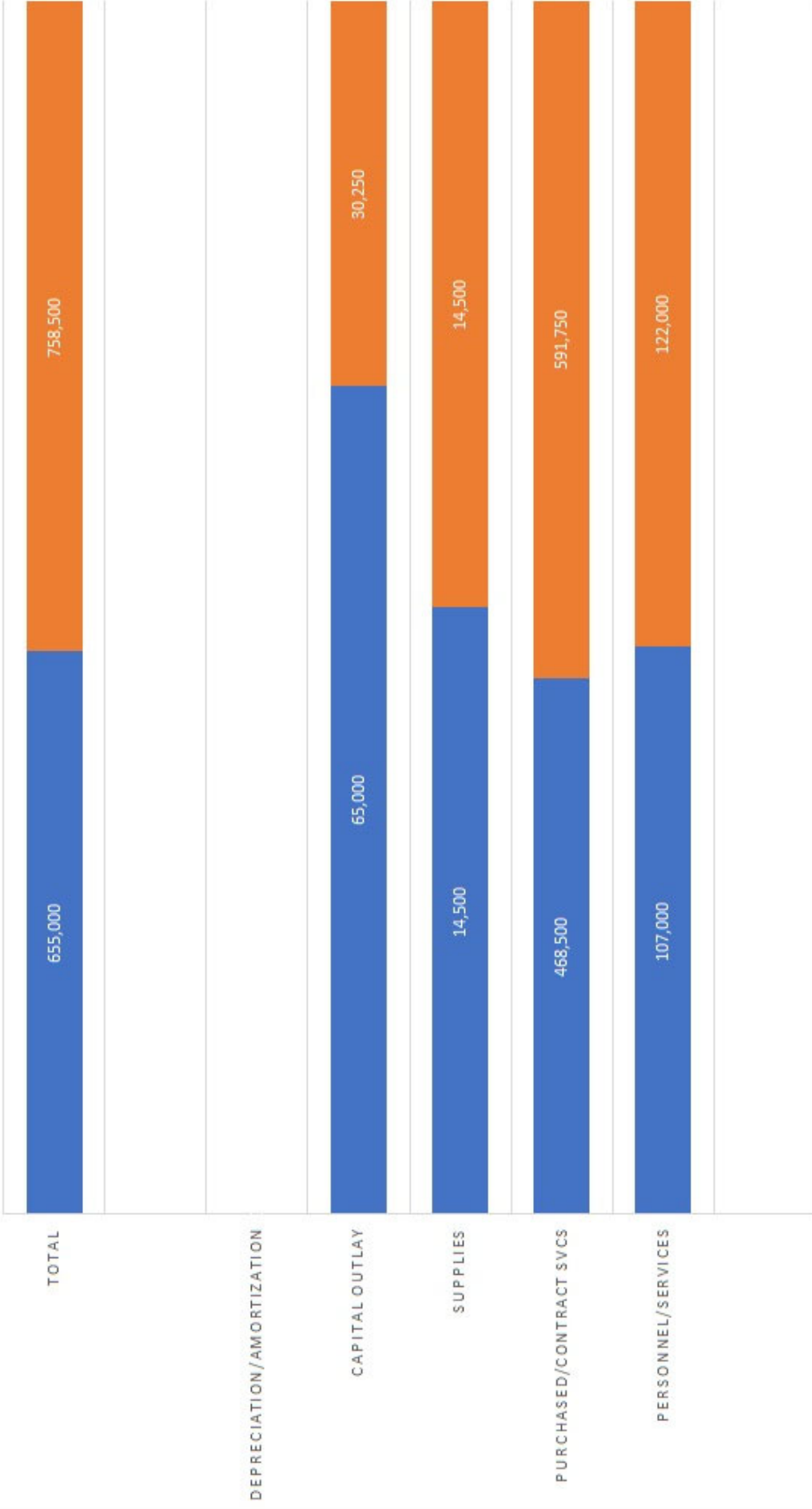
TOTAL DEBT SERVICE	316,000	174,344	55.2%		316,000
TOTAL WATER DEPARTMENT	3,134,900	1,507,505	48.1%	58,800	3,193,700
Total Water Revenues	3,603,750	2,230,277		-593,500	3,010,250
Revenues Over/(Under) Exp	468,850	722,772		-652,300	-183,450
TOTAL EXPENDITURES	7,409,750	3,657,102	49.4%	859,050	8,268,800
TOTAL REVENUES	8,606,200	4,168,296	48.4%	-337,400	8,268,800
REVENUE OVER/(UNDER) EXPENDITURES	1,196,450	511,193		-1,196,450	0

Sanitation Fund Revenues



SANTIATION FUND EXPENDITURES

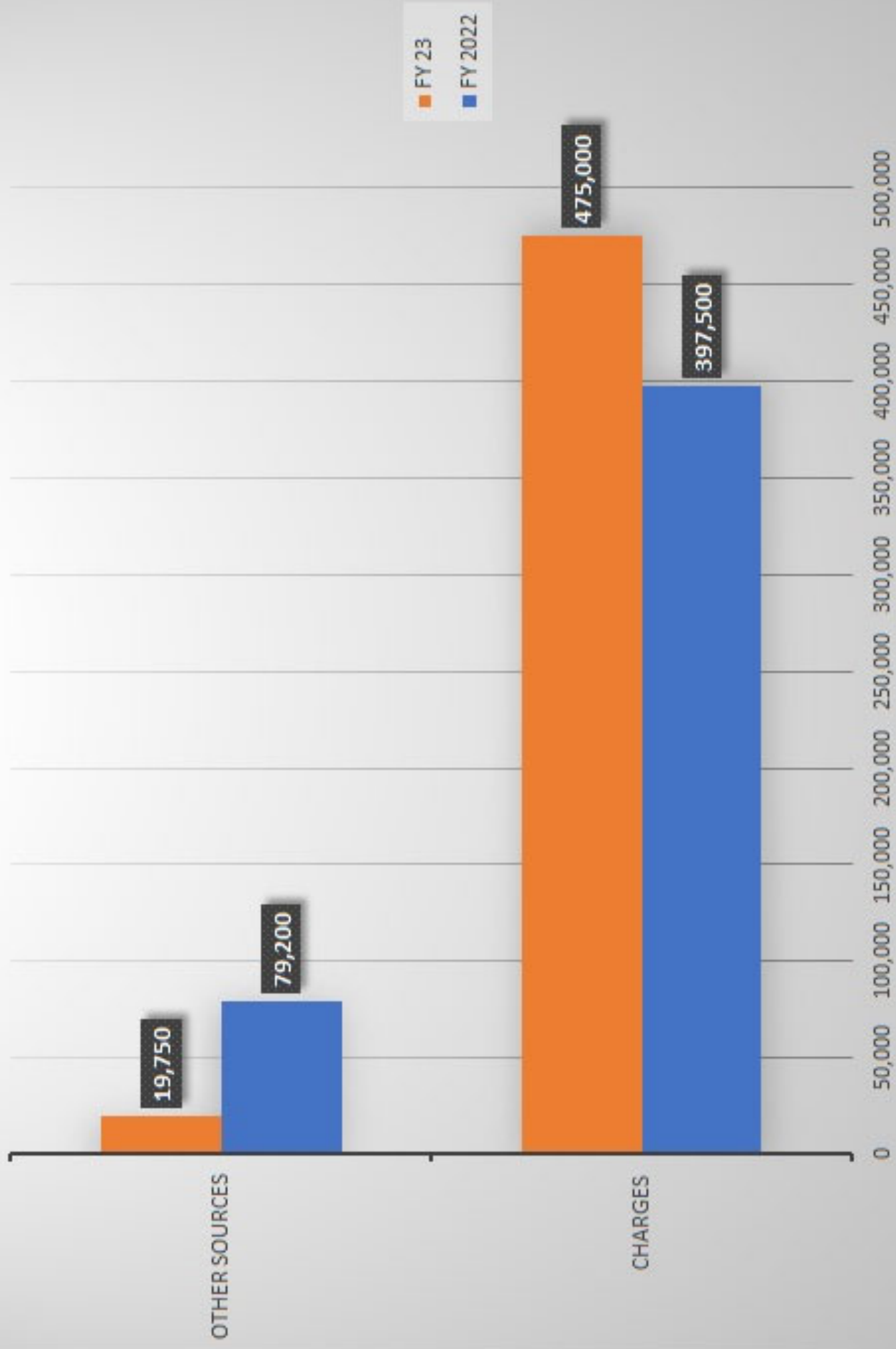
■ FY 2022 ■ FY 2023



Sanitation Fund 540		FY 22	YTD	70% of FY 22	FY 23	23 Budget
Sanitation Fund 540						
NON-DEPARTMENTAL						
CHARGES FOR SERVICES						
3-0000-34.4101	RESIDENTIAL SANITATION	565,500	411,635	72.8%	145000	710,500
3-0000-34.4102	COMMERCIAL SANITATION	25,000	6,756	27.0%	-12500	12,500
3-0000-34.4103	CHIPPING FEES	1,000	-	0.0%	-500	500
3-0000-34.4150	COLLECTION SITE FEES	20,000	9,580	47.9%		20,000
3-0000-38.9050	PRIOR YEAR REVENUE	-	-			-
TOTAL CHARGES FOR SERVICES		611,500	427,971	70.0%	132,000	743,500
MISCELLANEOUS REVENUE						
				0.0%		
				0.0%		
3-0000-34.4160	RECYCLE PROCEEDS	5,000	2,464	49.3%		5,000
TOTAL MISCELLANEOUS REVENUE		5,000	2,464	49.3%		5,000
OTHER FINANCIAL SOURCES						
				0.0%		
				0.0%		
3-0000-34.4190	SANITATION OTHER CHARGES	-	-	0.0%		
3-0000-39.1100	OPERATING TRANSFER	-	-	0.0%		
3-0000-64.6950	SANITATION PENALTIES	8,500	5,908	69.5%	1,500	10,000
TOTAL OTHER FINANCIAL SOURCES		8,500	5,908	69.5%	1,500	10,000
TOTAL NON-DEPARTMENTAL		625,000	436,343	69.8%	133,500	758,500
TOTAL REVENUES		625,000	436,343	69.8%	133,500	758,500
PERSONAL SVC & EMP BEN						
				0.0%		
				0.0%		
5-0000-51.1100	REGULAR EMPLOYEES	90,000	36,539	40.6%	10000	100,000
5-0000-51.1300	OVERTIME	4,000	2,815	70.4%	1000	5,000
5-0000-51.2100	GROUP INSURANCE	5,000	4,797	95.9%	2500	7,500
5-0000-51.2200	FICA (SOCIAL SECURITY)	1,000	561	56.1%		1,000
5-0000-51.2400	RETIREMENT	4,500	3,801	84.5%	1500	6,000
5-0000-51.2700	WORKER'S COMPENSATION	2,000	1,531	76.5%		2,000
5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	500	42	8.5%		500
TOTAL PERSONAL SVC & EMP BEN		107,000	50,085	46.8%	15,000	122,000
PURCHASED/CONTRACTED SVC						
				0.0%		
				0.0%		
5-0000-52.1210	ADMIN FEE - SANIT TRANSFER OUT	19,750	8,229	41.7%		19,750
5-0000-52.1400	DRUG & MEDICAL	500	-	0.0%		500
5-0000-52.2210	AUTO/TRUCK EXPENSES	5,000	4,298	86.0%	2500	7,500
5-0000-52.2211	AUTO GAS & FUEL	5,000	3,087	61.7%		5,000
5-0000-52.2240	BUILDING & GROUNDS	2,500	239	9.5%		2,500
5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	2,000	4,557	227.8%	8000	10,000
5-0000-52.3100	RISK MANANGEMENT INSURANCE	5,000	1,675	33.5%	1000	6,000
5-0000-52.3200	COMMUNICATION CELL PHONE	1,000	210	21.0%		1,000
5-0000-52.3205	INTERNET	-	-	0.0%		-
5-0000-52.3310	PUBLIC NOTICES	-	-	0.0%		-
5-0000-52.3600	DUES & FEES	250	46	18.4%		250
5-0000-52.3700	EDUCATION & TRAINING	500	-	0.0%		500
5-0000-52.3860	SANITATION CONTRACT	395,000	305,629	77.4%	100750	495,750
5-0000-52.3861	TIPPING FEE FOR LANDFILL	25,000	15,608	62.4%	10000	35,000
5-0000-52.3862	ROLLOFF COLLECTIONS	5,000	1,403	28.1%	0	5,000
5-0000-52.3863	TIRE DISPOSAL FEE	2,000	1,330	66.5%	1000	3,000
5-0000-52.3970	POSTAGE	-	-	0.0%		-
TOTAL PURCHASED/CONTRACTED		468,500	346,310	73.9%	123,250	591,750
SUPPLIES						
5-0000-53.1160	OPERATING EQUIPMENT	7,500	-	0.0%		7,500
5-0000-53.1205	UTILITIES	1,500	757	50.5%		1,500
5-0000-53.1700	OTHER SUPPLIES	2,500	32	1.3%		2,500

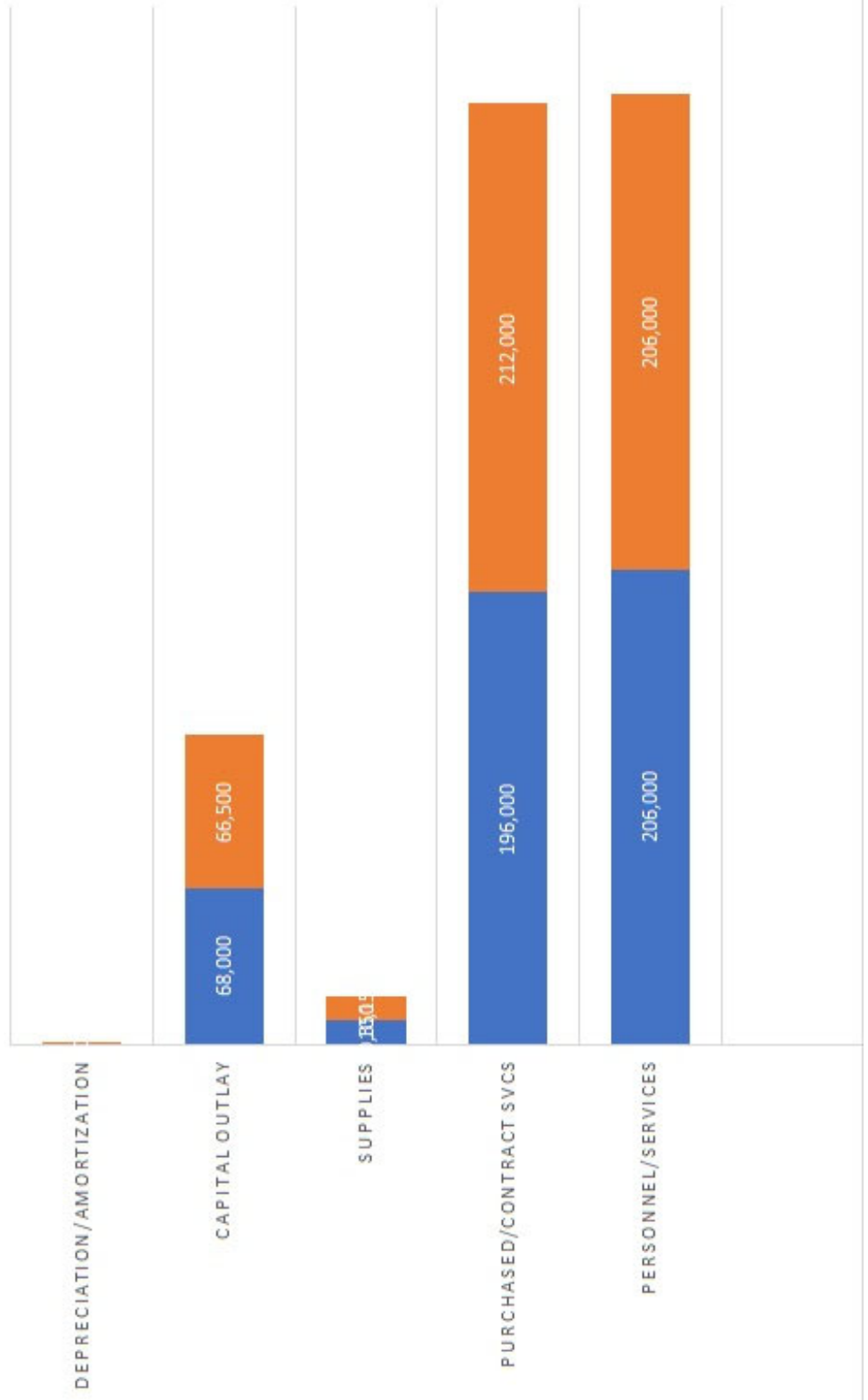
5-0000-53.1785	UNIFORMS	2,500	626	25.0%		2,500
5-0000-53.1786	BOOT ALLOWANCE	500	-	0.0%		500
5-0000-53.1795	MISCELLANEOUS	-	-	0.0%		0
TOTAL SUPPLIES		14,500	1,415	9.8%	-	14,500
CAPITAL OUTLAY						
5-0000-54.2200	VEHICLES	50,000	-	0.0%	-25000	25,000
5-0000-54.2450	COMPUTER MAINTENANCE	-	458	0.0%		0
5-0000-54.2500	EQUIPMENT	15,000	0	0.0%	-9,750	5,250
TOTAL CAPITAL OUTLAY		65,000	458	0.7%	-34750	30,250
DEPRECIATION & AMORT						
5-0000-56.1000	DEPRECIATION EXPENSE	0	0	0.0%		0
TOTAL DEPRECIATION & AMORT		-	458	0.0%		
TOTAL NON-DEPARTMENTAL		625,000	436,343	69.8%	133,500	758,500
TOTAL EXPENDITURES		655,000	398,268	60.8%	103,500	758,500
REVENUE OVER/(UNDER) EXPENDITURES		-30,000	38,075	-126.9%	30,000	0

Fund 570 Stormwater Revenues



STORMWATER FY 23 EXPENDITURES FY 23 COMPARISON

■ FY 2022 ■ FY 2023



Stormwater Fund 570						
		FY 22	YTD	70% of FY 22	FY 23	FY 23 Budget
Stormwater Fund 570						
CHARGES FOR SERVICES						
3-0000-34.4261	STORM UTILITY FEE	397,500	19,372	4.9%	77500	475,000
TOTAL OTHER FINANCIAL SOURCES		397,500	19,372	4.9%	77,500	475,000
3-0000-38.9050	PRIOR YEAR REVENUE	79,200	0	0.0%	-59450	19,750
3-0000-39.1100	OPERATING TRANSFER	0	0	0.0%		0
TOTAL NON-DEPARTMENTAL		79,200	0	0.0%	-59,450	19,750
TOTAL REVENUES		476,700	19,372	4.1%	18,050	494,750
PERSONAL SVC & EMP BEN						
5-0000-51.1100	REGULAR EMPLOYEES	145,000	95,709	66.0%		145,000
5-0000-51.1300	OVERTIME	1,500	596	39.7%	0	1,500
5-0000-51.2100	GROUP INSURANCE	35,000	19,153	54.7%	2500	37,500
5-0000-51.2200	FICA (SOCIAL SECURITY)	1,250	1,313	105.1%	750	2,000
5-0000-51.2400	RETIREMENT	15,000	7,530	50.2%	0	15,000
5-0000-51.2500	TUITION REIMBURSEMENTS	0	0	0.0%	0	0
5-0000-51.2700	WORKER'S COMPENSATION	4,000	3,062	76.5%	500	4,500
5-0000-51.2750	UNEMPLOYMENT TAX - GEORGIA	500	80	16.1%		500
TOTAL PERSONAL SVC & EMP BEN		202,250	127,444	63.0%	3,750	206,000
PURCHASED/CONTRACTED SVC						
5-0000-52.1200	PROFESSIONAL	30,000	4,539	15.1%	0	30,000
5-0000-52.1210	ADMIN FEE - STORM TRANSFER OUT	62,000	25,833	41.7%	3,000	65,000
5-0000-52.1230	LEGAL	250	0	0.0%		250
5-0000-52.1280	FLOODPLAIN MAPPING	500	0	0.0%		500
5-0000-52.1400	DRUG & MEDICAL	250	0	0.0%		250
5-0000-52.2210	AUTO/TRUCK EXPENSES	10,000	8,741	87.4%	0	10,000
5-0000-52.2211	AUTO GAS & FUEL	10,000	8,146	81.5%	0	10,000
5-0000-52.2250	OTHER EQUIP. REPAIRS/MAINT	25,000	29,992	120.0%	0	25,000
5-0000-52.3100	RISK MANAGEMENT INSURANCE	5,000	3,351	67.0%		5,000
5-0000-52.3200	COMMUNICATION CELL PHONES	1,500	1,111	74.1%		1,500
5-0000-52.3205	INTERNET	0	0	0.0%		0
5-0000-52.3310	PUBLIC NOTICES	0	0	0.0%		0
5-0000-52.3600	DUES & FEES	500	507	101.4%	500	1,000
5-0000-52.3700	EDUCATION & TRAINING	3,500	1,476	42.2%		3,500
5-0000-52.3751	PUBLIC OUTREACH	5,000	0	0.0%	0	5,000
5-0000-52.3800	POND MAINTENANCE	40,000	1,450	3.6%	15,000	55,000
5-0000-52.3855	CONTRACTS	2,500	4,225	169.0%	-2,500	0
5-0000-52.3970	POSTAGE	0	0	0.0%	0	0
TOTAL PURCHASED/CONTRACTED SVC		196,000	89,371	45.6%	16,000	212,000
SUPPLIES						
5-0000-53.1105	OFFICE SUPPLIES	200	21	10.3%		200
5-0000-53.1150	OPERATING SUPPLIES	2,500	1,824	73.0%	1000	3,500
5-0000-53.1160	OPERATING EQUIPMENT	2,000	297	14.8%	0	2,000
5-0000-53.1200	FEE FOR COLLECTING TAX	2,500	0	0.0%	0	2,500
5-0000-53.1700	OTHER SUPPLIES	1,000	0	0.0%	0	1,000
5-0000-53.1785	UNIFORMS	1,750	66	3.8%	-1000	750
5-0000-53.1786	BOOT ALLOWANCE	400	0	0.0%	-200	200
5-0000-53.1795	MISCELLANEOUS	0	0	0.0%	0	0
TOTAL SUPPLIES		10,350	2,207	21.3%	-200	10,150
CAPITAL OUTLAY						
5-0000-54.2200	VEHICLES	0	0	0.0%	0	0
5-0000-54.2250	CAPITAL LEASE/BOBCAT W/DH80	55,000	0	0.0%	0	55,000

5-0000-54.2300	FURNITURE / FIXTURES	0	0	0.0%		0
5-0000-54.2400	COMPUTERS	3,000	0	0.0%	-1,500	1,500
5-0000-54.2450	COMPUTER MAINTENANCE	0	787	0.0%		0
5-0000-54.2500	EQUIPMENT	10,000	0	0.0%		10,000
TOTAL CAPITAL OUTLAY		68,000	787	1.2%	-1,500	66,500
DEPRECIATION & AMORT				0.0%		
				0.0%		
TOTAL DEPRECIATION & AMORT		0	0	0.0%	100	100
PAYMENT TO OTHERS				0.0%		
TOTAL PAYMENT TO OTHERS		0	0	0.0%	100	100
TOTAL NON-DEPARTMENTAL		476,700	19,372	4.1%	18,050	494,750
TOTAL EXPENDITURES		476,600	219,809	46.1%	18,050	494,750
REVENUE OVER/(UNDER) EXPENDITURES		100	-200,437		0	0



Community Development Department

P. O. Box 900
Locust Grove, Georgia 30248

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

Item Coversheet

Item: An Ordinance to regulate short-term rental properties within the City of Locust Grove.

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Advertised Date: November 2, 2022

Budget Item: No

Date Received: N/A

Workshop Date: November 21, 2022

Regular Meeting Date: December 5, 2022

Discussion:

Proposed city-initiated ordinance to establish regulations for the use of short-term rentals of residential living units located in residential zoning districts. Examples of such short-term rentals include those partnered with app-based services such as AirBnB.

Revisions to this proposed ordinance include the following sections:

- 1. (5.60.030-2-a) requires each short-term rental property to be under its own permit**
- 2. (5.60.030-5) all inspections are to be conducted by City inspectors.**
- 3. (5.60.050-7) clarifies that the occupational tax license number is to be posted in all advertisements.**

Recommendation:

Staff recommends APPROVAL.

ORDINANCE NO. _____

TO AMEND TITLE 5 - BUSINESS TAXES, LICENSES AND REGULATIONS; ADDING CHAPTER 5.60 - SHORT-TERM RENTALS; TO PROVIDE FOR APPLICABILITY; TO PROVIDE FOR CODIFICATION; TO PROVIDE FOR SEVERABILITY; TO REPEAL INCONSISTENT PROVISIONS; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

THE COUNCIL OF THE CITY OF LOCUST GROVE HEREBY ORDAINS

SECTION 1. Title 5 – Business Taxes, Licenses, and Regulations is hereby amended to add Chapter 5.60, entitled “Short-Term Rentals” to include the following text effective the official date of adoption of this ordinance by the City of Locust Grove City Council.

Chapter 5.60. - SHORT-TERM RENTALS

Sec. 5.60.010. - Purpose and applicability.

The purpose of this article is to establish regulations for the use of short-term rentals for residential living units. The requirements of this article apply only to short-term rental, as defined herein, located in residential zoning districts established as per the City of Locust Grove Municipal Code. Nothing in this article, however, shall be construed to be a waiver of the requirement to assess and collect hotel occupancy taxes for any residential rental for no more than 30 consecutive days, or any other applicable provision of the City of Locust Grove Municipal Code.

Sec. 5.60.020. - Definitions.

Advertise means the written, audio, oral or other methods of drawing the public's attention whether by brochure, written literature or online posting to a short-term rental in order to promote the availability of the short-term rental.

Hotel Occupancy Tax means the tax as defined in *Chapter 5.72*, of the City of Locust Grove Municipal Code.

Local Emergency Contact means an individual other than the applicant, who resides within 20 miles of the subject property, and who is designated by the owner/applicant to act as the owner's authorized agent if the owner has traveled outside of the immediate area or is otherwise unavailable. The local emergency contact should be reachable on a 24-hour basis, have access to the short-term rental property, and be authorized by the owner to act in the owner's absence to address any complaints, disturbances, and emergencies.

Owner means any person, agent, operator, firm, trust, corporation, limited liability company, partnership or business organization having a legal or equitable interest in the property; or recorded in the official records of the state, city or municipality as holding title to the property; or otherwise having control of the property, including the guardian of the estate of any such person, and the executor or code official of the estate of such person if ordered to take possession of real property by a court. The term "owner" does not include the holder of a nonpossessory security interest in the property,

Party means a social gathering of people, including those who have not rented the residence, for the primary purpose of eating, drinking or entertaining in a manner that constitutes a nuisance to surrounding property owners in accordance with *Chapter 8.12 Nuisances*.

Primary Residence means the usual dwelling place of the applicant's residential dwelling and is documented as such by the applicant's driver's license and one of the following: Motor vehicle registration, Georgia State Identification card, voter registration, property tax documents, or utility bill. For purposes of this article, a person may have only one primary residence.

Short-Term Rental (STR) is defined as the rental of any residence or residential structure, or a portion of a residence or residential structure for a period of no more than 30 days. The term does not include:

1. A unit that is used for a nonresidential purpose, including institutional care, educational, health care, retail, restaurant, banquet space, event center purpose, or other similar use;
2. A bed and breakfast;
3. A boarding and rooming house; or
4. A hotel/residence hotel or motel

Sec. 5.60.030. - Short-term rental application requirements.

No person shall hereafter advertise, offer to rent or rent, lease, sublease, license or sublicense a residential property within the City of Locust Grove as a short-term rental for which an occupational tax certificate has not been properly filed for and obtained through the City of Locust Grove Occupational Tax department.

Short-term rental occupational tax certificate shall be made upon forms furnished by the Occupational Tax department for such purpose and shall specifically require the following minimum information:

1. Name, address, phone number and e-mail address of the property owner of the short-term rental property;
2. Verification that the primary residence of the property owner is within the City of Locust Grove;
 - a) Each short-term rental shall be operated under its own permit, subject to the conditions contained herein.
3. Name, address, phone number and e-mail address of the designated Local Emergency Contact;
4. The number of bedrooms and square footage of each.
5. A signed affidavit from City of Locust Grove inspectors (Building & Fire Marshal), attesting that the property meets all applicable building and life safety codes.
6. Informational Brochure.

Sec. 5.60.040. - Right to inspect premises.

The City of Locust Grove reserves the right, with reasonable notice to the Owner, to inspect the residential premises to determine compliance with this section as well as with the current adopted version of the International Property Maintenance Code (IPMC). The building, code enforcement, fire and police departments are authorized to enforce the provisions of this article, including inspection of the residential premise.

1. If only a portion of the premises is offered for rent, then that portion and any shared amenities, areas, and points of access may be inspected.
2. If, upon completion of an inspection, the premises are found to be in violation of one or more provisions of applicable Codes and City Ordinances, the City of Locust Grove shall provide written notice of such violation and shall set a re-inspection date for a violation to be corrected prior to its occupancy.

Sec. 5.60.050. - Standards.

The following standards shall apply to short-term rental:

1. Rentals shall be no more than thirty (30) days.
2. The business owner shall post emergency contact information (police, fire, hospital) and show renters the location of fire extinguishers in the short-term rental.
3. A business owner must provide the name, address, and phone number for the managing agent or local contact to all property owners within 100' of the property boundary. The business owner shall provide certified mailed notice to all property owners within 100' of the property boundary within 10 days of a change in the managing agent or local contact's contact information.
4. A business owner must disclose in writing to their renters the following information:
 - (a) The managing agent or local contact's name, address, and phone number.
 - (b) The maximum number of guests allowed at the property as determined by city officials.
 - (c) The maximum number of vehicles, recreational vehicles, and trailers allowed at the property and where they are to be parked.
 - (d) Property rules related to use of exterior features of the property, such as decks, patios, grills, recreational fires, pools, hot tubs, saunas and other outdoor recreational facilities.
 - (e) Applicable sections of City ordinances governing noise and parking.
5. Additional occupancy by use of recreational vehicles, tents, or accessory structures is not permitted, except legally permitted accessory dwelling units.
6. The business owner shall keep a report; detailing use of the short-term rental by recording the full name, address, phone number and vehicle license number of guests using the rental. A copy of the report shall be provided to the City upon request.

7. A business owner must post their occupational tax license number on all print, poster or web advertisements.
8. Shall comply with *Chapter 3-17, Article IV Noise Control* of the City of Locust Grove Code of Ordinances.

Sec. 5.60.060. - Restrictions on short-term rentals.

1. External signage. There shall be no external on-site or off-site advertising signs or displays indicating the property is a short-term rental.
2. Limits on number of vehicles. There shall be a maximum of one car per bedroom, or the maximum number of cars that can be accommodated within any garage(s), carport(s), and driveway. Vehicles shall be located on a hard surface or gravel and outside of any and all easements, and shall not encroach on any public or private streets, right of way, sidewalks, drainage areas, or similar.
3. Other restrictions. It shall be unlawful:
 - (a) To operate or allow to be operated a short-term rental without first receiving an approved occupational tax certificate, in accordance with this article, the property in which the rental is to occur;
 - (b) To advertise or offer a short-term rental without first receiving an approved occupational tax certificate, in accordance with this article, the property in which the rental is to occur; documented advertisement of the subject property as a short-term rental, online or offline, shall be considered evidence of a violation of this article;
 - (c) To operate a short-term rental that does not comply with all applicable City and state laws and codes;
 - (d) To operate a short-term rental without paying the required hotel occupancy taxes;
 - (e) To offer or allow the use of a short-term rental for the sole or primary purpose of having a party venue;
 - (f) To operate the residence in a manner that constitutes a nuisance to surrounding property owners in accordance with *Chapter 8.12 Nuisances*;
 - (g) To fail to include a written ban on the use of the short-term rental as a party venue in every advertisement, listing, or other publication offering the premises for rent; and
 - (h) Permit the use of short-term rental for the purpose of: operating a structured sober, recovery or other purpose living home or similar enterprise; selling illegal drugs; selling alcohol or another activity that requires a permit or license, or operating as a sexually oriented business.
 - (i) To operate or allow the property to be operated or serve as a pick-up or drop-off location for a commercial vehicle transportation service.

Sec. 5.60.070. - Brochure and safety features.

1. Informational brochure. Each business owner operating a short-term rental shall provide to guests a brochure that includes:

- (a) The business owner's 24-hour contact information;
- (b) A local responsible party's 24-hour contact information if the owner is not within the City limits when guests are renting the premises;
- (c) Pertinent neighborhood information including, but not limited to, parking restrictions, restrictions on noise and amplified sound, and trash collection schedules; and
- (d) Information to assist guests in the case of emergencies posing threats to personal safety or damage to property, including emergency and non-emergency telephone numbers for police, fire and emergency medical services providers and instructions for obtaining severe weather, natural or manmade disaster alerts and updates.

Sec. 5.60.080. - License term, fees, and renewal.

- 1. All occupational tax certificates approved under this article shall be valid for a period of one (1) year from January 1 to December 31.
- 2. The fee for occupational tax certificate of a short-term rental shall be determined by using Gross Receipts with a \$60.00 admin fee and the rate class fee in addition to any inspection fees.
- 3. Upon receipt of an application for renewal of the occupational tax certificate, the City Manager or their designee may deny the renewal if there is reasonable cause to believe that the applicant has plead no contest to or been convicted of a violation of any ordinance of the City, or any state, or fee law on the premises or has permitted such a violation on the premises by any other person.

Sec. 5.60.090. - Violations and penalties.

- 1. Unless otherwise specified within a particular chapter of the Code of City of Locust Grove, Georgia, any person violating any of the provisions of this ordinance or failure to comply with any of its requirements, shall, upon conviction or plea of guilty thereof, be punishable by a fine not to exceed one thousand dollars (\$1,000.00), or by imprisonment of not more than sixty (60) days, or both, such fine and imprisonment as the facts of the case may justify. Upon the third violation for the same property, the City shall revoke any pending licenses and reject all applications for that particular property for a period of twelve (12) consecutive months. Each day that such condition continues shall be regarded as a new and separate offense.
- 2. All costs, attorney's fees, expert witness fees and other expenses incurred by the city in connection with the enforcement of this ordinance shall be recovered from the violator.

SECTION 2. Codification. This ordinance shall be codified in a manner consistent with the laws of the State of Georgia.

SECTION 3. 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 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 5th day of December 2022.

Robert S. Price, Mayor

ATTEST:

Misty Spurling, City Clerk

(Seal)

APPROVED AS TO FORM:

City Attorney



Community Development Department

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

Item Coversheet

ITEM: A STREAM BUFFER VARIANCE REQUEST TO ALLOW GRADING AND PAVING INTO THE REQUIRED 75 FT. IMPERVIOUS BUFFER FOR A 903,200+/- SQUARE FOOT WAREHOUSING DEVELOPMENT ON 109.4 +/- ACRES IN LAND LOTS 233 & 234 OF THE 2ND DISTRICT, LOCATED AT S.R. 42 AND PINE GROVE RD.

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Advertised Date: November 2, 2022

Budget Item: No

Date Received: September 29, 2022

Workshop Date: November 21, 2022

Regular Meeting Date: December 5, 2022

Discussion:

Stonemont Financial Group of Atlanta, GA has submitted an application requesting a Stream Buffer Variance to allow grading and paving into the 75 ft. impervious buffer for a proposed 903,200+/- square foot warehouse facility on

109.4 +/- acres in Land Lot 233 & 234 of the 2nd District, near S.R. 42 and Pine Grove Rd. There is no anticipated impact on the streams.

Recommendation:

Based on the seven criteria points required for issuance of a variance and sufficient mitigation plan provided, Staff recommends APPROVAL.

ORDINANCE NO. _____

AN ORDINANCE FOR THE PURPOSE OF APPROVING A STREAM BUFFER VARIANCE FOR A WAREHOUSE DEVELOPMENT LOCATED AT SR 42 AND PINE GROVE ROAD ON APPROXIMATELY 109.4+/- ACRES LOCATED IN LAND LOTS 233 AND 234 OF THE 2ND DISTRICT WITHIN THE CITY OF LOCUST GROVE, GEORGIA; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

WHEREAS, the City of Locust Grove (“City”) is a municipal corporation, duly organized and existing under the laws of the State of Georgia; and,

WHEREAS, Stonemont Financial Group of Atlanta, GA (the “Applicant”) requests a stream buffer variance to allow grading in the 75 ft. impervious buffer; and

WHEREAS, the Applicant submitted a variance application on September 29, 2022, attached hereto and incorporated herein by reference as **Exhibit “A”**; and

WHEREAS, Staff has analyzed the Applicants variance request, as shown in the staff report attached hereto and incorporated herein by reference as **Exhibit “B”**; and

WHEREAS, said request has been reviewed by the Community Development Department (hereinafter referred to as “Staff”) and the City during a public hearing held on November 21, 2022; and

WHEREAS, notice of this matter (attached hereto and incorporated herein as **Exhibit “C”**) has been provided in accordance with applicable state law and local ordinances; and

WHEREAS, the Mayor and City Council have reviewed and considered the Applicants request and the recommendations of the Staff; and

WHEREAS, the Mayor and City Council have considered the Applicants circumstances in light of those criteria for amendments to the Official Zoning Map under Section 17.04.277 of the *Code of the City of Locust Grove, Georgia*; and

THEREFORE, THE COUNCIL OF THE CITY OF LOCUST GROVE HEREBY ORDAINS:

1.

- (X) That the Applicant is hereby granted a variance to permit grading and paving into 75 ft. impervious buffer
- () The Applicants request in said application is hereby **DENIED**.

2.

That the rezoning of the above-described Property is subject to:

- () The conditions set forth on **Exhibit "D"** attached hereto and incorporated herein by reference.

3.

That, if the variance is granted, said variance shall become effective immediately.

SO ORDAINED by the Council of the City this 5th day of December 2022.

ROBERT S. PRICE, Mayor

ATTEST:

MISTY SPURLING, City Clerk

(Seal)

APPROVED AS TO FORM:

City Attorney

EXHIBIT "A"

Request for Zoning Map Amendment

Name of Applicant Stonemont Financial Group Phone: (404) 846-3200 Date: 08/16/2022
 Address Applicant: 3280 Peachtree Road NE, Suite 2770 Cell # _____
 City: Atlanta State: GA Zip: 30305 E-mail: john.goss@stonemontfinancial.com
 Name of Agent John Goss Phone: (404) 838-8332 Date: _____
 Address Agent: 3280 Peachtree Road NE, Suite 2770 Cell # _____
 City: Atlanta State: GA Zip: 30305 E-mail: john.goss@stonemontfinancial.com

THE APPLICANT NAMED ABOVE AFFIRMS THAT THEY ARE THE OWNER OR AGENT OF THE OWNER OF THE PROPERTY DESCRIBED BELOW AND REQUESTS: (PLEASE CHECK THE TYPE OF REQUEST OR APPEAL AND FILL IN ALL APPLICABLE INFORMATION LEGIBLY AND COMPLETELY).

Concept Plan Review Conditional Use Conditional Exception Modifications to Zoning Conditions

Variance Rezoning DRI Review/Concurrent Amendment to the Future Land Use Plan

Request from _____ to _____
(Current Zoning) (Requested Zoning)

Request from _____ to _____
(Current Land Use Designation) (Requested Land Use Designation)

For the Purpose of Developing the site with three warehouse/distribution facilities totaling 903,200 SF off of SR42 south of Bethlehem Bottoms Rod near Pine Grove Road
(Type of Development)

Address of Property: West of intersection of SR42 and Pine Grove Road

Nearest intersection to the property: SR42 and Pine Grove Road

Size of Tract: 109.4 acre(s), Land Lot Number(s): 233, 234 & 247, District(s): 2nd

Gross Density: 8,233 SF/acre ~~units per acre~~ Net Density: 14,223 SF/acre ~~units per acre~~

Property Tax Parcel Number 111-0109000 portion of 111-0101400, 111-01008000, (Required)

Hannan Harris
Witness Signature

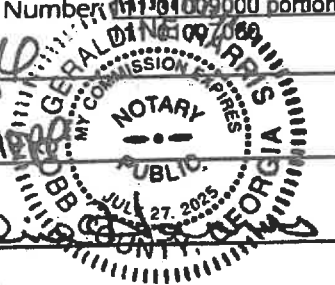
Neal Moskowitz
Signature of Owners/s

Hannan Harris
Printed Name of Witness

Neal Moskowitz, VP.
Printed Name of Owner/s

Geraldine Harris
Notary

Geraldine Harris
Signature of Agent



(For Office Use Only)

Total Amount Paid \$ _____ Cash _____ Check # _____ Received by: _____ **(FEES ARE NON-REFUNDABLE)**

Application checked by: _____ Date: _____ Map Number(s): _____

Pre-application meeting: _____ Date: _____

Public Hearing Date: _____

Council Decision: _____ Ordinance: _____

Date Mapped in GIS: _____ Date: _____

Applicant Campaign Disclosure Form

Has the applicant¹ made, within two (2) years immediately preceding the filing of this application for rezoning, campaign contributions aggregating \$250 or more or made gifts having in the aggregate a value of \$250 or more to a member of the Locust Grove City Council and/or Mayor who will consider the application?

Yes _____ No X

If **Yes**, the applicant and the attorney representing the applicant must file a disclosure report with the Locust Grove City Clerk within ten (10) days after this application is first filed. Please supply the following information that will be considered as the required disclosure:

Council/Planning Commission Member Name	Dollar amount of Campaign Contribution	Description of Gift \$250 or greater given to Council/Planning Commission Member

We certify that the foregoing information is true and correct, this 19 day of Sept, 2022

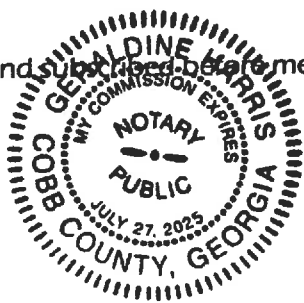
Neal Moskowitz
Applicant's Name - Printed

[Signature]
Signature of Applicant

Applicant's Attorney, if applicable - Printed

Signature of Applicant's Attorney, if applicable

Sworn to and subscribed before me this 19th day of September, 2022



[Signature]
Notary Public

¹ Applicant means any individual or business entity (corporation, partnership, limited partnership, firm enterprise, franchise, association, or trust) applying for rezoning or other action.

AUTHORIZATION OF PROPERTY OWNERSHIP

**Subject: City of Locust Grove – Zoning Application Letter of Ownership
E&A Project No.: 21-098**

I authorize the person and/or entity named below to act as applicant in pursuit of a rezoning, conditional use, variance or annexation of this property.

Name of Applicant(s): Sansone Group

Name of Agent(s):

Address: 120 S. Central Ave., Suite 500 St. Louis, MO 63105

Telephone Number:

I swear that I am the owner of the property which is the subject matter of the attached application, as shown in the records of Henry County, Georgia.

Name of Owner(s): E. Phil Daniell

Property Address: 0 Hwy. 42 & Bethlehem Rd, Locust Grove, GA

Property Tax Parcel ID: 111-01008000, 111-01009000 and 111-01014000

By:  **08/15/2021**
Authenticatn
E. Phil Daniell
8/15/2021 9:25:30 PM EDT

Printed: E. Phil Daniell

AUTHORIZATION OF PROPERTY OWNERSHIP

**Subject: City of Locust Grove – Zoning Application Letter of Ownership
E&A Project No.: 21-098**

I authorize the person and/or entity named below to act as applicant in pursuit of a rezoning, conditional use, variance or annexation of this property.

Name of Applicant(s): Sansone Group

Name of Agent(s):

Address: 120 S. Central Ave., Suite 500 St. Louis, MO 63105

Telephone Number:

I swear that I am the owner of the property which is the subject matter of the attached application, as shown in the records of Henry County, Georgia.

Name of Owner(s): Jeffrey K & Beth G. Floyd

Property Address: 0 Hwy. 42 Locust Grove, GA

Property Tax Parcel ID: 111-01007000

By: *JK Floyd Beth G. Floyd*

Printed: Jeffrey K. Floyd, Beth G. Floyd

August 16, 2022

Letter of Intent

Applicant/Developer: Stonemont Financial Group
Property Parcels: 111-01014000, 111-01008000, 111-01007000, 111-01009000
Proposed Use: Speculative Industrial Development

Stonemont would like to request a variance to grade within the 75-foot impervious state buffer in two locations along our access drive for the site from state route 42. The affected area amounts to approximately 0.18-acres or 7,841-S.F of impervious within the outer 75' buffer, which is less than a percentage of the total stream buffers apparent on our full site. The site has an abundance of streams and associated buffers that cover approximately 11.6% of the entire site, and the proposed development has worked to minimize impacts to these sensitive areas. Both affected locations are along our proposed drive leading into the site, located adjacent to building A, please refer to the exhibit for the locations. Due to our frontage length along state route 42 and the existing drive across the street, Pine Grove Road, the only permissible location by GDOT for our site drive is directly across from Pine Grove Road. This configuration requires that our drive be as close to the stream as shown because the existing culvert that carries the stream under SR42 is directly adjacent to Pine Grove Rd and is closer than 75'. Based on this existing condition, we feel a variance request should be granted as it would create an undue hardship for the development of this site to bend the entrance road enough to avoid this minimal impact to the outer stream buffer.

Acreage: 109.4 Acres
Disturbed Acreage: 63.5 Acres
Buffered Acreage: 12.7 Acres
Impacted Acreage: 0.18 Acres
Percentage of Impacted area: 0.16%
Number of Buildings Proposed: Three (3)
Possible Building Size: 903,200 SF
Density: 8,233 gross SF/AC

PARCEL 1

ALL THAT TRACT OF PARCEL OF LAND LYING AND BEING IN LAND LOT 233 OF THE 2ND DISTRICT OF HENRY COUNTY, GEORGIA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT A POINT ON THE WESTERLY SIDE OF THE RIGHT OF WAY OF GEORGIA HIGHWAY 42, 1,739.1 FEET
NORTHERLY, AS MEASURED ALONG THE WESTERLY SIDE OF SAID RIGHT-OF-WAY, FROM THE INTERSECTION OF THE WESTERLY SIDE OF SAID RIGHT-OF-WAY WITH THE SOUTH LINE OF LAND LOT 233; THENCE RUNNING NORTH 17 DEGREES 28 MINUTES 18 SECONDS WEST, ALONG THE WESTERLY SIDE OF SAID RIGHT-OF-WAY, 300 FEET TO AN IRON PIN; THENCE RUNNING SOUTH 89 DEGREES 34 MINUTES 58 SECONDS WEST 1,712.74 FEET TO AN IRON PIN ON THE WEST LINE OF LAND LOT 233; THENCE RUNNING SOUTH 0 DEGREES 13 MINUTES 57 SECONDS WEST, ALONG THE WEST LINE OF LAND LOT 233, 286.826 FEET TO A POINT; THENCE RUNNING NORTH 89 DEGREES 34 MINUTES 58 SECONDS EAST, 1,803.977 FEET TO A POINT ON THE WESTERLY SIDE OF GEORGIA HIGHWAY 42, SAID POINT BEING THE POINT OF BEGINNING; CONTAINING APPROXIMATELY 11.59 ACRES AND BEING HENRY COUNTY TAX PARCEL NO. 111-01008000.

PARCEL 2

ALL THAT TRACT OF PARCEL OF LAND LYING AND BEING IN LAND LOT 233 OF THE 2ND DISTRICT OF HENRY COUNTY, GEORGIA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT AN IRON PIN ON THE WESTERLY SIDE OF GEORGIA HIGHWAY 42 (ALSO KNOWN AS U. S. HIGHWAY 23) TWO THOUSAND THIRTY NINE AND ONE-TENTH (2,039.1) FEET NORTHWESTERLY, AS MEASURED ALONG THE WESTERLY SIDE OF GEORGIA HIGHWAY 42, FROM THE INTERSECTION OF THE WESTERLY SIDE OF GEORGIA HIGHWAY 42 WITH THE SOUTH LINE OF LAND LOT 233; THENCE RUNNING NORTH 17 DEGREES 28 MINUTES 18 SECONDS WEST, ALONG THE WESTERLY SIDE OF GEORGIA HIGHWAY 42, FOUR HUNDRED FIFTY (450) FEET TO AN IRON PIN; THENCE RUNNING NORTH 89 DEGREES 41 MINUTES 56 SECONDS WEST ONE THOUSAND FIVE HUNDRED SEVENTY FIVE AND SEVENTY EIGHT HUNDREDTHS (1,575.78) FEET TO AN IRON PIN ON THE WEST LINE OF LAND LOT 233; THENCE RUNNING SOUTH 0 DEGREES 13 MINUTES 57 SECONDS WEST, ALONG THE WEST LINE OF LAND LOT 233, FOUR HUNDRED FIFTY (450) FEET TO AN IRON PIN; THENCE RUNNING NORTH 89 DEGREES 34 MINUTES 58 SECONDS EAST ONE THOUSAND SEVEN HUNDRED TWELVE AND SEVENTY FOUR HUNDREDTHS (1,712.74) FEET TO A POINT ON THE WESTERLY SIDE OF GEORGIA HIGHWAY 42, SAID POINT BEING THE POINT OF BEGINNING; ALL AS IS

MORE PARTICULARLY SHOWN ON A PLAT OF SURVEY FOR L. F. DANIELL BY GRIFFIN ENGINEERING COMPANY, DATED MARCH 10, 1972, CONTAINING APPROXIMATELY 16.5 ACRES AND BEING HENRY COUNTY TAX PARCEL NO. 111-01009000.

PARCEL 3

ALL THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 234 OF THE 2ND DISTRICT OF HENRY COUNTY, GEORGIA, BEING ALL OF THE LAND WHICH IS LOCATED IN LAND LOT 234 BOUNDED ON THE NORTH BY THE NORTH LAND LOT LINE OF SAID LAND LOT 234; BOUNDED ON THE EAST BY THE LAND LOT LINE OF SAID LAND LOT 234; BOUNDED ON THE SOUTH BY THE SOUTH LAND LOT LINE OF SAID LAND LOT 234; AND BOUNDED ON THE WEST BY THE EASTERN RIGHT-OF-WAY LINE OF U. S. INTERSTATE I-75 AND BEING MORE PARTICULARLY DESCRIBED AS

FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF LAND LOT 234 AND RUNNING WEST ALONG THE NORTH LAND LOT LINE OF LAND LOT 234 A DISTANCE OF 2073 FEET, THENCE SOUTH ALONG THE EASTERN BOUNDARY OF INTERSTATE I-75 A DISTANCE OF 3312 FEET TO A POINT LOCATED AT THE SOUTH LAND LOT LINE OF LAND LOT 234; THENCE EAST ALONG THE SOUTH LINE OF LAND LOT 234 A DISTANCE OF 659.4 FEET; THENCE NORTH ALONG THE EAST LINE OF LAND LOT 234 A DISTANCE OF 2970 FEET TO THE POINT OF BEGINNING, CONTAINING APPROXIMATELY 78.2 ACRES AND BEING HENRY COUNTY TAX PARCEL NO. 111-01014000.

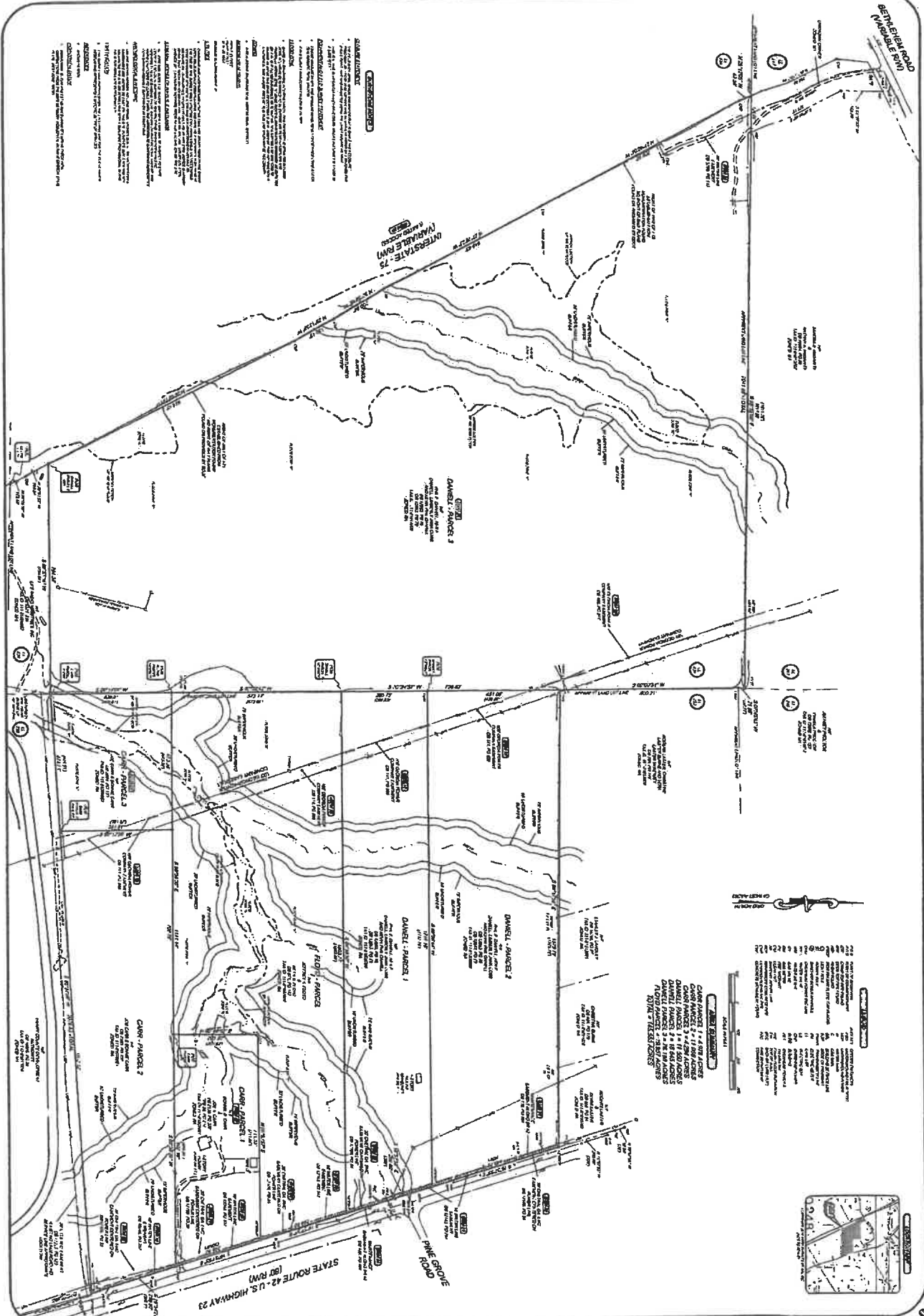
ALL THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 233 OF THE 2ND DISTRICT OF HENRY COUNTY, GEORGIA, BEING TRACT 2, CONTAINING 12.176 ACRES AND TRACT 3, CONTAINING 12.778 ACRES, ACCORDING TO A PLAT AND SURVEY MADE BY GRIFFIN ENGINEERING COMPANY, DATED APRIL 21, 1972, AND BEING MORE PARTICULARLY DESCRIBED BY REFERENCE TO SAID PLAT AS FOLLOWS:

TO ARRIVE AT THE TRUE POINT OF BEGINNING, BEGIN AT THE SOUTHWEST CORNER OF LAND LOT 233 AND RUN THENCE SOUTH 89 DEGREES 41 MINUTES 53 SECONDS EAST ALONG THE SOUTH LINE OF LAND LOT 233 A DISTANCE OF 2,237.19 FEET TO AN IRON PIN; THENCE NORTH 09 DEGREES 51 MINUTES 02 SECONDS EAST 686.30 FEET TO A POINT LOCATED ON THE SOUTHWEST RIGHT OF WAY LINE OF GEORGIA HIGHWAY 42; THENCE NORTHWESTERLY ALONG THE SOUTHWEST RIGHT OF WAY LINE OF GEORGIA HIGHWAY 42 A DISTANCE OF 429.83 FEET TO AN IRON PIN, THE TRUE POINT OF BEGINNING, THENCE SOUTH 89 DEGREES 34 MINUTES 58 SECONDS WEST 1,986.451 FEET TO A POINT; THENCE NORTH 00 DEGREES 13 MINUTES 57 SECONDS EAST 573.652 FEET TO A POINT; THENCE NORTH 89 DEGREES 34 MINUTES 58 SECONDS EAST 1,803.977 FEET TO A POINT LOCATED ON THE SOUTHWEST RIGHT OF WAY LINE OF GEORGIA HIGHWAY 42; THENCE SOUTH 17 DEGREES 28 MINUTES 18 SECONDS EAST 600 FEET TO THE POINT OF BEGINNING.

LESS AND EXCEPTED FROM THE ABOVE-DESCRIBED PROPERTY IS:

ALL THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 233 OF THE 2ND DISTRICT OF HENRY COUNTY, GEORGIA, CONTAINING 5.0 ACRES, ACCORDING TO PLAT OF SURVEY MADE FOR JEFF FLOYD BY JOE ROWAN, JR., HENRY COUNTY SURVEYOR, DATED SEPTEMBER 15, 1981, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT AN IRON PIN ON THE SOUTHWESTERLY RIGHT OF WAY LINE OF STATE ROUTE 42, SAID IRON PIN BEING 1,139.0 FEET NORTHWESTERLY ALONG SAID RIGHT OF WAY LINE FROM ITS INTERSECTION WITH THE SOUTH LINE OF LAND LOT 233; THENCE FROM SAID POINT OF BEGINNING SOUTH 89 DEGREES 26 MINUTES 42 SECONDS WEST 804.45 FEET TO AN IRON PIN; THENCE NORTH 0 DEGREES 13 MINUTES 57 SECONDS EAST 287.05 FEET TO AN IRON PIN; THENCE NORTH 89 DEGREES 26 MINUTES 42 SECONDS EAST 713.21 FEET TO AN IRON PIN ON THE SOUTHWESTERLY RIGHT OF WAY LINE OF STATE ROUTE 42; THENCE SOUTH 17 DEGREES 28 MINUTES 18 SECONDS EAST ALONG SAID RIGHT OF WAY LINE 300.0 FEET TO THE POINT OF BEGINNING.

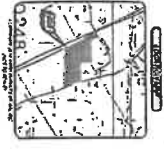


GENERAL NOTES

1. THIS SURVEY WAS CONDUCTED IN ACCORDANCE WITH THE SURVEYING ACT OF 1968 AND THE RULES AND REGULATIONS THEREUNDER.
2. THE BOUNDARIES SHOWN ON THIS MAP ARE BASED ON THE SURVEY DATA PROVIDED BY THE CLIENTS AND THE FIELD NOTES OF THE SURVEYOR.
3. THE SURVEYOR HAS CONDUCTED A VISUAL INSPECTION OF THE BOUNDARIES AND HAS FOUND THEM TO BE CORRECTLY LOCATED.
4. THE SURVEYOR HAS CONDUCTED A VISUAL INSPECTION OF THE BOUNDARIES AND HAS FOUND THEM TO BE CORRECTLY LOCATED.
5. THE SURVEYOR HAS CONDUCTED A VISUAL INSPECTION OF THE BOUNDARIES AND HAS FOUND THEM TO BE CORRECTLY LOCATED.
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9. THE SURVEYOR HAS CONDUCTED A VISUAL INSPECTION OF THE BOUNDARIES AND HAS FOUND THEM TO BE CORRECTLY LOCATED.
10. THE SURVEYOR HAS CONDUCTED A VISUAL INSPECTION OF THE BOUNDARIES AND HAS FOUND THEM TO BE CORRECTLY LOCATED.

LEGEND

- 1. BOUNDARY LINE
- 2. ADJACENT PARCEL
- 3. UNDEVELOPED LAND
- 4. DEVELOPED LAND
- 5. ROAD
- 6. RAILROAD
- 7. WATER
- 8. POWER LINE
- 9. TELEPHONE LINE
- 10. FENCE
- 11. UTILITY
- 12. ELEVATION
- 13. BEARING
- 14. DISTANCE
- 15. AREA
- 16. PERIMETER
- 17. VOLUME
- 18. WEIGHT
- 19. LENGTH
- 20. WIDTH
- 21. HEIGHT
- 22. DEPTH
- 23. TEMPERATURE
- 24. PRESSURE
- 25. HUMIDITY
- 26. WIND SPEED
- 27. WIND DIRECTION
- 28. CLOUD COVER
- 29. VISIBILITY
- 30. PRECIPITATION
- 31. SOIL TYPE
- 32. VEGETATION
- 33. TOPOGRAPHY
- 34. CLIMATE
- 35. POPULATION
- 36. ECONOMIC ACTIVITY
- 37. SOCIAL STRUCTURE
- 38. CULTURE
- 39. RELIGION
- 40. LANGUAGE
- 41. ETHNICITY
- 42. OCCUPATION
- 43. EDUCATION
- 44. HEALTH CARE
- 45. HOUSING
- 46. TRANSPORTATION
- 47. COMMUNICATIONS
- 48. ENERGY
- 49. ENVIRONMENT
- 50. POLITICAL SYSTEM
- 51. GOVERNMENT
- 52. LEGAL SYSTEM
- 53. EDUCATION SYSTEM
- 54. HEALTH CARE SYSTEM
- 55. ECONOMIC SYSTEM
- 56. SOCIAL SYSTEM
- 57. CULTURAL SYSTEM
- 58. RELIGIOUS SYSTEM
- 59. LANGUAGE SYSTEM
- 60. ETHNIC SYSTEM
- 61. OCCUPATION SYSTEM
- 62. EDUCATION SYSTEM
- 63. HEALTH CARE SYSTEM
- 64. HOUSING SYSTEM
- 65. TRANSPORTATION SYSTEM
- 66. COMMUNICATIONS SYSTEM
- 67. ENERGY SYSTEM
- 68. ENVIRONMENTAL SYSTEM
- 69. POLITICAL SYSTEM
- 70. GOVERNMENT SYSTEM
- 71. LEGAL SYSTEM
- 72. EDUCATION SYSTEM
- 73. HEALTH CARE SYSTEM
- 74. ECONOMIC SYSTEM
- 75. SOCIAL SYSTEM
- 76. CULTURAL SYSTEM
- 77. RELIGIOUS SYSTEM
- 78. LANGUAGE SYSTEM
- 79. ETHNIC SYSTEM
- 80. OCCUPATION SYSTEM
- 81. EDUCATION SYSTEM
- 82. HEALTH CARE SYSTEM
- 83. HOUSING SYSTEM
- 84. TRANSPORTATION SYSTEM
- 85. COMMUNICATIONS SYSTEM
- 86. ENERGY SYSTEM
- 87. ENVIRONMENTAL SYSTEM
- 88. POLITICAL SYSTEM
- 89. GOVERNMENT SYSTEM
- 90. LEGAL SYSTEM
- 91. EDUCATION SYSTEM
- 92. HEALTH CARE SYSTEM
- 93. ECONOMIC SYSTEM
- 94. SOCIAL SYSTEM
- 95. CULTURAL SYSTEM
- 96. RELIGIOUS SYSTEM
- 97. LANGUAGE SYSTEM
- 98. ETHNIC SYSTEM
- 99. OCCUPATION SYSTEM
- 100. EDUCATION SYSTEM



ALTMANS LAND MEASUREMENT

DAVID F. ALTMAN, 1144000000, 1144000000, 1144000000
 DANIEL F. ALTMAN, 1144000000, 1144000000, 1144000000
 ROYD W. ALTMAN, 1144000000, 1144000000, 1144000000

SANSONE GROUP

120 SOUTH CENTRAL, SUITE 200
 ST. LOUIS, MISSOURI 63103

CONSTRUCTION

START DATE	01/15/2021
END DATE	01/15/2021
PROJECT NAME	ALTMANS LAND MEASUREMENT
CLIENT	ALTMANS LAND MEASUREMENT
CONTRACT NUMBER	

FIELD INFORMATION

DATE	01/15/2021
TIME	08:00 AM
LOCATION	ALTMANS LAND MEASUREMENT
WEATHER	Clear
TEMPERATURE	65°F
HUMIDITY	45%
WIND	Light
VISIBILITY	10 Miles
PRECIPITATION	0.00 inches

ALTMANS ENGINEERING

1144000000, 1144000000, 1144000000

REVIEW COPY

04-28-2021



METRO ENGINEERING & SURVEYING, INC.
 1144000000, 1144000000, 1144000000

EXHIBIT "B"



VARIANCE EVALUATION REPORT

FILE: VR-22-10-03

December 5, 2022

VARIANCE

Property Information

Tax ID	111-0101400, 111-01008000, 111-01009000, & a portion of 111-01007000
Location/address	Land Lots 233 & 234 of the 2 nd District, SR 42 @ Pine Grove Rd.
Parcel Size	109.4 +/- acres
Current Zoning	M-1 (Light Manufacturing)
Request	Stream Buffer Variance to allow grading into the required impervious setback
Proposed Use	Warehouse Development
Existing Land Use	Vacant/undeveloped
Future Land Use	Industrial
Recommendation	Approval

Summary

Stonemont Financial Group of Atlanta, GA has submitted an application requesting a Stream Buffer Variance to allow grading and paving into the required 75' impervious buffer for a proposed 903,200 +/- square foot warehouse development on 109.4 +/- acres in Land Lots 233 and 234 of the 2nd District, near the intersection of Hwy. 42 and Pine Grove Rd

According to the applicants letter of intent, the proposed development is aligned to best limit and manage buffer intrusion given the existing streams and buffers on the site, which comprise about 11.6% of the total subject property. The applicant has submitted mitigation plans to re-vegetate the disturbed portion of the impervious buffer.

The requested variance and mitigation plan does not require Georgia EPD review. There is no anticipated impact on the streams.

Future Land Use

The subject property is located within an area designated for industrial use on the Future Land Use Map. The purpose of this classification is to provide for areas where light general industrial and warehouse/distribution uses can be located. Primary uses in this category include light manufacturing, warehousing, wholesale/distribution, and

Preserving the Past... ..Planning the Future



VARIANCE EVALUATION REPORT

December 5, 2022

FILE: VR-22-10-03

VARIANCE

assembly. They may also include heavy industrial uses such as bulk production, processing centers and manufacturing if proper sight and noise buffers are provided. Typical zoning district(s) under the current ordinance would be M-1 (light manufacturing) and M-2 (general industrial).

Development of Regional Impact (DRI)

The proposed warehouse development meets the Georgia Department of Community Affairs (DCA) threshold for a Development of Regional Impact (DRI). For Industrial Developments in areas designated as Developing Suburban, the threshold is 500,000 square feet of development or 1600 workers. The Applicant is proposing 903,200 +/- square feet of warehousing on the subject property. Staff received a Notice of Decision for this project (DRI#3506) on April 19, 2022. Recommended conditions from GRTA's Notice of Decision are listed below.

General Conditions of Approval to GRTA Notice of Decision:

Bicycle, Pedestrian & Transit Facilities

- Provide pedestrian connectivity via pedestrian crossing and striping for on-site circulation between all buildings and uses.
- Provide sidewalks on the site frontage on SR42 in accordance with local requirements.
- Provide sidewalk connection between future sidewalk on SR 42 and on-site pedestrian infrastructure.

Roadway & Site Access Improvement Conditions to GRTA Notice of Decision:

SR 42 at Pine Grove Road / Site Driveway

- Install a dedicated northbound left turn lane on SR 42
- Install a dedicated southbound right turn deceleration lane on SR 42
- Install a dedicated left turn lane on the Site Driveway
- Install a shared eastbound through/right turn lane on the Site Driveway

Section 1:

General Conditions of Approval to GRTA Notice of Decision:

Bicycle, Pedestrian & Transit Facilities

- Provide pedestrian connectivity via pedestrian crossing and striping for on-site circulation between all buildings and uses.
- Provide sidewalks on the site frontage on SR42 in accordance with local requirements.
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Roadway & Site Access Improvement Conditions to GRTA Notice of Decision:

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- Install a dedicated northbound left turn lane on SR 42
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- Install a dedicated left turn lane on the Site Driveway

Preserving the Past...Planning the Future



VARIANCE EVALUATION REPORT

FILE: VR-22-10-03

December 5, 2022

VARIANCE

- Install a shared eastbound through/right turn lane on the Site Driveway

Section 2:

Roadway Improvement Conditions to GRTA Notice of Decision:

SR 42 at Bethlehem Road / Michaels Drive

- Install a signalized traffic control with potential lane geometry improvements as required by GDOT.

Bill Gardner Parkway at Market Place Boulevard

- Install dual northbound left turn lanes on Market Place Boulevard, provided there are dual northbound lanes on SR42.
- Convert existing shared left/through/right lane to dedicated through lane and dedicated right turn lane on Market Place Boulevard.
- Install dual southbound right turn lanes on Market Place Boulevard
- Maintain existing southbound through and dedicated left turn lanes on Market Place Boulevard.
- Maintain Split Phasing on northbound and southbound approaches.

Service Delivery / Infrastructure

Water and Sewer: According to the City of Locust Grove Public Works Department, the subject properties will be serviced by the Henry County Water Authority for water and sewer services. The subject properties are not located within any Watershed Protection Areas.

Police Services: The subject property is in the existing city limits and will remain on a regular patrol route.

Fire: Fire and emergency services will be performed by Henry County as is the case in other areas of the City.

Transportation Impacts: Transportation impacts associated with the proposed development have been analyzed by GRTA and are included in the attached Notice of Decision.

Criteria for Evaluation of Variance Request

Section 17.04.273 of the City Municipal Code allows variances to be granted upon the following principles:

Preserving the Past...Planning the Future



VARIANCE EVALUATION REPORT

FILE: VR-22-10-03

December 5, 2022

VARIANCE

- 1. There are extraordinary and exceptional conditions pertaining to the particular piece of property in question because of its size, shape or topography that are not applicable to other lands or structures in the same district.**

Site selection within the subject property is limited by topographical and other location-related constraints. The proposed development is aligned to best limit and manage buffer intrusion given the existing streams and buffers on the site, which comprise about 11.6% of the total subject property. The proposed variance limits grading into the outer 75' impervious buffer to 0.18 acres or 7,841 square ft.

- 2. A literal interpretation of the provisions of this Chapter would deprive the applicant of rights commonly enjoyed by other properties within the City or within a similar zoning or overlay district.**

All lots are subject to the provisions of the City Code. A literal interpretation of the provisions would prevent the Applicant from building the proposed structure on the subject property due to the constraints listed above. A literal interpretation of the code may also cause an undue hardship by effectively limiting the structure size beyond what is reasonable for the intended use, which is permitted by right under the current zoning.

- 3. Granting the variance requested will not confer upon the property of the applicant any special privileges that are denied to other properties within the City or within a similar zoning or overlay district.**

Any property owner or developer may ask the City Council to consider a similar request.

- 4. The requested variance will be in harmony with the purpose and intent of this Article, the specific zoning of the property and the land use plan and will not be injurious to the general welfare of the community.**

Issuance of the proposed stream buffer variance for this project presents no conflict with current or future land use planning. The proposed industrial use of the property is permitted in the current zoning designation (M-1), land use plan, and is consistent with nearby industrial developments. The applicant has submitted a thorough mitigation plan that provides reasonable evidence that impacts to the buffer are avoided or minimized to the fullest extent practicable in accordance with state and local erosion control policies.



VARIANCE EVALUATION REPORT

December 5, 2022

FILE: VR-22-10-03

VARIANCE

-
5. **The special circumstances or justifications for the variance are not the result or cause of the self-imposed actions or misfortunes of the applicant.**

The exceptional conditions related to the topography and location of the site are not the result of any action or misfortune on the part of the applicant.

6. **The variance requested is the minimum reasonable variance that will make possible the legal use of the land, building or structure.**

The requested variance is the minimum needed by the applicant to develop the site for industrial use and to provide access to the site.

7. **The variance is not a request to permit a use of land, buildings or structures which is not permitted by right in the overlaying zoning district or scheme of the land use plan.**

The requested variance supports the site's development as permitted by right in the M-1 zoning district.



VARIANCE EVALUATION REPORT

December 5, 2022

FILE: VR-22-10-03

VARIANCE

Recommendation

Based on the seven criteria points required for issuance of a variance, Staff recommends APPROVAL.

EXHIBIT "C"

AFFIDAVIT OF SIGN POSTING

Personally appeared, before the undersigned officer duly authorized to administer oaths, Mr. Brian Fornal, who, after being duly sworn, testifies as follows:

1.

My name is Brian Fornal. I am over twenty-one years of age and competent to give this, my affidavit, based upon my personal knowledge.

2.

Stonemont Financial Group of Atlanta, GA has submitted an application for a Stream Buffer Variance allowing grading into the required 75 ft. impervious buffer for a proposed 903,200 +/- square foot warehouse facility on 109.4 +/- acres in Land Lots 233 & 234 of the 2nd District, located at S.R. 42 and Pine Grove Rd.

3.

On the 1st day of November 2022, I, Brian Fornal, posted a double-sided sign notification on the subject parcels advertising a public hearing on the above requests to be heard by the Locust Grove City Council on the 21st day of November at 6:00 p.m. at the Locust Grove Public Safety Building, 3640 Highway 42, Locust Grove, Georgia 30248. A photograph of the same is attached hereto as Exhibit "A" and incorporated herein by reference. The public hearing sign was posted at the following location:

1. Double-sided sign posted at 10:30 AM on the west side of SR 42 near Pine Grove Rd. on November 1, 2022.

FURTHER AFFIANT SAYETH NOT.

This 15th day of November 2022.


Affiant

Sworn and subscribed before me
this 15 day of November, 2022


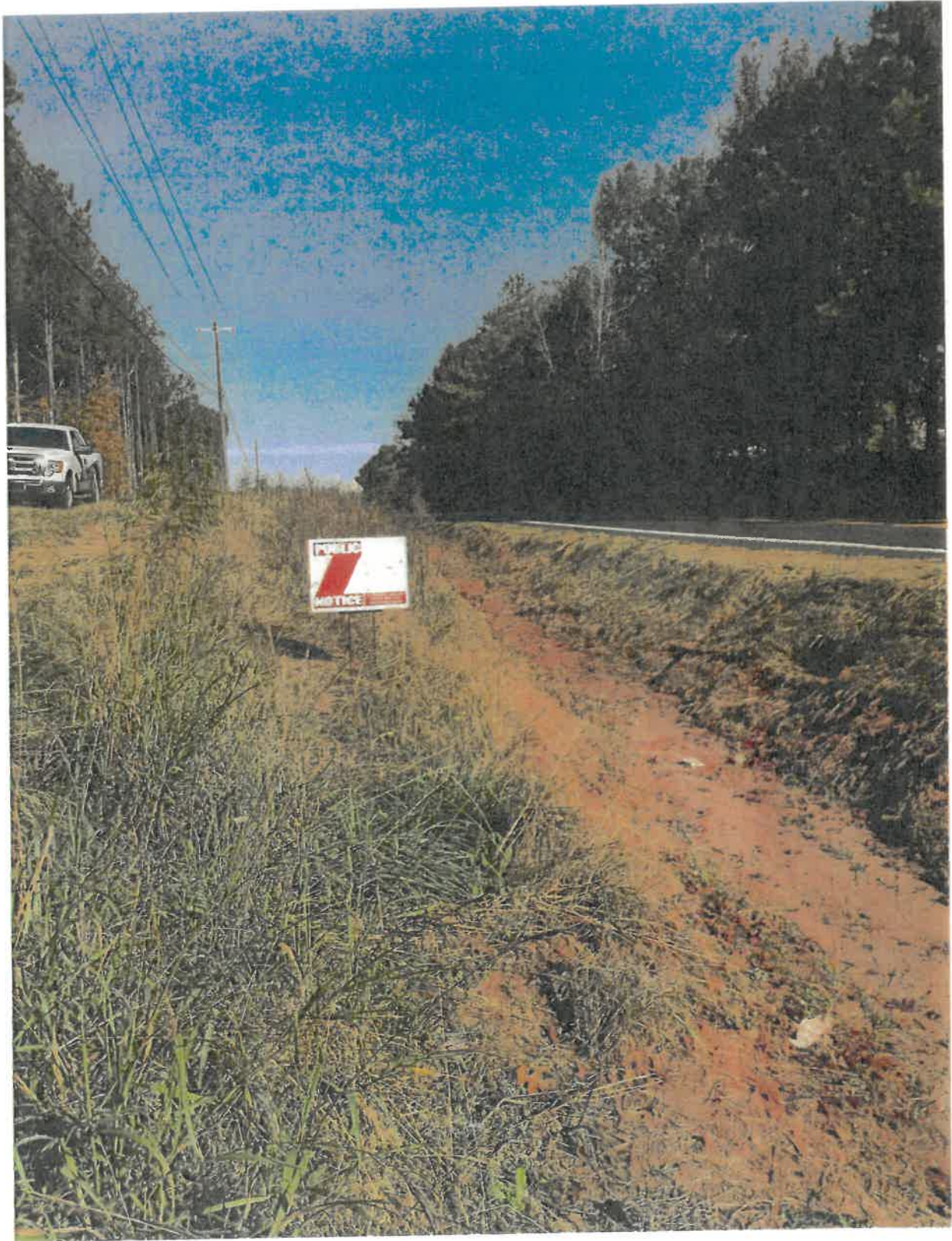

Notary Public



Exhibit "A"



JONESBORO GROUP
SCNI D/B/A GRAY PUBLISHING
PO BOX 1286
LAWRENCEVILLE GA 30046
(770)963-9205

ORDER CONFIRMATION

Salesperson: DAWN WARD

Printed at 10/25/22 19:54 by dward-lv

Acct #: 119830

Ad #: 85697

Status: New

CITY OF LOCUST GROVE / L
PO BOX 900
ATTN TIM YOUNG
LOCUST GROVE GA 30248

Start: 11/02/2022 Stop: 11/02/2022

Times Ord: 1

Times Run: ***

LGL 1.00 X 104.00 Words: 400

Total LGL 104.00

Class: 0928 PUBLIC HEARING/NOTICE

Rate: L928 Cost: 60.00

Affidavits: 1

Ad Descrpt: PUBLIC HEARING 11/21/22

Descr Cont: PUBLIC HEARING NOTICE CIT

Given by: ANNA WILLIAMS

P.O. #:

Contact:

Phone: (770)957-7055

Fax#:

Email: mspurling@locustgrove-ga.gov

Agency:

Created: dward 10/25/22 19:44

Last Changed: dward 10/25/22 19:54

PUB ZONE EDT TP RUN DATES
HDH A 95 S 11/02
HINT A 102 S 11/02

AUTHORIZATION

Under this agreement rates are subject to change with 30 days notice. In the event of a cancellation before schedule completion, I understand that the rate charged will be based upon the rate for the number of insertions used.

Name (print or type)

Name (signature)

(CONTINUED ON NEXT PAGE)

JONESBORO GROUP
SCNI D/B/A GRAY PUBLISHING
PO BOX 1286
LAWRENCEVILLE GA 30046
(770) 963-9205

ORDER CONFIRMATION (CONTINUED)

Salesperson: DAWN WARD

Printed at 10/25/22 19:54 by dward-lv

Acct #: 119830

Ad #: 85697

Status: New

Public Hearing Notice
City of Locust Grove
November 21, 2022
6:00 PM
Locust Grove
Public Safety Building
3640 Highway 42 South
Locust Grove, GA 30248

Notice is hereby given as required by Chapter 66 of Title 36 of the Official Code of Georgia Annotated ("Zoning Procedures Law") and Section 17.04 of the Code of Ordinances, City of Locust Grove, Georgia, that the Locust Grove City Council, on Monday, November 21, 2022, at 6:00 PM, will conduct public hearings for the purpose of the following:

REZONING

RZ-22-16-01 Locust Investment LLC of Peachtree Corners, GA requests a rezoning of 192.5 +/- acres located on Locust Road in Land Lot 190 of the 2nd District from R-1 (Single Family Residential) to R-2 (Single Family Residential) for the purpose of developing a 190-lot subdivision.

FUTURE LAND USE MAP AMENDMENT

FLU-AM-22-10-02 Locust Investment LLC of Peachtree Corners, GA requests a Future Land Use Amendment for 192.5 +/- acres located on Locust Road in Land Lot 190 of the 2nd District from RR (Rural Residential) to MD (Medium-Density) for the purpose of developing a 190-lot subdivision.

VARIANCE

VR-22-10-03 (DR#8506) Stonemount Financial Group of Atlanta, GA requests a Stream Buffer Variance allowing grading into the required 75 ft. undisturbed State buffer for driveway access off SR 42 for three proposed warehousing facilities totaling a combined 882,200 +/- square feet in Land Lots 233, 234, and 237 of the 2nd District.

PRELIMINARY CONCEPT PLAN REVIEW

Mill Creek Residential of Atlanta, GA requests a rezoning of 47.77 +/- acres located on Strong Rock Parkway in Land Lot 169 of the 2nd District from PD (Planned Development) to PD (Planned Development with C-2 and RM-2 pods) requiring a preliminary concept plan review.

ORDINANCE TO REGULATE SHORT-TERM RENTALS

ORD 22-10-04 City-initiated adoption of chapter 5.60 of the City of Locust Grove Code of Ordinances to establish regulations for the use of short-term rentals of any residence or residential structure, or a portion of a residence or residential structure within the City of Locust Grove.

The public hearings will be held in the Locust Grove Public Safety Building, located at 3640 Highway 42 South.

Daunté Gibbs
Community Development
Director - City of Locust
Grove
85697-11/22/2022

Ad text : Public Hearing Notice
City of Locust Grove
November 21, 2022
6:00 PM
Locust Grove
Public Safety Building
3640 Highway 42 South
Locust Grove, GA 30248

Notice is hereby given as required by Chapter 66 of Title 36 of the Official Code of Georgia Annotated ("Zoning Procedures Law") and Section 17.04 of the Code of Ordinances, City of Locust Grove, Georgia, that the Locust Grove City Council, on Monday, November 21, 2022, at 6:00 PM, will conduct public hearings for the purpose of the following:

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RZ-22-10-01 Locust Investment LLC of Peachtree Corners, GA requests a rezoning of 192.5 +/- acres located on Locust Road in Land Lot 190 of the 2nd District from R-1 (Single Family Residential) to R-2 (Single Family Residential) for the purpose of developing a 190-lot subdivision.

FUTURE LAND USE MAP

AMENDMENT

FLU-AM-22-10-02 Locust Investment LLC of Peachtree Corners, GA requests a Future Land Use Amendment for 192.5 +/- acres located on Locust Road in Land Lot 190 of the 2nd District from RR (Rural Residential) to MD (Medium-Density) for the purpose of developing a 190-lot subdivision.

VARIANCE

VR-22-10-03 (DRI#3506) Stonemount Financial Group of Atlanta, GA requests a Stream Buffer Variance allowing grading into the required 75 ft. undisturbed State buffer for driveway access off SR 42 for three proposed warehousing facilities totaling a combined 882,200 +/- square feet in Land Lots 233, 234, and 237 of the 2nd District.

PRELIMINARY CONCEPT

PLAN REVIEW

Mill Creek Residential of Atlanta, GA requests a rezoning of 47.77 +/- acres located on Strong Rock Parkway in Land Lot 169 of the 2nd District from PD (Planned Development) to PD (Planned Development with C-2 and RM-2 pods) requiring a preliminary concept plan review.

ORDINANCE TO REGULATE

SHORT-TERM RENTALS

ORD 22-10-04 City-Initiated adoption of chapter 5.60 of the City of Locust Grove Code of Ordinances to establish regulations for the use of short-term rentals of any residence or residential structure, or a portion of a residence or residential structure within the City of Locust Grove.

The public hearings will be held in the Locust Grove Public Safety Building, located at 3640 Highway 42 South.

Daunté Gibbs
Community Development
Director - City of Locust
Grove
85697-11/2/2022

Henry Herald

38 Sloan Street
McDonough, Georgia 30253

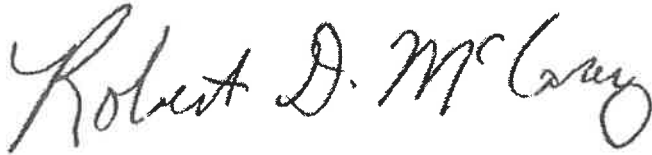
PUBLISHER'S AFFIDAVIT

STATE OF GEORGIA
COUNTY OF HENRY

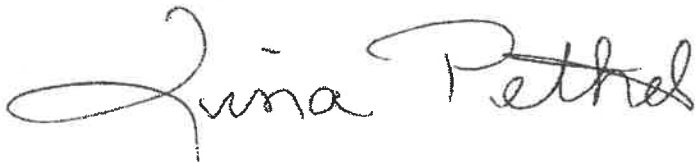
Personally appeared before the undersigned, a notary public within and for said county and state, Robert D. McCray, Vice President of SCNI, which published the Henry Herald, Published at McDonough, County of Henry, State of Georgia, and being the official organ for the publication of legal advertisements for said county, who being duly sworn, states on oath that the report of

Ad No.: **85697**

Name and File No.: **PUBLIC HEARING 11/21/22**
a true copy of which is hereto attached, was published in said newspaper on the following date(s):
11/02/2022

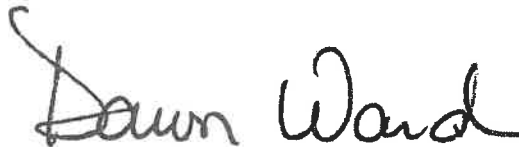
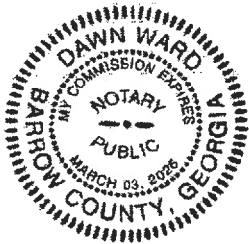


Robert D. McCray, SCNI Vice President of Sales and Marketing



By Tina Pethel
SCNI Controller

Sworn and subscribed to me 11/02/2022



Notary Public
My commission expires 03/03/2026



Community Development Department

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

Item Coversheet

Item: A Resolution to authorize the installation of traffic calming devices along Jackson Street.

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Date Received: October 24, 2022

Workshop Date: October 11, 2022 - Retreat

Regular Meeting Date: December 5, 2022
November 7, 2022

Discussion:

Per the Council's request during the 11/7/22 Regular Meeting, Staff has provided the attached Specification Sheets.

In addition to the attached Specification Sheets for pre-fabricated products, the Public Works Department can also construct speed tables on site out of block and asphalt (see Option 4). Pricing for such work will be subject to asphalt pricing and availability. Note that this option is more permanent than either of the other options presented in this exhibit.

Once an option has been chosen, Staff will coordinate with PD to determine the best locations along Jackson St to install the devices.

Recommendation:

Staff recommends approval of Option 2, a heavy-duty, modular speed bump that reduces vehicle speeds significantly.

RESOLUTION NO. _____

RESOLUTION TO AUTHORIZE THE INSTALLATION OF TRAFFIC CALMING DEVICES ALONG JACKSON STREET, TO AUTHORIZE THE MAYOR, THE CITY MANAGER AND THE ASSISTANT CITY MANAGER TO ENGAGE IN THE NECESSARY STEPS TO EFFECTUATE THIS IMPROVEMENT; TO AUTHORIZE THE CITY ATTORNEY TO REVIEW ANY AND ALL DOCUMENTS RELATED TO THIS IMPROVEMENT PROJECT; TO AUTHORIZE THE CITY CLERK TO ATTEST ANY AND ALL SIGNATURES RELATED TO SAID IMPROVEMENT PROJECT; TO REPEAL INCONSISTENT RESOLUTIONS; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WITNESSETH:

WHEREAS, the City of Locust Grove (the “City”) is a municipal corporation duly organized and existing under the laws of the State of Georgia; and,

WHEREAS, the Mayor and City Council (the “Council”) have determined that the need for traffic calming devices, specifically speed humps, along Jackson Street between the intersection with Grove Road then south to the railroad crossing (the “Project”); and,

WHEREAS, the Council discussed this Project during a City Council Retreat held on October 11, 2022; and again during a City Council Regular Meeting on November 7, 2022; and,

WHEREAS, the Council instructed Staff to begin the process for getting the Project underway by providing examples of the types of speed tables that are available; and,

WHEREAS, Staff prepared the attached exhibit (Exhibit “A”) with four (4) options of traffic calming devices for the Council to consider; and

WHEREAS, the Council determined the Project is in the best interests of the City for the public good and general welfare within the City and the state of Georgia; and,

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

1. **Authorization.** The Mayor and the City Council determined that
 - OPTION 1 – 4” rubber speed bump – slows to 1-2 mph - \$500 each**
 - OPTION 2 – 3” modular rubber speed bump – slows to 2-5 mph - \$800**
 - OPTION 3 – 2” rubber speed table – slows to 15-20 mph - \$2,000**
 - OPTION 4 – 4” asphalt speed table – slows to 15-20 mph - \$3,500**as described in the attached **Exhibit “A”**, shall be installed along Jackson Street in a manner and location to be determined after consultation with the Chief of Police and Public Works Direction as soon as possible.
2. **Approval of Execution.** The Mayor, City Manager and Assistant City Manager are hereby authorized to execute all necessary documentation to effectuate this Resolution.
3. **Documents.** The City Clerk is authorized to execute, attest to, and seal any document which may be necessary to effectuate this Resolution, subject to approval as to form by the City Attorney and approval of contract by the Mayor and City Council.
4. **Severability.** To the extent any portion of this Resolution is declared to be invalid, unenforceable or non-binding, that shall not affect the remaining portions of this Resolution.
5. **Repeal of Conflicting Provisions.** All City Resolutions are hereby repealed to the extent they are inconsistent with this Resolution.
6. **Effective Date.** This Resolution shall take effect immediately.

THIS RESOLUTION adopted this 5th day of December, 2022.

Robert Price, Mayor

ATTEST:

APPROVED AS TO FORM:

Misty Spurling, City Clerk

City Attorney

(seal)

EXHIBIT A

Specification Sheet

3" High Safety-Striped Speed Bump & End Cap

Description	Dimensions	Weight
Speed Bump	72" l x 11.75" w x 3" 4 holes for hardware	77 lbs
End Cap (ea.)	5.75" l x 11.75" w x 3" h 1 hole for hardware (ea.)	5 lbs

Material

Recycled Rubber construction
Built-in reflectors for greater visibility

**SLOWS VEHICLES DOWN TO 1 - 2 MPH
BUY 6 @ \$198 PER BUMP, DOES NOT INCLUDE \$33 END CAP**

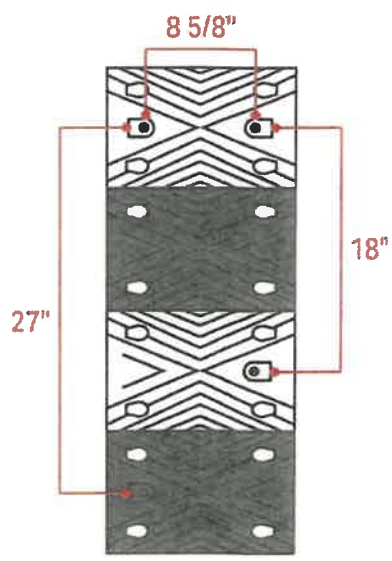


***NOTE: Purchase and use of end caps (sold separately) with speed bump is required for product guarantee.

OPTION 2

Specification Sheet Premium Rubber Speed Bump

Description	Dimensions	Weight
6 ft Speed Bump	67" l x 14" w x 2.25" h	53 lbs
10 ft Speed Bump	121" l x 14" w x 2.25" h	100 lbs
14.5 ft Speed Bump	174" l x 14" w x 2.25" h	147 lbs
19 ft Speed Bump	227" l x 14" w x 2.25" h	194 lbs
23.5 ft Speed Bump	281" l x 14" w x 2.25" h	241 lbs
4.5 ft Bump Section	54" l x 14" w x 2.25" h	45 lbs
1 End Cap Section	7" l x 14" w x 2.25" h	4 lbs



Material

Recycled Rubber with molded yellow/black rubber stripes

SLOWS VEHICLES DOWN TO 2 - 5 MPH
\$529 EACH, DOES NOT INCLUDE END CAPS



Specification Sheet

3' Speed Hump & End Cap

Description	Dimensions	Weight
Speed Hump	35-1/4" w x 19-7/16" l x 2" h	37 lbs
End Cap	35-1/4" w x 9-7/8" l x 2" h	15 lbs

Material Recycled Rubber construction
Highly-visible embedded yellow rubber

**SLOWS VEHICLES DOWN TO 15-20 MPH
COST IS \$1,600 PER UNIT**



Image shows 1 speed hump (in center w/stripes) & 2 end caps
(one on each side of speed hump)

Specification Sheet

4" Asphalt Speed Table

Description	Dimensions
Speed Table	22' w x 26' l x 4" h

SLOWS VEHICLES DOWN TO 10-15 MPH COST IS ESTIMATED TO BE \$3,000

SUBJECT TO ASPHALT PRICES

Material Asphalt and concrete block





Administration Department

P. O. Box 900
Locust Grove, Georgia 30248

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

Item Coversheet

Item: **LOST Resolution for Distribution Certificate**

Action Item: Yes No

Public Hearing Item: Yes No

Executive Session Item: Yes No

Advertised Date: N/A

Budget Item: Yes, General Fund

Date Received: November 17, 2022/November 30, 2022 (updated)

Workshop Date: November 21, 2022 – Discussion – Locust Grove

Regular Meeting Date: December 5, 2022 – Updated Agreement

Discussion:

Attached is the agreed upon distribution between Henry County and the Cities, including the internal distribution of the Municipal Allocation to the various cities of Hampton, Locust Grove, McDonough and Stockbridge. The general agreement puts the two larger city-cohorts (McDonough and Stockbridge) with an equal footing at 11.5% each of the overall distribution (approx. 12.5% each of the Municipal Allocation); and the two smaller city cohorts (Hampton and Locust Grove) with an equal footing at 5.5% each of the overall distribution (approx. 5.97% of the Municipal Allocation). The general reduction comes primarily from Hampton (currently 6.7% - an 18% reduction) with a 7.4% reduction for the Locust Grove allocation. Over the LOST distribution period, there is less of a reduction overall than in other considered scenarios. Many thanks to McDonough and Stockbridge in this process, along with all our city mayors, managers, and legal staff.

Recommendation:

APPROVE JOINT RESOLUTION ON THE LOST DISTRIBUTION CERTIFICATE FOR THE 2023 – 2032 DISTRIBUTION PERIOD.

RESOLUTION NO. _____

A JOINT RESOLUTION OF THE CITIES OF HAMPTON, LOCUST GROVE, MCDONOUGH, STOCKBRIDGE, AND HENRY COUNTY, GEORGIA, APPROVING A NEW LOCAL OPTION SALES TAX DISTRIBUTION FOR THE PERIOD FOLLOWING THE 2020 DECENNIAL CENSUS PER O.C.G.A. § 48-8-89, *et seq.*

WITNESSETH:

WHEREAS, the Cities of Hampton, Georgia, Locust Grove, Georgia, McDonough, Georgia, and Stockbridge, Georgia (collectively, “Cities”) are municipal corporations duly organized and existing under the laws of the State of Georgia;

WHEREAS, Henry County, Georgia (“County”) is a duly formed political subdivision of the State of Georgia;

WHEREAS, O.C.G.A. § 48-8-89, *et seq.*, requires each county and all cities located therein to convene negotiations and develop a new LOST Certificate of Distributions after each decennial census year; and

WHEREAS, the Cities and County have been engaged in negotiations to revise the Parties’ current LOST Distribution since the 2020 Decennial Census; and

WHEREAS, the Cities and the County are each authorized to levy LOST to use towards reduction of ad valorem property tax; and

WHEREAS, the Parties have reviewed, revised and reached an agreement on a new LOST Certificate of Distribution and submit to the Commissioner of the Georgia Department of Revenue a new Certificate;

WHEREAS, the Mayors and Councils of the Cities and the Board of Commissioners of the County desire to approve a new LOST Distribution Certificate attached hereto including the forms as required as set forth herein;

THEREFORE, IT IS NOW JOINTLY RESOLVED BY THE CITY COUNCIL OF THE CITIES OF HAMPTON, LOCUST GROVE, MCDONOUGH, AND STOCKBRIDGE AND THE HENRY COUNTY BOARD OF COMMISSIONERS AS FOLLOWS:

- I. Incorporation of Recitals.** The above stated recitals are true and correct and are incorporated as though fully set forth herein.
- II. Acceptance of New Local Option Sales Tax Distribution Certificate.** The County and Cities hereby approve the LOST Distribution Certificate and associated forms and intergovernmental agreements thereto, which are attached hereto as Exhibit “A,” as the parties’ new LOST Distribution Certificate(s) covering periods of 2023 to 2032. Said documents have been discussed, reviewed, revised, and mediated by the Parties.
- IV. Authorization of the Mayors and Clerks.** The Mayor and City Councils of each of the respective Cities hereby authorize their respective Mayor to sign and Clerks to certify this

Resolution, the LOST Distribution Certificate(s) attached as Exhibit “A” and the any other required documents to effectuate this Resolution; as well as to authorize the Mayors or their designees transmit same to the Department of Revenue (“DOR”) for verification.

V. Authorization of the Chairman and Clerk. The Henry County Board of Commissioners hereby authorizes the Chair’s signature and the Clerk’s certification of this Resolution, the LOST Certificate(s) of Distribution attached as Exhibit “A” and any other required documents to effectuate this Resolution; as well as to authorize the Chair or her designee to transmit same to the Department of Revenue for verification.

VI. Severability. To the extent any portion of this Resolution is declared to be invalid, unenforceable, or nonbinding, that shall not affect the remaining portions of this Resolution.

VII. Repeal of Conflicting Provisions. All City and County resolutions or agreements are hereby repealed to the extent they are in conflict with this Resolution and LOST Certificate(s) of Distribution in Exhibit “A.”

VIII. Effective Date. This Resolution shall take effect immediately.

THIS RESOLUTION adopted this _____ day of _____ 2022.

The Mayor and City Council of the City of Hampton, Georgia.

By: _____
Mayor

Attest: _____
City Clerk

[seal]

Henry County, Georgia

By: _____
Chairman, Board of Commissioners

Attest: _____
County Clerk

[seal]

The Mayor and City Council of the City of Locust Grove, Georgia

By: _____
Mayor

Attest: _____
City Clerk

The Mayor and City Council of the City of Hampton, Georgia

By: _____

Attest: _____
City Clerk

The Mayor and City Council of the City of McDonough, Georgia

The Mayor and City Council of the City of Stockbridge, Georgia

By: _____
Mayor

Attest: _____
City Clerk

By: _____

Attest: _____
City Clerk

EXHIBIT "A"
SCHEDULE OF LOST CERTIFICATE OF DISTRIBUTION
2023 – 2032



CERTIFICATE OF DISTRIBUTION

TO: State Revenue Commissioner

Pursuant to an Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, the governing authorities for the qualifying municipalities and the county located within the special district coterminous with the boundaries of _____ County hereby certify that the proceeds of the combination city/county local sales and use tax generated in such district shall be distributed by the State Revenue Commissioner as follows:

- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- City of _____ shall receive _____ %
- County of _____ shall receive _____ %

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

By executing this schedule, the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this _____ day of _____ 20 ____.

MAYOR OF THE CITY OF Hampton

MAYOR OF THE CITY OF Locust Grove

MAYOR OF THE CITY OF McDonough

MAYOR OF THE CITY OF Stockbridge

MAYOR OF THE CITY OF _____

MAYOR OF THE CITY OF _____

CHAIRMAN BOARD OF COMMISSIONERS OF _____

_____ HENRY COUNTY