



Administration Department

P. O. Box 900
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Phone: (770) 957-5043
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Retreat Item Coversheet

Item: **Item 1 – Downtown Redevelopment Plan**

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: **Fund 100, Fund 275, Fund 320, Fund 326, Fund 335**

Retreat Date: **March 3-5, 2025**

Next Actions: **TBD**

Discussion:

We are in the beginning part of the selection phase for the ranking of respondents to the RFP on the Downtown Master Plan for redevelopment. This plan will serve as the framework in the development process with the City and its designated agency(ies) will need to use in the overall plan of action.

The following are the respondents:

1. Robert & Company
2. Tunnell Spangler and Walsh (TSW)
3. HKS
4. Clark Patterson Lee (Design Engineer of Public Safety Building)
5. Sizemore Group

The next step in this process is the formation of a review team to go through the submitted copies and rank the respondents prior to opening the fee schedule and any need for interviews (likely). We would like to have a team no larger than 7 – 8. Preferably 2 Council, DDA representative, HPC (could be dual), Main Street Program Manager, Community Development Director, Mayor Greer, Bert Foster and me serving in an Ex Officio capacity.

Next will be a discussion on what we've learned from our visits to Suwanee and other areas and things we might want to see in the redevelopment area. Brainstorming Session.



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Item: **Item 2 – City Hall Master Plan (update)**

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: **Fund 100, Fund 275, Fund 320, Fund 326, Fund 335, Fund 350**

Retreat Date: **March 3-5, 2025**

Next Actions: **TBD**

Discussion:

With the submission complete on the Downtown Plan, we are getting ready to release Phase III of the Municipal Complex with an initial review and update of the Master Plan approved in late 2014.

This will incorporate changes in locations of buildings during the construction of the Public Safety Building as well as the new Veterans Memorial and the Scatter Garden.

We will follow a similar procedure as with the Downtown Plan and will follow that with the outcome of what can be afforded to construct in Phase III for that RFP to be let immediately afterwards.

This will go back to the review of the existing plan and brainstorm again what’s next to for the Municipal Complex and how it can tie into the Downtown Redevelopment Plan.



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Item: **Item 3 – Main Street Connection (Downtown Development)**

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: **Fund 100, Fund 275, Fund 320, Fund 326, Fund 335**

Retreat Date: **March 3-5, 2025**

Next Actions: **TBD**

Discussion:

Andy will be presenting the next steps in terms of options for developing the downtown area and the need to transfer property to an agency (DDA, URA) for that purpose.

We have seen in Suwanee the initial use of the URA due to the fact the city needed to develop infrastructure and facilities for public use (City Hall, etc.), but then they also used the DDA over time for the development of business spaces and for other purposes in their old downtown and in other development outside the initial Town Center Plan.

There are advantages and limitations on each, so the discussion will center on these as well as the next steps we should likely take over the course of the year.



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Retreat Item Coversheet

Item: **Item 7 – SPLOST/T-SPLOST/Development Impact Fees Update**

Action Item: Yes No

Executive Session Item: Yes No

Budget Item: **Fund 100, Fund 350, Fund 320/326/335**

Retreat Date: **March 3-5, 2025**

Next Actions: **TBD**

Discussion:

The general update of SPLOST (V, VI) and T-SPLOST will mirror the updates of the Transportation Projects that involve GDOT purview. We will discuss the next RFQ to begin selection of design of the Tanger/Bill Gardner/Market Place Intersection along with design of the Fraces Ward – Tanger Connection, the ICE and design for Tanger and Indian Creek Road roundabout and discussion on the Davis Road at SR 42 improvement (SPLOST VI).

Impact Fees are currently in the update process with the draft plan review underway. There is a late-breaking Court Order from Henry County Superior Court against Henry County in the amount of \$14.7 million related to their most recent increase in impact fees.

We need to be more thorough in our latest update and make sure that we will not have the same issue.

Andy will be making a presentation on this.



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IN THE SUPERIOR COURT OF HENRY COUNTY
STATE OF GEORGIA

FILED IN OFFICE
HENRY COUNTY
SUPERIOR COURT

FEB 05 2025


CLERK OF SUPERIOR COURT

GREATER ATLANTA HOME BUILDERS
ASSOCIATION, INC., RESIBUILT
HOMES, LLC, and PEACHTREE
BUILDING GROUP, LLC,

Plaintiffs,

v.

HENRY COUNTY, GEORGIA,

Defendant.

CIVIL ACTION

FILE NO. SUCV2023001497 BA

ORDER ON PARTIES' CROSS MOTIONS FOR SUMMARY JUDGMENT

This matter is presently before the Court on Plaintiffs'¹ Motion for Partial Summary Judgment and Defendant Henry County Georgia's Motion for Summary Judgment. The Court held a hearing on the Motions on December 16, 2024, and all parties were represented by counsel. After considering the parties' written submissions on the Motions and the arguments and presentations of counsel at the hearing, the Court enters the following order.

I. Factual Background

A. Development Impact Fees Under Georgia Law

A development impact fee is "a payment of money imposed upon development as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve new growth and development." O.C.G.A. § 36-71-2(8). The Georgia Development Impact Fee Act ("DIFA") allows municipalities and

¹ Plaintiffs in this case are Greater Atlanta Home Builders Association, Inc. ("GAHBA"), ResiBuilt Homes, LLC ("ResiBuilt"), and Peachtree Building Group, LLC ("Peachtree").

counties such as Defendant Henry County (“Defendant” or the “County”) to charge developers a one-time fee to compensate the County for the “impact” new development has on the services the County provides. DIFA establishes “minimum standards,” that if followed, allow local governments to collect from new growth and development, “a proportionate share of the cost of new public facilities needed to serve new growth and development.” O.C.G.A. § 36-71-1(b)(2)-(3); O.C.G.A. § 36-71-3(a); O.C.G.A. § 36-71-4.

In no event shall a development impact fee exceed a “proportionate share” of the cost of system improvements, because DIFA explicitly intends to “prevent duplicate and ad hoc development exactions.” O.C.G.A. § 36-71-1(b)(4); O.C.G.A. § 36-71-4(a). As such, DIFA’s minimum standards require that “development impact fees shall be calculated on the basis of levels of service for public facilities that are adopted in the municipal or county comprehensive plan that are applicable to existing development as well as the new growth and development” which “shall not exceed a proportionate share of the cost of system improvements.” O.C.G.A. § 36-71-4(a)&(c) (emphasis added).

B. Henry County’s Impact Fee Ordinances

The County first implemented development impact fees in 2003, charging \$1,661 for each residential start. In 2020, the County’s Board of Commissioners decided to update each of the County’s existing impact fees and to add several new categories of impact fees. To assist with updating its impact fees, the County solicited proposals for “Consulting Services for an Impact Fee Study” in February 2020 and ultimately hired Bill Ross of Ross+associates, the same consultant who helped the County prepare its 2003 impact fee ordinance.

As part of his work, Mr. Ross prepared a Methodology Report, including “updated forecasts of population, housing and employment for the county, capital

improvement projects to serve new growth, based on Level of Service standards, for each public facility category, [and] the impact cost of new growth and development,” and establishing the maximum impact fees that the County could assess. The Methodology Report was finalized as of September 21, 2021, and established a “maximum impact fee schedule” of \$10,442.08 for single-family detached housing, apartments, and residential condominiums/townhouses. Mr. Ross also prepared a capital improvements element (“CIE”) to set out projected needs for system improvements during a planning horizon established in the comprehensive plan, a schedule of capital improvements that will meet the anticipated need for system improvements, and a description of anticipated funding sources for each required improvement.” O.C.G.A. § 36-71-2(2). The County finalized the CIE as of November 4, 2021.

Plaintiffs formally expressed their concerns about the legality of the County’s proposed new impact fees in a letter to the County’s Board of Commissioners on August 1, 2022. Plaintiffs told the County that its proposed impact fees potentially violated numerous aspects of DIFA, to include failing to establish an advisory committee before enacting new categories of fees, failing to provide revenue credit where due, using impact fees to remedy existing deficiencies, and failing to establish level of service standards for certain impact fee facilities. The County, however, enacted its new impact fee ordinance on August 2, 2022. Ordinance No. 22-05 went into effect on February 2, 2023, and implemented an impact fee of \$3,544.46 for single-family detached housing, apartments, and residential condominiums/townhouses. On July 23, 2024, the County enacted Ordinance No. 24-06 (collectively with Ordinance No. 22-05, “the

Ordinances”), which increased the impact fee for single-family detached housing, apartments, and residential condominiums/townhouses to \$7,085.90.

II. Discussion

A. Summary Judgment Standard and Construction of Impact Fees

In Georgia, summary judgment “shall be rendered forthwith if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law.” O.C.G.A. § 9-11-56(c). A party moving for summary judgment must show that there is no genuine issue of material fact, and that the undisputed facts, viewed in the light most favorable to the nonmoving party, entitle the moving party to judgment as a matter of law. Smith v. Lewis, 259 Ga. App. 548 (2003).

The construction of impact fee ordinances is governed by the “well-established general rule that counties and municipal corporations can exercise only such powers as are conferred on them by law,” with such powers to be “**strictly construed**,” such that “if there is a reasonable doubt of the existence of a particular power, the doubt is to be resolved in the negative.” Beazley v. De Kalb Cnty., 210 Ga. 41, 43 (1953) (emphasis added). Impact fees are subject to constitutional scrutiny, and any statute that allows them must be strictly construed. Sheetz v. Cnty. of El Dorado, California, 601 U.S. 267, 270 (2024).

B. Failure to Establish Advisory Committee

DIFA requires that “[p]rior to the adoption of a development impact fee ordinance, a municipality or county adopting an impact fee program **shall** establish a Development Impact Fee Advisory Committee.” O.C.G.A. § 36-71-5(a) (emphasis

added). The advisory committee “shall be composed of not less than five nor more than ten members appointed by the governing authority of the municipality or county and at least 50 percent of the membership shall be representatives from the development, building, or real estate industries.” O.C.G.A. § 36-71-5(b). The procedural requirements of DIFA apply whenever a local government adds “new impact fee service areas or change[s] the boundaries of existing impact fee service areas,” or changes “service levels established for an existing impact fee service area.” Ga. Comp. R. & Regs. 110-12-2-.03(d); 110-12-2-.04. Here, the County’s Ordinances added numerous new impact fees, most notably for “greenspace,” “transportation,” and “parks and recreation.”

The County admits it had no knowledge of the advisory committee requirement and simply deferred to Mr. Ross as its hired impact fees consultant. Mr. Ross himself testified that the County did not establish an advisory committee before passing the Ordinances because, in his view, the advisory committee requirement only applies to the “original” impact fee ordinance, and not subsequent amendments to the same. The County argued at the hearing that it had communicated with the development community, including GAHBA, before enacting the Ordinances and that the spirit of the advisory committee had been satisfied. However, DIFA requires that the advisory committee be appointed by the governing authority of the county, which undisputedly did not happen here.

The County also argues that because the Ordinances merely amended its 2003 Ordinance, an advisory committee was not required. However, DIFA plainly says an advisory committee is required “[p]rior to the adoption of a development impact fee ordinance,”—the advisory committee requirement is not qualified by “first,” “original,”

or “initial,” and the Court is “not permitted to add language to the statute.” O.C.G.A. § 36-71-5(a); Wilson v. Inthachak, 372 Ga. App. 341, 346 (2024).

Moreover, the County’s approach could lead to absurd results, because if the advisory committee requirement only applied to the first adoption of an impact fee scheme, a local government could easily avoid public scrutiny by adopting an uncontroversial impact fee for a singular facility, and then tacking on additional facilities through later amendments while skirting the advisory committee requirement. For example, a local government could enact its first impact fee ordinance for the singular and uncontroversial purpose of building a park bench, resulting in an impact fee of \$1.00 per new resident in the community. So long as the local government established an advisory committee for the park bench impact fee, the local government could then later amend the original “park bench” impact fee ordinance to add impact fees for water, sewer, stormwater, fire, police, libraries, roads, and new park facilities such as ball fields, and recreation centers.

The County’s Ordinances in fact take this exact approach by adding new facilities that were not subject to the advisory committee process in 2003. The result of the County’s violation is that nearly half of impact fees collected under the Ordinances for Parks and Recreation are illegal, the Greenspace impact fees are illegal, and the Transportation impact fees are illegal for failing to comply with the advisory committee requirement of O.C.G.A. § 36-71-5(a).

C. No Proper Level of Service for Transportation Fees

1. Level of Service Improperly Calculated

“Level of service means a measure of the relationship between service capacity and service demand for public facilities in terms of demand to capacity ratios, the

comfort and convenience of use or service of public facilities, or both.” O.C.G.A. § 36-71-2(12) (internal quotations marks omitted). DIFA *only* allows local governments to charge “a proportionate share of the cost of new public facilities needed to serve new growth and development,” and no more, such that impact fees can only be imposed by (i) first calculating costs divided by capacity added, (ii) then apportioning capacity to new growth and development, (iii) resulting in impact fees based on new capacity needed to serve new growth and development. O.C.G.A. § 36-71-1(b)(2) & (4); O.C.G.A. § 36-71-2(1), (8), (16), (19); O.C.G.A. § 36-71-4(a) & (c). As Mr. Ross explained, DIFA requires that local governments “establish what the current level of service is” for a specific facility, and once that level of service is established, it “is then applied to the future projected population and employment to determine how much it would cost in the future for new development to be served at the same level of service that’s being enjoyed by the existing citizens and businesses in the jurisdiction.”

The County relies on the 2016 Henry Joint City/County Transportation Plan as the starting point for Transportation level of service (“LOS”). Under that plan, the performance metric used for the future congestion LOS “is the modeled volume-to-capacity ration (V/C).” LOS provides an indication of traffic conditions, which range from A, representing unrestricted flow, to F, representing the heaviest congestion. Page 101 of the Methodology Report states that the LOS is calculated as road improvement costs divided by population growth. DIFA, however, only allows local governments to charge “a proportionate share of the cost of new public facilities needed to serve new growth and development,” and no more. O.C.G.A. § 36-71-4(a) & (c). The County’s approach improperly calculates transportation impact fees based on road costs per new resident, which does not involve *any* capacity analysis, which means the County cannot

apportion impact fees based on the cost of additional capacity added, as DIFA requires it to do. The result of this violation is that all Transportation impact fees (33% of the total being collected by the County under the Ordinances) are illegal.

2. LOS Based on Improper Starting Point

As noted above, Transportation fees are based on an LOS in the 2016 Henry Joint City/County Transportation Plan. Page 97 of the Methodology Report states that the County identified road projects that were derived from the 2016 report for inclusion in the impact fee program “because the specific improvements proposed will increase traffic capacity and reduce congestion to some extent... The cost figures ... are the project cost figures taken directly from the 2016 Joint Transportation Plan, which are as of May 2016.”

The problem with this approach is that the 2016 LOS and accompanying data were not current in 2021, when the CIE and Methodology Report were being prepared. Mr. Ross admitted that the 2016 Plan was based on traffic conditions from 2015 or 2016, and traffic data from those years was not current in the year 2021 or 2022. Thus, the LOS was not based on the actual existing level of service at that time and is improper, which also makes the Transportation impact fees illegal.

3. LOS Allows Transportation Fees to Remedy Existing Deficiencies

The Methodology Report and CIE both explain that the County “has set its Level of Service for road improvements at LOS ‘D’, a level to which it will strive ultimately. However, interim road improvement projects that do not result in a LOS of ‘D’ will still provide traffic relief to current and future traffic alike and are thus eligible for impact fee funding.” In other words, the County’s transportation impact fees are used to

remedy deficiencies, which plainly violates DIFA's mandate that "new growth and development is required to pay no more than its proportionate share of the cost of public facilities needed to serve new growth and development." O.C.G.A. § 36-71-1(b)(4).

Mr. Ross testified that impact fees "can be used that improve traffic conditions, although they may or may not achieve the Level of Service, in this case, 'D,' but they do, in fact, allow additional traffic to use the roads or the intersections..." Mr. Ross stated that all projects in an impact fee program do not have to reach the LOS stated, but that approach allows charging impact fees for projects to remedy existing deficiencies, which is improper.

D. Improper Use of Net Present Value Calculations

1. Net present value only permitted in certain situations

DIFA requires that "[d]evelopment impact fees shall be based on **actual system improvement costs** or **reasonable estimates** of such costs." O.C.G.A. § 36-71-4(q) (emphasis added). While DIFA is silent as to the definition of "actual system improvement costs," actual costs generally mean "the actual costs of the project." Haugen v. Henry Cnty., 277 Ga. 743, 745 (2004) (addressing actual costs of the project versus estimated costs of the project in the context of SPLOST collections). Further, the State Accounting Office of Georgia defines "actual cost" as the "amount that would be paid if all equipment, facilities, and services included in the estimate were acquired at the end of the current period" (GASB Cod. § 1300.102), where the current period is not something in the future but is the current calendar year, fiscal year, or equivalent.

The County's Methodology Report, on the other hand, provides that:

Calculations related to impact fees are **required by law** to be made in terms of the 'present value' of past and future costs in current (2021) dollars. For future expenditures, the current cost estimate is inflated to the year when the

expenditure will be made, and then is 'discounted' back to 2021 to account for the current value of future money.

(Methodology Report at 2). The Methodology Report is simply incorrect, as DIFA defines present value calculations as "the current value of past, present, or future payments, contributions or dedications of goods, services, materials, construction, or money." O.C.G.A. § 36-71-2(13). DIFA then applies the term "present value" to just three specific contexts, two of which address credits for feepayers under specific circumstances. The third addresses revenue credits relating to past and future taxes and non-tax revenue paid by new growth and development that help pay for the very facilities financed in part by impact fees. Because "present value" is permitted only when the three specific provisions of O.C.G.A. § 36-71-4(n), O.C.G.A. § 36-71-4(r) and O.C.G.A. § 36-71-7(a) apply, its application to any other provision of DIFA is not allowed. E.g., Grimes v. Catoosa Cnty. Sheriff's Office, 307 Ga. App. 481, 483-84 (2010) ("All parts of a statute should be harmonized and given sensible and intelligent effect, because it is not presumed that the legislature intended to enact meaningless language.").

The County's illegal use of net present value ("NPV") calculations results in an impact fee schedule that is systemically flawed for every category of impact fees. For example, the police protection facility costs attributable to impact fees are increased from the actual costs or reasonable estimates thereof from \$15,420,931.05 to \$18,586,784.77, which is \$3,165,853.72 more than allowed by DIFA. (Methodology Report at 81). Similarly, the library services facility increases actual costs from \$8,480,000 to \$10,324,192—a \$1,844,192 delta. (Id. at 29). The parks and recreation

facility does the same, unlawfully inflating actual costs from \$104,840,193.72 to \$123,901,702.05, a difference of \$19,061,508.33. (*Id.* at 40).

The use of NPV calculations results in an overcharge in impact fees of \$147,482,040.34. Because the County's unlawful use of NPV calculations affects every category of impact fee collection, the Ordinances are unlawful and must be struck.

2. The Methodology Report Shows the Wrong Discount Rate Was Used in the Net Present Value Calculations

The Methodology Report states on page 2 that "a current interest rate equivalent to the rate of return on bank savings accounts is used as the 'discount rate' for Net Present Value calculations" and identifies the discount rate used as 0.005% in the accompanying chart. This discount rate is blatantly incorrect because it is much too low and causes the NPV calculation to dramatically overcalculate the total amount of impact fees required.

The Methodology Report discusses the way in which the improper NPV calculation is conducted on page 16: "In this section, two important adjustments are discussed that are required to convert current costs into future cost figures, and then back into current dollars. First, an appropriate cost inflator is identified. This adjustment factor is important in determining the future cost of a project, based on current cost estimates." The Report then goes on to discuss the importance of the discount rate on page 17 (emphasis added):

The second cost adjustment is a deflator – the Net Discount Rate. Essentially, *the Net Discount Rate is the interest rate that accrues to monies being held in escrow.* That is, as impact fees are collected and 'saved up' over the years for future expenditure, they increase at the rate that the account is accruing interest. Having determined the inflated cost of a project at some future date, *the cost in today's dollars can be reduced to the extent that interest will increase the funds on hand as they build up.* This calculation determines how much money

needs to be added to the account so that, with interest, it will grow to the amount needed for that future expenditure at that time. This is the Net Present Value of that future expenditure.

The Methodology Report further states on page 21 that in conducting the NPV calculation for a project, once the future cost is determined, it “is then deflated back to the present using the Net Discount Rate (currently 0.005%) since this reflects the present value of a future amount of money.”

In reality, a discount rate of 0.005% is basically no discount at all. Use of this tiny discount rate, which is nowhere close to the interest rate that the County’s money could actually earn, causes the entire second part of the NPV calculation to be flawed and to allow the county to charge impact fees based only on the inflated future cost of its projects without the corresponding reduction to current dollars.

For example, the net present value of transportation projects is \$317,813,444 under Mr. Ross’s NPV calculation. However, if this was calculated using the local government borrowing rate, which was listed at 1.57% in Henry County’s 2021 financial report, the new NPV result would be \$251,071,768. This represents a reduction of \$66,000,000 in the amount of impact fees that the County would need to collect. In short, the County’s NPV calculations are all wildly incorrect due to this math error.

Defendant argued at the hearing that the references to the 0.005% net discount rate in the Methodology Report were merely typographical errors and that Mr. Ross did not actually apply this discount rate in his impact fee calculations. However, Mr. Ross produced his Excel workbooks to Plaintiffs during discovery, and Plaintiffs showed the relevant spreadsheets regarding Mr. Ross’s NPV calculations during the summary judgment hearing. The spreadsheets for the various impact fee facilities reviewed during the hearing showed that Mr. Ross did in fact use the 0.005% discount rate in his

NPV calculations as stated in the Methodology Report. The error made was in the calculations that supported the impact fees actually adopted by the County, and this was no mere typographical mistake as Defendant falsely represented to the Court.

E. Failure to Credit T-SPLOST Revenue

DIFA's revenue credit provision provides that "[d]evelopment impact fees **shall** be calculated on a basis which is **net of credits** for the present value of **revenues that will be generated by new growth and development** based on historical funding patterns and that are anticipated to be available to pay for system improvements, **including taxes, assessments, user fees, and intergovernmental transfers.**" O.C.G.A. § 36-71-4(r) (emphasis added). The County entirely ignored T-SPLOST collections, which, according to the County's website, are "expected to generate \$204 million through 2025," from the time of enactment in 2022. The County's T-SPLOST Project Map shows that T-SPLOST collections fund "major construction projects" in Henry County, including "Hwy 81 E Widening - Phase I - \$28,000,000, Rock Quarry Rd - \$27,000,000, Fairview Rd - \$12,000,000."

The CIE at page 57 lists multiple "Road Projects" that are funded by both impact fees (42.48%) and SPLOST V (57.55%), including "SR 81 Widening," "Rock Quarry Road Widening," and "Fairview Road Widening," the very same projects that receive T-SPLOST funding. Again, the County's failure to provide T-SPLOST revenue credits results in "duplicate and ad hoc development exactions," which DIFA was enacted to prevent. O.C.G.A. § 36-71-1(b)(3) & (4).

Mr. Ross's excuse for not including any credits for T-SPLOST was that T-SPLOST was adopted after the Methodology Report and CIE were finalized in September and November 2021, respectively. The County had already approved the T-SPLOST ballot

measure on July 20, 2021, however, and T-SPLOST was ratified by the voters on November 4, 2021, the same date as the final CIE. T-SPLOST collections then took effect in 2022, prior to the County Commission enacting Ordinance No. 22-05 on August 2, 2022. The County began collecting the new impact fees on February 2, 2023. On July 23, 2024, the County Commission passed Ordinance No. 24-06, increasing the residential impact fees to \$7,085.90, with \$2,338.35 being earmarked for the Transportation facility.

Throughout that entire time, the County made no mention of T-SPLOST and made no effort to revise the Transportation impact fees to take T-SPLOST collections into account. This is despite the fact that Mr. Ross admitted that the entire impact fee program would need to be updated to take note of T-SPLOST fees “to the extent that impact-fee eligible projects are actually included” in T-SPLOST, which, as set forth above, is certainly the case.² (See CIE at pp. 54, 57).

Given the County’s failure to provide any credits whatsoever for T-SPLOST as required by DIFA, the Transportation facility fees that have been collected under the Ordinances are all illegal and must be returned to the fee-payers.

F. Failure to Credit all SPLOST Revenue

The County acknowledged, but did not meet, its obligation to provide revenue credits for its SPLOST collections. “SPLOST,” as the County explained in its 30(b)(6) deposition, “is Special Purpose Local Option Sales Tax,” which, when passed by the voters, is used to fund the County’s “latest projects.” The County enacted SPLOST V on

² Page 15 of the Methodology Report also requires that the “impact fee methodologies should be reviewed from time to time, and should reflect changes in the growth and development of the county.”

June 18, 2019, with collections to commence on April 1, 2020, and continue for six years, and approved a list of projects to be funded by SPLOST V collections. In total, the County projected its six-year SPLOST V collections would result in a whopping \$245,000,000 in revenue. The project list to be funded by SPLOST V contributions included “Fire Station (District 2), Fire Station (District 3), Fire Station (District 4), Police Precinct District 2, Police Precinct District 3, Police Precinct District 4,” and, with respect to the Sheriff’s Office, a “Jail Pod Addition.”

When the County enacted its impact fee ordinances, SPLOST V collections were in full force and effect, meaning, to the extent the County collected impact fees to fund projects that were also being funded by SPLOST V collections, revenue credits to feepayers were required pursuant to O.C.G.A. § 36-71-4(r). The County failed to give any such credits. For example, the County lists “District 2 Fire Station, District 3 Fire Station, District 4 Fire Station, Police Precinct District 2, Police Precinct District 3, Police Precinct District 4,” in addition to the Sheriff’s Office’s “Jail Pod Addition,” as being financed by “100% Impact Fees.”

The County points to deposition testimony from its SPLOST administrator, Roque Romero, that County projects are not funded by both impact fees and SPLOST. A closer look at Mr. Romero’s testimony, however, shows that he and the County have no idea where impact fee money and SPLOST money are going. For example, when asked whether the County’s fire stations funded by impact fees were the same as the fire stations funded by SPLOST V collections, he testified “[w]ell, it could be a yes, and it could be a no. ... you know, I cannot tell you this list is the same because this is SPLOST, and we’re paying those for SPLOST. Are these more fire protection than they need in those areas? It could be. ... So I cannot tell you that they’re the same.” In the face of the

County's own CIE and SPLOST V project lists, this equivocal testimony is not enough to create a dispute of fact on this issue.

The County's failure to provide SPLOST credits is double dipping and violates DIFA. See O.C.G.A. § 36-71-4(r). The Transportation facility fees are therefore illegal and must be struck.

G. All General Fund Revenue Not Credited

DIFA requires net credit be given for revenues that will be generated by new growth and development, "including taxes, assessments, user fees, and intergovernmental transfers." O.C.G.A. § 36-71-4(r). The County recognizes in the Methodology Report that "[t]o the extent that new growth will be generating taxes that will be spent on non-eligible portions of impact fee projects (for which they are not financially responsible), a credit must be applied reflecting these tax collections to avoid new growth paying more than its 'fair share' of total costs." Yet, despite acknowledging the need to apply revenue credits based on General Fund contributions from new growth and development, the County *only* provides revenue credits for property tax contributions, according to the Methodology Report.

Indeed, Mr. Ross admitted in his deposition that to "the extent that general fund money is, in fact, being collected only from future development, we *try to use all credits that we can identify for future taxes, specifically with regard to general fund.*" When asked if his Methodology Report accurately accounts for all applicable revenue credits that should be given, he responded, "Try to, yes." Simply put, "trying to" use all credits that can be identified for future taxes is simply not good enough.

Mr. Ross, however, went on to argue that even if the Methodology Report did fail to include all new revenue that new growth and development generate for the General

Fund as the basis for calculating revenue credit, “it’s ultimately a moot point, because the County Commission did not adopt the maximum level of impact fees in the first place.” According to Mr. Ross, “if there was any kind of generation of taxes going into the general fund that was ignored, or left out, or whatever, they’re only charging \$3,544, about one-third of the maximum, if, in fact, all other applicable general fund revenue sources would have resulted in a maximum impact fee at or below [\$3,544].” Mr. Ross did admit that if the County were to increase the development impact fees to the maximum charge of \$10,442.08, this would require “another look at what taxes may or may not have been left out” and that all of the credits would have to be recalculated.

The correct answer is that the recalculation of credits must occur now to provide revenue credits for all sources of revenue in the County’s General Fund. These sources include property taxes, sales tax, other taxes, licenses and permits, intergovernmental, charges for services, fines and forfeitures, investment income, contributions, and miscellaneous. Until that calculation is done correctly, the County’s impact fees are illegal, and all prior fees collected under the faulty calculations must be disgorged.

H. No Level of Service For Greenspace Fees

Without establishing an existing level of service for a particular facility, the County cannot collect impact fees for that facility. O.C.G.A. § 36-71-1(b)(4); O.C.G.A. § 36-71-4(a) & (c). The Methodology Report states the “greenspace public facility category comprises an extensive network of greenway trails.” As the County’s adopted CIE admits, “[t]he only existing trail in the county is the Panola Mountain Greenway Trail [which] runs from Panola Mountain State Park for a short distance into Stockbridge.” The CIE continues to state that “[e]ven if the trail was actually a Henry County trail, its length would bear no relationship to a level of service calculation that would relate to

the provision of future trails in the county.” Mr. Ross admitted in his deposition that the existing level of service for Greenspace “would be zero” because there were no greenway trails within the County at the time the Methodology Report was drafted.

Under these undisputed facts, the County cannot collect impact fees for the Greenspace facility because doing so necessarily violates DIFA, which states that “[d]evelopment impact fees shall be calculated on the basis of levels of service for public facilities that are adopted in the . . . comprehensive plan that are applicable to existing development as well as the new growth and development.” O.C.G.A. § 36-71-4(c). A level of service of “zero,” projected into the future, will remain zero. The Greenspace facility, comprising 9.86% of the total impact fees being collected, is illegal.

I. Plaintiffs Have Standing to Bring This Action.

1. ResiBuilt Homes, LLC

Defendant argues that ResiBuilt lacks standing because it failed to avail itself of the County’s impact fee appeal process before challenging the County’s Ordinances, but this argument has been rejected by the Georgia Supreme Court in City of Atlanta v. Hotels.com, L.P., 285 Ga. 231, 233-234 (2009). There, the Court reasoned that Atlanta could not be “required to exhaust an administrative process as a prerequisite to obtaining a determination that the ordinance prescribing that process even applies in the first place.” Id. at 233. Here, ResiBuilt cannot be required to utilize the County’s administrative appeal process to make the argument that the County’s development impact fee scheme was improperly enacted under DIFA. See id.

Second, while DIFA requires local governments have an administrative appeals procedure, DIFA’s administrative appeals process is limited to the “determination of the development impact fees for a *particular project*.” O.C.G.A. § 36-71-10(a) (emphasis

added). Therefore, the administrative appeals process does not apply to a challenge to the validity of the County's impact fee Ordinances as a whole. See id.; see also Georgia Dep't of Behavioral Health & Developmental Disabilities v. United Cerebral Palsy of Georgia, 298 Ga. 779, 787 (2016) ("Plaintiffs may bring their claims directly to court where there is no adequate administrative procedure available for challenging the type of administrative decision in question.").

2. **Peachtree Building Group, LLC**

Defendant argues that Peachtree has not paid impact fees under the Ordinances and that its ownership of property in the County is insufficient to grant it standing. However, when a plaintiff challenges a *county* or *city* ordinance, as Peachtree does here, there is simply no "particularized injury requirement" because "community stakeholders" have "a cognizable interest in having their government follow the law." Cobb Cnty. v. Floam, 319 Ga. 89, 91 (2024). While "the Georgia Constitution requires a more particularized injury similar to the federal Article III injury-in-fact requirement" for challenges to *state* statutes due to "principles of separation of powers," the "animating reason to require a particularized injury to challenge *state* legislative actions is not present for challenges to county or municipality legislative actions." Id. at 92-93.

Peachtree's averments that it "currently has real property under contract in Henry County that it intends to develop for single family homes" and that "improper development impact fees harm [Peachtree's] ability to develop the property after closing" are sufficient to establish standing. (First Am. Compl. ¶ 28). Peachtree, which owns property in the County, has "a cognizable interest in having [the County] follow the law," in this case, DIFA. Floam, 319 Ga. at 91.

3. Greater Atlanta Home Builders Association, Inc.

Defendant incorrectly argues that GAHBA does not have associational standing. Associational standing permits an organization that has suffered no direct injury to sue on behalf of its members when: “(a) its members would otherwise have standing to sue in their own right; (b) the interests it seeks to protect are germane to the organization’s purpose; and (c) neither the claim asserted nor the relief requested requires the participation of individual members in the lawsuit.” Aldridge v. Georgia Hosp. & Travel Ass’n, 251 Ga. 234, 236 (1983). Here, (a) GAHBA’s members include “home builders transacting business in the greater Atlanta area” who have standing to sue in their own right, like ResiBuilt and Peachtree as discussed above; (b) GAHBA, which “is a professional trade association whose mission includes ensuring a economically viable building environment and promoting public policy solutions that serve both the housing industry’s and community’s needs,” has an interest in protecting its members from the County’s unlawful impact fees; and (c) the relief requested, namely a declaration that the County’s Ordinances violate DIFA, does not require the participation of each of GAHBA’s individual members. (First Am. Compl. ¶¶ 1-3). In short, the elements of associational standing as to Plaintiff GAHBA are satisfied.

Second, GAHBA also has dependent standing because it is “joined by an individual plaintiff who has standing.” Miller v. Fulton Cnty., 258 Ga. 882, 883 (1989). This is because “dependent standing [is] preferable to (a) detailed inquiry as to the membership of the civic association to determine its independent standing, or (b) requiring those individual property owners who have standing to bear the entire burden[.]” Lindsey Creek Area Civic Ass’n v. Consol. Gov’t of Columbus, 249 Ga. 488, 490 n.4 (1982). In this case, GAHBA is joined by Plaintiffs ResiBuilt and Peachtree,

each of which have individual standing as discussed above. Accordingly, GAHBA has “dependent standing” and thus is a proper party to this action. Miller, 258 Ga. at 883.

J. Plaintiffs’ Request for Disgorgement of Improper Impact Fees Is Not Barred by Sovereign Immunity.

Defendant asserts that to the extent that Plaintiffs’ claims are for monetary damages, they are barred by the County’s sovereign immunity. “Article I, Section II, Paragraph V of the State Constitution waives sovereign immunity for certain ‘actions’ seeking declaratory relief for alleged constitutional violations by state entities, officials, and employees specifically listed therein.” State v. SASS Grp., LLC, 315 Ga. 893, 896 (2023). “[W]here a party relies, at least partially, on Paragraph V’s waiver of sovereign immunity in pursuing its action, the party’s suit must be brought ‘exclusively’ against and ‘in the name of’ the State or local government.” First Ctr., Inc. v. Cobb Cnty., 318 Ga. 271, 271 (2024). That is exactly what Plaintiffs have done here, as they brought this action for declaratory relief exclusively against Henry County, Georgia.

“The purpose of the Declaratory Judgment Act is to settle and afford relief from uncertainty and insecurity with respect to rights, status, and other legal relations; the Act is to be liberally construed and administered.” City of Atlanta v. Hotels.com, L.P., 285 Ga. 231, 234 (2009) (citing O.C.G.A. § 9-4-1). In furtherance of this goal, the Declaratory Judgment Act empowers the superior court in which a petition for declaratory judgment is filed to grant injunctive or other interlocutory extraordinary relief in connection with the petition. O.C.G.A. § 9-4-3(b). One form of “extraordinary relief” is disgorgement, which “is an exercise of the Court’s power in equity . . . [that] extends only to the amount with interest by which the defendants profited from their

wrongdoing.” Estate of Pidcock By & Through Pidcock v. Sunnyland Am., Inc., 726 F. Supp. 1322, 1329 n.16 (S.D. Ga. 1989).

In short, Plaintiffs do not seek “money damages” as the County contends, but rather the disgorgement of the County’s improperly collected impact fees as an ancillary equitable remedy. Practically speaking, the County knows who paid the fees, and it follows that those monies can be returned to their payers, regardless of whether each individual feepayer is a party to this lawsuit.

K. Plaintiffs Are Entitled to An Award of Attorneys’ Fees and Costs.

Expenses of litigation are recoverable where a “defendant has acted in bad faith, has been stubbornly litigious, or has caused the plaintiff unnecessary trouble and expense[.]”³ O.C.G.A. § 13-6-11. “[I]t is well-settled law that when warranted, attorney[s]’ fees and expenses of litigation are recoverable against a municipality.” City of Warner Robins v. Holt, 220 Ga. App. 794, 795 (1996) (collecting cases).

“[T]he ‘bad faith’ contemplated by [O.C.G.A. § 13-6-11] is bad faith connected with the transaction and dealings out of which the cause of action arose, rather than bad faith in defending or resisting the claim after the cause of action has already arisen.” Brown v. Baker, 197 Ga. App. 466, 467 (1990). Here, the Court finds that the County acted in bad faith in its implementation of the Ordinances. Before the County even voted on the proposed new impact fees, GAHBA expressed its concerns through a letter to the County’s Board of Commissioners, dated August 1, 2022. That letter, which

³ Although the statute reads “jury may award,” Georgia courts have held that attorneys’ fees under O.C.G.A. § 13-6-11 are an appropriate subject for bench rulings including summary judgment. See, e.g., Sawgrass Builders, Inc. v. Realty Cooperative, Inc., 172 Ga. App. 324, 325 (1984) (affirming trial court’s summary judgment award of attorneys’ fees); Hibbard v. McMillan, 284 Ga. App. 753, 757 (2007) (affirming trial court’s bench ruling of specific performance and attorneys’ fees).

identified many of the problems with the Methodology Report and CIE that the Court has concluded exist, merely requested that the County's Board of Commissioners postpone the vote scheduled for August 2, 2022, to allow the opportunity for GAHBA and County officials to seek further clarification on any potential violations of DIFA. In response, the County deferred to Mr. Ross and then proceeded to vote on and approve Ordinance No. 22-05 on August 2, 2022, as scheduled. The County's bad faith failure to investigate in any meaningful fashion GAHBA's asserted violations caused Plaintiffs to have to file the instant lawsuit and incur attorneys' fees.

Further, the "stubborn litigiousness" and "unnecessary trouble and expense" elements of an O.C.G.A. § 13-6-11 claim both relate to whether a bona fide controversy exists or whether a plaintiff was required to resort to litigation to enforce a clear legal right, in this case, Plaintiffs' clear legal right to the minimum standards of protection afforded by the DIFA. Gray v. King, 270 Ga. App. 855, 857 (2004) ("A recovery for stubborn litigiousness is authorized where the evidence reveals no bona fide controversy or dispute with regard to the defendant's liability.") Here, the County's insistence on continuing this litigation despite the clear evidence that its impact fees violate DIFA, especially regarding its incorrect and unlawful NPV calculations and its failure to provide credits for SPLOST and TSPLOST tax collections, caused Plaintiffs unnecessary trouble and expense in enforcing clear legal rights. Plaintiffs are also entitled to an award of attorneys' fees and litigation expenses on this basis.

III. Conclusion

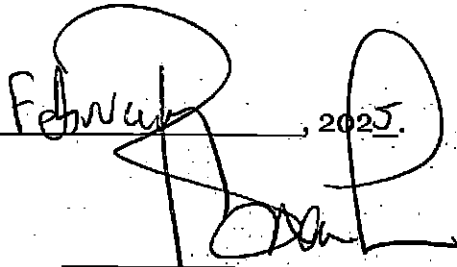
Plaintiffs' Motion for Partial Summary Judgment is GRANTED.⁴ Defendant Henry County Georgia's Motion for Summary Judgment is DENIED. For the reasons set forth above, the Court hereby determines that Ordinance No. 22-05 and Ordinance No. 24-06 violate DIFA, and the County's further enforcement of these ordinances is hereby permanently ENJOINED.

Moreover, the Court concludes that the development impact fees collected by the County since February 2, 2023, when Ordinance No. 22-05 went into effect, are all fatally flawed because of the various errors in their computation and implementation as discussed herein. The County's unlawful and erroneous NPV calculations alone infect all of the subject impact fees and cause them all to have been charged and collected illegally. The Court therefore ORDERS that all development impact fees collected by the County since February 2, 2023, under Ordinance No. 22-05 and Ordinance No. 24-06 be disgorged and repaid by the County to the feepayers from which they were received within 30 days of the date of this Order.

The Court further concludes that Plaintiffs are entitled to an award of attorneys' fees and litigation expenses under O.C.G.A. § 13-6-11. Plaintiffs are hereby DIRECTED to submit evidence of their fees and expenses incurred in this matter within 14 days of the date of this Order. Defendant may then submit any response to Plaintiffs' submission within 14 days. The Court will thereafter schedule a hearing on the issue if any party requests it.

⁴ Plaintiffs did not move for summary judgment as to Counts II through IV of their First Amended Complaint.

SO ORDERED, this 4 day of February, 2025.



Brian J. Amero, Chief Judge
Superior Court of Henry County

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Budget Report Account Summary

For Fiscal: 2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Used
Fund: 100 - GENERAL							
Department: 0000 - NON DEPARTMENTAL							
RevCategory: 31 - TAXES							
100-3-0000-311100	REAL PROPERTY - CURRENT YEAR	3,000,000.00	3,000,000.00	0.00	0.00	-3,000,000.00	0.00 %
100-3-0000-311315	MOTOR VEHICLE TAVT TAX	200,000.00	200,000.00	0.00	0.00	-200,000.00	0.00 %
100-3-0000-311340	INTANGIBLE TAX	50,000.00	50,000.00	0.00	4,764.81	-45,235.19	9.53 %
100-3-0000-311350	RAILROAD EQUIPMENT TAX	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
100-3-0000-311600	REAL ESTATE TRANSFERS	22,500.00	22,500.00	0.00	3,316.92	-19,183.08	14.74 %
100-3-0000-311710	FRANCHISE TAX - ELECTRIC	625,000.00	625,000.00	727,456.02	727,456.02	102,456.02	116.39 %
100-3-0000-311711	CAPITAL CREDIT REFUND	250.00	250.00	0.00	311.13	61.13	124.45 %
100-3-0000-311730	FRANCHISE TAX - NATURAL GAS	45,000.00	45,000.00	0.00	0.00	-45,000.00	0.00 %
100-3-0000-311750	FRANCHISE TAX - CABLE TV	90,000.00	90,000.00	19,554.64	19,554.64	-70,445.36	21.73 %
100-3-0000-311751	FRANCHISE TAX - VIDEO SVC	7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00 %
100-3-0000-311760	FRANCHISE TAX - TELEPHONE	5,000.00	5,000.00	36.12	790.92	-4,209.08	15.82 %
100-3-0000-313100	LOCAL OPTION SALES /USE TAX	3,300,000.00	3,300,000.00	0.00	0.00	-3,300,000.00	0.00 %
100-3-0000-314201	ALCOHOL TAX	400,000.00	400,000.00	27,566.78	61,676.54	-338,323.46	15.42 %
100-3-0000-316100	OCCUPATION TAXES	320,000.00	320,000.00	14,638.88	34,055.31	-285,944.69	10.64 %
100-3-0000-316200	INSURANCE PREMIUM TAX	885,000.00	885,000.00	0.00	0.00	-885,000.00	0.00 %
	RevCategory: 31 - TAXES Total:	8,952,250.00	8,952,250.00	789,252.44	851,926.29	-8,100,323.71	9.52%
RevCategory: 32 - LICENSES AND PERMITS							
100-3-0000-321110	ALCOHOL BEV-BEER LICENSE	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00 %
100-3-0000-321120	ALCOHOL BEV WINE LICENSE	15,000.00	15,000.00	100.00	100.00	-14,900.00	0.67 %
100-3-0000-321130	ALCOHOL BEV - LIQUOR LICENSE	40,500.00	40,500.00	0.00	0.00	-40,500.00	0.00 %
100-3-0000-321135	LIQUOR/DISTILLD SPIRITS RETAIL	24,000.00	24,000.00	0.00	0.00	-24,000.00	0.00 %
100-3-0000-321200	GENERAL BUSINESS LICENSE	30,000.00	30,000.00	1,620.40	3,960.40	-26,039.60	13.20 %
100-3-0000-321220	GENERAL BUS LIC -INSURANCE	20,000.00	20,000.00	5,850.00	10,600.00	-9,400.00	53.00 %
100-3-0000-321900	REGULATORY FEES	35,000.00	35,000.00	1,500.00	6,426.27	-28,573.73	18.36 %
100-3-0000-322120	BLDG PERMITS /INSPECTIONS -RES	250,000.00	250,000.00	1,200.00	11,225.00	-238,775.00	4.49 %
100-3-0000-322130	BLDG PERMIT/INSPECTIONS -COMM	675,000.00	675,000.00	3,940.00	22,358.66	-652,641.34	3.31 %
100-3-0000-323100	BUSINESS LICENSE PENALTY	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
	RevCategory: 32 - LICENSES AND PERMITS Total:	1,105,500.00	1,105,500.00	14,210.40	54,670.33	-1,050,829.67	4.95%
RevCategory: 33 - INTERGOVERNMENTAL REV							
100-3-0000-334500	GRANT / DONATIONS -COPS	4,000.00	4,000.00	0.00	0.00	-4,000.00	0.00 %
100-3-0000-336100	DONATIONS	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
	RevCategory: 33 - INTERGOVERNMENTAL REV Total:	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES							
100-3-0000-341310	ZONING INSPECTION FEES	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
100-3-0000-341311	LAND DEVELOPMENT FEES	50,000.00	50,000.00	1,650.00	4,334.00	-45,666.00	8.67 %
100-3-0000-341312	SITE PLAN REVEIEW FEES	50,000.00	50,000.00	2,165.00	8,258.72	-41,741.28	16.52 %
100-3-0000-341321	SOIL EROSION FEES	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
100-3-0000-341323	STREET LIGHT DISTRICT REV.	55,000.00	55,000.00	0.00	0.00	-55,000.00	0.00 %
100-3-0000-341910	QUALIFYING FEE FOR ELECTION	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
100-3-0000-341950	ACCIDENT REPORTS	6,000.00	6,000.00	995.00	995.00	-5,005.00	16.58 %
100-3-0000-346100	BACKGROUND CHECK FEES	5,000.00	5,000.00	100.00	100.00	-4,900.00	2.00 %
100-3-0000-346494	CC CONVENIENCE FEE	2,500.00	2,500.00	13.50	13.50	-2,486.50	0.54 %
100-3-0000-349300	BAD CHECK FEES	500.00	500.00	0.00	0.00	-500.00	0.00 %
100-3-0000-349301	RETURN CHECK FEES	100.00	100.00	0.00	0.00	-100.00	0.00 %
	RevCategory: 34 - CHARGES FOR SERVICES Total:	209,100.00	209,100.00	4,923.50	13,701.22	-195,398.78	6.55%
RevCategory: 35 - FINES AND FORFEITURES							
100-3-0000-351170	FINES & FORFEITURES	725,000.00	725,000.00	0.00	-11,567.00	-736,567.00	1.60 %
	RevCategory: 35 - FINES AND FORFEITURES Total:	725,000.00	725,000.00	0.00	-11,567.00	-736,567.00	1.60%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
RevCategory: 36 - INVESTMENT INCOME							
100-3-0000-361000	INTEREST REVENUES	150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00 %
RevCategory: 36 - INVESTMENT INCOME Total:		150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE							
100-3-0000-381000	RENTS & ROYALTIES	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
100-3-0000-381010	SPECIAL EVENT PERMIT	500.00	500.00	0.00	0.00	-500.00	0.00 %
100-3-0000-381025	PAVILLION	500.00	500.00	0.00	0.00	-500.00	0.00 %
100-3-0000-381050	HOUSE RENTAL -LOCUST ROAD	25,000.00	25,000.00	1,661.56	4,153.90	-20,846.10	16.62 %
100-3-0000-383000	INS REIMBURSE DAMAGE PROPERTY	25,000.00	25,000.00	0.00	3,134.20	-21,865.80	12.54 %
100-3-0000-383100	INS REIMBURSE WKS COMP	500.00	500.00	0.00	0.00	-500.00	0.00 %
100-3-0000-383400	INS REIMBURSE FOR OVERPAYMENT	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
100-3-0000-385000	LMIG PROGRAM	145,000.00	145,000.00	0.00	0.00	-145,000.00	0.00 %
100-3-0000-389000	MISCELLANEOUS REVENUE	15,000.00	15,000.00	48.70	148.70	-14,851.30	0.99 %
100-3-0000-389300	REFUNDS ADMINISTRATIONS	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
100-3-0000-389900	PRIOR YEAR REVENUE	1,207,720.00	1,207,720.00	0.00	0.00	-1,207,720.00	0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:		1,435,220.00	1,435,220.00	1,710.26	7,436.80	-1,427,783.20	0.52%
RevCategory: 39 - OTHER FINANCIAL SOURCES							
100-3-0000-391210	ADMIN FEE - WATER TRANSFER IN	382,500.00	382,500.00	0.00	0.00	-382,500.00	0.00 %
100-3-0000-391220	ADMIN FEE - SEWER TRANSFER IN	395,000.00	395,000.00	0.00	0.00	-395,000.00	0.00 %
100-3-0000-391230	ADMIN FEE - SANIT TRANSFER IN	33,500.00	33,500.00	0.00	0.00	-33,500.00	0.00 %
100-3-0000-391240	ADMIN FEE - STORM TRANSFER IN	55,000.00	55,000.00	0.00	0.00	-55,000.00	0.00 %
100-3-0000-391250	ADMIN FEE - H/M TRANSFER IN	105,000.00	105,000.00	0.00	0.00	-105,000.00	0.00 %
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:		971,000.00	971,000.00	0.00	0.00	-971,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:		13,553,070.00	13,553,070.00	810,096.60	916,167.64	-12,636,902.36	6.76%
Department: 1110 - ELECTED OFFICIALS							
ExpCategory: 51 - PERSONAL SVC & EMP BEN							
100-5-1110-511150	MAYOR SALARY	18,000.00	18,000.00	1,500.00	3,000.00	15,000.00	16.67 %
100-5-1110-511155	COUNCIL SALARY	72,000.00	72,000.00	6,000.00	12,000.00	60,000.00	16.67 %
100-5-1110-512100	GROUP INSURANCE	10,000.00	10,000.00	441.54	883.08	9,116.92	8.83 %
100-5-1110-512200	FICA (SOCIAL SECURITY)	1,200.00	1,200.00	108.75	217.50	982.50	18.13 %
100-5-1110-512400	RETIREMENT	35,000.00	35,000.00	1,374.00	2,236.48	32,763.52	6.39 %
100-5-1110-512750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	22.00	44.00	456.00	8.80 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		136,700.00	136,700.00	9,446.29	18,381.06	118,318.94	13.45%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
100-5-1110-521200	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-1110-521230	LEGAL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-1110-521301	TECHNICAL - SOFTWARE	17,500.00	17,500.00	1,348.29	2,696.58	14,803.42	15.41 %
100-5-1110-521302	TECHNICAL - HARDWARE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-1110-523100	RISK MANAGEMENT INSURANCE	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
100-5-1110-523200	COMMUNICATIONS-CELL PHONES	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-1110-523220	NETWORK/TELEPHONE	100.00	100.00	0.00	0.00	100.00	0.00 %
100-5-1110-523310	PUBLIC NOTICES	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
100-5-1110-523500	TRAVEL MILEAGE REIMBURSEMENT	3,500.00	3,500.00	155.82	155.82	3,344.18	4.45 %
100-5-1110-523600	DUES & FEES	2,500.00	2,500.00	0.00	381.75	2,118.25	15.27 %
100-5-1110-523701	EDUCATION & TRAINING - MAYOR	5,000.00	5,000.00	847.82	847.82	4,152.18	16.96 %
100-5-1110-523702	EDUCATION & TRAINING - TAYLOR	3,750.00	3,750.00	0.00	0.00	3,750.00	0.00 %
100-5-1110-523707	EDUCATION & TRAINING - BOONE	3,750.00	3,750.00	564.94	564.94	3,185.06	15.07 %
100-5-1110-523709	EDUCATION & TRAINING BREEDLO...	3,750.00	3,750.00	2,307.04	2,307.04	1,442.96	61.52 %
100-5-1110-523711	EDUCATION&TRAINING-SHEAROUSE	3,750.00	3,750.00	0.00	0.00	3,750.00	0.00 %
100-5-1110-523713	EDUCATION & TRAINING - MCCOR...	5,000.00	5,000.00	874.68	874.68	4,125.32	17.49 %
100-5-1110-523714	EDUCATION & TRAINING - CLARK	5,000.00	5,000.00	1,150.96	1,150.96	3,849.04	23.02 %
100-5-1110-523720	LEADERSHIP HENRY SCHOLARSHIP	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
100-5-1110-523750	MTGS & CONF (RETREATS /HCMA)	37,500.00	37,500.00	0.00	0.00	37,500.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		121,100.00	121,100.00	7,249.55	8,979.59	112,120.41	7.42%
ExpCategory: 53 - SUPPLIES							
100-5-1110-531105	OFFICE SUPPLIES	500.00	500.00	6.12	6.12	493.88	1.22 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-5-1110-531785	UNIFORMS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
	ExpCategory: 53 - SUPPLIES Total:	1,500.00	1,500.00	6.12	6.12	1,493.88	0.41%
	ExpCategory: 54 - CAPITAL OUTLAY						
100-5-1110-542400	COMPUTERS	0.00	0.00	0.00	1,772.06	-1,772.06	0.00 %
100-5-1110-542450	COMP HARDWARE/SERVER CAPITAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
	ExpCategory: 54 - CAPITAL OUTLAY Total:	2,000.00	2,000.00	0.00	1,772.06	227.94	88.60%
	Department: 1110 - ELECTED OFFICIALS Total:	261,300.00	261,300.00	16,701.96	29,138.83	232,161.17	11.15%
	Department: 1510 - ADMINISTRATION						
	ExpCategory: 51 - PERSONAL SVC & EMP BEN						
100-5-1510-511100	REGULAR EMPLOYEES	1,000,000.00	1,000,000.00	58,104.48	122,079.45	877,920.55	12.21 %
100-5-1510-511300	OVERTIME	7,000.00	7,000.00	0.00	37.22	6,962.78	0.53 %
100-5-1510-512100	GROUP INSURANCE	200,000.00	200,000.00	18,218.43	36,202.34	163,797.66	18.10 %
100-5-1510-512200	FICA (SOCIAL SECURITY)	20,000.00	20,000.00	824.20	1,734.07	18,265.93	8.67 %
100-5-1510-512400	RETIREMENT	150,000.00	150,000.00	15,055.89	30,633.34	119,366.66	20.42 %
100-5-1510-512700	WORKER'S COMPENSATION	30,000.00	30,000.00	0.00	16,367.91	13,632.09	54.56 %
100-5-1510-512750	UNEMPLOYMENT TAX - GEORGIA	2,000.00	2,000.00	94.67	327.32	1,672.68	16.37 %
	ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:	1,409,000.00	1,409,000.00	92,297.67	207,381.65	1,201,618.35	14.72%
	ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
100-5-1510-521200	PROFESSIONAL	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00 %
100-5-1510-521220	AUDITING	70,000.00	70,000.00	20,000.00	23,723.50	46,276.50	33.89 %
100-5-1510-521230	LEGAL	100,000.00	100,000.00	399.00	399.00	99,601.00	0.40 %
100-5-1510-521300	TECHNICAL SERVICES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
100-5-1510-521301	TECHNICAL - SOFTWARE	200,000.00	200,000.00	6,540.86	41,008.47	158,991.53	20.50 %
100-5-1510-521302	TECHNICAL - HARDWARE	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
100-5-1510-521400	DRUG & MEDICAL	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-1510-522210	AUTO/TRUCK EXP	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-1510-522211	AUTO GAS & FUEL	7,500.00	7,500.00	91.42	91.42	7,408.58	1.22 %
100-5-1510-522240	BUILDING & GROUNDS	30,000.00	30,000.00	3,949.27	10,967.52	19,032.48	36.56 %
100-5-1510-522245	RENTAL PROP - REPAIRS	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
100-5-1510-522250	OTHER EQUIP. REPAIRS/MAINT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-5-1510-522320	RENTAL OF EQUIPMENT & VEHICLE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-1510-523100	RISK MANAGEMENT INSURANCE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
100-5-1510-523200	COMMUNICATIONS-CELL PHONES	5,000.00	5,000.00	481.59	481.59	4,518.41	9.63 %
100-5-1510-523220	NETWORK/TELEPHONE	80,000.00	80,000.00	6,180.54	12,361.08	67,638.92	15.45 %
100-5-1510-523300	ADVERTISING	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
100-5-1510-523310	PUBLIC NOTICES	3,500.00	3,500.00	336.00	336.00	3,164.00	9.60 %
100-5-1510-523500	TRAVEL MILEAGE REIMBURSEMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-1510-523600	DUES & FEES	8,000.00	8,000.00	571.71	2,571.62	5,428.38	32.15 %
100-5-1510-523700	EDUCATION & TRAINING	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
100-5-1510-523750	MEETINGS & CONFERENCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-5-1510-523850	CONTRACTED SVCS - CITY HALL	30,000.00	30,000.00	0.00	1,049.90	28,950.10	3.50 %
100-5-1510-523852	COPIER LEASE	15,000.00	15,000.00	206.38	2,139.34	12,860.66	14.26 %
100-5-1510-523855	CONTRACTS & SPONSORSHIPS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
100-5-1510-523970	POSTAGE	30,000.00	30,000.00	153.91	2,732.13	27,267.87	9.11 %
	ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	797,000.00	797,000.00	38,910.68	97,861.57	699,138.43	12.28%
	ExpCategory: 53 - SUPPLIES						
100-5-1510-531105	OFFICE SUPPLIES	10,000.00	10,000.00	929.35	929.35	9,070.65	9.29 %
100-5-1510-531107	BANK & CREDIT CARD CHARGES	65,000.00	65,000.00	0.00	0.00	65,000.00	0.00 %
100-5-1510-531160	OPERATING EQUIPMENT	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-1510-531161	GIFTS & FLOWERS	4,000.00	4,000.00	314.31	314.31	3,685.69	7.86 %
100-5-1510-531165	DISASTER RELIEF SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-1510-531205	UTILITIES	65,000.00	65,000.00	5,112.64	5,112.64	59,887.36	7.87 %
100-5-1510-531210	STORMWATER FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-5-1510-531700	OTHER SUPPLIES	7,000.00	7,000.00	387.86	387.86	6,612.14	5.54 %
100-5-1510-531729	CITY EVENTS	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
100-5-1510-531785	UNIFORMS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-5-1510-531790	ELECTION EXPENSE	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
	ExpCategory: 53 - SUPPLIES Total:	231,500.00	231,500.00	6,744.16	6,744.16	224,755.84	2.91%
	ExpCategory: 54 - CAPITAL OUTLAY						
100-5-1510-541100	ACQUISITION OF PROPERTY	350,000.00	350,000.00	0.00	0.00	350,000.00	0.00 %
100-5-1510-541310	RENOVATIONS TO CITY HALL	40,000.00	40,000.00	7,833.00	7,833.00	32,167.00	19.58 %
100-5-1510-542300	FURNITURE & FIXTURES	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
100-5-1510-542400	COMPUTERS	25,000.00	25,000.00	0.00	1,772.06	23,227.94	7.09 %
100-5-1510-542450	COMP HARDWARE/SERVER CAPITAL	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
100-5-1510-542500	EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
	ExpCategory: 54 - CAPITAL OUTLAY Total:	495,000.00	495,000.00	7,833.00	9,605.06	485,394.94	1.94%
	ExpCategory: 57 - PAYMENT TO OTHERS						
100-5-1510-579000	CONTINGENCIES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
	ExpCategory: 57 - PAYMENT TO OTHERS Total:	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
	Department: 1510 - ADMINISTRATION Total:	2,952,500.00	2,952,500.00	145,785.51	321,592.44	2,630,907.56	10.89%
	Department: 2650 - MUNICIPAL COURT						
	ExpCategory: 51 - PERSONAL SVC & EMP BEN						
100-5-2650-511100	REGULAR EMPLOYEES	145,000.00	145,000.00	8,820.51	18,729.47	126,270.53	12.92 %
100-5-2650-511158	JUDGE SALARY	30,000.00	30,000.00	1,000.00	2,000.00	28,000.00	6.67 %
100-5-2650-511300	OVERTIME	1,000.00	1,000.00	34.27	34.27	965.73	3.43 %
100-5-2650-512100	GROUP INSURANCE	60,000.00	60,000.00	5,590.42	11,180.84	48,819.16	18.63 %
100-5-2650-512200	FICA (SOCIAL SECURITY)	1,600.00	1,600.00	117.02	249.31	1,350.69	15.58 %
100-5-2650-512400	RETIREMENT	30,000.00	30,000.00	2,089.08	4,140.10	25,859.90	13.80 %
100-5-2650-512700	WORKER'S COMPENSATION	5,000.00	5,000.00	0.00	2,724.98	2,275.02	54.50 %
100-5-2650-512750	UNEMPLOYMENT TAX - GEORGIA	250.00	250.00	33.88	73.50	176.50	29.40 %
	ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:	272,850.00	272,850.00	17,685.18	39,132.47	233,717.53	14.34%
	ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
100-5-2650-521230	LEGAL	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
100-5-2650-521260	SOLICITOR	30,000.00	30,000.00	3,549.00	3,549.00	26,451.00	11.83 %
100-5-2650-521261	PUBLIC DEFENDER	20,000.00	20,000.00	1,800.00	1,800.00	18,200.00	9.00 %
100-5-2650-521301	TECHNICAL - SOFTWARE	42,500.00	42,500.00	2,127.98	5,983.40	36,516.60	14.08 %
100-5-2650-521302	TECHNICAL - HARDWARE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
100-5-2650-521400	DRUG & MEDICAL	200.00	200.00	0.00	0.00	200.00	0.00 %
100-5-2650-522211	AUTO / TRUCK FUEL	100.00	100.00	0.00	0.00	100.00	0.00 %
100-5-2650-523100	RISK MANAGEMENT INSURANCE	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
100-5-2650-523200	COMMUNICATIONS-CELL PHONES	300.00	300.00	23.34	23.34	276.66	7.78 %
100-5-2650-523205	INTERNET	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-2650-523310	PUBLIC NOTICES	100.00	100.00	0.00	0.00	100.00	0.00 %
100-5-2650-523500	TRAVEL-MILEAGE REIMBURSEMENT	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-2650-523600	DUES & FEES	500.00	500.00	0.00	109.05	390.95	21.81 %
100-5-2650-523700	EDUCATION & TRAINING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-2650-523852	COPIER LEASE	2,500.00	2,500.00	166.95	333.90	2,166.10	13.36 %
100-5-2650-523970	POSTAGE	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00 %
100-5-2650-523995	COURT COST-SUBPEONAS	200.00	200.00	0.00	0.00	200.00	0.00 %
	ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	112,200.00	112,200.00	7,667.27	11,798.69	100,401.31	10.52%
	ExpCategory: 53 - SUPPLIES						
100-5-2650-531105	OFFICE SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-2650-531107	BANK & CREDIT CARD	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-5-2650-531160	OPERATING EQUIPMENT	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-2650-531700	OTHER SUPPLIES	750.00	750.00	0.00	0.00	750.00	0.00 %
100-5-2650-531785	UNIFORMS	700.00	700.00	0.00	0.00	700.00	0.00 %
	ExpCategory: 53 - SUPPLIES Total:	14,450.00	14,450.00	0.00	0.00	14,450.00	0.00%
	ExpCategory: 54 - CAPITAL OUTLAY						
100-5-2650-542400	COMPUTERS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-5-2650-542420	PAPERLESS COURT SYSTEM	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-2650-542450	COMP HARDWARE/COURTWARE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-2650-542500	EQUIPMENT COMMUNITY SERV	100.00	100.00	0.00	0.00	100.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-5-2650-542550	EQUIPMENT - COURT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		8,100.00	8,100.00	0.00	0.00	8,100.00	0.00%
ExpCategory: 57 - PAYMENT TO OTHERS							
100-5-2650-572000	JAIL CONSTRUCTION	65,000.00	65,000.00	3,870.21	3,870.21	61,129.79	5.95 %
100-5-2650-572100	GEORGIA CRIME VICTIMS	1,500.00	1,500.00	52.00	52.00	1,448.00	3.47 %
100-5-2650-572110	VICTIMS ASSISTANCE FUND	30,000.00	30,000.00	1,929.06	1,929.06	28,070.94	6.43 %
100-5-2650-572120	POLICE OFFICERS A & B FUND	62,500.00	62,500.00	4,107.30	4,107.30	58,392.70	6.57 %
100-5-2650-572130	POLICE /PROSCUTOR TRAINING	50,000.00	50,000.00	3,605.82	3,605.82	46,394.18	7.21 %
100-5-2650-572150	SPINAL INJURY TRUST FUND	2,000.00	2,000.00	144.44	144.44	1,855.56	7.22 %
100-5-2650-572160	GBI CRIME LAB	500.00	500.00	25.00	25.00	475.00	5.00 %
100-5-2650-572170	INDIGENT DEFENSE -POTFIOF	60,000.00	60,000.00	3,832.46	3,832.46	56,167.54	6.39 %
100-5-2650-572180	DRUG TREATMENT & EDUCATION	7,500.00	7,500.00	1,051.34	1,051.34	6,448.66	14.02 %
100-5-2650-572190	DRIVERS ED & TRAINING FUND	10,000.00	10,000.00	951.85	951.85	9,048.15	9.52 %
100-5-2650-579000	CONTINGENCIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		294,000.00	294,000.00	19,569.48	19,569.48	274,430.52	6.66%
Department: 2650 - MUNICIPAL COURT Total:		701,600.00	701,600.00	44,921.93	70,500.64	631,099.36	10.05%
Department: 3230 - POLICE DEPARTMENT							
ExpCategory: 51 - PERSONAL SVC & EMP BEN							
100-5-3230-511100	REGULAR EMPLOYEES	2,475,000.00	2,475,000.00	160,382.92	349,125.36	2,125,874.64	14.11 %
100-5-3230-511300	OVERTIME	70,000.00	70,000.00	4,644.05	7,475.60	62,524.40	10.68 %
100-5-3230-512100	GROUP INSURANCE	700,000.00	700,000.00	70,903.91	140,926.33	559,073.67	20.13 %
100-5-3230-512200	FICA (SOCIAL SECURITY)	32,500.00	32,500.00	2,279.37	4,943.29	27,556.71	15.21 %
100-5-3230-512400	RETIREMENT	400,000.00	400,000.00	36,578.38	72,725.26	327,274.74	18.18 %
100-5-3230-512700	WORKER'S COMPENSATION	75,000.00	75,000.00	0.00	50,586.37	24,413.63	67.45 %
100-5-3230-512750	UNEMPLOYMENT TAX - GEORGIA	3,000.00	3,000.00	404.82	1,168.08	1,831.92	38.94 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		3,755,500.00	3,755,500.00	275,193.45	626,950.29	3,128,549.71	16.69%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
100-5-3230-521230	LEGAL	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
100-5-3230-521301	TECHNICAL - SOFTWARE	300,000.00	300,000.00	82,582.98	87,619.74	212,380.26	29.21 %
100-5-3230-521302	TECHNICAL - HARDWARE	45,000.00	45,000.00	0.00	31,432.79	13,567.21	69.85 %
100-5-3230-521400	DRUG & MEDICAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-5-3230-522210	AUTO/TRUCK EXPENSES	100,000.00	100,000.00	3,382.96	13,525.64	86,474.36	13.53 %
100-5-3230-522211	AUTO GAS & FUEL	90,000.00	90,000.00	397.13	397.13	89,602.87	0.44 %
100-5-3230-522240	BUILDING & GROUNDS	30,000.00	30,000.00	1,300.20	1,807.95	28,192.05	6.03 %
100-5-3230-522250	OTHER EQUIP. REPAIRS/MAINT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-3230-523100	RISK MANAGEMENT INSURANCE	85,000.00	85,000.00	0.00	0.00	85,000.00	0.00 %
100-5-3230-523200	COMMUNICATIONS-CELL PHONES	37,500.00	37,500.00	3,147.11	3,147.11	34,352.89	8.39 %
100-5-3230-523220	NETWORK/TELEPHONE	15,000.00	15,000.00	1,235.57	2,446.15	12,553.85	16.31 %
100-5-3230-523300	ADVERTISING	750.00	750.00	0.00	0.00	750.00	0.00 %
100-5-3230-523500	TRAVEL MILEAGE REIMBURSEMENT	250.00	250.00	0.00	0.00	250.00	0.00 %
100-5-3230-523600	DUES & FEES	3,000.00	3,000.00	0.00	2,310.71	689.29	77.02 %
100-5-3230-523700	EDUCATION & TRAINING	6,500.00	6,500.00	1,120.00	1,120.00	5,380.00	17.23 %
100-5-3230-523750	MEETINGS & CONFERENCE	12,000.00	12,000.00	1,205.92	1,205.92	10,794.08	10.05 %
100-5-3230-523851	CONTRACTED SVCS - PSB	25,000.00	25,000.00	1,376.21	2,716.11	22,283.89	10.86 %
100-5-3230-523852	COPIER LEASE	2,000.00	2,000.00	176.38	176.38	1,823.62	8.82 %
100-5-3230-523970	POSTAGE	2,250.00	2,250.00	4.62	4.62	2,245.38	0.21 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		762,750.00	762,750.00	95,929.08	147,910.25	614,839.75	19.39%
ExpCategory: 53 - SUPPLIES							
100-5-3230-531105	OFFICE SUPPLIES	3,500.00	3,500.00	123.18	556.90	2,943.10	15.91 %
100-5-3230-531107	BANK & CREDIT CARD CHARGES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-3230-531150	OPERATING SUPPLIES	5,000.00	5,000.00	707.75	759.11	4,240.89	15.18 %
100-5-3230-531160	OPERATING EQUIPMENT	100,000.00	100,000.00	919.97	3,809.39	96,190.61	3.81 %
100-5-3230-531170	COPS EXPENSE	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
100-5-3230-531205	UTILITIES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
100-5-3230-531700	OTHER SUPPLIES	7,500.00	7,500.00	0.00	458.00	7,042.00	6.11 %

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-5-3230-531785	UNIFORMS	32,500.00	32,500.00	3,280.90	6,585.15	25,914.85	20.26 %
	ExpCategory: 53 - SUPPLIES Total:	191,000.00	191,000.00	5,031.80	12,168.55	178,831.45	6.37%
	ExpCategory: 54 - CAPITAL OUTLAY						
100-5-3230-541310	PUBLIC SAFETY BUILDING	5,000.00	5,000.00	0.00	2,333.50	2,666.50	46.67 %
100-5-3230-542200	VEHICLES	150,000.00	150,000.00	0.00	146,363.01	3,636.99	97.58 %
100-5-3230-542300	FURNITURE & FIXTURES	5,000.00	5,000.00	0.00	6,465.00	-1,465.00	129.30 %
100-5-3230-542400	COMPUTERS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-5-3230-542450	COMP HARDWARE/SERVER CAPITAL	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
100-5-3230-542500	EQUIPMENT	30,000.00	30,000.00	0.00	4,743.00	25,257.00	15.81 %
	ExpCategory: 54 - CAPITAL OUTLAY Total:	207,500.00	207,500.00	0.00	159,904.51	47,595.49	77.06%
	ExpCategory: 55 - INTERFUND CHARGES						
100-5-3230-552300	JUDGEMENTS	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
	ExpCategory: 55 - INTERFUND CHARGES Total:	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00%
	ExpCategory: 57 - PAYMENT TO OTHERS						
100-5-3230-579000	CONTINGENCIES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
	ExpCategory: 57 - PAYMENT TO OTHERS Total:	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
	Department: 3230 - POLICE DEPARTMENT Total:	4,942,750.00	4,942,750.00	376,154.33	946,933.60	3,995,816.40	19.16%
	Department: 4210 - STREET DEPARTMENT						
	ExpCategory: 51 - PERSONAL SVC & EMP BEN						
100-5-4210-511100	REGULAR EMPLOYEES	885,000.00	885,000.00	55,405.43	139,885.17	745,114.83	15.81 %
100-5-4210-511300	OVERTIME	20,000.00	20,000.00	1,056.37	2,249.51	17,750.49	11.25 %
100-5-4210-512100	GROUP INSURANCE	225,000.00	225,000.00	22,508.37	47,606.75	177,393.25	21.16 %
100-5-4210-512200	FICA (SOCIAL SECURITY)	10,000.00	10,000.00	792.15	2,007.14	7,992.86	20.07 %
100-5-4210-512400	RETIREMENT	120,000.00	120,000.00	14,111.93	29,891.73	90,108.27	24.91 %
100-5-4210-512700	WORKER'S COMPENSATION	35,000.00	35,000.00	0.00	24,179.79	10,820.21	69.09 %
100-5-4210-512750	UNEMPLOYMENT TAX - GEORGIA	2,500.00	2,500.00	178.68	472.64	2,027.36	18.91 %
	ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:	1,297,500.00	1,297,500.00	94,052.93	246,292.73	1,051,207.27	18.98%
	ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
100-5-4210-521200	PROFESSIONAL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-4210-521230	LEGAL	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-4210-521250	ENGINEERING	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
100-5-4210-521301	TECHNICAL - SOFTWARE	12,000.00	12,000.00	776.36	1,473.72	10,526.28	12.28 %
100-5-4210-521302	TECHNICAL - HARDWARE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
100-5-4210-521400	DRUG & MEDICAL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-5-4210-522210	AUTO/TRUCK EXPENSES	56,000.00	56,000.00	250.00	627.73	55,372.27	1.12 %
100-5-4210-522211	AUTO GAS & FUEL	25,000.00	25,000.00	489.54	724.63	24,275.37	2.90 %
100-5-4210-522240	BUILDING & GROUNDS	25,000.00	25,000.00	243.00	243.00	24,757.00	0.97 %
100-5-4210-522250	OTHER EQUIP. REPAIRS/MAINT	30,000.00	30,000.00	1,475.36	2,118.15	27,881.85	7.06 %
100-5-4210-522260	STREET MAINTENANCE & PAVING	65,000.00	65,000.00	0.00	0.00	65,000.00	0.00 %
100-5-4210-522320	RENTAL OF EQUIPMENT & VEHICLE	15,000.00	15,000.00	505.89	4,448.25	10,551.75	29.66 %
100-5-4210-523100	RISK MANAGEMENT INSURANCE	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
100-5-4210-523200	COMMUNICATIONS-CELL PHONES	10,000.00	10,000.00	844.04	844.04	9,155.96	8.44 %
100-5-4210-523205	INTERNET	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-4210-523310	PUBLIC NOTICES	200.00	200.00	0.00	0.00	200.00	0.00 %
100-5-4210-523600	DUES & FEES	2,000.00	2,000.00	129.00	1,001.61	998.39	50.08 %
100-5-4210-523700	EDUCATION & TRAINING	7,500.00	7,500.00	97.00	97.00	7,403.00	1.29 %
100-5-4210-523750	MEETINGS & CONFERENCE	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
100-5-4210-523852	COPIER LEASE	2,000.00	2,000.00	91.50	173.20	1,826.80	8.66 %
100-5-4210-523940	TREE MAINTENANCE	45,000.00	45,000.00	125.00	125.00	44,875.00	0.28 %
	ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	370,200.00	370,200.00	5,026.69	11,876.33	358,323.67	3.21%
	ExpCategory: 53 - SUPPLIES						
100-5-4210-531105	OFFICE SUPPLIES	1,500.00	1,500.00	129.84	129.84	1,370.16	8.66 %
100-5-4210-531150	OPERATING SUPPLIES	15,000.00	15,000.00	986.18	1,012.17	13,987.83	6.75 %
100-5-4210-531160	OPERATING EQUIPMENT	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-5-4210-531205	UTILITIES	20,000.00	20,000.00	23.04	23.04	19,976.96	0.12 %
100-5-4210-531210	STORMWATER FEES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-5-4210-531225	STREET LIGHTS	110,000.00	110,000.00	3,174.59	3,174.59	106,825.41	2.89 %
100-5-4210-531230	STREET LIGHT DISTRICT SVCS	37,500.00	37,500.00	0.00	0.00	37,500.00	0.00 %
100-5-4210-531700	OTHER SUPPLIES	3,000.00	3,000.00	187.82	375.64	2,624.36	12.52 %
100-5-4210-531720	CHRISTMAS DECORATIONS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-4210-531725	SIGNALS,STRT SIGNS,MARKINGS	65,000.00	65,000.00	6,956.75	6,956.75	58,043.25	10.70 %
100-5-4210-531775	REPAIR DAMAGE PROPERTY	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
100-5-4210-531776	RAILROAD CROSSING IMPROVEME...	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
100-5-4210-531785	UNIFORMS	20,000.00	20,000.00	367.72	1,667.11	18,332.89	8.34 %
100-5-4210-531786	BOOT ALLOWANCE	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:		334,000.00	334,000.00	11,825.94	13,339.14	320,660.86	3.99%
ExpCategory: 54 - CAPITAL OUTLAY							
100-5-4210-541100	LAND ACQUISITIONS	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
100-5-4210-541405	STATE LMIG PAVING	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
100-5-4210-541406	SIGNALS AND INTERSECTIONS	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00 %
100-5-4210-542200	VEHICLES	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
100-5-4210-542300	FURNITURE & FIXTURES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-4210-542400	COMPUTER	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-4210-542450	COMP HARDWARE/SERVER CAPITAL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-4210-542500	EQUIPMENT	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		857,500.00	857,500.00	0.00	0.00	857,500.00	0.00%
ExpCategory: 57 - PAYMENT TO OTHERS							
100-5-4210-579000	CONTINGENCIES	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		12,000.00	12,000.00	0.00	0.00	12,000.00	0.00%
Department: 4210 - STREET DEPARTMENT Total:		2,871,200.00	2,871,200.00	110,905.56	271,508.20	2,599,691.80	9.46%
Department: 4220 - FLEET MAINTENANCE							
ExpCategory: 51 - PERSONAL SVC & EMP BEN							
100-5-4220-511100	REGULAR EMPLOYEES	50,000.00	50,000.00	2,997.27	2,997.27	47,002.73	5.99 %
100-5-4220-511300	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-4220-512100	GROUP INSURANCE	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
100-5-4220-512200	FICA (SOCIAL SECURITY)	750.00	750.00	43.46	43.46	706.54	5.79 %
100-5-4220-512400	RETIREMENT	7,500.00	7,500.00	700.63	700.63	6,799.37	9.34 %
100-5-4220-512700	WORKER'S COMPENSATION	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-4220-512750	UNEMPLOYMENT TAX - GEORGIA	250.00	250.00	11.99	11.99	238.01	4.80 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		69,500.00	69,500.00	3,753.35	3,753.35	65,746.65	5.40%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
100-5-4220-521400	DRUG & MEDICAL	120.00	120.00	0.00	0.00	120.00	0.00 %
100-5-4220-522210	AUTO/TRUCK EXPENSES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-4220-522211	AUTO GAS & FUEL	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-4220-522240	BUILDING & GROUNDS	5,000.00	5,000.00	672.75	672.75	4,327.25	13.46 %
100-5-4220-522250	OTHER EQUIP. REPAIRS/MAINT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-4220-523100	RISK MANAGEMENT INSURANCE	2,750.00	2,750.00	0.00	0.00	2,750.00	0.00 %
100-5-4220-523200	COMMUNICATIONS-CELL PHONES	100.00	100.00	0.00	0.00	100.00	0.00 %
100-5-4220-523600	DUES & FEES	200.00	200.00	0.00	0.00	200.00	0.00 %
100-5-4220-523700	EDUCATION & TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-4220-523851	REPAIR SERVICES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		23,170.00	23,170.00	672.75	672.75	22,497.25	2.90%
ExpCategory: 53 - SUPPLIES							
100-5-4220-531150	OPERATING SUPPLIES	20,000.00	20,000.00	2,712.20	2,732.15	17,267.85	13.66 %
100-5-4220-531160	OPERATING EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-4220-531205	UTILITIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
100-5-4220-531700	OTHER SUPPLIES	2,500.00	2,500.00	478.45	666.27	1,833.73	26.65 %
100-5-4220-531785	UNIFORMS	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-4220-531786	BOOT ALLOWANCE	150.00	150.00	0.00	0.00	150.00	0.00 %
100-5-4220-532320	RENTAL OF EQUIPMENT & VEHICLE	500.00	500.00	0.00	0.00	500.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:		30,150.00	30,150.00	3,190.65	3,398.42	26,751.58	11.27%

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For Fiscal: 2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
ExpCategory: 54 - CAPITAL OUTLAY							
100-5-4220-542100	MACHINERY	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-4220-542500	EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		3,500.00	3,500.00	0.00	0.00	3,500.00	0.00%
ExpCategory: 57 - PAYMENT TO OTHERS							
100-5-4220-579000	CONTINGENCIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
Department: 4220 - FLEET MAINTENANCE Total:		127,820.00	127,820.00	7,616.75	7,824.52	119,995.48	6.12%
Department: 6220 - DEPT 6220							
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
100-5-6220-521301	TECHNICAL SOFTWARE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-6220-522240	BUILDING & GROUNDS	20,000.00	20,000.00	891.00	891.00	19,109.00	4.46 %
100-5-6220-522251	REPAIRS & MAINTENANCE	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
100-5-6220-523100	RISK MANAGEMENT INSURANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-6220-523220	NETWORK/TELEPHONE	5,000.00	5,000.00	359.94	719.88	4,280.12	14.40 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		42,000.00	42,000.00	1,250.94	1,610.88	40,389.12	3.84%
ExpCategory: 53 - SUPPLIES							
100-5-6220-531205	UTILITIES	32,500.00	32,500.00	1,601.43	1,601.43	30,898.57	4.93 %
100-5-6220-531210	STORMWATER FEES	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
100-5-6220-531600	OPERATING SUPPLIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
100-5-6220-531700	OTHER SUPPLIES	3,000.00	3,000.00	323.60	647.20	2,352.80	21.57 %
ExpCategory: 53 - SUPPLIES Total:		44,200.00	44,200.00	1,925.03	2,248.63	41,951.37	5.09%
ExpCategory: 54 - CAPITAL OUTLAY							
100-5-6220-541101	TANGER PARK	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
100-5-6220-541300	BUILDINGS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-6220-542500	EQUIPMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
Department: 6220 - DEPT 6220 Total:		106,200.00	106,200.00	3,175.97	3,859.51	102,340.49	3.63%
Department: 7220 - COMMUNITY DEVELOPMENT							
ExpCategory: 51 - PERSONAL SVC & EMP BEN							
100-5-7220-511100	REGULAR EMPLOYEES	650,000.00	650,000.00	48,084.27	96,663.39	553,336.61	14.87 %
100-5-7220-511300	OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-7220-512100	GROUP INSURANCE	175,000.00	175,000.00	14,421.13	28,780.49	146,219.51	16.45 %
100-5-7220-512200	FICA (SOCIAL SECURITY)	8,500.00	8,500.00	673.48	1,354.13	7,145.87	15.93 %
100-5-7220-512400	RETIREMENT	125,000.00	125,000.00	11,104.86	22,333.19	102,666.81	17.87 %
100-5-7220-512700	WORKER'S COMPENSATION	20,000.00	20,000.00	0.00	12,627.20	7,372.80	63.14 %
100-5-7220-512750	UNEMPLOYMENT TAX - GEORGIA	750.00	750.00	117.01	305.08	444.92	40.68 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		980,250.00	980,250.00	74,400.75	162,063.48	818,186.52	16.53%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
100-5-7220-521200	PROFESSIONAL	35,000.00	35,000.00	725.00	725.00	34,275.00	2.07 %
100-5-7220-521230	LEGAL	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
100-5-7220-521250	ENGINEERING	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
100-5-7220-521301	TECHNICAL - SOFTWARE	75,000.00	75,000.00	1,712.86	33,339.05	41,660.95	44.45 %
100-5-7220-521302	TECHNICAL - HARDWARE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-7220-521400	DRUG & MEDICAL	250.00	250.00	0.00	0.00	250.00	0.00 %
100-5-7220-522210	AUTO/TRUCK EXPENSES	2,000.00	2,000.00	70.00	172.52	1,827.48	8.63 %
100-5-7220-522211	AUTO GAS & FUEL	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
100-5-7220-522250	OTHER EQUIP. REPAIRS/MAINT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-7220-523100	RISK MANAGEMENT INSURANCE	22,500.00	22,500.00	0.00	0.00	22,500.00	0.00 %
100-5-7220-523200	COMMUNICATIONS-CELL PHONES	3,500.00	3,500.00	520.84	520.84	2,979.16	14.88 %
100-5-7220-523201	TELEPHONE	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-7220-523205	INTERNET	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-5-7220-523310	PUBLIC NOTICES	3,500.00	3,500.00	55.00	55.00	3,445.00	1.57 %
100-5-7220-523600	DUES & FEES	1,200.00	1,200.00	0.00	381.76	818.24	31.81 %
100-5-7220-523700	EDUCATION & TRAINING	5,000.00	5,000.00	164.90	164.90	4,835.10	3.30 %
100-5-7220-523850	CONTRACT LABOR	325,000.00	325,000.00	48,200.00	111,195.00	213,805.00	34.21 %

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-5-7220-523852	COPIER LEASE	15,000.00	15,000.00	140.60	1,429.53	13,570.47	9.53 %
100-5-7220-523900	ABATEMENT	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
100-5-7220-523970	POSTAGE	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		553,200.00	553,200.00	51,589.20	147,983.60	405,216.40	26.75%
ExpCategory: 53 - SUPPLIES							
100-5-7220-531105	OFFICE SUPPLIES	7,200.00	7,200.00	79.07	79.07	7,120.93	1.10 %
100-5-7220-531107	BANK AND CREDIT CARD CHARGES	27,500.00	27,500.00	0.00	0.00	27,500.00	0.00 %
100-5-7220-531160	OPERATING EQUIPMENT	500.00	500.00	0.00	0.00	500.00	0.00 %
100-5-7220-531785	UNIFORMS	3,250.00	3,250.00	567.55	705.05	2,544.95	21.69 %
100-5-7220-531786	BOOT ALLOWANCE	300.00	300.00	0.00	0.00	300.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:		38,750.00	38,750.00	646.62	784.12	37,965.88	2.02%
ExpCategory: 54 - CAPITAL OUTLAY							
100-5-7220-542300	FURNITURE & FIXTURES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-7220-542400	COMPUTERS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-5-7220-542450	COMPUTER MAINTENANCE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-5-7220-542500	EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
ExpCategory: 57 - PAYMENT TO OTHERS							
100-5-7220-579000	CONTINGENCIES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
Department: 7220 - COMMUNITY DEVELOPMENT Total:		1,589,700.00	1,589,700.00	126,636.57	310,831.20	1,278,868.80	19.55%
Fund: 100 - GENERAL Surplus (Deficit):		0.00	0.00	-21,801.98	-1,046,021.30	-1,046,021.30	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 190 - TREE REPLACEMENT						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 34 - CHARGES FOR SERVICES						
190-3-0000-341325 TREE REPLACEMENT REVENUE	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 4211 - TREE MAINTENANCE						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
190-5-4211-523940 TREE REPLACEMENT EXPENSE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
Department: 4211 - TREE MAINTENANCE Total:	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
Fund: 190 - TREE REPLACEMENT Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 210 - CONFISCATED ASSETS						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 35 - FINES AND FORFEITURES						
210-3-0000-351300	CONF. ASSETS -RESTRICTED	10,000.00	10,000.00	0.00	0.00	-10,000.00 0.00 %
210-3-0000-351301	EVIDENCE REV.- UNRESTRICTED	5,000.00	5,000.00	0.00	0.00	-5,000.00 0.00 %
	RevCategory: 35 - FINES AND FORFEITURES Total:	15,000.00	15,000.00	0.00	0.00	-15,000.00 0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
210-3-0000-389050	PRIOR YEAR REVENUE	10,500.00	10,500.00	0.00	0.00	-10,500.00 0.00 %
	RevCategory: 38 - MISCELLANEOUS REVENUE Total:	10,500.00	10,500.00	0.00	0.00	-10,500.00 0.00%
	Department: 0000 - NON DEPARTMENTAL Total:	25,500.00	25,500.00	0.00	0.00	-25,500.00 0.00%
Department: 3230 - POLICE DEPARTMENT						
ExpCategory: 54 - CAPITAL OUTLAY						
210-5-3230-542530	EQUIPMENT FOR CARS	24,000.00	24,000.00	0.00	0.00	24,000.00 0.00 %
210-5-3230-542540	EQUIPMENT FOR OFFICERS	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
	ExpCategory: 54 - CAPITAL OUTLAY Total:	25,000.00	25,000.00	0.00	0.00	25,000.00 0.00%
ExpCategory: 57 - PAYMENT TO OTHERS						
210-5-3230-573100	PYMT TO DA OFFICE	500.00	500.00	0.00	0.00	500.00 0.00 %
	ExpCategory: 57 - PAYMENT TO OTHERS Total:	500.00	500.00	0.00	0.00	500.00 0.00%
	Department: 3230 - POLICE DEPARTMENT Total:	25,500.00	25,500.00	0.00	0.00	25,500.00 0.00%
	Fund: 210 - CONFISCATED ASSETS Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00 0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 230 - L G CEMETERY ACCOUNT						
Department: 0000 - NON DEPARTMENTAL						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
230-5-0000-522251 REPAIRS & MAINTENANCE	2,650.00	2,650.00	0.00	0.00	2,650.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	2,650.00	2,650.00	0.00	0.00	2,650.00	0.00%
ExpCategory: 53 - SUPPLIES						
230-5-0000-531700 OTHER SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:	500.00	500.00	0.00	0.00	500.00	0.00%
ExpCategory: 54 - CAPITAL OUTLAY						
230-5-0000-541200 CEMETERY IMPROVEMENTS	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
230-3-0000-349000 DONATIONS/CONTRIBUTIONS	100.00	100.00	0.00	0.00	-100.00	0.00 %
230-3-0000-349100 OPEN / CLOSE GRAVE FEE	3,000.00	3,000.00	400.00	800.00	-2,200.00	26.67 %
230-3-0000-349101 CEMETERY LOT SALES	0.00	0.00	0.00	200.00	200.00	0.00 %
230-3-0000-349200 MEMORIAL BRICK INSTALLATION	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	8,100.00	8,100.00	400.00	1,000.00	-7,100.00	12.35%
RevCategory: 36 - INVESTMENT INCOME						
230-3-0000-361000 INTEREST INCOME	50.00	50.00	0.00	0.00	-50.00	0.00 %
RevCategory: 36 - INVESTMENT INCOME Total:	50.00	50.00	0.00	0.00	-50.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
230-3-0000-389050 PRIOR YEAR REVENUE	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):	0.00	0.00	400.00	1,000.00	1,000.00	0.00%
Fund: 230 - L G CEMETERY ACCOUNT Surplus (Deficit):	0.00	0.00	400.00	1,000.00	1,000.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 275 - HOTEL/MOTEL						
Department: 0000 - NON DEPARTMENTAL						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
275-5-0000-521210	ADMIN FEE - H/M TRANSFER OUT	105,000.00	105,000.00	0.00	0.00	105,000.00 0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		105,000.00	105,000.00	0.00	0.00	105,000.00 0.00%
RevCategory: 31 - TAXES						
275-3-0000-314100	HOTEL / MOTEL TAX	1,325,000.00	1,325,000.00	0.00	0.00	-1,325,000.00 0.00 %
RevCategory: 31 - TAXES Total:		1,325,000.00	1,325,000.00	0.00	0.00	-1,325,000.00 0.00%
RevCategory: 36 - INVESTMENT INCOME						
275-3-0000-361000	INTEREST INCOME	850.00	850.00	0.00	0.00	-850.00 0.00 %
RevCategory: 36 - INVESTMENT INCOME Total:		850.00	850.00	0.00	0.00	-850.00 0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
275-3-0000-389050	PRIOR YEAR REVENUE	379,900.00	379,900.00	0.00	0.00	-379,900.00 0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:		379,900.00	379,900.00	0.00	0.00	-379,900.00 0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):		1,600,750.00	1,600,750.00	0.00	0.00	-1,600,750.00 0.00%
Department: 7520 - ECONOMIC DEVELOPMENT						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
275-5-7520-523250	I-75 LIGHTING	2,500.00	2,500.00	0.00	0.00	2,500.00 0.00 %
275-5-7520-523300	ADVERTISING	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		3,500.00	3,500.00	0.00	0.00	3,500.00 0.00%
ExpCategory: 54 - CAPITAL OUTLAY						
275-5-7520-541300	TRAIN PLATFORM	2,000.00	2,000.00	0.00	0.00	2,000.00 0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		2,000.00	2,000.00	0.00	0.00	2,000.00 0.00%
ExpCategory: 57 - PAYMENT TO OTHERS						
275-5-7520-573310	TRAIN LOT NORFOLK SO LEASE	500.00	500.00	495.30	495.30	4.70 99.06 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		500.00	500.00	495.30	495.30	4.70 99.06%
Department: 7520 - ECONOMIC DEVELOPMENT Total:		6,000.00	6,000.00	495.30	495.30	5,504.70 8.26%
Department: 7540 - TOURISM						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
275-5-7540-523250	I-75 LIGHTING	10,000.00	10,000.00	0.00	0.00	10,000.00 0.00 %
275-5-7540-523300	ADVERTISING	15,000.00	15,000.00	0.00	0.00	15,000.00 0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		25,000.00	25,000.00	0.00	0.00	25,000.00 0.00%
ExpCategory: 57 - PAYMENT TO OTHERS						
275-5-7540-573200	PYMT TO CVB	515,000.00	515,000.00	42,429.37	42,429.37	472,570.63 8.24 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		515,000.00	515,000.00	42,429.37	42,429.37	472,570.63 8.24%
Department: 7540 - TOURISM Total:		540,000.00	540,000.00	42,429.37	42,429.37	497,570.63 7.86%
Department: 7550 - MAIN ST/ECONOMIC DEV						
ExpCategory: 51 - PERSONAL SVC & EMP BEN						
275-5-7550-511100	REGULAR EMPLOYEES	165,000.00	165,000.00	6,681.66	14,031.48	150,968.52 8.50 %
275-5-7550-512100	GROUP INSURANCE	57,500.00	57,500.00	4,151.15	8,302.30	49,197.70 14.44 %
275-5-7550-512200	FICA (SOCIAL SECURITY)	1,500.00	1,500.00	89.58	188.85	1,311.15 12.59 %
275-5-7550-512400	RETIREMENT	27,500.00	27,500.00	1,512.34	3,137.16	24,362.84 11.41 %
275-5-7550-512700	WORKER'S COMPENSATION	5,000.00	5,000.00	0.00	2,724.98	2,275.02 54.50 %
275-5-7550-512750	UNEMPLOYMENT TAX - GEORGIA	300.00	300.00	26.37	55.77	244.23 18.59 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		256,800.00	256,800.00	12,461.10	28,440.54	228,359.46 11.07%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
275-5-7550-521200	PROFESSIONAL SVCS	150,000.00	150,000.00	0.00	0.00	150,000.00 0.00 %
275-5-7550-521230	LEGAL	15,000.00	15,000.00	0.00	0.00	15,000.00 0.00 %
275-5-7550-521400	DRUG & MEDICAL	100.00	100.00	0.00	0.00	100.00 0.00 %
275-5-7550-522240	BUILDING & GROUNDS	0.00	0.00	243.00	243.00	-243.00 0.00 %
275-5-7550-522250	OTHER EQUIP REPAIRS/MAINT	200.00	200.00	0.00	0.00	200.00 0.00 %
275-5-7550-523100	RISK MANAGEMENT	6,500.00	6,500.00	0.00	0.00	6,500.00 0.00 %
275-5-7550-523200	COMMUNICATIONS - CELL PHONE	500.00	500.00	40.44	40.44	459.56 8.09 %
275-5-7550-523300	ADVERTISING	45,000.00	45,000.00	900.00	900.00	44,100.00 2.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
275-5-7550-523310	PUBLIC NOTICES	2,500.00	2,500.00	2,016.00	2,016.00	484.00	80.64 %
275-5-7550-523500	TRAVEL-MILEAGE REIMBURSEMENT	750.00	750.00	0.00	0.00	750.00	0.00 %
275-5-7550-523600	DUES & FEES	1,000.00	1,000.00	95.00	649.06	350.94	64.91 %
275-5-7550-523700	EDUCATION & TRAINING DDA	5,000.00	5,000.00	350.00	350.00	4,650.00	7.00 %
275-5-7550-523750	MEETINGS & CONFERENCE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
275-5-7550-523850	CONTRACTED SVC(GMA H/M)	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00 %
275-5-7550-523855	EVENT ENTERTAINMENT CONTRAC...	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		298,050.00	298,050.00	3,644.44	4,198.50	293,851.50	1.41%
ExpCategory: 53 - SUPPLIES							
275-5-7550-531105	OFFICE SUPPLIES	1,500.00	1,500.00	82.83	82.83	1,417.17	5.52 %
275-5-7550-531107	BANK & CREDIT CARD CHARGES	250.00	250.00	0.00	0.00	250.00	0.00 %
275-5-7550-531150	OPERATING SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
275-5-7550-531151	BANNERS	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
275-5-7550-531160	OPERATING EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
275-5-7550-531700	OTHER SUPPLIES	250.00	250.00	0.00	0.00	250.00	0.00 %
275-5-7550-531720	CHRISTMAS DECORATIONS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
275-5-7550-531729	CITY EVENTS	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
275-5-7550-531750	PROMOTIONS	25,000.00	25,000.00	1,778.64	1,778.64	23,221.36	7.11 %
275-5-7550-531785	UNIFORMS	900.00	900.00	0.00	0.00	900.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:		144,900.00	144,900.00	1,861.47	1,861.47	143,038.53	1.28%
ExpCategory: 54 - CAPITAL OUTLAY							
275-5-7550-541100	LAND ACQUISITIONS	300,000.00	300,000.00	0.00	0.00	300,000.00	0.00 %
275-5-7550-541150	FURNITURE & FIXTURES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
275-5-7550-541300	TRAIN PLATFORM	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
275-5-7550-541500	WAYFINDING SIGNS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
275-5-7550-542400	COMPUTERS	5,000.00	5,000.00	0.00	886.03	4,113.97	17.72 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		350,000.00	350,000.00	0.00	886.03	349,113.97	0.25%
ExpCategory: 57 - PAYMENT TO OTHERS							
275-5-7550-573300	PARHAM PARKING LOT LEASE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
Department: 7550 - MAIN ST/ECONOMIC DEV Total:		1,054,750.00	1,054,750.00	17,967.01	35,386.54	1,019,363.46	3.35%
Fund: 275 - HOTEL/MOTEL Surplus (Deficit):		0.00	0.00	-60,891.68	-78,311.21	-78,311.21	0.00%

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 320 - SPLOST						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 36 - INVESTMENT INCOME						
320-3-0000-361000	INTEREST INCOME	25,000.00	25,000.00	0.00	0.00	-25,000.00 0.00 %
	RevCategory: 36 - INVESTMENT INCOME Total:	25,000.00	25,000.00	0.00	0.00	-25,000.00 0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
320-3-0000-389050	PRIOR YEAR REVENUE	1,275,000.00	1,275,000.00	0.00	0.00	-1,275,000.00 0.00 %
	RevCategory: 38 - MISCELLANEOUS REVENUE Total:	1,275,000.00	1,275,000.00	0.00	0.00	-1,275,000.00 0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES						
320-3-0000-391201	SPLOST V REVENUE	475,000.00	475,000.00	0.00	0.00	-475,000.00 0.00 %
	RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	475,000.00	475,000.00	0.00	0.00	-475,000.00 0.00%
	Department: 0000 - NON DEPARTMENTAL Total:	1,775,000.00	1,775,000.00	0.00	0.00	-1,775,000.00 0.00%
Department: 1510 - ADMINISTRATION						
ExpCategory: 53 - SUPPLIES						
320-5-1510-531107	BANK & CREDIT CARD CHARGES	300.00	300.00	0.00	0.00	300.00 0.00 %
	ExpCategory: 53 - SUPPLIES Total:	300.00	300.00	0.00	0.00	300.00 0.00%
	Department: 1510 - ADMINISTRATION Total:	300.00	300.00	0.00	0.00	300.00 0.00%
Department: 4210 - STREET DEPARTMENT						
ExpCategory: 54 - CAPITAL OUTLAY						
320-5-4210-541405	BILL GARDNER IMP PROJECT	300,000.00	300,000.00	0.00	0.00	300,000.00 0.00 %
320-5-4210-541501	PEEKSVILLE ROAD CONNECTOR	774,700.00	774,700.00	0.00	0.00	774,700.00 0.00 %
320-5-4210-541502	SR 42 EXTRA LANE BGP TO MKTPLC	600,000.00	600,000.00	0.00	0.00	600,000.00 0.00 %
320-5-4210-541505	BICYCLE/SHARED USE LANES	100,000.00	100,000.00	0.00	0.00	100,000.00 0.00 %
	ExpCategory: 54 - CAPITAL OUTLAY Total:	1,774,700.00	1,774,700.00	0.00	0.00	1,774,700.00 0.00%
	Department: 4210 - STREET DEPARTMENT Total:	1,774,700.00	1,774,700.00	0.00	0.00	1,774,700.00 0.00%
	Fund: 320 - SPLOST Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00 0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 326 - SPLOST VI						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 39 - OTHER FINANCIAL SOURCES						
326-3-0000-391201 SPLOST VI REVENUE	1,350,200.00	1,350,200.00	0.00	0.00	-1,350,200.00	0.00 %
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	1,350,200.00	1,350,200.00	0.00	0.00	-1,350,200.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	1,350,200.00	1,350,200.00	0.00	0.00	-1,350,200.00	0.00%
Department: 1510 - ADMINISTRATION						
ExpCategory: 53 - SUPPLIES						
326-5-1510-531107 BANK & CREDIT CARD CHARGES	200.00	200.00	0.00	0.00	200.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:	200.00	200.00	0.00	0.00	200.00	0.00%
ExpCategory: 54 - CAPITAL OUTLAY						
326-5-1510-542200 VEHICLES	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00%
Department: 1510 - ADMINISTRATION Total:	250,200.00	250,200.00	0.00	0.00	250,200.00	0.00%
Department: 4210 - STREET DEPARTMENT						
ExpCategory: 54 - CAPITAL OUTLAY						
326-5-4210-541409 SR 42 WIDENING	300,000.00	300,000.00	0.00	0.00	300,000.00	0.00 %
326-5-4210-541410 BILL GARDNER PH II UPGRADES	450,000.00	450,000.00	0.00	0.00	450,000.00	0.00 %
326-5-4210-541411 SR 42 CONGESTION RELIEF	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00%
Department: 4210 - STREET DEPARTMENT Total:	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00%
Department: 6220 - DEPT 6220						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
326-5-6220-521200 PROFESSIONAL SERVICES	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00%
Department: 6220 - DEPT 6220 Total:	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00%
Fund: 326 - SPLOST VI Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 335 - T-SPLOST							
Department: 0000 - NON DEPARTMENTAL							
RevCategory: 31 - TAXES							
335-3-0000-313200	T-SPLOST PROCEEDS	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	0.00 %
	RevCategory: 31 - TAXES Total:	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	0.00%
RevCategory: 36 - INVESTMENT INCOME							
335-3-0000-361000	T-SPLOST INTEREST	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00 %
	RevCategory: 36 - INVESTMENT INCOME Total:	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE							
335-3-0000-385000	LMIG PROGRAM	1,500,000.00	1,500,000.00	0.00	0.00	-1,500,000.00	0.00 %
335-3-0000-389050	PRIOR YEAR REVENUE	2,000,000.00	2,000,000.00	0.00	0.00	-2,000,000.00	0.00 %
	RevCategory: 38 - MISCELLANEOUS REVENUE Total:	3,500,000.00	3,500,000.00	0.00	0.00	-3,500,000.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES							
335-3-0000-393100	GTIB DEBT PROCEEDS	4,000,000.00	4,000,000.00	0.00	0.00	-4,000,000.00	0.00 %
	RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	4,000,000.00	4,000,000.00	0.00	0.00	-4,000,000.00	0.00%
	Department: 0000 - NON DEPARTMENTAL Total:	9,325,000.00	9,325,000.00	0.00	0.00	-9,325,000.00	0.00%
Department: 1510 - ADMINISTRATION							
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
335-5-1510-521200	PROFESSIONAL	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
335-5-1510-523600	DUES & FEES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
	ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
ExpCategory: 53 - SUPPLIES							
335-5-1510-531107	BANK AND CREDIT CARD CHARGES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
	ExpCategory: 53 - SUPPLIES Total:	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00%
ExpCategory: 54 - CAPITAL OUTLAY							
335-5-1510-541100	ACQUISITION OF PROPERTY	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
	ExpCategory: 54 - CAPITAL OUTLAY Total:	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00%
	Department: 1510 - ADMINISTRATION Total:	505,000.00	505,000.00	0.00	0.00	505,000.00	0.00%
Department: 4210 - STREET DEPARTMENT							
ExpCategory: 54 - CAPITAL OUTLAY							
335-5-4210-541402	SR 42 & BILL GARD CONGESTION	4,000,000.00	4,000,000.00	1,750.00	1,750.00	3,998,250.00	0.04 %
335-5-4210-541403	BILL GARDNER IMPROVEMENTS	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
335-5-4210-541404	SR 42 EXTRA LANE	2,470,000.00	2,470,000.00	0.00	0.00	2,470,000.00	0.00 %
335-5-4210-541406	BIKEWAY/PEDESTRIAN	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
	ExpCategory: 54 - CAPITAL OUTLAY Total:	7,170,000.00	7,170,000.00	1,750.00	1,750.00	7,168,250.00	0.02%
	Department: 4210 - STREET DEPARTMENT Total:	7,170,000.00	7,170,000.00	1,750.00	1,750.00	7,168,250.00	0.02%
Department: 8000 - DEBT SERVICE							
ExpCategory: 58 - DEBT SERVICE							
335-5-8000-581201	T-SPLOST BOND PMT PRINCIPAL	1,350,000.00	1,350,000.00	0.00	0.00	1,350,000.00	0.00 %
335-5-8000-582201	T-SPLOST BOND PYMT INTEREST	300,000.00	300,000.00	0.00	0.00	300,000.00	0.00 %
	ExpCategory: 58 - DEBT SERVICE Total:	1,650,000.00	1,650,000.00	0.00	0.00	1,650,000.00	0.00%
	Department: 8000 - DEBT SERVICE Total:	1,650,000.00	1,650,000.00	0.00	0.00	1,650,000.00	0.00%
	Fund: 335 - T-SPLOST Surplus (Deficit):	0.00	0.00	-1,750.00	-1,750.00	-1,750.00	0.00%

Budget Report

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 350 - DEVELOPMENTAL IMPACT						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 36 - INVESTMENT INCOME						
350-3-0000-361000 INTEREST PD	4,500.00	4,500.00	0.00	0.00	-4,500.00	0.00 %
RevCategory: 36 - INVESTMENT INCOME Total:	4,500.00	4,500.00	0.00	0.00	-4,500.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
350-3-0000-389900 PRIOR YEAR REVENUE	850,000.00	850,000.00	0.00	0.00	-850,000.00	0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	850,000.00	850,000.00	0.00	0.00	-850,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	854,500.00	854,500.00	0.00	0.00	-854,500.00	0.00%
Department: 1510 - ADMINISTRATION						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
350-5-1510-521200 ADMIN PROFESSIONAL SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
350-3-1510-346950 ADMINISTRATIVE FEE	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 1510 - ADMINISTRATION Surplus (Deficit):	-10,000.00	-10,000.00	0.00	0.00	10,000.00	0.00%
Department: 2500 - CIE PREP						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
350-5-2500-521200 CIE PROFESSIONAL SERVICES	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
350-3-2500-346954 CIE PREP FUND	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00%
Department: 2500 - CIE PREP Surplus (Deficit):	-39,000.00	-39,000.00	0.00	0.00	39,000.00	0.00%
Department: 3230 - POLICE DEPARTMENT						
RevCategory: 34 - CHARGES FOR SERVICES						
350-3-3230-346951 POLICE DEPARTMENT FUND	35,000.00	35,000.00	0.00	0.00	-35,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	35,000.00	35,000.00	0.00	0.00	-35,000.00	0.00%
Department: 3230 - POLICE DEPARTMENT Total:	35,000.00	35,000.00	0.00	0.00	-35,000.00	0.00%
Department: 4210 - STREET DEPARTMENT						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
350-5-4210-522260 STREET/ROAD PAVING & FIXTURES	355,500.00	355,500.00	0.00	0.00	355,500.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	355,500.00	355,500.00	0.00	0.00	355,500.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
350-3-4210-346953 STREET/ROAD DEPT FUND	50,000.00	50,000.00	0.00	0.00	-50,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	50,000.00	50,000.00	0.00	0.00	-50,000.00	0.00%
Department: 4210 - STREET DEPARTMENT Surplus (Deficit):	-305,500.00	-305,500.00	0.00	0.00	305,500.00	0.00%
Department: 6220 - DEPT 6220						
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
350-5-6220-521200 PARK/RECREATION PROF SVC	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00%
ExpCategory: 54 - CAPITAL OUTLAY						
350-5-6220-541102 PARKS & RECS CAPITAL SHARE	575,000.00	575,000.00	0.00	0.00	575,000.00	0.00 %
350-5-6220-541302 PARK/RECREATION EQUIPMENT	85,000.00	85,000.00	0.00	0.00	85,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:	660,000.00	660,000.00	0.00	0.00	660,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
350-3-6220-346952 PARK/RECREATION FUND	150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00%
Department: 6220 - DEPT 6220 Surplus (Deficit):	-535,000.00	-535,000.00	0.00	0.00	535,000.00	0.00%
Fund: 350 - DEVELOPMENTAL IMPACT Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 505 - WATER/SEWER						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 38 - MISCELLANEOUS REVENUE						
505-3-0000-389050	PRIOR YEAR REVENUE	89,050.00	89,050.00	0.00	0.00	-89,050.00 0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:		89,050.00	89,050.00	0.00	0.00	-89,050.00 0.00%
Department: 0000 - NON DEPARTMENTAL Total:		89,050.00	89,050.00	0.00	0.00	-89,050.00 0.00%
Department: 4330 - SEWER DEPARTMENT						
ExpCategory: 51 - PERSONAL SVC & EMP BEN						
505-5-4330-511100	REGULAR EMPLOYEES	295,000.00	295,000.00	22,121.00	45,421.81	249,578.19 15.40 %
505-5-4330-511300	OVERTIME	25,000.00	25,000.00	1,405.21	3,141.87	21,858.13 12.57 %
505-5-4330-512100	GROUP INSURANCE	75,000.00	75,000.00	9,629.30	18,641.54	56,358.46 24.86 %
505-5-4330-512200	FICA (SOCIAL SECURITY)	4,000.00	4,000.00	329.08	685.38	3,314.62 17.13 %
505-5-4330-512400	RETIREMENT	85,000.00	85,000.00	4,459.98	8,860.04	76,139.96 10.42 %
505-5-4330-512700	WORKER'S COMPENSATION	17,500.00	17,500.00	0.00	10,976.83	6,523.17 62.72 %
505-5-4330-512750	UNEMPLOYMENT TAX - GEORGIA	1,000.00	1,000.00	85.30	185.62	814.38 18.56 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		502,500.00	502,500.00	38,029.87	87,913.09	414,586.91 17.50%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC						
505-5-4330-521200	PROFESSIONAL	5,000.00	5,000.00	0.00	0.00	5,000.00 0.00 %
505-5-4330-521205	PROFESSIONAL SERVICES	70,000.00	70,000.00	0.00	1,750.00	68,250.00 2.50 %
505-5-4330-521210	ADMIN FEE - SEWER TRANSFER OUT	395,000.00	395,000.00	0.00	0.00	395,000.00 0.00 %
505-5-4330-521230	LEGAL	500.00	500.00	0.00	0.00	500.00 0.00 %
505-5-4330-521250	ENGINEERING	125,000.00	125,000.00	0.00	0.00	125,000.00 0.00 %
505-5-4330-521300	TECHNICAL SERVICES	65,000.00	65,000.00	0.00	7,806.21	57,193.79 12.01 %
505-5-4330-521400	DRUG & MEDICAL	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
505-5-4330-522201	INTEREST JD EXC & FREIGHTLINER	5,000.00	5,000.00	0.00	0.00	5,000.00 0.00 %
505-5-4330-522210	AUTO / TRUCK EXPENSES	8,500.00	8,500.00	138.20	138.20	8,361.80 1.63 %
505-5-4330-522211	AUTO GAS & FUEL	15,000.00	15,000.00	3,664.17	3,899.25	11,100.75 26.00 %
505-5-4330-522240	BUILDING & GROUNDS	15,000.00	15,000.00	0.00	0.00	15,000.00 0.00 %
505-5-4330-522250	PLANT EQUIP REPAIRS/MAINT	250,000.00	250,000.00	4,950.90	6,017.86	243,982.14 2.41 %
505-5-4330-522254	REPAIRS TO SEWER LINES	100,000.00	100,000.00	0.00	0.00	100,000.00 0.00 %
505-5-4330-522255	SEW COLLECTION EQUIP REPAIRS/M	300,000.00	300,000.00	22,425.45	99,300.45	200,699.55 33.10 %
505-5-4330-522330	EQUIPMENT LEASING	20,000.00	20,000.00	600.00	2,220.18	17,779.82 11.10 %
505-5-4330-523100	RISK MANAGEMENT INSURANCE	20,000.00	20,000.00	0.00	0.00	20,000.00 0.00 %
505-5-4330-523200	COMMUNICATION CELL PHONES	10,000.00	10,000.00	1,222.89	1,222.89	8,777.11 12.23 %
505-5-4330-523310	PUBLIC NOTICES	1,000.00	1,000.00	0.00	0.00	1,000.00 0.00 %
505-5-4330-523600	DUES & FEES	7,500.00	7,500.00	0.00	2,792.25	4,707.75 37.23 %
505-5-4330-523601	FINES AND PENALTIES	10,000.00	10,000.00	0.00	0.00	10,000.00 0.00 %
505-5-4330-523700	EDUCATION & TRAINING	10,000.00	10,000.00	0.00	0.00	10,000.00 0.00 %
505-5-4330-523857	WASTE WATER TESTS	35,000.00	35,000.00	3,080.00	3,471.60	31,528.40 9.92 %
505-5-4330-523858	CHEMICALS WASTEWATER	200,000.00	200,000.00	0.00	14,904.17	185,095.83 7.45 %
505-5-4330-523862	SLUDGE REMOVAL	135,000.00	135,000.00	17,034.07	22,777.63	112,222.37 16.87 %
505-5-4330-523970	POSTAGE	5,000.00	5,000.00	0.00	0.00	5,000.00 0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		1,808,500.00	1,808,500.00	53,115.68	166,300.69	1,642,199.31 9.20%
ExpCategory: 53 - SUPPLIES						
505-5-4330-531105	OFFICE SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00 0.00 %
505-5-4330-531107	BANK & CREDIT CARD CHARGES	250.00	250.00	0.00	0.00	250.00 0.00 %
505-5-4330-531150	OPERATING SUPPLIES	35,000.00	35,000.00	4,168.88	5,459.90	29,540.10 15.60 %
505-5-4330-531162	LAB SUPPLIES	25,000.00	25,000.00	1,806.57	5,228.55	19,771.45 20.91 %
505-5-4330-531205	UTILITIES	350,000.00	350,000.00	2,145.50	2,145.50	347,854.50 0.61 %
505-5-4330-531210	STORMWATER FEES	1,500.00	1,500.00	0.00	0.00	1,500.00 0.00 %
505-5-4330-531700	OTHER SUPPLIES	1,500.00	1,500.00	186.25	625.15	874.85 41.68 %
505-5-4330-531785	UNIFORMS	5,500.00	5,500.00	215.19	285.21	5,214.79 5.19 %
505-5-4330-531786	BOOT ALLOWANCE	800.00	800.00	0.00	0.00	800.00 0.00 %
ExpCategory: 53 - SUPPLIES Total:		421,050.00	421,050.00	8,522.39	13,744.31	407,305.69 3.26%
ExpCategory: 54 - CAPITAL OUTLAY						
505-5-4330-541420	INDIAN CREEK WPCP	15,000,000.00	15,000,000.00	41,675.68	222,063.99	14,777,936.01 1.48 %
505-5-4330-541421	CLUB DR LIFT STATION	3,000,000.00	3,000,000.00	0.00	0.00	3,000,000.00 0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-5-4330-541424	SEWER SYST. IMPROVE,SWR LINES	1,250,000.00	1,250,000.00	0.00	0.00	1,250,000.00	0.00 %
505-5-4330-542130	SCADA SYSTEM	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
505-5-4330-542200	VEHICLES	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
505-5-4330-542251	CAPITAL LEASE 2019 JD EXCAVATO	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
505-5-4330-542400	COMPUTERS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
505-5-4330-542500	EQUIPMENT	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		19,572,500.00	19,572,500.00	41,675.68	222,063.99	19,350,436.01	1.13%
ExpCategory: 57 - PAYMENT TO OTHERS							
505-5-4330-579000	CONTINGENCIES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		30,000.00	30,000.00	0.00	0.00	30,000.00	0.00%
ExpCategory: 58 - DEBT SERVICE							
505-5-4330-581100	REVENUE BOND PRINCIPAL	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
505-5-4330-581207	W&S BOND	750,000.00	750,000.00	31,145.83	62,291.66	687,708.34	8.31 %
505-5-4330-581300	GEFA LOAN PAYABLE PRINCIPAL	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00 %
505-5-4330-582100	REVENUE BOND INTEREST PAYABLE	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
505-5-4330-582207	W/S BOND INTEREST	70,000.00	70,000.00	2,231.67	4,463.34	65,536.66	6.38 %
505-5-4330-582300	GEFA LOAN PAYABLE INTEREST	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
ExpCategory: 58 - DEBT SERVICE Total:		1,920,000.00	1,920,000.00	33,377.50	66,755.00	1,853,245.00	3.48%
RevCategory: 34 - CHARGES FOR SERVICES							
505-3-4330-344255	SEWER CHARGES	3,175,000.00	3,175,000.00	3,536.90	209,799.58	-2,965,200.42	6.61 %
505-3-4330-344260	SLUDGE GREEN ROCK	45,000.00	45,000.00	8,016.40	11,199.00	-33,801.00	24.89 %
505-3-4330-346902	SEWER TAP FEES	60,000.00	60,000.00	3,600.00	10,575.00	-49,425.00	17.63 %
505-3-4330-346950	PENALTIES	32,000.00	32,000.00	2,628.04	5,133.89	-26,866.11	16.04 %
RevCategory: 34 - CHARGES FOR SERVICES Total:		3,312,000.00	3,312,000.00	17,781.34	236,707.47	-3,075,292.53	7.15%
RevCategory: 36 - INVESTMENT INCOME							
505-3-4330-361000	INTEREST REVENUE	7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00 %
RevCategory: 36 - INVESTMENT INCOME Total:		7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES							
505-3-4330-393122	GEFA LOAN PROCEEDS	12,000,000.00	12,000,000.00	0.00	0.00	-12,000,000.00	0.00 %
505-3-4330-393123	REVENUE BONDS PROCEEDS	8,000,000.00	8,000,000.00	0.00	0.00	-8,000,000.00	0.00 %
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:		20,000,000.00	20,000,000.00	0.00	0.00	-20,000,000.00	0.00%
Department: 4330 - SEWER DEPARTMENT Surplus (Deficit):		-935,050.00	-935,050.00	-156,939.78	-320,069.61	614,980.39	34.23%
Department: 4420 - WATER DEPARTMENT							
ExpCategory: 51 - PERSONAL SVC & EMP BEN							
505-5-4420-511100	REGULAR EMPLOYEES	225,000.00	225,000.00	11,745.09	25,025.38	199,974.62	11.12 %
505-5-4420-511300	OVERTIME	15,000.00	15,000.00	778.93	2,557.24	12,442.76	17.05 %
505-5-4420-512100	GROUP INSURANCE	45,000.00	45,000.00	5,540.09	11,056.95	33,943.05	24.57 %
505-5-4420-512200	FICA (SOCIAL SECURITY)	3,500.00	3,500.00	177.15	391.00	3,109.00	11.17 %
505-5-4420-512400	RETIREMENT	35,000.00	35,000.00	2,305.35	5,321.61	29,678.39	15.20 %
505-5-4420-512700	WORKER'S COMPENSATION	7,500.00	7,500.00	0.00	3,935.35	3,564.65	52.47 %
505-5-4420-512750	UNEMPLOYMENT TAX - GEORGIA	1,200.00	1,200.00	41.20	101.28	1,098.72	8.44 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		332,200.00	332,200.00	20,587.81	48,388.81	283,811.19	14.57%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
505-5-4420-521200	PROFESSIONAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
505-5-4420-521205	PROFESSIONAL SERVICES	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
505-5-4420-521210	ADMIN FEE - WATER TRANSFER OUT	382,500.00	382,500.00	0.00	0.00	382,500.00	0.00 %
505-5-4420-521230	LEGAL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
505-5-4420-521250	ENGINEERING	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
505-5-4420-521300	TECHNICAL SERVICES	2,500.00	2,500.00	0.00	7,806.24	-5,306.24	312.25 %
505-5-4420-521400	DRUG & MEDICAL	500.00	500.00	0.00	0.00	500.00	0.00 %
505-5-4420-522210	AUTO / TRUCK EXPENSE	20,000.00	20,000.00	2,369.86	2,369.86	17,630.14	11.85 %
505-5-4420-522211	AUTO GAS & FUEL	20,000.00	20,000.00	0.00	235.09	19,764.91	1.18 %
505-5-4420-522240	BUILDING & GROUNDS	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
505-5-4420-522250	TREATMENT - REPAIRS & MAINT.	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
505-5-4420-522256	DISTRIBUTION REPAIR WATER LIN	100,000.00	100,000.00	975.00	2,166.50	97,833.50	2.17 %
505-5-4420-522257	REPAIR / MAINTENANCE TANKS	95,000.00	95,000.00	0.00	0.00	95,000.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-5-4420-522258	WELL REPAIRS	65,000.00	65,000.00	1,733.00	3,900.19	61,099.81	6.00 %
505-5-4420-522320	RENTAL EQUIP / VEHICLE	1,000.00	1,000.00	145.60	421.03	578.97	42.10 %
505-5-4420-523100	RISK MANAGEMENT INSURANCE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
505-5-4420-523200	COMMUNICATION CELL PHONES	5,000.00	5,000.00	387.72	387.72	4,612.28	7.75 %
505-5-4420-523600	DUES & FEES	7,500.00	7,500.00	0.00	2,628.62	4,871.38	35.05 %
505-5-4420-523700	EDUCATION & TRAINING	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
505-5-4420-523750	MEETINGS & CONFERENCES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
505-5-4420-523852	COPIER LEASE	6,500.00	6,500.00	0.00	672.92	5,827.08	10.35 %
505-5-4420-523855	DRINKING WATER FEES CONTRACT	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
505-5-4420-523856	WATER TESTING	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
505-5-4420-523859	CHEMICALS FOR WATER	30,000.00	30,000.00	2,595.20	2,595.20	27,404.80	8.65 %
505-5-4420-523970	POSTAGE	500.00	500.00	0.00	0.00	500.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		880,500.00	880,500.00	8,206.38	23,183.37	857,316.63	2.63%
ExpCategory: 53 - SUPPLIES							
505-5-4420-531105	OFFICE SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
505-5-4420-531107	BANK & CREDIT CARD CHARGES	500.00	500.00	0.00	0.00	500.00	0.00 %
505-5-4420-531150	OPERATING SUPPLIES	40,000.00	40,000.00	0.00	811.34	39,188.66	2.03 %
505-5-4420-531160	OPERATING EQUIPMENT	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
505-5-4420-531205	UTILITIES	50,000.00	50,000.00	4,113.82	4,113.82	45,886.18	8.23 %
505-5-4420-531210	STORM WATER FEES	500.00	500.00	0.00	0.00	500.00	0.00 %
505-5-4420-531510	INV PCH WATER FOR RESALE	750,000.00	750,000.00	58,341.57	58,341.57	691,658.43	7.78 %
505-5-4420-531700	OTHER SUPPLIES	500.00	500.00	186.25	186.25	313.75	37.25 %
505-5-4420-531775	REPAIR DAMAGE PROPERTY	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
505-5-4420-531785	UNIFORMS	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
505-5-4420-531786	BOOT ALLOWANCE	800.00	800.00	0.00	0.00	800.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:		1,001,800.00	1,001,800.00	62,641.64	63,452.98	938,347.02	6.33%
ExpCategory: 54 - CAPITAL OUTLAY							
505-5-4420-541445	WATER SYSTEM IMPROVEMENTS	150,000.00	150,000.00	0.00	0.00	150,000.00	0.00 %
505-5-4420-542120	RADIO READ SYSTEM	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
505-5-4420-542130	SCADA SYSTEM	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
505-5-4420-542200	VEHICLES	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
505-5-4420-542400	COMPUTERS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
505-5-4420-542500	EQUIPMENT	95,000.00	95,000.00	0.00	0.00	95,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		371,500.00	371,500.00	0.00	0.00	371,500.00	0.00%
ExpCategory: 57 - PAYMENT TO OTHERS							
505-5-4420-571000	SDS HCWA IF	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
505-5-4420-579000	CONTINGENCIES	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
ExpCategory: 57 - PAYMENT TO OTHERS Total:		125,000.00	125,000.00	0.00	0.00	125,000.00	0.00%
ExpCategory: 58 - DEBT SERVICE							
505-5-4420-581208	W/S BOND	487,500.00	487,500.00	16,770.83	33,541.66	453,958.34	6.88 %
505-5-4420-582208	W&S BOND INTEREST	37,500.00	37,500.00	1,201.67	2,403.34	35,096.66	6.41 %
ExpCategory: 58 - DEBT SERVICE Total:		525,000.00	525,000.00	17,972.50	35,945.00	489,055.00	6.85%
RevCategory: 34 - CHARGES FOR SERVICES							
505-3-4420-344210	WATER CHARGES	2,750,000.00	2,750,000.00	0.00	220,868.47	-2,529,131.53	8.03 %
505-3-4420-344215	WATER LINE INSP	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00 %
505-3-4420-344220	WATER METER REINSPECTIONS	500.00	500.00	0.00	0.00	-500.00	0.00 %
505-3-4420-344425	METER MAINTENANCE FEE	200,000.00	200,000.00	0.00	13,312.25	-186,687.75	6.66 %
505-3-4420-346901	TAP FEES	10,000.00	10,000.00	5,760.00	16,560.00	6,560.00	165.60 %
505-3-4420-346950	PENALTIES	64,000.00	64,000.00	3,205.15	6,317.91	-57,682.09	9.87 %
505-3-4420-346963	RECONNECT FEES	67,500.00	67,500.00	0.00	0.00	-67,500.00	0.00 %
505-3-4420-346964	CC CONVENIENCE FEE	20,000.00	20,000.00	423.17	423.17	-19,576.83	2.12 %
505-3-4420-346995	MISCELLANEOUS	7,500.00	7,500.00	8,176.75	19,160.20	11,660.20	255.47 %
505-3-4420-349300	BAD CHECK FEES	4,000.00	4,000.00	140.00	420.00	-3,580.00	10.50 %
RevCategory: 34 - CHARGES FOR SERVICES Total:		3,125,000.00	3,125,000.00	17,705.07	277,062.00	-2,847,938.00	8.87%

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
RevCategory: 36 - INVESTMENT INCOME						
505-3-4420-361000 INTEREST REVENUES	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00 %
RevCategory: 36 - INVESTMENT INCOME Total:	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
505-3-4420-381000 RENTS & ROYALTIES	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
Department: 4420 - WATER DEPARTMENT Surplus (Deficit):	-79,000.00	-79,000.00	-91,703.26	106,091.84	185,091.84	-134.29%
Fund: 505 - WATER/SEWER Surplus (Deficit):	-925,000.00	-925,000.00	-248,643.04	-213,977.77	711,022.23	23.13%

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 506 - W & S IMPACT TRUST FUND						
Department: 4330 - SEWER DEPARTMENT						
RevCategory: 34 - CHARGES FOR SERVICES						
506-3-4330-346904 SEWER IMPACT FEES	575,000.00	575,000.00	0.00	1,824.20	-573,175.80	0.32 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	575,000.00	575,000.00	0.00	1,824.20	-573,175.80	0.32%
Department: 4330 - SEWER DEPARTMENT Total:	575,000.00	575,000.00	0.00	1,824.20	-573,175.80	0.32%
Department: 4420 - WATER DEPARTMENT						
RevCategory: 34 - CHARGES FOR SERVICES						
506-3-4420-346903 WATER IMPACT FEES	350,000.00	350,000.00	0.00	0.00	-350,000.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:	350,000.00	350,000.00	0.00	0.00	-350,000.00	0.00%
Department: 4420 - WATER DEPARTMENT Total:	350,000.00	350,000.00	0.00	0.00	-350,000.00	0.00%
Fund: 506 - W & S IMPACT TRUST FUND Total:	925,000.00	925,000.00	0.00	1,824.20	-923,175.80	0.20%

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 540 - SANITATION							
Department: 0000 - NON DEPARTMENTAL							
ExpCategory: 51 - PERSONAL SVC & EMP BEN							
540-5-0000-511100	REGULAR EMPLOYEES	205,000.00	205,000.00	3,311.44	6,954.02	198,045.98	3.39 %
540-5-0000-511300	OVERTIME	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00 %
540-5-0000-512100	GROUP INSURANCE	20,000.00	20,000.00	1,490.45	2,980.90	17,019.10	14.90 %
540-5-0000-512200	FICA (SOCIAL SECURITY)	4,000.00	4,000.00	47.30	99.40	3,900.60	2.49 %
540-5-0000-512400	RETIREMENT	40,000.00	40,000.00	1,199.20	2,510.88	37,489.12	6.28 %
540-5-0000-512700	WORKER'S COMPENSATION	4,000.00	4,000.00	0.00	1,074.61	2,925.39	26.87 %
540-5-0000-512750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	13.24	27.80	472.20	5.56 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		279,000.00	279,000.00	6,061.63	13,647.61	265,352.39	4.89%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
540-5-0000-521210	ADMIN FEE - SANIT TRANSFER OUT	33,500.00	33,500.00	0.00	0.00	33,500.00	0.00 %
540-5-0000-521400	DRUG & MEDICAL	250.00	250.00	0.00	0.00	250.00	0.00 %
540-5-0000-522210	AUTO/TRUCK EXPENSES	8,000.00	8,000.00	637.97	637.97	7,362.03	7.97 %
540-5-0000-522211	AUTO GAS & FUEL	7,000.00	7,000.00	0.00	235.68	6,764.32	3.37 %
540-5-0000-522240	BUILDING & GROUNDS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
540-5-0000-522250	OTHER EQUIP. REPAIRS/MAINT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
540-5-0000-523100	RISK MANANGEMENT INSURANCE	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00 %
540-5-0000-523200	COMMUNICATION CELL PHONE	1,000.00	1,000.00	110.20	110.20	889.80	11.02 %
540-5-0000-523600	DUES & FEES	250.00	250.00	0.00	54.52	195.48	21.81 %
540-5-0000-523700	EDUCATION & TRAINING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
540-5-0000-523860	SANITATION CONTRACT	625,000.00	625,000.00	390.62	58,866.99	566,133.01	9.42 %
540-5-0000-523861	TIPPING FEE FOR LANDFILL	35,000.00	35,000.00	1,830.02	4,417.22	30,582.78	12.62 %
540-5-0000-523863	ROLLOFF COLLECTIONS	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
540-5-0000-523864	TIRE DISPOSAL FEE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		728,500.00	728,500.00	2,968.81	64,322.58	664,177.42	8.83%
ExpCategory: 53 - SUPPLIES							
540-5-0000-531150	OPERATING SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
540-5-0000-531160	OPERATING EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
540-5-0000-531205	UTILITIES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
540-5-0000-531700	OTHER SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
540-5-0000-531785	UNIFORMS	2,000.00	2,000.00	0.00	137.44	1,862.56	6.87 %
540-5-0000-531786	BOOT ALLOWANCE	250.00	250.00	0.00	0.00	250.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:		10,450.00	10,450.00	0.00	137.44	10,312.56	1.32%
ExpCategory: 54 - CAPITAL OUTLAY							
540-5-0000-542200	VEHICLES	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
540-5-0000-542500	EQUIPMENT	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		125,000.00	125,000.00	0.00	0.00	125,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES							
540-3-0000-344101	RESIDENTIAL SANITATION	765,000.00	765,000.00	0.00	75,902.50	-689,097.50	9.92 %
540-3-0000-344102	COMMERCIAL SANITATION	15,000.00	15,000.00	0.00	1,107.50	-13,892.50	7.38 %
540-3-0000-344103	CHIPPING FEES	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00 %
540-3-0000-344150	COLLECTION SITE FEES	15,000.00	15,000.00	610.00	1,250.00	-13,750.00	8.33 %
540-3-0000-344160	RECYCLE PROCEEDS	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
540-3-0000-346950	SANITATION PENALTIES	12,500.00	12,500.00	1,076.64	2,104.20	-10,395.80	16.83 %
RevCategory: 34 - CHARGES FOR SERVICES Total:		814,000.00	814,000.00	1,686.64	80,364.20	-733,635.80	9.87%
RevCategory: 38 - MISCELLANEOUS REVENUE							
540-3-0000-389050	PRIOR YEAR REVENUE	328,950.00	328,950.00	0.00	0.00	-328,950.00	0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:		328,950.00	328,950.00	0.00	0.00	-328,950.00	0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):		0.00	0.00	-7,343.80	2,256.57	2,256.57	0.00%
Fund: 540 - SANITATION Surplus (Deficit):		0.00	0.00	-7,343.80	2,256.57	2,256.57	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 570 - STORMWATER							
Department: 0000 - NON DEPARTMENTAL							
ExpCategory: 51 - PERSONAL SVC & EMP BEN							
570-5-0000-511100	REGULAR EMPLOYEES	140,000.00	140,000.00	13,431.52	28,122.58	111,877.42	20.09 %
570-5-0000-511300	OVERTIME	2,500.00	2,500.00	187.38	187.38	2,312.62	7.50 %
570-5-0000-512100	GROUP INSURANCE	42,500.00	42,500.00	5,337.73	10,675.47	31,824.53	25.12 %
570-5-0000-512200	FICA (SOCIAL SECURITY)	2,000.00	2,000.00	190.49	396.51	1,603.49	19.83 %
570-5-0000-512400	RETIREMENT	25,000.00	25,000.00	2,574.69	5,584.30	19,415.70	22.34 %
570-5-0000-512700	WORKER'S COMPENSATION	5,500.00	5,500.00	0.00	2,724.98	2,775.02	49.55 %
570-5-0000-512750	UNEMPLOYMENT TAX - GEORGIA	500.00	500.00	44.57	103.31	396.69	20.66 %
ExpCategory: 51 - PERSONAL SVC & EMP BEN Total:		218,000.00	218,000.00	21,766.38	47,794.53	170,205.47	21.92%
ExpCategory: 52 - PURCHASED/CONTRACTED SVC							
570-5-0000-521200	PROFESSIONAL	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00 %
570-5-0000-521210	ADMIN FEE - STORM TRANSFER OUT	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00 %
570-5-0000-521230	LEGAL	500.00	500.00	0.00	0.00	500.00	0.00 %
570-5-0000-521280	FLOODPLAIN MAPPING	500.00	500.00	0.00	0.00	500.00	0.00 %
570-5-0000-521400	DRUG & MEDICAL	500.00	500.00	0.00	0.00	500.00	0.00 %
570-5-0000-522210	AUTO/TRUCK EXPENSES	8,500.00	8,500.00	0.00	300.00	8,200.00	3.53 %
570-5-0000-522211	AUTO GAS & FUEL	15,000.00	15,000.00	0.00	235.08	14,764.92	1.57 %
570-5-0000-522250	OTHER EQUIP. REPAIRS/MAINT	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
570-5-0000-523100	RISK MANAGEMENT INSURANCE	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
570-5-0000-523200	COMMUNICATION CELL PHONES	2,500.00	2,500.00	200.21	200.21	2,299.79	8.01 %
570-5-0000-523600	DUES & FEES	1,000.00	1,000.00	0.00	163.60	836.40	16.36 %
570-5-0000-523700	EDUCATION & TRAINING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
570-5-0000-523751	PUBLIC OUTREACH	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
570-5-0000-523800	POND MAINTENANCE	25,000.00	25,000.00	0.00	1,850.00	23,150.00	7.40 %
570-5-0000-523801	DRAIN REPAIR & MAINT.	15,000.00	15,000.00	9,500.00	9,500.00	5,500.00	63.33 %
570-5-0000-523852	COPIER LEASE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
570-5-0000-523855	CONTRACTS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
570-5-0000-523970	POSTAGE	500.00	500.00	0.00	0.00	500.00	0.00 %
ExpCategory: 52 - PURCHASED/CONTRACTED SVC Total:		249,000.00	249,000.00	9,700.21	12,248.89	236,751.11	4.92%
ExpCategory: 53 - SUPPLIES							
570-5-0000-531105	OFFICE SUPPLIES	200.00	200.00	0.00	0.00	200.00	0.00 %
570-5-0000-531150	OPERATING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
570-5-0000-531160	OPERATING EQUIPMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
570-5-0000-531200	FEE FOR COLLECTING TAX	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
570-5-0000-531700	OTHER SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00 %
570-5-0000-531785	UNIFORMS	900.00	900.00	0.00	121.96	778.04	13.55 %
570-5-0000-531786	BOOT ALLOWANCE	300.00	300.00	0.00	0.00	300.00	0.00 %
ExpCategory: 53 - SUPPLIES Total:		10,400.00	10,400.00	0.00	121.96	10,278.04	1.17%
ExpCategory: 54 - CAPITAL OUTLAY							
570-5-0000-542242	CAPITAL LEASE 2019 JD EXCAVATO	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
570-5-0000-542400	COMPUTERS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
570-5-0000-542450	COMPUTER MAINTENANCE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
570-5-0000-542500	EQUIPMENT	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
570-5-0000-542601	DRAINAGE IMPROVEMENT	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
ExpCategory: 54 - CAPITAL OUTLAY Total:		299,000.00	299,000.00	0.00	0.00	299,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES							
570-3-0000-344261	STORM UTILITY FEE	502,400.00	502,400.00	0.00	0.00	-502,400.00	0.00 %
RevCategory: 34 - CHARGES FOR SERVICES Total:		502,400.00	502,400.00	0.00	0.00	-502,400.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
RevCategory: 38 - MISCELLANEOUS REVENUE						
570-3-0000-389050 PRIOR YEAR REVENUE	324,000.00	324,000.00	0.00	0.00	-324,000.00	0.00 %
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	324,000.00	324,000.00	0.00	0.00	-324,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):	50,000.00	50,000.00	-31,466.59	-60,165.38	-110,165.38	-120.33%
Fund: 570 - STORMWATER Surplus (Deficit):	50,000.00	50,000.00	-31,466.59	-60,165.38	-110,165.38	-120.33%
Report Surplus (Deficit):	50,000.00	50,000.00	-371,497.09	-1,395,144.89	-1,445,144.89	-2,790.29%

Group Summary

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - GENERAL						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 31 - TAXES						
	8,952,250.00	8,952,250.00	789,252.44	851,926.29	-8,100,323.71	9.52%
RevCategory: 31 - TAXES Total:	8,952,250.00	8,952,250.00	789,252.44	851,926.29	-8,100,323.71	9.52%
RevCategory: 32 - LICENSES AND PERMITS						
	1,105,500.00	1,105,500.00	14,210.40	54,670.33	-1,050,829.67	4.95%
RevCategory: 32 - LICENSES AND PERMITS Total:	1,105,500.00	1,105,500.00	14,210.40	54,670.33	-1,050,829.67	4.95%
RevCategory: 33 - INTERGOVERNMENTAL REV						
	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00%
RevCategory: 33 - INTERGOVERNMENTAL REV Total:	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	209,100.00	209,100.00	4,923.50	13,701.22	-195,398.78	6.55%
RevCategory: 34 - CHARGES FOR SERVICES Total:	209,100.00	209,100.00	4,923.50	13,701.22	-195,398.78	6.55%
RevCategory: 35 - FINES AND FORFEITURES						
	725,000.00	725,000.00	0.00	-11,567.00	-736,567.00	1.60%
RevCategory: 35 - FINES AND FORFEITURES Total:	725,000.00	725,000.00	0.00	-11,567.00	-736,567.00	1.60%
RevCategory: 36 - INVESTMENT INCOME						
	150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	1,435,220.00	1,435,220.00	1,710.26	7,436.80	-1,427,783.20	0.52%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	1,435,220.00	1,435,220.00	1,710.26	7,436.80	-1,427,783.20	0.52%
RevCategory: 39 - OTHER FINANCIAL SOURCES						
	971,000.00	971,000.00	0.00	0.00	-971,000.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	971,000.00	971,000.00	0.00	0.00	-971,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	13,553,070.00	13,553,070.00	810,096.60	916,167.64	-12,636,902.36	6.76%
Department: 1110 - ELECTED OFFICIALS						
51 - PERSONAL SVC & EMP BEN	136,700.00	136,700.00	9,446.29	18,381.06	118,318.94	13.45%
52 - PURCHASED/CONTRACTED SVC	121,100.00	121,100.00	7,249.55	8,979.59	112,120.41	7.42%
53 - SUPPLIES	1,500.00	1,500.00	6.12	6.12	1,493.88	0.41%
54 - CAPITAL OUTLAY	2,000.00	2,000.00	0.00	1,772.06	227.94	88.60%
Department: 1110 - ELECTED OFFICIALS Total:	261,300.00	261,300.00	16,701.96	29,138.83	232,161.17	11.15%
Department: 1510 - ADMINISTRATION						
51 - PERSONAL SVC & EMP BEN	1,409,000.00	1,409,000.00	92,297.67	207,381.65	1,201,618.35	14.72%
52 - PURCHASED/CONTRACTED SVC	797,000.00	797,000.00	38,910.68	97,861.57	699,138.43	12.28%
53 - SUPPLIES	231,500.00	231,500.00	6,744.16	6,744.16	224,755.84	2.91%
54 - CAPITAL OUTLAY	495,000.00	495,000.00	7,833.00	9,605.06	485,394.94	1.94%
57 - PAYMENT TO OTHERS	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
Department: 1510 - ADMINISTRATION Total:	2,952,500.00	2,952,500.00	145,785.51	321,592.44	2,630,907.56	10.89%
Department: 2650 - MUNICIPAL COURT						
51 - PERSONAL SVC & EMP BEN	272,850.00	272,850.00	17,685.18	39,132.47	233,717.53	14.34%
52 - PURCHASED/CONTRACTED SVC	112,200.00	112,200.00	7,667.27	11,798.69	100,401.31	10.52%
53 - SUPPLIES	14,450.00	14,450.00	0.00	0.00	14,450.00	0.00%
54 - CAPITAL OUTLAY	8,100.00	8,100.00	0.00	0.00	8,100.00	0.00%
57 - PAYMENT TO OTHERS	294,000.00	294,000.00	19,569.48	19,569.48	274,430.52	6.66%
Department: 2650 - MUNICIPAL COURT Total:	701,600.00	701,600.00	44,921.93	70,500.64	631,099.36	10.05%
Department: 3230 - POLICE DEPARTMENT						
51 - PERSONAL SVC & EMP BEN	3,755,500.00	3,755,500.00	275,193.45	626,950.29	3,128,549.71	16.69%
52 - PURCHASED/CONTRACTED SVC	762,750.00	762,750.00	95,929.08	147,910.25	614,839.75	19.39%
53 - SUPPLIES	191,000.00	191,000.00	5,031.80	12,168.55	178,831.45	6.37%
54 - CAPITAL OUTLAY	207,500.00	207,500.00	0.00	159,904.51	47,595.49	77.06%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
55 - INTERFUND CHARGES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00%
57 - PAYMENT TO OTHERS	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
Department: 3230 - POLICE DEPARTMENT Total:	4,942,750.00	4,942,750.00	376,154.33	946,933.60	3,995,816.40	19.16%
Department: 4210 - STREET DEPARTMENT						
51 - PERSONAL SVC & EMP BEN	1,297,500.00	1,297,500.00	94,052.93	246,292.73	1,051,207.27	18.98%
52 - PURCHASED/CONTRACTED SVC	370,200.00	370,200.00	5,026.69	11,876.33	358,323.67	3.21%
53 - SUPPLIES	334,000.00	334,000.00	11,825.94	13,339.14	320,660.86	3.99%
54 - CAPITAL OUTLAY	857,500.00	857,500.00	0.00	0.00	857,500.00	0.00%
57 - PAYMENT TO OTHERS	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00%
Department: 4210 - STREET DEPARTMENT Total:	2,871,200.00	2,871,200.00	110,905.56	271,508.20	2,599,691.80	9.46%
Department: 4220 - FLEET MAINTENANCE						
51 - PERSONAL SVC & EMP BEN	69,500.00	69,500.00	3,753.35	3,753.35	65,746.65	5.40%
52 - PURCHASED/CONTRACTED SVC	23,170.00	23,170.00	672.75	672.75	22,497.25	2.90%
53 - SUPPLIES	30,150.00	30,150.00	3,190.65	3,398.42	26,751.58	11.27%
54 - CAPITAL OUTLAY	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00%
57 - PAYMENT TO OTHERS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00%
Department: 4220 - FLEET MAINTENANCE Total:	127,820.00	127,820.00	7,616.75	7,824.52	119,995.48	6.12%
Department: 6220 - DEPT 6220						
52 - PURCHASED/CONTRACTED SVC	42,000.00	42,000.00	1,250.94	1,610.88	40,389.12	3.84%
53 - SUPPLIES	44,200.00	44,200.00	1,925.03	2,248.63	41,951.37	5.09%
54 - CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
Department: 6220 - DEPT 6220 Total:	106,200.00	106,200.00	3,175.97	3,859.51	102,340.49	3.63%
Department: 7220 - COMMUNITY DEVELOPMENT						
51 - PERSONAL SVC & EMP BEN	980,250.00	980,250.00	74,400.75	162,063.48	818,186.52	16.53%
52 - PURCHASED/CONTRACTED SVC	553,200.00	553,200.00	51,589.20	147,983.60	405,216.40	26.75%
53 - SUPPLIES	38,750.00	38,750.00	646.62	784.12	37,965.88	2.02%
54 - CAPITAL OUTLAY	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
57 - PAYMENT TO OTHERS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00%
Department: 7220 - COMMUNITY DEVELOPMENT Total:	1,589,700.00	1,589,700.00	126,636.57	310,831.20	1,278,868.80	19.55%
Fund: 100 - GENERAL Surplus (Deficit):	0.00	0.00	-21,801.98	-1,046,021.30	-1,046,021.30	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 190 - TREE REPLACEMENT						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 34 - CHARGES FOR SERVICES						
	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 4211 - TREE MAINTENANCE						
52 - PURCHASED/CONTRACTED SVC	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
Department: 4211 - TREE MAINTENANCE Total:	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
Fund: 190 - TREE REPLACEMENT Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

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ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 210 - CONFISCATED ASSETS						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 35 - FINES AND FORFEITURES						
	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00%
RevCategory: 35 - FINES AND FORFEITURES Total:	15,000.00	15,000.00	0.00	0.00	-15,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	10,500.00	10,500.00	0.00	0.00	-10,500.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	10,500.00	10,500.00	0.00	0.00	-10,500.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	25,500.00	25,500.00	0.00	0.00	-25,500.00	0.00%
Department: 3230 - POLICE DEPARTMENT						
54 - CAPITAL OUTLAY	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00%
57 - PAYMENT TO OTHERS	500.00	500.00	0.00	0.00	500.00	0.00%
Department: 3230 - POLICE DEPARTMENT Total:	25,500.00	25,500.00	0.00	0.00	25,500.00	0.00%
Fund: 210 - CONFISCATED ASSETS Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 230 - L G CEMETERY ACCOUNT						
Department: 0000 - NON DEPARTMENTAL						
52 - PURCHASED/CONTRACTED SVC	2,650.00	2,650.00	0.00	0.00	2,650.00	0.00%
53 - SUPPLIES	500.00	500.00	0.00	0.00	500.00	0.00%
54 - CAPITAL OUTLAY	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	8,100.00	8,100.00	400.00	1,000.00	-7,100.00	12.35%
RevCategory: 34 - CHARGES FOR SERVICES Total:	8,100.00	8,100.00	400.00	1,000.00	-7,100.00	12.35%
RevCategory: 36 - INVESTMENT INCOME						
	50.00	50.00	0.00	0.00	-50.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	50.00	50.00	0.00	0.00	-50.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):	0.00	0.00	400.00	1,000.00	1,000.00	0.00%
Fund: 230 - L G CEMETERY ACCOUNT Surplus (Deficit):	0.00	0.00	400.00	1,000.00	1,000.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 275 - HOTEL/MOTEL						
Department: 0000 - NON DEPARTMENTAL						
52 - PURCHASED/CONTRACTED SVC	105,000.00	105,000.00	0.00	0.00	105,000.00	0.00%
RevCategory: 31 - TAXES						
	1,325,000.00	1,325,000.00	0.00	0.00	-1,325,000.00	0.00%
RevCategory: 31 - TAXES Total:	1,325,000.00	1,325,000.00	0.00	0.00	-1,325,000.00	0.00%
RevCategory: 36 - INVESTMENT INCOME						
	850.00	850.00	0.00	0.00	-850.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	850.00	850.00	0.00	0.00	-850.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	379,900.00	379,900.00	0.00	0.00	-379,900.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	379,900.00	379,900.00	0.00	0.00	-379,900.00	0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):	1,600,750.00	1,600,750.00	0.00	0.00	-1,600,750.00	0.00%
Department: 7520 - ECONOMIC DEVELOPMENT						
52 - PURCHASED/CONTRACTED SVC	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00%
54 - CAPITAL OUTLAY	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00%
57 - PAYMENT TO OTHERS	500.00	500.00	495.30	495.30	4.70	99.06%
Department: 7520 - ECONOMIC DEVELOPMENT Total:	6,000.00	6,000.00	495.30	495.30	5,504.70	8.26%
Department: 7540 - TOURISM						
52 - PURCHASED/CONTRACTED SVC	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00%
57 - PAYMENT TO OTHERS	515,000.00	515,000.00	42,429.37	42,429.37	472,570.63	8.24%
Department: 7540 - TOURISM Total:	540,000.00	540,000.00	42,429.37	42,429.37	497,570.63	7.86%
Department: 7550 - MAIN ST/ECONOMIC DEV						
51 - PERSONAL SVC & EMP BEN	256,800.00	256,800.00	12,461.10	28,440.54	228,359.46	11.07%
52 - PURCHASED/CONTRACTED SVC	298,050.00	298,050.00	3,644.44	4,198.50	293,851.50	1.41%
53 - SUPPLIES	144,900.00	144,900.00	1,861.47	1,861.47	143,038.53	1.28%
54 - CAPITAL OUTLAY	350,000.00	350,000.00	0.00	886.03	349,113.97	0.25%
57 - PAYMENT TO OTHERS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00%
Department: 7550 - MAIN ST/ECONOMIC DEV Total:	1,054,750.00	1,054,750.00	17,967.01	35,386.54	1,019,363.46	3.35%
Fund: 275 - HOTEL/MOTEL Surplus (Deficit):	0.00	0.00	-60,891.68	-78,311.21	-78,311.21	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 320 - SPLOST						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 36 - INVESTMENT INCOME						
	25,000.00	25,000.00	0.00	0.00	-25,000.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	25,000.00	25,000.00	0.00	0.00	-25,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	1,275,000.00	1,275,000.00	0.00	0.00	-1,275,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	1,275,000.00	1,275,000.00	0.00	0.00	-1,275,000.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES						
	475,000.00	475,000.00	0.00	0.00	-475,000.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	475,000.00	475,000.00	0.00	0.00	-475,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	1,775,000.00	1,775,000.00	0.00	0.00	-1,775,000.00	0.00%
Department: 1510 - ADMINISTRATION						
53 - SUPPLIES	300.00	300.00	0.00	0.00	300.00	0.00%
Department: 1510 - ADMINISTRATION Total:	300.00	300.00	0.00	0.00	300.00	0.00%
Department: 4210 - STREET DEPARTMENT						
54 - CAPITAL OUTLAY	1,774,700.00	1,774,700.00	0.00	0.00	1,774,700.00	0.00%
Department: 4210 - STREET DEPARTMENT Total:	1,774,700.00	1,774,700.00	0.00	0.00	1,774,700.00	0.00%
Fund: 320 - SPLOST Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 326 - SPLOST VI						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 39 - OTHER FINANCIAL SOURCES						
	1,350,200.00	1,350,200.00	0.00	0.00	-1,350,200.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	1,350,200.00	1,350,200.00	0.00	0.00	-1,350,200.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	1,350,200.00	1,350,200.00	0.00	0.00	-1,350,200.00	0.00%
Department: 1510 - ADMINISTRATION						
53 - SUPPLIES	200.00	200.00	0.00	0.00	200.00	0.00%
54 - CAPITAL OUTLAY	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00%
Department: 1510 - ADMINISTRATION Total:	250,200.00	250,200.00	0.00	0.00	250,200.00	0.00%
Department: 4210 - STREET DEPARTMENT						
54 - CAPITAL OUTLAY	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00%
Department: 4210 - STREET DEPARTMENT Total:	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00%
Department: 6220 - DEPT 6220						
52 - PURCHASED/CONTRACTED SVC	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00%
Department: 6220 - DEPT 6220 Total:	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00%
Fund: 326 - SPLOST VI Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 335 - T-SPLOST						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 31 - TAXES						
	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	0.00%
RevCategory: 31 - TAXES Total:	1,750,000.00	1,750,000.00	0.00	0.00	-1,750,000.00	0.00%
RevCategory: 36 - INVESTMENT INCOME						
	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	75,000.00	75,000.00	0.00	0.00	-75,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	3,500,000.00	3,500,000.00	0.00	0.00	-3,500,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	3,500,000.00	3,500,000.00	0.00	0.00	-3,500,000.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES						
	4,000,000.00	4,000,000.00	0.00	0.00	-4,000,000.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	4,000,000.00	4,000,000.00	0.00	0.00	-4,000,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	9,325,000.00	9,325,000.00	0.00	0.00	-9,325,000.00	0.00%
Department: 1510 - ADMINISTRATION						
52 - PURCHASED/CONTRACTED SVC	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00%
53 - SUPPLIES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00%
54 - CAPITAL OUTLAY	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00%
Department: 1510 - ADMINISTRATION Total:	505,000.00	505,000.00	0.00	0.00	505,000.00	0.00%
Department: 4210 - STREET DEPARTMENT						
54 - CAPITAL OUTLAY	7,170,000.00	7,170,000.00	1,750.00	1,750.00	7,168,250.00	0.02%
Department: 4210 - STREET DEPARTMENT Total:	7,170,000.00	7,170,000.00	1,750.00	1,750.00	7,168,250.00	0.02%
Department: 8000 - DEBT SERVICE						
58 - DEBT SERVICE	1,650,000.00	1,650,000.00	0.00	0.00	1,650,000.00	0.00%
Department: 8000 - DEBT SERVICE Total:	1,650,000.00	1,650,000.00	0.00	0.00	1,650,000.00	0.00%
Fund: 335 - T-SPLOST Surplus (Deficit):	0.00	0.00	-1,750.00	-1,750.00	-1,750.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 350 - DEVELOPMENTAL IMPACT						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 36 - INVESTMENT INCOME						
	4,500.00	4,500.00	0.00	0.00	-4,500.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	4,500.00	4,500.00	0.00	0.00	-4,500.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	850,000.00	850,000.00	0.00	0.00	-850,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	850,000.00	850,000.00	0.00	0.00	-850,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	854,500.00	854,500.00	0.00	0.00	-854,500.00	0.00%
Department: 1510 - ADMINISTRATION						
52 - PURCHASED/CONTRACTED SVC						
	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00%
Department: 1510 - ADMINISTRATION Surplus (Deficit):	-10,000.00	-10,000.00	0.00	0.00	10,000.00	0.00%
Department: 2500 - CIE PREP						
52 - PURCHASED/CONTRACTED SVC						
	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00%
Department: 2500 - CIE PREP Surplus (Deficit):	-39,000.00	-39,000.00	0.00	0.00	39,000.00	0.00%
Department: 3230 - POLICE DEPARTMENT						
RevCategory: 34 - CHARGES FOR SERVICES						
	35,000.00	35,000.00	0.00	0.00	-35,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	35,000.00	35,000.00	0.00	0.00	-35,000.00	0.00%
Department: 3230 - POLICE DEPARTMENT Total:	35,000.00	35,000.00	0.00	0.00	-35,000.00	0.00%
Department: 4210 - STREET DEPARTMENT						
52 - PURCHASED/CONTRACTED SVC						
	355,500.00	355,500.00	0.00	0.00	355,500.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	50,000.00	50,000.00	0.00	0.00	-50,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	50,000.00	50,000.00	0.00	0.00	-50,000.00	0.00%
Department: 4210 - STREET DEPARTMENT Surplus (Deficit):	-305,500.00	-305,500.00	0.00	0.00	305,500.00	0.00%
Department: 6220 - DEPT 6220						
52 - PURCHASED/CONTRACTED SVC						
	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00%
54 - CAPITAL OUTLAY						
	660,000.00	660,000.00	0.00	0.00	660,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	150,000.00	150,000.00	0.00	0.00	-150,000.00	0.00%
Department: 6220 - DEPT 6220 Surplus (Deficit):	-535,000.00	-535,000.00	0.00	0.00	535,000.00	0.00%
Fund: 350 - DEVELOPMENTAL IMPACT Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 505 - WATER/SEWER						
Department: 0000 - NON DEPARTMENTAL						
RevCategory: 38 - MISCELLANEOUS REVENUE						
	89,050.00	89,050.00	0.00	0.00	-89,050.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	89,050.00	89,050.00	0.00	0.00	-89,050.00	0.00%
Department: 0000 - NON DEPARTMENTAL Total:	89,050.00	89,050.00	0.00	0.00	-89,050.00	0.00%
Department: 4330 - SEWER DEPARTMENT						
51 - PERSONAL SVC & EMP BEN	502,500.00	502,500.00	38,029.87	87,913.09	414,586.91	17.50%
52 - PURCHASED/CONTRACTED SVC	1,808,500.00	1,808,500.00	53,115.68	166,300.69	1,642,199.31	9.20%
53 - SUPPLIES	421,050.00	421,050.00	8,522.39	13,744.31	407,305.69	3.26%
54 - CAPITAL OUTLAY	19,572,500.00	19,572,500.00	41,675.68	222,063.99	19,350,436.01	1.13%
57 - PAYMENT TO OTHERS	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00%
58 - DEBT SERVICE	1,920,000.00	1,920,000.00	33,377.50	66,755.00	1,853,245.00	3.48%
RevCategory: 34 - CHARGES FOR SERVICES						
	3,312,000.00	3,312,000.00	17,781.34	236,707.47	-3,075,292.53	7.15%
RevCategory: 34 - CHARGES FOR SERVICES Total:	3,312,000.00	3,312,000.00	17,781.34	236,707.47	-3,075,292.53	7.15%
RevCategory: 36 - INVESTMENT INCOME						
	7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	7,500.00	7,500.00	0.00	0.00	-7,500.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES						
	20,000,000.00	20,000,000.00	0.00	0.00	-20,000,000.00	0.00%
RevCategory: 39 - OTHER FINANCIAL SOURCES Total:	20,000,000.00	20,000,000.00	0.00	0.00	-20,000,000.00	0.00%
Department: 4330 - SEWER DEPARTMENT Surplus (Deficit):	-935,050.00	-935,050.00	-156,939.78	-320,069.61	614,980.39	34.23%
Department: 4420 - WATER DEPARTMENT						
51 - PERSONAL SVC & EMP BEN	332,200.00	332,200.00	20,587.81	48,388.81	283,811.19	14.57%
52 - PURCHASED/CONTRACTED SVC	880,500.00	880,500.00	8,206.38	23,183.37	857,316.63	2.63%
53 - SUPPLIES	1,001,800.00	1,001,800.00	62,641.64	63,452.98	938,347.02	6.33%
54 - CAPITAL OUTLAY	371,500.00	371,500.00	0.00	0.00	371,500.00	0.00%
57 - PAYMENT TO OTHERS	125,000.00	125,000.00	0.00	0.00	125,000.00	0.00%
58 - DEBT SERVICE	525,000.00	525,000.00	17,972.50	35,945.00	489,055.00	6.85%
RevCategory: 34 - CHARGES FOR SERVICES						
	3,125,000.00	3,125,000.00	17,705.07	277,062.00	-2,847,938.00	8.87%
RevCategory: 34 - CHARGES FOR SERVICES Total:	3,125,000.00	3,125,000.00	17,705.07	277,062.00	-2,847,938.00	8.87%
RevCategory: 36 - INVESTMENT INCOME						
	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
RevCategory: 36 - INVESTMENT INCOME Total:	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	16,000.00	16,000.00	0.00	0.00	-16,000.00	0.00%
Department: 4420 - WATER DEPARTMENT Surplus (Deficit):	-79,000.00	-79,000.00	-91,703.26	106,091.84	185,091.84	-134.29%
Fund: 505 - WATER/SEWER Surplus (Deficit):	-925,000.00	-925,000.00	-248,643.04	-213,977.77	711,022.23	23.13%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 506 - W & S IMPACT TRUST FUND						
Department: 4330 - SEWER DEPARTMENT						
RevCategory: 34 - CHARGES FOR SERVICES						
	575,000.00	575,000.00	0.00	1,824.20	-573,175.80	0.32%
RevCategory: 34 - CHARGES FOR SERVICES Total:	575,000.00	575,000.00	0.00	1,824.20	-573,175.80	0.32%
Department: 4330 - SEWER DEPARTMENT Total:	575,000.00	575,000.00	0.00	1,824.20	-573,175.80	0.32%
Department: 4420 - WATER DEPARTMENT						
RevCategory: 34 - CHARGES FOR SERVICES						
	350,000.00	350,000.00	0.00	0.00	-350,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	350,000.00	350,000.00	0.00	0.00	-350,000.00	0.00%
Department: 4420 - WATER DEPARTMENT Total:	350,000.00	350,000.00	0.00	0.00	-350,000.00	0.00%
Fund: 506 - W & S IMPACT TRUST FUND Total:	925,000.00	925,000.00	0.00	1,824.20	-923,175.80	0.20%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 540 - SANITATION						
Department: 0000 - NON DEPARTMENTAL						
51 - PERSONAL SVC & EMP BEN	279,000.00	279,000.00	6,061.63	13,647.61	265,352.39	4.89%
52 - PURCHASED/CONTRACTED SVC	728,500.00	728,500.00	2,968.81	64,322.58	664,177.42	8.83%
53 - SUPPLIES	10,450.00	10,450.00	0.00	137.44	10,312.56	1.32%
54 - CAPITAL OUTLAY	125,000.00	125,000.00	0.00	0.00	125,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	814,000.00	814,000.00	1,686.64	80,364.20	-733,635.80	9.87%
RevCategory: 34 - CHARGES FOR SERVICES Total:	814,000.00	814,000.00	1,686.64	80,364.20	-733,635.80	9.87%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	328,950.00	328,950.00	0.00	0.00	-328,950.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	328,950.00	328,950.00	0.00	0.00	-328,950.00	0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):	0.00	0.00	-7,343.80	2,256.57	2,256.57	0.00%
Fund: 540 - SANITATION Surplus (Deficit):	0.00	0.00	-7,343.80	2,256.57	2,256.57	0.00%

Budget Report

For Fiscal: 2025 Period Ending: 02/28/2025

ExpCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 570 - STORMWATER						
Department: 0000 - NON DEPARTMENTAL						
51 - PERSONAL SVC & EMP BEN	218,000.00	218,000.00	21,766.38	47,794.53	170,205.47	21.92%
52 - PURCHASED/CONTRACTED SVC	249,000.00	249,000.00	9,700.21	12,248.89	236,751.11	4.92%
53 - SUPPLIES	10,400.00	10,400.00	0.00	121.96	10,278.04	1.17%
54 - CAPITAL OUTLAY	299,000.00	299,000.00	0.00	0.00	299,000.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES						
	502,400.00	502,400.00	0.00	0.00	-502,400.00	0.00%
RevCategory: 34 - CHARGES FOR SERVICES Total:	502,400.00	502,400.00	0.00	0.00	-502,400.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE						
	324,000.00	324,000.00	0.00	0.00	-324,000.00	0.00%
RevCategory: 38 - MISCELLANEOUS REVENUE Total:	324,000.00	324,000.00	0.00	0.00	-324,000.00	0.00%
Department: 0000 - NON DEPARTMENTAL Surplus (Deficit):	50,000.00	50,000.00	-31,466.59	-60,165.38	-110,165.38	-120.33%
Fund: 570 - STORMWATER Surplus (Deficit):	50,000.00	50,000.00	-31,466.59	-60,165.38	-110,165.38	-120.33%
Report Surplus (Deficit):	50,000.00	50,000.00	-371,497.09	-1,395,144.89	-1,445,144.89	-2,790.29%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - GENERAL	0.00	0.00	-21,801.98	-1,046,021.30	-1,046,021.30
190 - TREE REPLACEMENT	0.00	0.00	0.00	0.00	0.00
210 - CONFISCATED ASSETS	0.00	0.00	0.00	0.00	0.00
230 - L G CEMETERY ACCOUNT	0.00	0.00	400.00	1,000.00	1,000.00
275 - HOTEL/MOTEL	0.00	0.00	-60,891.68	-78,311.21	-78,311.21
320 - SPLOST	0.00	0.00	0.00	0.00	0.00
326 - SPLOST VI	0.00	0.00	0.00	0.00	0.00
335 - T-SPLOST	0.00	0.00	-1,750.00	-1,750.00	-1,750.00
350 - DEVELOPMENTAL IMPACT	0.00	0.00	0.00	0.00	0.00
505 - WATER/SEWER	-925,000.00	-925,000.00	-248,643.04	-213,977.77	711,022.23
506 - W & S IMPACT TRUST FUND	925,000.00	925,000.00	0.00	1,824.20	-923,175.80
540 - SANITATION	0.00	0.00	-7,343.80	2,256.57	2,256.57
570 - STORMWATER	50,000.00	50,000.00	-31,466.59	-60,165.38	-110,165.38
Report Surplus (Deficit):	50,000.00	50,000.00	-371,497.09	-1,395,144.89	-1,445,144.89

**CITY OF LOCUST GROVE
BRAND GUIDELINES**

LOCUST EST.
1893
GROVE

table of contents & **OVERVIEW**

What is a brand?

A brand is our audience's perception of what we do, what we stand for, and what makes us relevant. When the elements of our brand identity—how we look and how we sound—are aligned with what we do and what we say, we can connect with our audience in a way that is authentic and meaningful. This book is to be used as a guide for utilizing the City of Locust Grove logo.

If you have any questions about information contained in this book, please contact Kriston Sellier with id8 at 770.428.8668.

3 **BRAND MESSAGING**
Positioning Statement

4 **BRAND IDENTITY**
Methodology, Logo, Isolation Zones,
Incorrect Logo Usage

7 **CITY SEAL**
Logo, Isolation Zones

9 **TYPEFACE**
Print

10 **BRAND IN USE**
Social Media, Apparel, Promotional Item

what we are

ALL ABOUT

POSITIONING STATEMENT

Locust Grove, established in 1893, embodies a charming and inviting community quietly nestled where Macon and Atlanta meet. Cultivated by generations of families building their legacies within the bricks of historic Main Street, Locust Grove encourages a community where everyone is your neighbor, always willing to help and spark up a conversation. Where convenience and opportunity combine, and where history is respected and inspires a renewing future, Locust Grove always has been—and will always be—where you belong.



BRAND IDENTITY

WHO IS THE CITY OF LOCUST GROVE?

Home is a safe and inviting place in which you can rest and unwind. Your home is more than the four walls in which you live—it is also the community in which you choose to live. Creating a sense of comfort and security, this logo represents the overall feeling of Locust Grove. Residents and visitors alike feel like they are home and that they can relax and experience the historic buildings and environment of the city. The leg of the “R” reaches out to create a holding shape for the “O”—similar to a hug. Forest green is used to tie to the history of Locust Grove, and to reinforce safety and renewal. Tan is also used to portray the quiet and pleasant atmosphere of the community. Use of a modern and custom typeface gives the logo an updated historic feel.



WHICH COLOR TO USE?

COLOR: Use on all printed materials or digital applications.



BLACK: Use on faxes and when only black ink is available for printing.



WHITE: Use on colored or photographic backgrounds.



Pantone 357C	CMYK 86/40/91/39	RGB 26/86/50	WEB/HEX #1a5632
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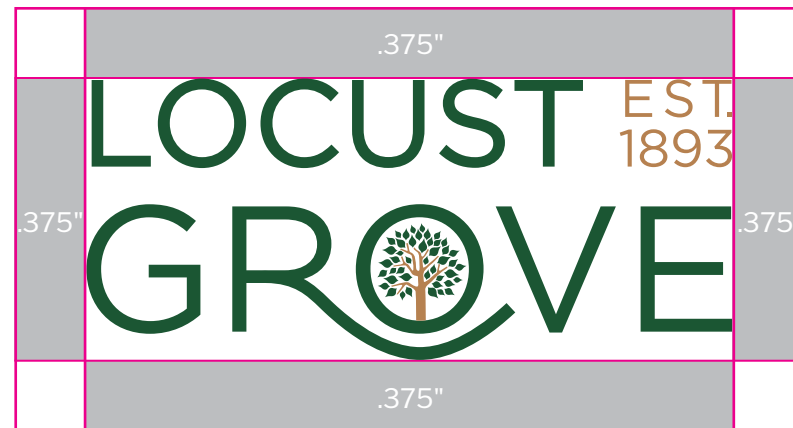
Pantone 729C	CMYK 26/50/76/6	RGB 182/129/80	WEB/HEX #b68150
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isolation zones

LOGO

The example here shows the isolation zones when positioning the logo. Place the logo with at least .375" of clear space away from any other objects or text.



MINIMUM SIZE

The logo may not be smaller than 1.5" in width from the left to the right side of the logo, unless used on small promotional items, where the logo may not be used smaller than 1". However, 1" size is not recommended.



1.5"



1"

NOT RECOMMENDED



incorrect usage

LOGO



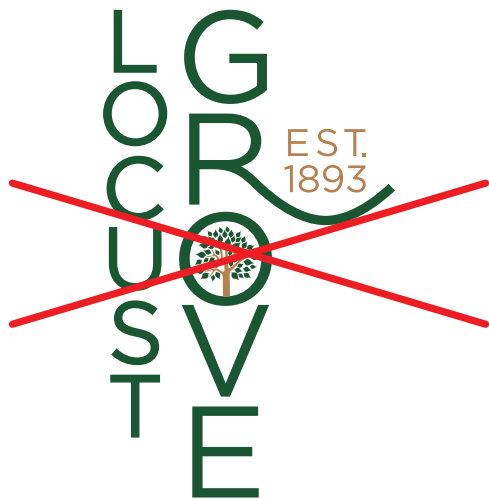
X Do not change the color of the logo



X Do not change the proportions of the logo



X Do not fill the letters



X Do not create a vertical version of the logo



X Do not turn the logo on an angle



X Do not add a drop shadow to the logo



X Do not separate "Grove" name



X Do not create a separate icon



CITY SEAL

THE CITY SEAL

What's the difference between the City seal and the City logo? Each serves a very different purpose.

The City seal is only used for purposes of certifying official records and instruments of the City of Locust Grove or any direct action of the Council. It should not be used for anything other than official reasons and should be guarded in its use. The City seal should not be used on or in connection with any advertising (print or digital) or marketing promotion for the City of Locust Grove.

The new City logo is used to market the City of Locust Grove to existing and potential residents, visitors, and business owners. The City logo is appropriate on printed publications, marketing or promotional materials, and the City's online presence, as well as on wayfinding signage and other public relations efforts. Having a strong brand identity is vital to the City of Locust Grove when vying with other cities for attention in tourism, population growth, and business development.



WHICH COLOR TO USE?

COLOR: Use on all printed materials or digital applications.



BLACK: Use on faxes and when only black ink is available for printing.



WHITE: Use on colored or photographic backgrounds.



Pantone 357C	CMYK 86/40/91/39	RGB 26/86/50	WEB/HEX #1a5632
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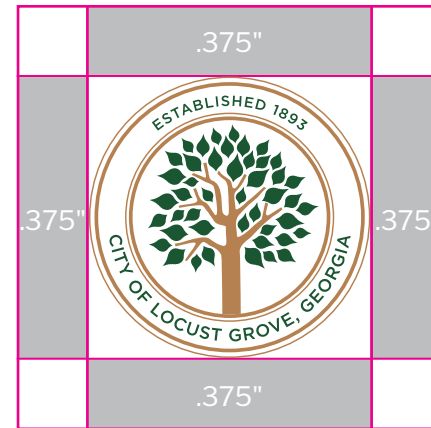
Pantone 729C	CMYK 26/50/76/6	RGB 182/129/80	WEB/HEX #b68150
-----------------	--------------------	-------------------	--------------------



isolation zones

CITY SEAL

The example here shows the isolation zones when positioning the City seal. Place the City seal with at least .375" of clear space away from any other objects or text.



MINIMUM SIZE

The City seal may not be smaller than 1.5" in width from the left to the right side of the City seal, unless used on small items, where the City seal may not be used smaller than 1".



print

TYPEFACE

Used consistently, typography plays a significant role in reinforcing the City of Locust Grove brand. Additionally, the “Gotham” font family has been selected as the primary font for the City of Locust Grove brand.

Gotham Bold

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
1234567890!@#%&*()

- Upper Case



HEADLINES

Gotham Light

ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
1234567890!@#%&^*()

- Upper Case



ADDITIONAL HEADLINE STYLE

Gotham Book

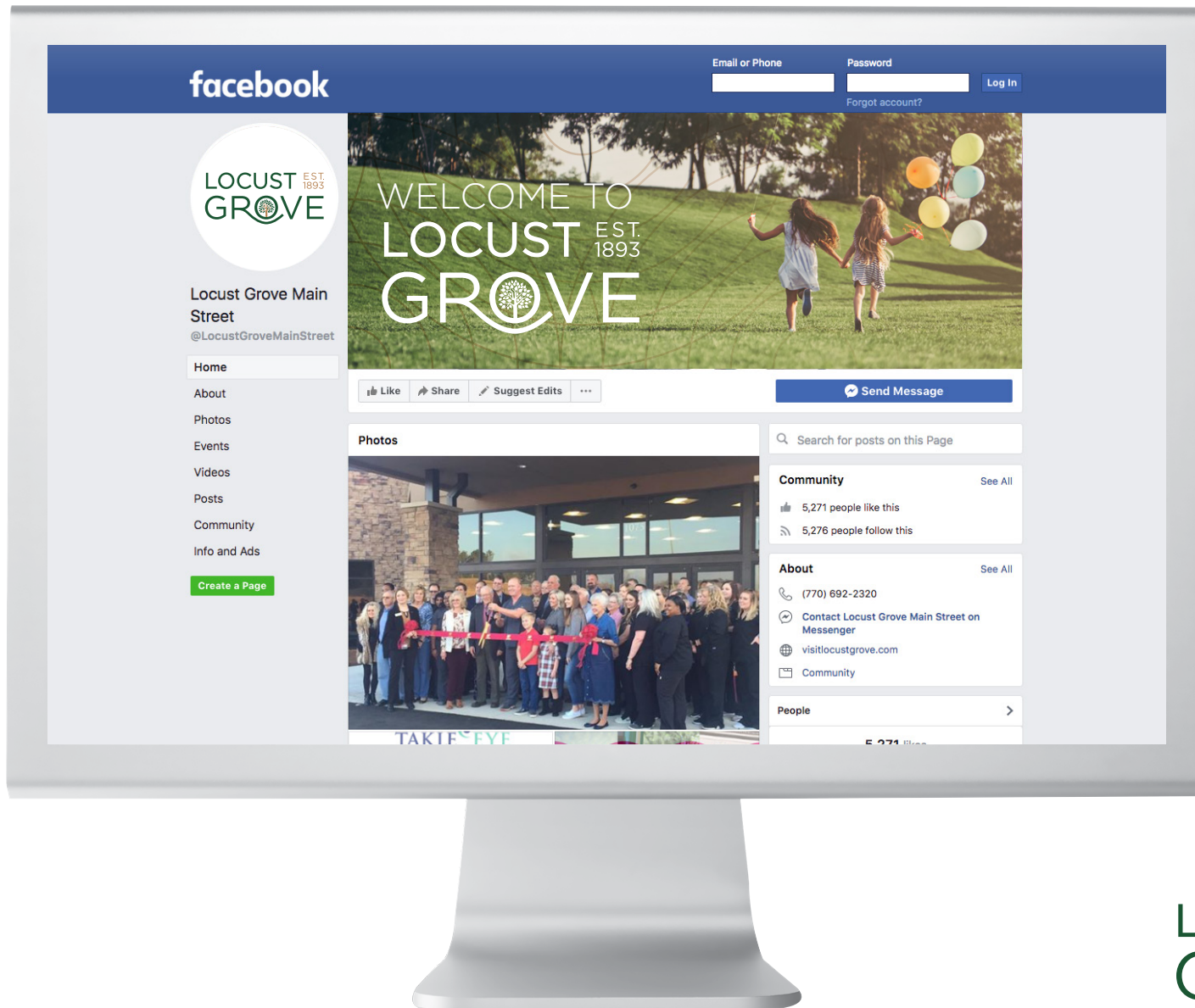
ABCDEFGHIJKLMNOPQRSTUVWXYZ
abcdefghijklmnopqrstuvwxyz
1234567890!@#%&*()

- Sentence Case



Body copy text looks like this.
Igendel maximin et rectia verio ma nesti id
es ad quae. Namusam aut estrum aditaep
eratin consenducia quis asperibusae is
nobisime dus, adia velluptas dolorep tatem.
Ibus destiunt odicabo. Ugia consequam ipist
rerepudi debita nature.

BRAND IN USE



BRAND IN USE

