



May Monthly Reports
June 2026



City of West Point
Council Business Meeting Agenda
Monday, June 8, 2026 @ 5:30 PM
City Hall Council Chambers

PRAYER

PLEDGE

MINUTES

- Business Meeting May 11, 2026

FINANCIAL REPORTS

APPROVAL OF ORDER OF AGENDA

NEW BUSINESS

- Retirement Proclamation for Jim Outman, Chief Water Treatment Plant Operator
- Juneteenth Proclamation
- Historic Preservation Commission Resolution to Reinstate the Original Code of Ordinance Requirement
- Historic Preservation Commission Appointment
- Homestead Exemption Referendum Resolution

TABLED ITEMS (IF NEEDED)

ADJOURNED

Meeting schedule:

- **Canceled** Work Session Tuesday, June 30 @ 5:30 PM, canceled due to Georgia Municipal Association Training
- **Canceled** Business Meeting Monday, July 13 @ 5:30 PM, canceled due to No Business
- Work Session Tuesday July 28 @ 5:30 PM
- Business Meeting Monday, August 10 @ 5:30 PM



MINUTES





City of West Point
Regular Council Meeting Minutes
Monday, May 11, 2026 @ 5:30PM
West Point Council Chambers

The regular meeting of the Mayor and Council was held in the Council Chambers on May 11, 2026, at 5:30 P.M. with Mayor Steven M. Tramell presiding.

Members Present:

Mayor Pro-Tem Joel B. Finlay
Councilmember Joseph R. Downs III
Councilmember Gerald W. Ledbetter
Councilmember Gloria R. Marshall
Councilmember Kevin Patrick
Councilmember Sandra Thornton

Members Absent:

Councilmember Gerald W. Ledbetter gave the opening prayer.

Mayor Steve M. Tramell led the pledge of allegiance.

Mayor Steve M. Tramell called the business meeting of the Council to order.

MINUTES

Mayor Steve M. Tramell asked for a motion to approve the minutes of April 13, 2026, Regular Business Meeting. Councilmember Kevin Patrick made said motion, seconded by Councilmember Joel B. Finlay; **passed unanimously.**

FINANCIAL REPORT

Mayor Pro-Tem Joel Finlay read the first quarter financial report.

April 2026 Financial Report

General Government Revenue	992,811.65
General Government Expenses	1,322,405.50
Utilities Revenues	1,128,272.54
Utilities Expenses	1,285,195.47
Sanitation Revenue	42,683.43
Sanitation Expense	53,973.94
General Fund Balance 5/1/2026	4,688,741.22

Mayor Tramell asked for a motion to approve the financial report. Councilmember Gerald W. Ledbetter made said motion, seconded by Councilmember Joseph R. Downs III; **passed unanimously.**

AGENDA

Mayor Steve M. Tramell reviewed the agenda, and stated the first two agenda items were added since the last work session due to approval requirements. Mayor Tramell asked for a motion to approve the agenda. Councilmember Gerald W. Ledbetter made said motion; seconded by Councilmember Joseph R. Downs III; **passed unanimously**.

NEW BUSINESS

Letter of Support – West Point Housing Authority West Point Village Phase II

Mayor Steve Tramell welcomed Coleman Reeves, President of the West Point Housing Authority Board. Mr. Reeves discussed West Point Village Phase II, located at 1650 10th Street, which is a proposed continuation of the redevelopment effort and is planned for approximately 72 new apartment units. Of those units, 55 will be income-restricted to qualify for Low-Income Housing Tax Credits, and 17 units will be offered at market rate. Mr. Reeves stated that the West Point Housing Authority is requesting a letter of support from the City Council for Phase II. The letter will be included in the application for Low-Income Housing Tax Credit authority through the Georgia Department of Community Affairs. He explained that the support letter would provide the West Point Housing Authority with two points on its application. Mr. Reeves also stated that communication and updates will be provided if the project moves forward.

Mayor Tramell asked for a motion to for a letter of support. Councilmember Gerald W. Ledbetter made said motion to approve a letter of support for the West Point Housing Authority West Point Village Phase II and authorized Mayor Tramell to sign all associated documents. The motion was seconded by Councilmember Joel B. Finaly; **passed unanimously**.

2026 Estimated Rollback Millage Rate

House Bill 581 and House Bill 92, which became law in 2025, established the Estimated Rollback Millage Rate process. HB 581 created the estimated rollback rate to provide local governments with more flexibility in accurately previewing the year's millage rate for property owners on their Notice of Assessment (NOA). HB 92 amended the process by adding deadlines and implementation requirements. Troup County provided the City with preliminary 2026 tax digests on May 1 and has requested West Point's 2026 Estimated Rollback Rate by May 15 in order to mail NOAs on June 1. Harris County is expected to provide preliminary digests following its meeting on May 12. At this stage, the rollback rate is only an estimate, as preliminary values remain subject to change due to appeals and other adjustments. Final calculations cannot be completed until both counties submit certified tax digests. Staff recommends maintaining the estimated rollback rate at 7.852 mills, which is the current 2025 millage rate. Maintaining the current rate will help ensure the City can adequately fund operations regardless of potential changes in the final digest values. Under Georgia law, maintaining the same

millage rate is classified as a tax increase when property values rise. As a result, the city will be required to advertise a tax increase and hold three public hearings. This classification does not necessarily mean the City is increasing the millage rate but rather reflects the requirements of state law due to increased property assessments.

Mayor Tramell asked for a motion to set the 2026 estimated rollback. Councilmember Gloria R. Marshall made said motion to set rollback millage rate of 7.852 to be provided on the 2026 Notice of Assessments. The motion was seconded by Councilmember Gerald W. Ledbetter; **passed unanimously**.

Troup County 2025 Hazard Mitigation Plan Resolution

Mayor Tramell asked for a motion to approve the Troup County 2025 Hazard Mitigation Plan Resolution. Councilmember Joel B. Finlay made a motion to approve a resolution to for the 2025 Troup County Hazard Mitigation Plan. The purpose of the update is to protect life, promote safety, and preserve property by reducing the potential for future damage and economic losses resulting from natural and technological hazards. FEMA requires the plan to be updated every five years. The motion was seconded by Councilmember Kevin Patrick; **passed unanimously**.

Veterans Day City Holiday

Mayor Tramell asked for a motion to include Veterans' Day as a city holiday. Councilmember Kevin Patrick made a motion to approve a proposal to add Veterans' Day is observed each year on November 11 and serves as a tribute to all veterans for their service and sacrifice. The motion was seconded by Councilmember Joel B. Finlay; **passed unanimously**.

Employee Incentive Pay

Mayor Tramell asked for a motion to amend the city personnel policy to include Pay Policy. Councilmember Sandra Thornton made a motion to approve a proposal to add an Employee Incentive Pay Policy. The purpose of this policy is to establish guidelines under which the City may award employee incentive pay to recognize exceptional performance, promote employee retention, support organizational goals, and address special circumstances, while ensuring compliance with Georgia law, City ordinances, and budgetary constraints. Incentive pay is intended to be prospective in nature and tied to defined performance objectives or retention needs and should not be construed as a gratuity for past services. The motion was seconded by Councilmember Gerald W. Ledbetter; **passed unanimously**.

Disposal of Surplus Right-of-Way Property

Mayor Tramell asked for a motion to dispose of surplus right-of-way property. Councilmemeber Joseph R Downs III made a motion to approve the sale of a 0.4-acre parcel of city-owned property located between 3rd and 4th Avenue for \$6,500 to the

West Point Hills Project. The property is not used for public purposes except for utilities. The city will cover the cost of the survey and all closing expenses. The plat and deed will establish necessary easements to ensure access for adjacent property owners, as well as provide for city utility easements. After accounting for survey and closing costs, the city is expected to generate approximately \$4,500 in revenue from the sale. The motion was seconded by Councilmember Kevin Patrick; **passed unanimously**.

Historic Preservation Commission Proposed Ordinance Amendment

Mayor Tramell asked for a motion to approve a provision in Section 2-43 of the City Code to allow non-residents to serve on the Historic Preservation Commission. Councilmember Joseph R. Downs III made a motion to approve a provision in Section 2-43 of the City Code to allow non-residents to serve on the Historic Preservation Commission. For a city the size of West Point, limiting membership exclusively to residents may unnecessarily restrict the pool of qualified candidates. Expertise in historic preservation, architecture, planning, and related fields is essential to the Commission's effectiveness and should be a key consideration. The motion was seconded by Kevin Patrick; **passed unanimously**.

Historic Preservation Commission Appointment

Mayor Tramell asked for a motion to appoint three applicants to the Historic Preservation Commission. Councilmember Gerald W. Ledbetter made a motion to appoint Joe Thompson to serve a three-year term on the Historic Preservation Commission. The motion was seconded by Councilmember Sandra Thornton; passed by a vote of 5-1, with Councilmember Gloria R. Marshall opposed.

Councilmember Sandra Thornton made a motion to appoint Debra Robertson to serve a three-year term on the Historic Preservation Commission. The motion was seconded by Councilmember Kevin Patrick; passed by a vote of 5-1, with Councilmember Gloria R. Marshall opposed.

Councilmember Gerald W. Ledbetter made a motion to appoint Jane Fuller to serve a three-year term on the Historic Preservation Commission. The motion was seconded by Councilmember Joseph R. Downs III; passed by a vote of 5-1, with Councilmember Gloria R. Marshall opposed.

Resolution in Support of City of Milton, Georgia

Mayor Tramell asked for a motion to approve a resolution in support of City of Milton, Georgia. Councilmember Joel B. Finlay made a motion to approve a resolution in support of the City of Milton's position in City of Milton v. Chang. Across Georgia, numerous cities adopted resolutions supporting City of Milton v. Chang advocating for reversal of the lower court ruling. Cities expressed concern that the prior ruling could create substantial financial burdens and force municipalities to alter or remove common infrastructure within public rights-of-way. The City of West Point supports Milton's

position, emphasizing the need to preserve reasonable limits on liability and protect local governments' ability to serve their communities effectively. The motion was seconded by Councilmember Gerald W. Ledbetter; **passed unanimously**.

OTHER

Councilmember Sandra Thornton announced Juneteenth Celebration will include a Freedom Walk on May 31st. Starting at John Hoggs Park and ending at Lanett City Hall. There also will be a Gospel Fest on June 14th and Community Festival on June 19th.

Councilmember Kevin Patrick announced a kickball game will be held on June 6 from 12:00 PM to 3:00 PM held at the West Point Recreation field, between Police and Fire/EMS. Community welcome to join.

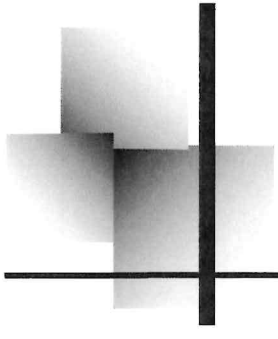
ADJOURN

Mayor Steve M. Tramell asked for a motion to adjourn. Councilmember Joseph R. Downs III made said motion and seconded by Councilmember Sandra Thornton; **passed unanimously**.

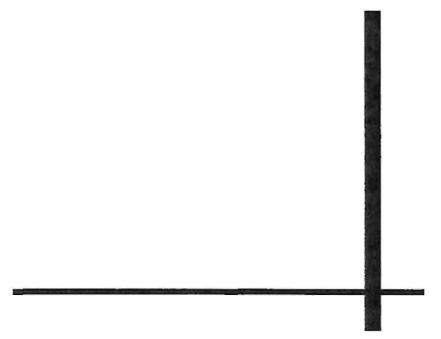
There being no further business, the meeting was adjourned.

Kristin Lester, City Clerk

Steven M. Tramell, Mayor



FINANCIAL REPORT



Budget Report

Account Summary

For Fiscal: 2026 Period Ending: 05/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - GENERAL FUND							
100-311101	CITY TAXES	4,500,000.00	4,500,000.00	0.00	0.00	-4,500,000.00	0.00 %
100-311102	AD VALOREM TAXES	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
100-311103	TITLE TAX NB 386	168,000.00	168,000.00	11,920.47	72,431.40	-95,568.60	43.11 %
100-311201	CITY TAXES - PRIOR YEARS	50,000.00	50,000.00	0.00	0.00	-50,000.00	0.00 %
100-311341	INTANGIBLE TAXES	20,000.00	20,000.00	4,755.56	7,613.19	-12,386.81	38.07 %
100-311711	GEORGIA POWER	750,000.00	750,000.00	0.00	855,875.46	105,875.46	114.12 %
100-311712	DIVERSE EMC	95,000.00	95,000.00	0.00	84,104.21	-10,895.79	88.53 %
100-311731	LAGRANGE GAS	80,000.00	80,000.00	0.00	58,729.96	-21,270.04	73.41 %
100-311751	CHARTER COMMUNICATION	70,000.00	70,000.00	6,553.71	36,178.05	-33,821.95	51.68 %
100-311762	WOW INTERNET CABLE &PHONE	15,000.00	15,000.00	0.00	5,415.12	-9,584.88	36.10 %
100-313901	SALES TAX REVENUE-HARRIS	270,000.00	270,000.00	0.00	204,377.56	-65,622.44	75.70 %
100-313902	SALES TAX REVENUE-TROUP	750,000.00	750,000.00	0.00	283,863.23	-466,136.77	37.85 %
100-313904	ENERGY EXCISE TX DIVERSE	20,000.00	20,000.00	3,116.03	15,183.39	-4,816.61	75.92 %
100-313905	ENERGY EXCISE TX TROUP CO	40,000.00	40,000.00	0.00	24,248.83	-15,751.17	60.62 %
100-313906	ENERGY EXCISE TX HARRIS CO	10,000.00	10,000.00	30.69	746.53	-9,253.47	7.47 %
100-314201	LIQUOR & WINE TAX	95,000.00	95,000.00	18,446.84	49,019.64	-45,980.36	51.60 %
100-314202	MALT BEV TAX & MB MMDA	180,000.00	180,000.00	5,485.51	54,325.69	-125,674.31	30.18 %
100-316201	INSURANCE PREMIUM TAX	400,000.00	400,000.00	0.00	0.00	-400,000.00	0.00 %
100-319901	INTEREST ON TAXES	5,000.00	5,000.00	174.51	4,120.69	-879.31	82.41 %
100-319902	PENALTIES-LATE-PAYMENTS	30,000.00	30,000.00	2,499.03	10,999.46	-19,000.54	36.66 %
100-321901	LICENSES	90,000.00	90,000.00	622.50	70,957.50	-19,042.50	78.84 %
100-322210	ZONING & ANNEXATIONS	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
100-322215	LAND-DISTURBING PERMITS	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
100-323185	BUILDING PERMITS - RESIDENTIAL	75,000.00	75,000.00	18,230.34	28,561.40	-46,438.60	38.08 %
100-323188	BUILDING PERMIT - COMMERCIAL	350,000.00	350,000.00	8,281.72	764,042.78	414,042.78	218.30 %
100-323190	LAND DEV PLAN REVIEWS	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
100-331001	HOTEL/MOTEL TAX REVENUE	9,000.00	9,000.00	126.16	2,248.19	-6,751.81	24.98 %
100-331211	MISC GRANT INCOME	250,000.00	250,000.00	0.00	0.00	-250,000.00	0.00 %
100-342601	AMBULANCE CALLS	135,000.00	135,000.00	358.88	69,613.16	-65,386.84	51.57 %
100-342901	MISC INCOME (POLICE)	10,000.00	10,000.00	9.00	12,850.00	2,850.00	128.50 %
100-342902	MISC INCOME (FIRE)	25,000.00	25,000.00	0.00	16,625.00	-8,375.00	66.50 %
100-346901	ECONOMIC DEV. WPDA	600,000.00	600,000.00	0.00	0.00	-600,000.00	0.00 %
100-346902	ECONOMIC DEV. DWPDA	9,000.00	9,000.00	0.00	0.00	-9,000.00	0.00 %
100-349102	SALE OF LOTS	1,000.00	1,000.00	2,400.00	5,100.00	4,100.00	510.00 %
100-349310	PRE TRIAL DIVERSION	3,000.00	3,000.00	154.62	617.00	-2,383.00	20.57 %
100-351001	FINES & FORFEITURES-POL	210,000.00	210,000.00	21,411.06	113,981.29	-96,018.71	54.28 %
100-351003	POLICE-TECH FUND	20,000.00	20,000.00	2,277.00	12,808.38	-7,191.62	64.04 %
100-351004	COUNTY JAIL FUND	20,000.00	20,000.00	1,929.55	10,362.29	-9,637.71	51.81 %
100-351005	(DATE)DRUG ABUSE TREAT ED	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
100-351170	COURT-MUNICIPAL	20,000.00	20,000.00	1,992.00	11,405.00	-8,595.00	57.03 %
100-361001	INC FROM INV GEN GOVMWT	50,000.00	50,000.00	0.00	10,423.76	-39,576.24	20.85 %
100-371002	YOUTH SERVICES	2,000.00	2,000.00	0.00	5,035.00	3,035.00	251.75 %
100-381001	DEPOT RENTAL	10,000.00	10,000.00	5,544.53	5,544.53	-4,455.47	55.45 %
100-381002	RENT OF REAL PROPERTY	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
100-381003	KIA WATER TANK AGREEMENT	0.00	0.00	0.00	6,000.00	6,000.00	0.00 %
100-381004	VIRGINIA COOK BLDG RENTAL	6,000.00	6,000.00	0.00	1,725.00	-4,275.00	28.75 %
100-389001	MISCELLANEOUS INCOME	175,000.00	175,000.00	4,792.29	83,533.50	-91,466.50	47.73 %
100-389003	SALES TAX COMMISSIONS	50,000.00	50,000.00	0.00	945.25	-49,054.75	1.89 %
100-389004	MOTORIZE VEHICLE REGISTRATION	300.00	300.00	0.00	60.00	-240.00	20.00 %
100-389005	SALE OF SURPLUS PROPERTY	2,000.00	2,000.00	653.00	2,247.60	247.60	112.38 %
100-389012	GYM RENTAL	54,000.00	54,000.00	0.00	0.00	-54,000.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-391200	OP TRANSFERS IN-FUND	315,328.00	315,328.00	0.00	0.00	-315,328.00	0.00 %
100-392201	SALE OF REAL PROPERTY	3,500.00	3,500.00	0.00	4,732.10	1,232.10	135.20 %
Division: 10000 - GENERAL GOVERNMENT							
100-10000-511101	SALARIES & WAGES	382,600.00	382,600.00	25,730.46	139,998.93	242,601.07	36.59 %
100-10000-512101	HEALTH INSURANCE	50,000.00	50,000.00	5,070.08	26,804.26	23,195.74	53.61 %
100-10000-512102	LIFE INSURANCE	2,000.00	2,000.00	59.76	328.68	1,671.32	16.43 %
100-10000-512104	DENTAL INSURANCE	1,500.00	1,500.00	104.96	565.93	934.07	37.73 %
100-10000-512105	RETIREMENT INSURANCE	53,000.00	53,000.00	4,523.10	24,567.69	28,432.31	46.35 %
100-10000-512106	VISION INSURANCE	600.00	600.00	29.84	160.78	439.22	26.80 %
100-10000-512201	SOCIAL SECURITY TAX	22,000.00	22,000.00	1,771.00	9,684.92	12,315.08	44.02 %
100-10000-521201	PROFESSIONAL SERVICES	240,000.00	240,000.00	31,063.22	227,230.49	12,769.51	94.68 %
100-10000-521202	LEGAL AND AUDITING	80,000.00	80,000.00	0.00	3,830.00	76,170.00	4.79 %
100-10000-521203	STRATEGIC PLANNNG	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00 %
100-10000-521301	TECHNICAL SERVICES	30,000.00	30,000.00	837.44	14,858.06	15,141.94	49.53 %
100-10000-522130	CUSTODIAL	8,000.00	8,000.00	700.00	4,900.00	3,100.00	61.25 %
100-10000-522141	LAWN/GROUNDS MAINTENANCE	50,000.00	50,000.00	4,302.00	30,312.00	19,688.00	60.62 %
100-10000-522201	REPAIRS AND MAINT EQPT	10,000.00	10,000.00	45.00	2,253.13	7,746.87	22.53 %
100-10000-522203	REPAIRS AND MAINT BLDG	55,000.00	55,000.00	74.00	1,342.00	53,658.00	2.44 %
100-10000-522206	SOFTWARE SUPPORT	70,000.00	70,000.00	0.00	66,321.59	3,678.41	94.75 %
100-10000-523101	INSURANCE-W/C & LIABILITY	60,000.00	60,000.00	0.00	27,940.27	32,059.73	46.57 %
100-10000-523201	TELEPHONE	15,000.00	15,000.00	2,862.81	16,486.62	-1,486.62	109.91 %
100-10000-523202	IUC AFTERHOURS	12,000.00	12,000.00	0.00	1,325.00	10,675.00	11.04 %
100-10000-523301	LEGAL ADVERTISEMENTS/OT	8,000.00	8,000.00	250.00	1,500.00	6,500.00	18.75 %
100-10000-523701	TRAINING/EDUCATION	50,000.00	50,000.00	2,259.61	20,190.38	29,809.62	40.38 %
100-10000-523851	CONTRACT SERVICES	480,000.00	480,000.00	22,228.50	248,343.60	231,656.40	51.74 %
100-10000-523901	JAIL EXPENSE	0.00	0.00	765.00	7,470.00	-7,470.00	0.00 %
100-10000-523904	RECRUITMENT EXPENSE	500.00	500.00	0.00	0.00	500.00	0.00 %
100-10000-523905	MISCELLANEOUS	10,000.00	10,000.00	0.00	702.52	9,297.48	7.03 %
100-10000-523906	EVENTS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-10000-523907	DONATIONS, HEALTH, WELFARE	4,500.00	4,500.00	350.00	1,750.00	2,750.00	38.89 %
100-10000-523910	CASH OVER-SHORT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-10000-523912	PROPERTY TAX EXPENSE	6,000.00	6,000.00	0.00	1,009.13	4,990.87	16.82 %
100-10000-523919	HISTORIC COMMISSION EXP	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-10000-523931	LIBRARY SERVICES	52,000.00	52,000.00	1,250.00	15,000.00	37,000.00	28.85 %
100-10000-531101	TIRES & TUBES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-10000-531102	MATERIALS AND SUPPLIES	40,000.00	40,000.00	2,409.02	21,333.66	18,666.34	53.33 %
100-10000-531103	POSTAGE	3,000.00	3,000.00	0.00	1,188.30	1,811.70	39.61 %
100-10000-531270	ENERGY-GASOLINE/DIESEL	20,000.00	20,000.00	1,927.14	6,642.52	13,357.48	33.21 %
100-10000-531275	ENERGY-UTILITIES	32,000.00	32,000.00	2,131.57	16,001.94	15,998.06	50.01 %
100-10000-531701	UNIFORMS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-10000-542301	OFFICE FURNITURE, FIX, ETC	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-10000-542501	EQUIPMENT	60,000.00	60,000.00	0.00	1,174.16	58,825.84	1.96 %
Division: 10000 - GENERAL GOVERNMENT Total:		1,935,700.00	1,935,700.00	110,744.51	941,216.56	994,483.44	48.62 %
Division: 32000 - POLICE							
100-32000-511101	SALARIES & WAGES	1,473,570.11	1,473,570.11	136,287.62	795,053.14	678,516.97	53.95 %
100-32000-512101	HEALTH INSURANCE	120,000.00	120,000.00	13,868.84	79,118.53	40,881.47	65.93 %
100-32000-512102	LIFE INSURANCE	3,000.00	3,000.00	120.00	669.64	2,330.36	22.32 %
100-32000-512104	DENTAL INSURANCE	5,000.00	5,000.00	407.88	2,329.83	2,670.17	46.60 %
100-32000-512105	RETIREMENT INSURANCE	169,000.00	169,000.00	18,327.66	109,312.68	59,687.32	64.68 %
100-32000-512106	VISION INSURANCE	2,000.00	2,000.00	130.18	762.47	1,237.53	38.12 %
100-32000-512201	SOCIAL SECURITY TAX	80,000.00	80,000.00	10,147.78	59,209.04	20,790.96	74.01 %
100-32000-521201	PROFESSIONAL SERVICES	50,000.00	50,000.00	31,523.93	59,620.72	-9,620.72	119.24 %
100-32000-521202	LEGAL AND AUDITING	6,000.00	6,000.00	0.00	70.00	5,930.00	1.17 %
100-32000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	822.47	4,034.23	10,965.77	26.89 %
100-32000-522130	CUSTODIAL	7,000.00	7,000.00	646.57	3,880.14	3,119.86	55.43 %
100-32000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	8,874.33	75,169.39	-30,169.39	167.04 %
100-32000-522202	REPAIRS AND MAINT RADIO	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-32000-522203	REPAIRS AND MAINT BLDG	10,000.00	10,000.00	735.00	13,257.11	-3,257.11	132.57 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-32000-523101	INSURANCE-W/C & LIABILITY	52,000.00	52,000.00	0.00	26,055.89	25,944.11	50.11 %
100-32000-523201	TELEPHONE	16,000.00	16,000.00	1,842.71	9,104.28	6,895.72	56.90 %
100-32000-523301	LEGAL ADVERTISEMENTS/OT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-32000-523701	TRAINING/EDUCATION	14,000.00	14,000.00	2,653.00	10,489.17	3,510.83	74.92 %
100-32000-523901	JAIL EXPENSE	30,000.00	30,000.00	2,594.59	14,418.55	15,581.45	48.06 %
100-32000-523902	ANIMAL CONTROL EXPENSE	5,000.00	5,000.00	0.00	181.56	4,818.44	3.63 %
100-32000-523903	TRAFFIC CONTROL EXPENSE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-32000-523904	RECRUITMENT EXPENSE	1,000.00	1,000.00	0.00	109.80	890.20	10.98 %
100-32000-523905	MISCELLANEOUS	10,000.00	10,000.00	240.00	2,666.15	7,333.85	26.66 %
100-32000-531101	TIRES & TUBES	7,000.00	7,000.00	1,619.96	2,305.28	4,694.72	32.93 %
100-32000-531102	MATERIALS AND SUPPLIES	16,000.00	16,000.00	519.12	13,518.98	2,481.02	84.49 %
100-32000-531103	POSTAGE	750.00	750.00	0.00	403.61	346.39	53.81 %
100-32000-531270	ENERGY-GASOLINE/DIESEL	68,000.00	68,000.00	8,532.61	35,596.14	32,403.86	52.35 %
100-32000-531275	ENERGY-UTILITIES	36,000.00	36,000.00	2,309.65	15,865.42	20,134.58	44.07 %
100-32000-531701	UNIFORMS	17,000.00	17,000.00	11,956.80	20,246.51	-3,246.51	119.10 %
100-32000-542501	EQUIPMENT	136,000.00	136,000.00	364.52	100,637.24	35,362.76	74.00 %
Division: 32000 - POLICE Total:		2,398,320.11	2,398,320.11	254,525.22	1,454,085.50	944,234.61	60.63%

Division: 35000 - FIRE

100-35000-511101	SALARIES & WAGES	1,273,947.00	1,273,947.00	92,643.57	483,380.42	790,566.58	37.94 %
100-35000-512101	HEALTH INSURANCE	125,000.00	125,000.00	11,294.74	58,602.66	66,397.34	46.88 %
100-35000-512102	LIFE INSURANCE	2,000.00	2,000.00	156.04	858.22	1,141.78	42.91 %
100-35000-512103	CANCER INSURANCE FIRE DEP	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
100-35000-512104	DENTAL INSURANCE	3,800.00	3,800.00	340.90	1,785.07	2,014.93	46.98 %
100-35000-512105	RETIREMENT INSURANCE	145,000.00	145,000.00	14,489.86	80,113.18	64,886.82	55.25 %
100-35000-512106	VISION INSURANCE	1,000.00	1,000.00	104.80	543.50	456.50	54.35 %
100-35000-512201	SOCIAL SECURITY TAX	70,000.00	70,000.00	6,840.07	35,770.42	34,229.58	51.10 %
100-35000-521201	PROFESSIONAL SERVICES	30,000.00	30,000.00	0.00	20,384.83	9,615.17	67.95 %
100-35000-521301	TECHNICAL SERVICES	12,000.00	12,000.00	802.44	4,014.20	7,985.80	33.45 %
100-35000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	131.80	20,300.27	24,699.73	45.11 %
100-35000-522202	REPAIRS AND MAINT RADIO	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-35000-522203	REPAIRS AND MAINT BLDG	11,000.00	11,000.00	346.53	1,529.55	9,470.45	13.91 %
100-35000-523101	INSURANCE-W/C & LIABILITY	50,000.00	50,000.00	0.00	26,177.89	23,822.11	52.36 %
100-35000-523201	TELEPHONE	9,800.00	9,800.00	1,035.14	5,811.54	3,988.46	59.30 %
100-35000-523701	TRAINING/EDUCATION	12,000.00	12,000.00	1,975.75	5,474.22	6,525.78	45.62 %
100-35000-523904	RECRUITMENT EXPENSE	5,000.00	5,000.00	30.00	1,029.00	3,971.00	20.58 %
100-35000-523905	MISCELLANEOUS	5,000.00	5,000.00	422.19	12,146.55	-7,146.55	242.93 %
100-35000-523908	EMS BILLING EXPENSE	2,500.00	2,500.00	2,228.11	3,294.19	-794.19	131.77 %
100-35000-531101	TIRES & TUBES	6,500.00	6,500.00	0.00	4,459.84	2,040.16	68.61 %
100-35000-531102	MATERIALS AND SUPPLIES	30,000.00	30,000.00	151.46	21,911.34	8,088.66	73.04 %
100-35000-531270	ENERGY-GASOLINE/DIESEL	30,000.00	30,000.00	2,220.05	9,115.76	20,884.24	30.39 %
100-35000-531275	ENERGY-UTILITIES	16,000.00	16,000.00	1,116.69	8,548.14	7,451.86	53.43 %
100-35000-531701	UNIFORMS	22,500.00	22,500.00	1,079.65	4,148.54	18,351.46	18.44 %
100-35000-542501	EQUIPMENT	35,000.00	35,000.00	906,301.45	910,761.37	-875,761.37	2,602.18 %
100-35000-581302	LOAN PAYMENTS-PRINCIPAL	121,245.00	121,245.00	0.00	0.00	121,245.00	0.00 %
Division: 35000 - FIRE Total:		2,073,292.00	2,073,292.00	1,043,711.24	1,720,160.70	353,131.30	82.97%

Division: 38000 - 911 COMMUNICATION

100-38000-611100	TRANSFER OUT	331,575.34	331,575.34	0.00	0.00	331,575.34	0.00 %
Division: 38000 - 911 COMMUNICATION Total:		331,575.34	331,575.34	0.00	0.00	331,575.34	0.00%

Division: 42000 - HIGHWAYS AND STREETS

100-42000-511101	SALARIES & WAGES	437,990.55	437,990.55	33,970.45	175,032.46	262,958.09	39.96 %
100-42000-512101	HEALTH INSURANCE	50,000.00	50,000.00	5,256.26	31,743.43	18,256.57	63.49 %
100-42000-512102	LIFE INSURANCE	1,000.00	1,000.00	56.16	308.88	691.12	30.89 %
100-42000-512104	DENTAL INSURANCE	2,000.00	2,000.00	161.88	981.14	1,018.86	49.06 %
100-42000-512105	RETIREMENT INSURANCE	62,000.00	62,000.00	5,461.67	32,143.87	29,856.13	51.84 %
100-42000-512106	VISION INSURANCE	600.00	600.00	49.48	298.86	301.14	49.81 %
100-42000-512201	SOCIAL SECURITY TAX	29,000.00	29,000.00	2,541.33	13,064.24	15,935.76	45.05 %
100-42000-521201	PROFESSIONAL SERVICES	80,000.00	80,000.00	165.00	20,266.50	59,733.50	25.33 %

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-42000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	802.44	4,014.20	10,985.80	26.76 %
100-42000-522201	REPAIRS AND MAINT EQPT	70,000.00	70,000.00	7,566.66	23,655.49	46,344.51	33.79 %
100-42000-522202	REPAIRS AND MAINT RADIO	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-42000-522203	REPAIRS AND MAINT BLDG	7,000.00	7,000.00	0.00	2,397.61	4,602.39	34.25 %
100-42000-522204	RESRF & REPAIRS, STREETS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
100-42000-523101	INSURANCE-W/C & LIABILITY	30,000.00	30,000.00	0.00	9,221.25	20,778.75	30.74 %
100-42000-523201	TELEPHONE	5,000.00	5,000.00	196.58	985.92	4,014.08	19.72 %
100-42000-523301	LEGAL ADVERTISEMENTS/OT	500.00	500.00	0.00	0.00	500.00	0.00 %
100-42000-523701	TRAINING/EDUCATION	8,000.00	8,000.00	720.00	1,058.00	6,942.00	13.23 %
100-42000-523904	RECRUITMENT EXPENSE	1,000.00	1,000.00	60.00	151.60	848.40	15.16 %
100-42000-523905	MISCELLANEOUS	1,000.00	1,000.00	0.00	1,717.59	-717.59	171.76 %
100-42000-523922	INMATE WORK DETAIL	68,000.00	68,000.00	7,264.00	24,767.30	43,232.70	36.42 %
100-42000-531101	TIRES & TUBES	5,000.00	5,000.00	120.00	142.50	4,857.50	2.85 %
100-42000-531102	MATERIALS AND SUPPLIES	45,000.00	45,000.00	1,178.13	15,844.86	29,155.14	35.21 %
100-42000-531250	ENERGY-OIL	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-42000-531270	ENERGY-GASOLINE/DIESEL	40,000.00	40,000.00	3,475.27	14,954.72	25,045.28	37.39 %
100-42000-531275	ENERGY-UTILITIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-42000-531701	UNIFORMS	25,000.00	25,000.00	1,531.77	7,507.26	17,492.74	30.03 %
100-42000-541401	TRAFFIC SIG, LIGHTS & CN	10,000.00	10,000.00	0.00	2,374.00	7,626.00	23.74 %
100-42000-541403	STREETS	60,000.00	60,000.00	2,396.41	26,080.68	33,919.32	43.47 %
100-42000-542501	EQUIPMENT	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
Division: 42000 - HIGHWAYS AND STREETS Total:		1,127,090.55	1,127,090.55	72,973.49	408,712.36	718,378.19	36.26%
Division: 55300 - VCB COMMUNITY CENTER							
100-55300-521201	PROFESSIONAL SERVICES	500.00	500.00	0.00	0.00	500.00	0.00 %
100-55300-522130	CUSTODIAL	2,000.00	2,000.00	136.06	816.36	1,183.64	40.82 %
100-55300-522141	LAWN/GROUNDS MAINTENANCE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
100-55300-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	30.00	150.00	14,850.00	1.00 %
Division: 55300 - VCB COMMUNITY CENTER Total:		20,000.00	20,000.00	166.06	966.36	19,033.64	4.83%
Division: 61000 - RECREATION & PARKS							
100-61000-521201	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	1,485.00	3,515.00	29.70 %
100-61000-522141	LAWN/GROUNDS MAINTENANCE	30,000.00	30,000.00	1,810.00	7,034.00	22,966.00	23.45 %
100-61000-522201	REPAIRS AND MAINT EQPT	5,000.00	5,000.00	235.80	235.80	4,764.20	4.72 %
100-61000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	50.00	940.00	14,060.00	6.27 %
100-61000-522207	REPAIR & MAINT BUILDING IVEY LA	25,000.00	25,000.00	0.00	7,970.00	17,030.00	31.88 %
100-61000-522208	REPAIR & MAINT BUILDING ACTIVE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-61000-522209	REPAIR & MAINT BUILDING WP CL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-61000-522210	REPAIR & MAINT BUILDING BS CLU	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-61000-523905	MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-61000-531102	MATERIALS AND SUPPLIES	35,000.00	35,000.00	252.13	252.13	34,747.87	0.72 %
Division: 61000 - RECREATION & PARKS Total:		136,000.00	136,000.00	2,347.93	17,916.93	118,083.07	13.17%
Division: 74000 - PLANNING AND ZONING							
100-74000-511101	SALARIES & WAGES	200,000.00	200,000.00	20,362.06	110,418.41	89,581.59	55.21 %
100-74000-512101	HEALTH INSURANCE	28,000.00	28,000.00	2,401.88	13,210.34	14,789.66	47.18 %
100-74000-512102	LIFE INSURANCE	900.00	900.00	47.66	262.13	637.87	29.13 %
100-74000-512104	DENTAL INSURANCE	1,200.00	1,200.00	96.72	531.96	668.04	44.33 %
100-74000-512105	RETIREMENT INSURANCE	38,000.00	38,000.00	3,883.02	21,034.76	16,965.24	55.35 %
100-74000-512106	VISION INSURANCE	400.00	400.00	29.60	162.80	237.20	40.70 %
100-74000-512201	SOCIAL SECURITY TAX	14,000.00	14,000.00	1,512.14	8,196.53	5,803.47	58.55 %
100-74000-521201	PROFESSIONAL SERVICES	50,000.00	50,000.00	4,116.47	22,255.35	27,744.65	44.51 %
100-74000-521202	LEGAL AND AUDITING	7,000.00	7,000.00	0.00	1,946.73	5,053.27	27.81 %
100-74000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	1,202.44	4,414.20	10,585.80	29.43 %
100-74000-522130	CUSTODIAL	6,000.00	6,000.00	500.00	3,500.00	2,500.00	58.33 %
100-74000-522201	REPAIRS AND MAINT EQPT	3,000.00	3,000.00	45.00	45.00	2,955.00	1.50 %
100-74000-522203	REPAIRS AND MAINT BLDG	900.00	900.00	0.00	0.00	900.00	0.00 %
100-74000-523101	INSURANCE-W/C & LIABILITY	15,000.00	15,000.00	0.00	3,967.38	11,032.62	26.45 %
100-74000-523201	TELEPHONE	2,700.00	2,700.00	187.15	936.15	1,763.85	34.67 %
100-74000-523301	LEGAL ADVERTISEMENTS/OT	1,200.00	1,200.00	0.00	100.00	1,100.00	8.33 %

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-74000-523701	TRAINING/EDUCATION	6,000.00	6,000.00	1,782.74	5,594.92	405.08	93.25 %
100-74000-523851	CONTRACT SERVICE CHARLES ABBO	270,000.00	270,000.00	0.00	12,410.03	257,589.97	4.60 %
100-74000-531101	TIRES & TUBES	1,250.00	1,250.00	66.61	285.05	964.95	22.80 %
100-74000-531102	MATERIALS AND SUPPLIES	2,500.00	2,500.00	104.23	1,772.60	727.40	70.90 %
100-74000-531103	POSTAGE	400.00	400.00	11.65	113.98	286.02	28.50 %
100-74000-531270	ENERGY-GASOLINE/DIESEL	6,500.00	6,500.00	524.61	2,136.77	4,363.23	32.87 %
100-74000-531701	UNIFORMS	500.00	500.00	0.00	36.00	464.00	7.20 %
100-74000-542501	EQUIPMENT	50,000.00	50,000.00	0.00	36,409.44	13,590.56	72.82 %
Division: 74000 - PLANNING AND ZONING Total:		720,450.00	720,450.00	36,873.98	249,740.53	470,709.47	34.66%
Division: 75200 - ECONOMIC DEVELOPMENT							
100-75200-511101	SALARIES & WAGES	150,000.00	150,000.00	10,811.12	59,461.20	90,538.80	39.64 %
100-75200-512101	HEALTH INSURANCE	9,000.00	9,000.00	1,417.00	7,793.50	1,206.50	86.59 %
100-75200-512102	LIFE INSURANCE	350.00	350.00	0.00	0.00	350.00	0.00 %
100-75200-512104	DENTAL INSURANCE	300.00	300.00	45.40	249.70	50.30	83.23 %
100-75200-512105	RETIREMENT INSURANCE	17,000.00	17,000.00	2,162.22	11,892.22	5,107.78	69.95 %
100-75200-512106	VISION INSURANCE	100.00	100.00	13.36	73.48	26.52	73.48 %
100-75200-512201	SOCIAL SECURITY TAX	7,000.00	7,000.00	821.46	4,518.05	2,481.95	64.54 %
100-75200-521201	PROFESSIONAL SERVICES	20,000.00	20,000.00	613.80	1,703.80	18,296.20	8.52 %
100-75200-521202	LEGAL & AUDITING	1,000.00	1,000.00	0.00	300.00	700.00	30.00 %
100-75200-521301	TECHNICAL SERVICES	8,000.00	8,000.00	807.45	4,039.25	3,960.75	50.49 %
100-75200-522201	REPAIRS & MAINT - EQPT	1,500.00	1,500.00	74.92	583.41	916.59	38.89 %
100-75200-522203	REPAIRS & MAINT - BLDG	1,000.00	1,000.00	0.00	30.00	970.00	3.00 %
100-75200-523201	TELEPHONE	900.00	900.00	0.00	0.00	900.00	0.00 %
100-75200-523701	TRAINING/EDUCATION	20,000.00	20,000.00	216.00	10,711.22	9,288.78	53.56 %
100-75200-531102	MATERIALS AND SUPPLIES	2,000.00	2,000.00	0.00	2,019.45	-19.45	100.97 %
100-75200-531270	ENERGY-GASOLINE/DIESEL	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
100-75200-541200	SITE IMPROVEMENTS	480,000.00	480,000.00	0.00	0.00	480,000.00	0.00 %
100-75200-541405	INFRASTRUCTURE	200,000.00	200,000.00	0.00	260,594.10	-60,594.10	130.30 %
100-75200-572002	WEST POINT DEV AUTHORITY	120,000.00	120,000.00	0.00	60,000.00	60,000.00	50.00 %
Division: 75200 - ECONOMIC DEVELOPMENT Total:		1,041,150.00	1,041,150.00	16,982.73	423,969.38	617,180.62	40.72%
Division: 75650 - SPECIAL FACILITIES DEPOT							
100-75650-521201	PROFESSIONAL SERVICES	5,000.00	5,000.00	1,071.90	2,436.15	2,563.85	48.72 %
100-75650-522130	CUSTODIAL	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
100-75650-522141	LAWN/GROUNDS MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-75650-522201	REPAIRS AND MAINT EQPT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-75650-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	25.00	1,450.00	13,550.00	9.67 %
100-75650-523201	TELEPHONE	1,200.00	1,200.00	152.78	642.23	557.77	53.52 %
100-75650-531102	MATERIALS AND SUPPLIES	1,000.00	1,000.00	7,630.91	7,630.91	-6,630.91	763.09 %
100-75650-531275	ENERGY-UTILITIES	10,000.00	10,000.00	337.85	5,014.38	4,985.62	50.14 %
Division: 75650 - SPECIAL FACILITIES DEPOT Total:		45,200.00	45,200.00	9,218.44	17,173.67	28,026.33	37.99%
Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV							
100-76300-511101	SALARIES & WAGES	88,000.00	88,000.00	6,733.87	33,529.33	54,470.67	38.10 %
100-76300-512101	HEALTH INSURANCE	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
100-76300-512102	LIFE INSURANCE	350.00	350.00	0.00	0.00	350.00	0.00 %
100-76300-512104	DENTAL INSURANCE	300.00	300.00	0.00	0.00	300.00	0.00 %
100-76300-512105	RETIREMENT	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00 %
100-76300-512106	VISION INSURANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-76300-512201	SOCIAL SECURITY TAX	7,000.00	7,000.00	515.14	2,565.03	4,434.97	36.64 %
100-76300-521201	PROFESSIONAL SERVICES	6,000.00	6,000.00	0.00	90.00	5,910.00	1.50 %
100-76300-521301	TECHNICAL SERVICES	2,200.00	2,200.00	5.00	364.98	1,835.02	16.59 %
100-76300-522130	CUSTODIAL	7,200.00	7,200.00	495.80	3,786.39	3,413.61	52.59 %
100-76300-522201	REPAIRS AND MAINT EQPT	2,000.00	2,000.00	90.00	1,035.35	964.65	51.77 %
100-76300-522203	REPAIRS AND MAINT BLDG	6,600.00	6,600.00	0.00	529.00	6,071.00	8.02 %
100-76300-523201	TELEPHONE	2,000.00	2,000.00	268.28	1,460.30	539.70	73.02 %
100-76300-531102	MATERIALS AND SUPPLIES	7,000.00	7,000.00	366.27	6,143.59	856.41	87.77 %
100-76300-531275	ENERGY-UTILITIES	11,000.00	11,000.00	960.81	4,287.67	6,712.33	38.98 %
100-76300-531302	FOOD	8,000.00	8,000.00	1,019.04	3,805.01	4,194.99	47.56 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-76300-542501	EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV T		163,650.00	163,650.00	10,454.21	57,596.65	106,053.35	35.20%
Division: 76320 - STUDY / TECHNOLOGY CENTER							
100-76320-521201	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-76320-521301	TECHNICAL SERVICES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
100-76320-522130	CUSTODIAL	5,500.00	5,500.00	720.04	3,871.76	1,628.24	70.40 %
100-76320-522201	REPAIRS AND MAINT EQPT	5,000.00	5,000.00	164.11	799.76	4,200.24	16.00 %
100-76320-522203	REPAIRS AND MAINT BLDG	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
100-76320-523101	INSURANCE - LIABILITY	25,000.00	25,000.00	0.00	10,681.20	14,318.80	42.72 %
100-76320-523201	TELEPHONE	5,000.00	5,000.00	489.10	2,818.21	2,181.79	56.36 %
100-76320-531102	MATERIALS AND SUPPLIES	200.00	200.00	0.00	0.00	200.00	0.00 %
100-76320-531275	ENERGY - UTILITIES	19,000.00	19,000.00	337.47	8,306.51	10,693.49	43.72 %
100-76320-542501	EQUIPMENT	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
Division: 76320 - STUDY / TECHNOLOGY CENTER Total:		87,700.00	87,700.00	1,710.72	26,477.44	61,222.56	30.19%
Fund: 100 - GENERAL FUND Surplus (Deficit):		0.00	0.00	-1,437,943.53	-2,311,364.94	-2,311,364.94	0.00%
Fund: 215 - EMRG TEL 911 SYS							
215-311700	PREPAID TAX ON CELL PHONE	14,000.00	14,000.00	0.00	1,023.71	-12,976.29	7.31 %
215-342501	EMERGENCY TELEPHONE SYS	82,000.00	82,000.00	0.00	14,093.22	-67,906.78	17.19 %
215-361001	INC FROM INVESTMENTS	100.00	100.00	0.00	0.77	-99.23	0.77 %
215-391200	OP TRANSFER IN-FUND	394,790.59	394,790.59	0.00	0.00	-394,790.59	0.00 %
Division: 38000 - 911 COMMUNICATION							
215-38000-511101	Salaries & Wages	312,290.59	312,290.59	26,278.29	146,343.03	165,947.56	46.86 %
215-38000-512101	HEALTH INSURANCE	60,000.00	60,000.00	6,001.62	32,118.63	27,881.37	53.53 %
215-38000-512102	LIFE INSURANCE	500.00	500.00	13.42	73.81	426.19	14.76 %
215-38000-512104	DENTAL INSURANCE	2,000.00	2,000.00	166.60	907.36	1,092.64	45.37 %
215-38000-512105	RETIREMENT INSURANCE	50,000.00	50,000.00	4,895.31	26,706.98	23,293.02	53.41 %
215-38000-512106	VISION INSURANCE	600.00	600.00	50.52	269.70	330.30	44.95 %
215-38000-512201	SOCIAL SECURITY TAX	20,000.00	20,000.00	1,886.84	10,636.66	9,363.34	53.18 %
215-38000-521301	TECHNICAL SERVICES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
215-38000-522201	REPAIRS AND MAINT-EQPT	25,000.00	25,000.00	0.00	4,390.36	20,609.64	17.56 %
215-38000-523901	EMERGENCY TELEPHONE SYS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
215-38000-531102	MATERIALS AND SUPPLIES	7,500.00	7,500.00	0.00	400.51	7,099.49	5.34 %
215-38000-542501	EQUIPMENT	5,000.00	5,000.00	0.00	391.47	4,608.53	7.83 %
Division: 38000 - 911 COMMUNICATION Total:		490,890.59	490,890.59	39,292.60	222,238.51	268,652.08	45.27%
Fund: 215 - EMRG TEL 911 SYS Surplus (Deficit):		0.00	0.00	-39,292.60	-207,120.81	-207,120.81	0.00%
Fund: 505 - WATER/SEWER FUND							
505-344211	WATER REVENUE	2,509,841.73	2,509,841.73	244,335.93	1,160,596.88	-1,349,244.85	46.24 %
505-344212	WATER TAPS	17,000.00	17,000.00	1,750.00	3,300.00	-13,700.00	19.41 %
505-344213	WATER SERVICE CHARGES	1,000.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
505-344214	WATER PERMIT FEES	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00 %
505-344231	SANITARY SEWER TAPS	10,000.00	10,000.00	2,550.00	5,100.00	-4,900.00	51.00 %
505-344232	SAN SEWER PERMIT FEES	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00 %
505-344233	WPCP USER FEES	2,060,692.29	2,060,692.29	188,055.03	949,398.18	-1,111,294.11	46.07 %
505-361001	INC FR INV WT SINKING FD	1,000.00	1,000.00	0.00	215.36	-784.64	21.54 %
505-361002	INC FR INV W/S R/E FUND	150.00	150.00	0.00	31.85	-118.15	21.23 %
505-361003	INC FR INV SEWER CAPACITY	500.00	500.00	0.00	55.16	-444.84	11.03 %
505-389001	MISC INCOME	1,500.00	1,500.00	0.00	0.00	-1,500.00	0.00 %
Division: 43300 - SEWAGE COLLECTION AND DISPOSAL							
505-43300-511101	SALARIES & WAGES	44,646.78	44,646.78	3,048.69	17,673.89	26,972.89	39.59 %
505-43300-512101	HEALTH INSURANCE	7,500.00	7,500.00	708.50	3,896.75	3,603.25	51.96 %
505-43300-512102	LIFE INSURANCE	518.00	518.00	0.00	0.00	518.00	0.00 %
505-43300-512104	DENTAL INSURANCE	315.00	315.00	22.70	124.85	190.15	39.63 %
505-43300-512105	RETIREMENT INSURANCE	5,500.00	5,500.00	548.76	3,041.88	2,458.12	55.31 %
505-43300-512106	VISION INSURANCE	200.00	200.00	6.68	36.74	163.26	18.37 %
505-43300-512201	SOCIAL SECURITY TAX	3,450.00	3,450.00	230.75	1,338.46	2,111.54	38.80 %
505-43300-521201	PROFESSIONAL SERVICES	5,000.00	5,000.00	1,605.88	15,865.88	-10,865.88	317.32 %
505-43300-521202	LEGAL & AUDITING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-43300-522201	REPAIRS & MAINT - EQPT	16,500.00	16,500.00	0.00	813.40	15,686.60	4.93 %
505-43300-522203	REPAIRS & MAINT - BLDG	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
505-43300-522204	REPAIRS & MAINT - SYSTEM	44,000.00	44,000.00	254.39	6,819.39	37,180.61	15.50 %
505-43300-523101	INSURANCE W/C & LIABILITY	18,000.00	18,000.00	0.00	3,368.09	14,631.91	18.71 %
505-43300-523301	LEGAL ADVERTISEMENTS/OT	500.00	500.00	0.00	0.00	500.00	0.00 %
505-43300-523701	TRAINING/EDUCATION	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
505-43300-523901	MISCELLANEOUS	1,500.00	1,500.00	0.00	169.95	1,330.05	11.33 %
505-43300-531102	MATERIALS AND SUPPLIES	75,000.00	75,000.00	0.00	54,871.23	20,128.77	73.16 %
505-43300-531270	ENERGY-GASOLINE/DIESEL	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
505-43300-531701	UNIFORMS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
505-43300-541401	SYSTEM IMPROVEMENTS	180,000.00	180,000.00	0.00	9,383.46	170,616.54	5.21 %
505-43300-542501	EQUIPMENT, WATER FUND	50,000.00	50,000.00	0.00	181.49	49,818.51	0.36 %
Division: 43300 - SEWAGE COLLECTION AND DISPOSAL Total:		467,629.78	467,629.78	6,426.35	117,585.46	350,044.32	25.14%
Division: 43350 - SEWAGE TREATMENT PLANTS							
505-43350-511101	SALARIES & WAGES	187,430.54	187,430.54	14,425.88	78,738.78	108,691.76	42.01 %
505-43350-512101	HEALTH INSURANCE	25,000.00	25,000.00	2,125.50	11,690.25	13,309.75	46.76 %
505-43350-512102	LIFE INSURANCE	600.00	600.00	20.24	111.32	488.68	18.55 %
505-43350-512104	DENTAL INSURANCE	1,000.00	1,000.00	68.10	374.55	625.45	37.46 %
505-43350-512105	RETIREMENT INSURANCE	31,000.00	31,000.00	2,267.81	12,555.27	18,444.73	40.50 %
505-43350-512106	VISION INSURANCE	350.00	350.00	20.04	110.22	239.78	31.49 %
505-43350-512201	SOCIAL SECURITY TAX	14,000.00	14,000.00	1,096.15	5,982.72	8,017.28	42.73 %
505-43350-521201	PROFESSIONAL SERVICES	35,000.00	35,000.00	11,250.54	27,550.26	7,449.74	78.72 %
505-43350-521202	LEGAL AND AUDITING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
505-43350-521301	TECHNICAL SERVICES	8,500.00	8,500.00	802.45	4,014.25	4,485.75	47.23 %
505-43350-522201	REPAIRS AND MAINT EQPT	40,000.00	40,000.00	0.00	106,033.56	-66,033.56	265.08 %
505-43350-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	30.00	720.55	14,279.45	4.80 %
505-43350-522204	REPAIRS AND MAINT SYSTEM	150,000.00	150,000.00	66,043.50	227,889.58	-77,889.58	151.93 %
505-43350-523101	INSURANCE W/C & LIABILITY	80,000.00	80,000.00	0.00	28,270.11	51,729.89	35.34 %
505-43350-523201	TELEPHONE	4,000.00	4,000.00	731.74	4,101.09	-101.09	102.53 %
505-43350-523301	LEGAL ADVERTISEMENTS/OT	250.00	250.00	0.00	0.00	250.00	0.00 %
505-43350-523701	TRAINING/EDUCATION	8,000.00	8,000.00	1,879.21	1,879.21	6,120.79	23.49 %
505-43350-523901	MISCELLANEOUS	500.00	500.00	0.00	173.50	326.50	34.70 %
505-43350-523923	SLUDGE DISPOSAL	100,000.00	100,000.00	3,669.33	30,825.33	69,174.67	30.83 %
505-43350-531102	MATERIALS AND SUPPLIES	100,000.00	100,000.00	11,912.58	109,368.65	-9,368.65	109.37 %
505-43350-531270	ENERGY-GASOLINE/DIESEL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
505-43350-531275	ENERGY-UTILITIES	145,000.00	145,000.00	8,462.37	56,864.41	88,135.59	39.22 %
505-43350-531701	UNIFORMS	10,000.00	10,000.00	737.03	3,338.10	6,661.90	33.38 %
505-43350-574001	UNCOLLECTIBLE REVENUE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Division: 43350 - SEWAGE TREATMENT PLANTS Total:		960,130.54	960,130.54	125,542.47	710,591.71	249,538.83	74.01%
Division: 44000 - WATER							
505-44000-511101	SALARIES & WAGES	398,933.70	398,933.70	34,175.41	177,735.37	221,198.33	44.55 %
505-44000-512101	HEALTH INSURANCE	55,000.00	55,000.00	4,243.14	23,337.27	31,662.73	42.43 %
505-44000-512102	LIFE INSURANCE	1,500.00	1,500.00	80.26	441.43	1,058.57	29.43 %
505-44000-512104	DENTAL INSURANCE	2,000.00	2,000.00	139.18	765.49	1,234.51	38.27 %
505-44000-512105	RETIREMENT INSURANCE	63,500.00	63,500.00	4,699.98	24,699.70	38,800.30	38.90 %
505-44000-512106	VISION INSURANCE	750.00	750.00	42.80	235.40	514.60	31.39 %
505-44000-512201	SOCIAL SECURITY TAX	30,250.00	30,250.00	2,589.18	13,457.97	16,792.03	44.49 %
505-44000-521201	PROFESSIONAL SERVICES	75,000.00	75,000.00	5,716.63	21,417.75	53,582.25	28.56 %
505-44000-521202	LEGAL AND AUDITING	500.00	500.00	0.00	0.00	500.00	0.00 %
505-44000-521301	TECHNICAL SERVICES	10,000.00	10,000.00	802.45	4,014.25	5,985.75	40.14 %
505-44000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	0.00	16,388.65	28,611.35	36.42 %
505-44000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	2,740.00	22,708.04	-7,708.04	151.39 %
505-44000-522204	REPAIRS AND MAINT SYSTEM	150,000.00	150,000.00	7,067.71	47,736.00	102,264.00	31.82 %
505-44000-523101	INSURANCE W/C & LIABILITY	20,000.00	20,000.00	0.00	4,444.00	15,556.00	22.22 %
505-44000-523201	TELEPHONE	8,000.00	8,000.00	509.36	2,426.79	5,573.21	30.33 %
505-44000-523301	LEGAL ADVERTISEMENTS/OT	500.00	500.00	0.00	0.00	500.00	0.00 %
505-44000-523701	TRAINING/EDUCATION	10,000.00	10,000.00	112.00	3,484.52	6,515.48	34.85 %
505-44000-523901	MISCELLANEOUS	1,000.00	1,000.00	1,250.00	1,325.00	-325.00	132.50 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-44000-531102	MATERIALS AND SUPPLIES	225,000.00	225,000.00	31,946.27	167,395.76	57,604.24	74.40 %
505-44000-531103	POSTAGE	250.00	250.00	0.00	0.00	250.00	0.00 %
505-44000-531270	ENERGY-GASOLINE/DIESEL	20,000.00	20,000.00	3,031.58	11,157.61	8,842.39	55.79 %
505-44000-531275	ENERGY-UTILITIES	150,000.00	150,000.00	15,322.36	76,871.38	73,128.62	51.25 %
505-44000-531511	LAGRANGE WATER	55,000.00	55,000.00	4,468.80	23,766.60	31,233.40	43.21 %
505-44000-531701	UNIFORMS	20,000.00	20,000.00	1,169.71	5,606.62	14,393.38	28.03 %
505-44000-541401	SYSTEM IMPROVEMENTS	325,000.00	325,000.00	0.00	122,988.63	202,011.37	37.84 %
505-44000-542501	EQUIPMENT, WATER FUND	60,000.00	60,000.00	680.00	680.00	59,320.00	1.13 %
505-44000-574001	UNCOLLECTIBLE REVENUE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
505-44000-581107	PRINCIPAL TRUIST	767,000.00	767,000.00	0.00	785,000.00	-18,000.00	102.35 %
505-44000-582304	TRUIST INTEREST	351,412.00	351,412.00	0.00	171,314.90	180,097.10	48.75 %
505-44000-611000	INTERFUND TRANSFER OUT	315,328.00	315,328.00	0.00	0.00	315,328.00	0.00 %
Division: 44000 - WATER Total:		3,176,923.70	3,176,923.70	120,786.82	1,729,399.13	1,447,524.57	54.44%
Fund: 505 - WATER/SEWER FUND Surplus (Deficit):		0.00	0.00	183,935.32	-438,878.87	-438,878.87	0.00%
Fund: 510 - ELECTRIC FUND							
510-344311	SALES OF ELECTRICITY	7,157,252.00	7,157,252.00	525,585.62	3,344,442.66	-3,812,809.34	46.73 %
510-344312	LIGHT PERMITS	2,000.00	2,000.00	0.00	0.00	-2,000.00	0.00 %
510-344313	LIGHT SERVICE CHARGE	2,000.00	2,000.00	0.00	107.86	-1,892.14	5.39 %
510-389001	LIGHT MISCELLANEOUS	10,000.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
Division: 46000 - ELECTRIC							
510-46000-511101	SALARIES & WAGES	550,000.00	550,000.00	43,182.56	256,606.96	293,393.04	46.66 %
510-46000-512101	HEALTH INSURANCE	65,000.00	65,000.00	5,114.72	28,130.96	36,869.04	43.28 %
510-46000-512102	LIFE INSURANCE	2,500.00	2,500.00	152.54	838.97	1,661.03	33.56 %
510-46000-512104	DENTAL INSURANCE	2,500.00	2,500.00	190.64	1,048.52	1,451.48	41.94 %
510-46000-512105	RETIREMENT INSURANCE	100,000.00	100,000.00	7,904.73	48,218.61	51,781.39	48.22 %
510-46000-512106	VISION INSURANCE	800.00	800.00	54.54	299.97	500.03	37.50 %
510-46000-512201	SOCIAL SECURITY TAX	40,000.00	40,000.00	3,230.11	19,215.80	20,784.20	48.04 %
510-46000-521201	PROFESSIONAL SERVICES	12,000.00	12,000.00	2,028.28	3,004.92	8,995.08	25.04 %
510-46000-521202	LEGAL AND AUDITING	2,500.00	2,500.00	0.00	170.00	2,330.00	6.80 %
510-46000-521301	TECHNICAL SERVICES	11,500.00	11,500.00	802.45	4,104.24	7,395.76	35.69 %
510-46000-522130	CUSTODIAL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
510-46000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	8,747.75	43,182.98	1,817.02	95.96 %
510-46000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	35.00	745.54	14,254.46	4.97 %
510-46000-522204	REPAIRS AND MAINT SYSTEM	100,000.00	100,000.00	23,442.19	71,047.61	28,952.39	71.05 %
510-46000-522321	EQUIPMENT RENTAL	0.00	0.00	1,188.39	1,188.39	-1,188.39	0.00 %
510-46000-523101	INSURANCE W/C & LIABILITY	32,000.00	32,000.00	0.00	12,178.12	19,821.88	38.06 %
510-46000-523201	TELEPHONE	7,000.00	7,000.00	364.65	2,867.70	4,132.30	40.97 %
510-46000-523701	TRAINING/EDUCATION	8,500.00	8,500.00	0.00	4,494.15	4,005.85	52.87 %
510-46000-523901	MISCELLANEOUS	100.00	100.00	250.00	1,007.47	-907.47	1,007.47 %
510-46000-531102	MATERIALS AND SUPPLIES	200,000.00	200,000.00	8,819.40	108,594.75	91,405.25	54.30 %
510-46000-531270	ENERGY-GASOLINE/DIESEL	35,000.00	35,000.00	2,739.01	12,150.18	22,849.82	34.71 %
510-46000-531275	ENERGY-UTILITIES	175,000.00	175,000.00	8,750.87	63,336.53	111,663.47	36.19 %
510-46000-531530	INV PCH FOR RSALE-ELECTR	5,323,352.00	5,323,352.00	548,675.20	3,212,053.10	2,111,298.90	60.34 %
510-46000-531701	UNIFORMS	10,000.00	10,000.00	1,218.68	6,414.23	3,585.77	64.14 %
510-46000-541401	SYSTEM IMPROVEMENTS	120,000.00	120,000.00	0.00	82,703.11	37,296.89	68.92 %
510-46000-541402	LIGHT DIST SYSTEM	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
510-46000-542501	EQUIPMENT	300,000.00	300,000.00	0.00	18,222.49	281,777.51	6.07 %
510-46000-574001	UNCOLLECTIBLE REVENUE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Division: 46000 - ELECTRIC Total:		7,171,252.00	7,171,252.00	666,891.71	4,001,825.30	3,169,426.70	55.80%
Fund: 510 - ELECTRIC FUND Surplus (Deficit):		0.00	0.00	-141,306.09	-657,274.78	-657,274.78	0.00%
Fund: 515 - GAS FUND							
515-344411	SALES OF GAS	1,190,000.00	1,190,000.00	62,166.17	794,860.37	-395,139.63	66.79 %
515-344413	GAS SERVICE CHARGE	200.00	200.00	0.00	0.00	-200.00	0.00 %
515-344414	GAS PERMITS	500.00	500.00	0.00	0.00	-500.00	0.00 %
515-344415	GAS RATE REFUNDS	89,000.00	89,000.00	0.00	126,883.00	37,883.00	142.57 %
Division: 47000 - GAS							
515-47000-511101	SALARIES & WAGES	269,177.67	269,177.67	20,169.37	112,965.87	156,211.80	41.97 %

Budget Report

For Fiscal: 2026 Period Ending: 05/31/2026

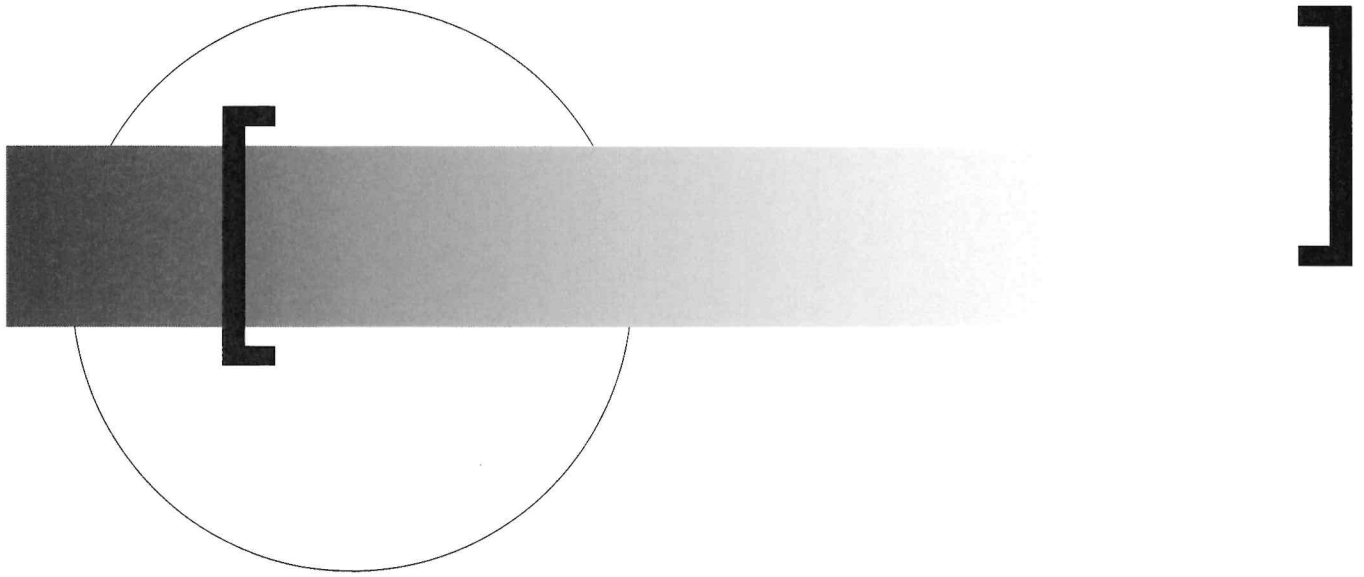
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
515-47000-512101	HEALTH INSURANCE	45,000.00	45,000.00	4,287.86	23,583.23	21,416.77	52.41 %
515-47000-512102	LIFE INSURANCE	750.00	750.00	47.04	258.72	491.28	34.50 %
515-47000-512104	DENTAL INSURANCE	1,600.00	1,600.00	118.22	650.21	949.79	40.64 %
515-47000-512105	RETIREMENT INSURANCE	45,000.00	45,000.00	3,950.54	22,010.37	22,989.63	48.91 %
515-47000-512106	VISION INSURANCE	650.00	650.00	34.44	189.42	460.58	29.14 %
515-47000-512201	SOCIAL SECURITY TAX	19,500.00	19,500.00	1,467.29	8,228.25	11,271.75	42.20 %
515-47000-521201	PROFESSIONAL SERVICES	7,500.00	7,500.00	36.58	6,118.95	1,381.05	81.59 %
515-47000-521301	TECHNICAL SERVICES	10,500.00	10,500.00	802.45	4,014.25	6,485.75	38.23 %
515-47000-522201	REPAIRS AND MAINT EQPT	20,000.00	20,000.00	7,146.54	22,858.80	-2,858.80	114.29 %
515-47000-522203	REPAIRS & MAINT BLDG	3,500.00	3,500.00	0.00	570.55	2,929.45	16.30 %
515-47000-522204	REPAIRS AND MAINT SYSTEM	25,000.00	25,000.00	1,662.50	1,662.50	23,337.50	6.65 %
515-47000-523101	INSURANCE W/C & LIABILITY	26,500.00	26,500.00	0.00	7,765.31	18,734.69	29.30 %
515-47000-523201	TELEPHONE	5,000.00	5,000.00	144.79	748.80	4,251.20	14.98 %
515-47000-523301	LEGAL ADVERTISEMENT/OTHER	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
515-47000-523701	TRAINING/EDUCATION	7,000.00	7,000.00	0.00	1,029.68	5,970.32	14.71 %
515-47000-523901	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	0.00 %
515-47000-531102	MATERIALS AND SUPPLIES	45,000.00	45,000.00	603.34	11,542.64	33,457.36	25.65 %
515-47000-531270	ENERGY-GASOLINE/DIESEL	12,500.00	12,500.00	1,910.90	6,855.69	5,644.31	54.85 %
515-47000-531275	ENERGY-UTILITIES	11,500.00	11,500.00	859.24	5,214.94	6,285.06	45.35 %
515-47000-531520	INV PCH FOR RSALE-GAS	444,000.00	444,000.00	25,805.17	464,831.44	-20,831.44	104.69 %
515-47000-531701	UNIFORMS	8,500.00	8,500.00	695.84	3,653.16	4,846.84	42.98 %
515-47000-541401	SYSTEM IMPROVEMENTS	64,022.33	64,022.33	0.00	29,031.63	34,990.70	45.35 %
515-47000-542501	EQUIPMENT	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
515-47000-574001	UNCOLLECTIBLE REVENUE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
515-47000-581301	PRINCIPAL-GAS REPLACE PRJ	140,000.00	140,000.00	0.00	56,860.00	83,140.00	40.61 %
515-47000-582304	INTEREST-GAS LINE REPLACE	25,000.00	25,000.00	0.00	5,813.00	19,187.00	23.25 %
Division: 47000 - GAS Total:		1,279,700.00	1,279,700.00	69,742.11	796,457.41	483,242.59	62.24%
Fund: 515 - GAS FUND Surplus (Deficit):		0.00	0.00	-7,575.94	125,285.96	125,285.96	0.00%
Fund: 520 - SANITATION FUND							
520-344111	GARBAGE FEES	365,000.00	365,000.00	29,181.07	158,541.16	-206,458.84	43.44 %
520-344190	GARBAGE OTHER - TRASH FEES	10,000.00	10,000.00	13,430.00	53,712.50	43,712.50	537.13 %
520-391200	OP TRANSFERS IN-FUND	211,167.12	211,167.12	0.00	0.00	-211,167.12	0.00 %
Division: 45000 - SANITATION							
520-45000-511101	SALARIES & WAGES	160,067.12	160,067.12	12,575.82	59,601.25	100,465.87	37.24 %
520-45000-512101	HEALTH INSURANCE	25,000.00	25,000.00	1,417.00	7,793.50	17,206.50	31.17 %
520-45000-512102	LIFE INSURANCE	500.00	500.00	17.38	95.59	404.41	19.12 %
520-45000-512104	DENTAL INSURANCE	900.00	900.00	45.40	249.70	650.30	27.74 %
520-45000-512105	RETIREMENT INSURANCE	30,000.00	30,000.00	2,046.32	11,451.43	18,548.57	38.17 %
520-45000-512106	VISION INSURANCE	200.00	200.00	13.36	73.48	126.52	36.74 %
520-45000-512201	SOCIAL SECURITY TAX	11,000.00	11,000.00	956.50	4,528.89	6,471.11	41.17 %
520-45000-521201	PROFESSIONAL SERVICES	200,000.00	200,000.00	21,421.03	106,900.46	93,099.54	53.45 %
520-45000-522201	REPAIRS AND MAINT EQPT	30,000.00	30,000.00	0.00	3,248.50	26,751.50	10.83 %
520-45000-522202	REPAIRS AND MAINT RADIO	500.00	500.00	0.00	0.00	500.00	0.00 %
520-45000-523101	INSURANCE W/C & LIABILITY	16,000.00	16,000.00	0.00	3,352.49	12,647.51	20.95 %
520-45000-523701	TRAINING/EDUCATION	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
520-45000-523904	RECRUITMENT	1,000.00	1,000.00	30.00	30.00	970.00	3.00 %
520-45000-523909	LANDFILL	38,000.00	38,000.00	2,973.45	13,083.93	24,916.07	34.43 %
520-45000-523918	DUMPSTER EXPENSE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
520-45000-531101	TIRES & TUBES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
520-45000-531102	MATERIALS AND SUPPLIES	3,000.00	3,000.00	17.08	17.08	2,982.92	0.57 %
520-45000-531250	ENERGY-OIL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
520-45000-531270	ENERGY-GASOLINE/DIESEL	20,000.00	20,000.00	2,209.39	7,518.30	12,481.70	37.59 %
520-45000-531701	UNIFORMS	10,000.00	10,000.00	822.63	3,133.03	6,866.97	31.33 %
Division: 45000 - SANITATION Total:		586,167.12	586,167.12	44,545.36	221,077.63	365,089.49	37.72%
Fund: 520 - SANITATION FUND Surplus (Deficit):		0.00	0.00	-1,934.29	-8,823.97	-8,823.97	0.00%
Report Surplus (Deficit):		0.00	0.00	-1,444,117.13	-3,498,177.41	-3,498,177.41	0.00%

Group Summary

Division	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - GENERAL FUND						
10000 - GENERAL GOVERNMENT	10,080,128.00	10,080,128.00	121,765.00	3,006,651.14	-7,073,476.86	29.83%
32000 - POLICE	1,935,700.00	1,935,700.00	110,744.51	941,216.56	994,483.44	48.62%
35000 - FIRE	2,398,320.11	2,398,320.11	254,525.22	1,454,085.50	944,234.61	60.63%
38000 - 911 COMMUNICATION	2,073,292.00	2,073,292.00	1,043,711.24	1,720,160.70	353,131.30	82.97%
42000 - HIGHWAYS AND STREETS	331,575.34	331,575.34	0.00	0.00	331,575.34	0.00%
55300 - VCB COMMUNITY CENTER	1,127,090.55	1,127,090.55	72,973.49	408,712.36	718,378.19	36.26%
61000 - RECREATION & PARKS	20,000.00	20,000.00	166.06	966.36	19,033.64	4.83%
74000 - PLANNING AND ZONING	136,000.00	136,000.00	2,347.93	17,916.93	118,083.07	13.17%
75200 - ECONOMIC DEVELOPMENT	720,450.00	720,450.00	36,873.98	249,740.53	470,709.47	34.66%
75650 - SPECIAL FACILITIES DEPOT	1,041,150.00	1,041,150.00	16,982.73	423,969.38	617,180.62	40.72%
76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV	45,200.00	45,200.00	9,218.44	17,173.67	28,026.33	37.99%
76320 - STUDY / TECHNOLOGY CENTER	163,650.00	163,650.00	10,454.21	57,596.65	106,053.35	35.20%
Fund: 100 - GENERAL FUND Surplus (Deficit):	87,700.00	87,700.00	1,710.72	26,477.44	61,222.56	30.19%
Fund: 215 - EMRG TEL 911 SYS						
38000 - 911 COMMUNICATION	490,890.59	490,890.59	0.00	15,117.70	-475,772.89	3.08%
Fund: 215 - EMRG TEL 911 SYS Surplus (Deficit):	490,890.59	490,890.59	39,292.60	222,238.51	268,652.08	45.27%
Fund: 505 - WATER/SEWER FUND						
43300 - SEWAGE COLLECTION AND DISPOSAL	4,604,684.02	4,604,684.02	436,690.96	2,118,697.43	-2,485,986.59	46.01%
43350 - SEWAGE TREATMENT PLANTS	467,629.78	467,629.78	6,426.35	117,585.46	350,044.32	25.14%
44000 - WATER	960,130.54	960,130.54	125,542.47	710,591.71	249,538.83	74.01%
Fund: 505 - WATER/SEWER FUND Surplus (Deficit):	3,176,923.70	3,176,923.70	120,786.82	1,729,399.13	1,447,524.57	54.44%
Fund: 510 - ELECTRIC FUND						
46000 - ELECTRIC	7,171,252.00	7,171,252.00	525,585.62	3,344,550.52	-3,826,701.48	46.64%
Fund: 510 - ELECTRIC FUND Surplus (Deficit):	7,171,252.00	7,171,252.00	666,891.71	4,001,825.30	3,169,426.70	55.80%
Fund: 515 - GAS FUND						
47000 - GAS	1,279,700.00	1,279,700.00	62,166.17	921,743.37	-357,956.63	72.03%
Fund: 515 - GAS FUND Surplus (Deficit):	1,279,700.00	1,279,700.00	69,742.11	796,457.41	483,242.59	62.24%
Fund: 520 - SANITATION FUND						
45000 - SANITATION	586,167.12	586,167.12	42,611.07	212,253.66	-373,913.46	36.21%
Fund: 520 - SANITATION FUND Surplus (Deficit):	586,167.12	586,167.12	44,545.36	221,077.63	365,089.49	37.72%
Report Surplus (Deficit):	0.00	0.00	-1,444,117.13	-3,498,177.41	-3,498,177.41	0.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - GENERAL FUND	0.00	0.00	-1,437,943.53	-2,311,364.94	-2,311,364.94
215 - EMRG TEL 911 SYS	0.00	0.00	-39,292.60	-207,120.81	-207,120.81
505 - WATER/SEWER FUND	0.00	0.00	183,935.32	-438,878.87	-438,878.87
510 - ELECTRIC FUND	0.00	0.00	-141,306.09	-657,274.78	-657,274.78
515 - GAS FUND	0.00	0.00	-7,575.94	125,285.96	125,285.96
520 - SANITATION FUND	0.00	0.00	-1,934.29	-8,823.97	-8,823.97
Report Surplus (Deficit):	0.00	0.00	-1,444,117.13	-3,498,177.41	-3,498,177.41



DEPARTMENT REPORTS

C.A.R.E.S. Afterschool Program Report

Date: May 31, 2026 (This report reflects the activities of May)

Prepared by: Tolanda Robinson (Community Development Program Administrator)

1. Attendance Summary

Total number of students enrolled: 50

Average daily attendance (May 2026): 50 students

New enrollees this month: 0

Attendance breakdown by grade level:

- Grades K-2: 18 students
- Grades 3-5: 32 students
- Grades 6-8: 0 students

2. Financial Report

Total funds reported (as of May 31, 2026): \$2,275.00

Income sources:

- Parent Contributions: \$2,275.00 (Weekly, Bi-Weekly, Monthly Payments)
- Community Donations: \$0
- Grant Funding: \$0
- Miscellaneous (Fundraisers, Vending, etc.): \$0

Expenditures to date: (May 31, 2026)

- Snacks & Meals: \$1,520.73
- Supplies & Materials: \$181.89 10 in 1 (Game table)
- Transportation: \$0
- Uniform: \$0
- Event Costs: \$1,194.38 (Summer Program)

Total Expenditures: \$ 2,897.00

3. Past Activities (May 2026)

- **Homework Help & Tutoring:** Daily academic support provided from 3:30–4:30 PM.
- **STEM Workshops:** Weekly sessions exploring basic coding, simple robotics, and science experiments. (May 11th & 12th, 2026, 2nd-5th grade)
- **Art & Expression Day:** Students expressed appreciation to mothers by making Mother's Day cards (May 6th & 7th, 2026, K-1st grade)
- **5th Kids Builders Workshop** was held on May 16, 2026, from 9am to 12pm
- **Summer Program Registration was held on May 4th, 11th, & 16th, 2026.**

4. Upcoming Activities (May 2026)

- **Back to School Bash (August 8, 2026)**
- **Financial Literacy for Youth Workshop (TBA):** Guest speaker from a local credit union.
- **Art Showcase & Talent Night (TBA):** Students display artwork and perform talents.
- **STEM Night with Families (TBA):** Students and parents build and test mini structures together.
- **Family Game Night:** Held on every 3rd Wednesday of the month from 6-7:30. (TBA)
- **Community Service Project:** Students created care packages for a local shelter. (TBA)

5. Notes & Announcements

- We are currently recruiting volunteers for upcoming events and tutoring purposes.
- We are currently asking for donation for school supplies to fill 100 backpacks to be given away at the Back 2 School Bash.

May's #'s Report

Code Enforcement

Report Date: 06/02/2026

Signs:	5
Notice of Violations:	63
Assist other Departments:	14
Complaints:	7
Meetings:	9
Training:	0
Assist Citizens via Phone	5
Total:	96

Monthly Incident Report
May 2026

Fires-NFIRS Series 100	5
NFIRS Series 200-Overpressure, rupture, explosion, overheat (no fire)	
NFIRS Series 300-Rescue and EMS Incidents	25
NFIRS Series 400-Haradous Condition (no fire)	2
NFIRS Series 500-Service Call	
NFIRS Series 600-Good Intent Call	
NFIRS Series 700-False Alarm and False Calls	8
NFIRS Series 800	
Severe Weather and Natural Disaster	
NFIRS Series 900 -Special Incident Type	
Mutual aid fire responses to TC	
Mutual aid fire responses HC	
Mutual aid fire responded Lanett	1
Automatic aid fire responses to Troup County	
Automatic aid fire responses from TC	1
Automatic aid fire responses from Lanett	
TOTAL FIRE BY WPFD AND PARTNERS	44
EMS Patient Disposition	
EAMC-Lanier	5
EAMC-Opelika	
WGMC	49
No Transport	27
Landing Zone	3
Midtown Medical Center	
TOTAL EMS INCIDENTS BY WPFD	84
Mutual aid EMS provided to TC	
Mutual aid EMS provided to HC	
Mutual aid EMS provided to Lanett or Valley EMS	
Mutual aid EMS from TC	
Mutual aid EMS from HC	7
Mutaul aid EMS from Lanett	
TOTAL EMS by WPFD and PARTNERS	91

Total Fire and EMS response for West Point and Partners

135

Statistical Counts Report

For records with dates between 5/1/2026 and 5/31/2026

WEST POINT PD

PAGE 1 OF 1

Incident Reports Created	<u>ALL</u> 81	<u>INCIDENTS</u> 54	<u>MISC.</u> 18	<u>FAMILY VIOL.</u> 9
Incident Reports Cleared	<u>ALL</u> 48	<u>BY ARREST</u> 26	<u>UNFOUNDED</u> 11	<u>EXCEPTIONALLY</u> 11
Property Involved			<u>STOLEN</u> \$11,201	<u>RECOVERED</u> \$1
Incident Type Level			<u>FELONY</u> 8	<u>MISDEMEANOR</u> 54
Investigative Files Opened				1
Investigative Files Assigned				2
Investigative Files Cleared				0
Drug Related Investigative Files Opened				0
Drug Related Investigative Files Cleared				0
Arrests / Booking Records				25
Citations Issued				137
Warnings Issued				201
<u>Court Services</u>			<u>RECEIVED</u>	<u>SERVED</u>
Civil Papers			0	0
Subpoenas			0	0
Warrants			22	13
Accident Reports		<u>ALL</u> 33	<u>CRASH</u> 33	<u>PRIV PROP</u> 0

Call Count by Call Category per Day of Month

For (Day of Month)

Creation Date: 06/01/2026 08:37:22 AM

Grouping: Day of Month

Date Range: 05/01/2026 12:00:00 AM - 05/31/2026 11:59:59 PM

Filter Criteria:

Summary Information

Day of Month	Total Calls	Call Category			Call Service (Emergency Incoming)					Outgoing (Emergency, Non-Emergency, Other)	Abandoned (Emergency)	Avg Wait (Emergency Incoming)
		Emergency	Non-Emergency	Other	Wire-Line	Wireless	VoIP	SMS	Unknown			
Total	494	453	41	0	65	344	44	0	0	37	28	00:00:08

Call Count by Call Category per Day of Month

For (Day of Month)

Creation Date: 06/01/2026 08:37:22 AM

Grouping: Day of Month

Date Range: 05/01/2026 12:00:00 AM - 05/31/2026 11:59:59 PM

Filter Criteria:

Detail Information

Day of Month	Total Calls	Call Category			Call Service (Emergency Incoming)					Outgoing (Emergency, Non-Emergency, Other)	Abandoned (Emergency)	Avg Wait (Emergency Incoming)
		Emergency	Non-Emergency	Other	Wire-Line	Wireless	VoIP	SMS	Unknown			
1	11	10	1	0	2	7	1	0	0	1	0	00:00:04
2	29	26	3	0	6	19	1	0	0	3	2	00:00:04
3	10	9	1	0	0	9	0	0	0	1	1	00:00:04
4	13	13	0	0	2	8	3	0	0	0	0	00:00:06
5	20	19	1	0	2	15	2	0	0	1	1	00:00:06
6	24	20	4	0	3	15	2	0	0	3	2	00:00:06
7	19	14	5	0	2	12	0	0	0	5	1	00:00:05
8	9	9	0	0	0	9	0	0	0	0	0	00:00:10
9	16	16	0	0	1	15	0	0	0	0	0	00:00:05
10	13	13	0	0	2	9	2	0	0	0	0	00:00:04
11	6	6	0	0	0	5	1	0	0	0	0	00:00:05
12	11	10	1	0	2	8	0	0	0	1	0	00:00:05
13	14	14	0	0	7	4	3	0	0	0	6	00:00:24
14	15	11	4	0	1	8	2	0	0	2	0	00:00:04
15	10	10	0	0	1	8	1	0	0	0	0	00:00:08
16	18	14	4	0	1	13	0	0	0	4	0	00:00:07
17	11	10	1	0	0	10	0	0	0	1	0	00:00:04

Call Count by Call Category per Day of Month

For (Day of Month)

Creation Date: 06/01/2026 08:37:22 AM

Grouping: Day of Month

Date Range: 05/01/2026 12:00:00 AM - 05/31/2026 11:59:59 PM

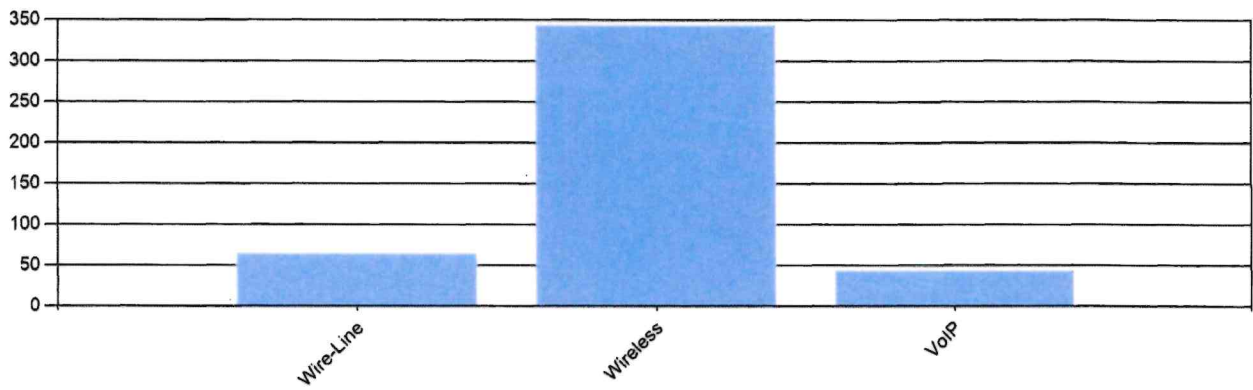
Filter Criteria:

Detail Information

Day of Month	Total Calls	Call Category			Call Service (Emergency Incoming)					Outgoing (Emergency, Non-Emergency, Other)	Abandoned (Emergency)	Avg Wait (Emergency Incoming)
		Emergency	Non-Emergency	Other	Wire-Line	Wireless	VoIP	SMS	Unknown			
18	20	18	2	0	3	11	4	0	0	2	2	00:00:04
19	20	20	0	0	3	11	6	0	0	0	0	00:00:04
20	45	40	5	0	6	33	1	0	0	5	7	00:00:21
21	16	13	3	0	3	7	3	0	0	3	0	00:00:10
22	8	8	0	0	0	7	1	0	0	0	0	00:00:06
23	20	19	1	0	2	17	0	0	0	1	1	00:00:08
24	23	22	1	0	4	16	2	0	0	0	1	00:00:08
25	12	12	0	0	1	11	0	0	0	0	0	00:00:06
26	14	13	1	0	2	10	1	0	0	1	1	00:00:05
27	22	21	1	0	2	17	2	0	0	1	1	00:00:06
28	16	15	1	0	4	7	4	0	0	1	1	00:00:07
29	10	10	0	0	1	9	0	0	0	0	0	00:00:08
30	9	9	0	0	2	6	1	0	0	0	0	00:00:06
31	10	9	1	0	0	8	1	0	0	1	1	00:00:07
Total	494	453	41	0	65	344	44	0	0	37	28	00:00:08

Summary Chart

Call Count by Call Service (Emergency Incoming)



Creation Date: 06/01/2026 08:37:22 AM

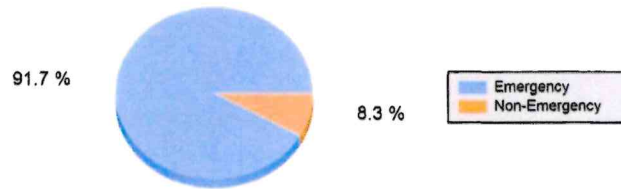
Grouping: Day of Month

Date Range: 05/01/2026 12:00:00 AM - 05/31/2026 11:59:59 PM

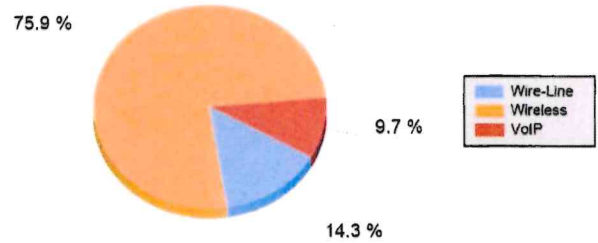
Filter Criteria:

Detail Chart

Call Count by Call Category



Call Count by Call Service (Emergency Incoming)



MAY 2026 Utility Department Reports

ELECTRIC

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
CHANGE OUT POLE (CIS)	0	0	0	1
CHANGE TRANSFORMER (CIS)	1	1	0	0
DISCONNECT ELECTRIC (CIS)	0	0	0	1
Hauling Dirt/Sludge (CIS)	0	0	0	0
INSTALL NEW ELECTRIC SERVICE (CIS)	0	1	1	5
INSTALL SECURITY LIGHT (CIS)	0	0	0	0
INSTALL STREET LIGHT (CIS)	0	1	0	0
LIMB/TREE ON LINE - ELECTRIC DEPT (CIS)	3	6	2	11
LINE DOWN REPORTED (CIS)	4	7	0	6
PERMANENT SERVICE-ELECTRIC (CIS)	2	11	1	4
POWER - OTHER/MISCELLANEOUS (CIS)	5	32	3	31
POWER OUTAGE (CIS)	12	33	16	47
REPAIR ELECTRIC SERVICE (CIS)	2	5	1	11
REPAIR SECURITY LIGHT (CIS)	2	3	2	7
REPAIR STREET LIGHT (CIS)	5	20	4	26
REPAIR TRAFFIC LIGHT (CIS)	2	7	0	5
Repair Traffic Light (State) (CIS)	0	0	0	0
SET NEW/REPLACE POLE (CIS)	0	0	0	0
SRV -CHANGE ELECTRIC METER (CIS)	0	0	0	12
TEMPORARY POWER (CIS)	1	4	1	2

GAS DEPARTMENT / UTILITY PROTECTION

MAY 2026 Utility Department Reports

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
Build Meter Set (CIS)	0	0	1	1
Change Meter - 425 < (CIS)	0	0	0	4
Change Meter - 750 to 1000 (CIS)	0	0	0	0
Change Meter 1400 and Larger (CIS)	0	0	0	1
Inspect & Maintain Pipeline Valves (CIS)	0	0	0	0
Install / Change Pressure Regulator (CIS)	0	1	0	1
Install Meter Set (CIS)	0	1	0	0
Install Plastic Pipeline (CIS)	0	2	0	0
Install new gas service (CIS)	6	15	7	14
Install, Change Gas Meter (CIS)	0	0	0	0
Install, Renew, Relocate, Reinstate, Abandon Service (CIS)	0	2	0	0
Install/Change ERT (CIS)	0	6	0	1
Inventory count (CIS)	0	1	0	0
Investigate Cust. "No Gas" calls (CIS)	0	1	0	0
Investigate Low Gas Press. Complaints (CIS)	0	0	0	0
Investigate a Reported Gas Leak (CIS)	2	13	1	25
MISCELLANEOUS-GAS (CIS)	2	9	7	19
MONTHLY METER READING (CIS)	1	21	0	0
Maintain Pipeline Right-of-Ways (CIS)	0	0	0	0
Manuals Update & Review (CIS)	0	3	0	2
ODORATOR MONTHLY TEST (CMMS)	1	6	1	6
Operate & Maintenance Critical Valves (CIS)	0	0	0	0
Operator Qualification Testing & Evaluation (CIS)	2	12	1	10

MAY 2026 Utility Department Reports

Patrol Pipeline (CIS)	0	0	0	0	0	0
Patrol Pipeline - Ground Level (CIS)	0	1	0	0	1	0
Perform Leak Survey (CIS)	0	0	0	0	0	0
Perform Pressure Test (CIS)	0	0	0	0	1	0
Perform Sniff Tests (CIS)	0	1	0	0	1	0
Pull Gas Meter (CIS)	0	1	0	0	0	0
Remove Gas Service (CIS)	0	0	0	0	0	0
Report of Gas Leak (CIS)	0	0	0	0	3	0
Report of Low/No Pressure (CIS)	0	1	0	0	0	0
Restake UG Locates (CIS)	0	0	0	0	1	0
STATION INSPECTION (CMMS)	3	19	3	0	21	0
Set Meter - 1400 > (CIS)	0	0	0	0	1	0
Set Meter - 425 < (CIS)	0	2	0	0	1	0
Set Meter - 750 to 1000 (CIS)	0	1	0	0	0	0
Survey Above Ground Facilities for A/C (CIS)	0	0	0	0	0	0
TURN OFF GAS METER (CIS)	0	1	0	0	1	0
Third Party Damage (CIS)	0	0	0	0	1	0
Turn On/Off Gas Meter (CIS)	0	1	0	0	0	0
Witness Pressure Test (CIS)	6	13	7	0	17	0
SEWER DEPARTMENT						
Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago		
CAMERA MAIN LINE (CIS)	0	2	0	0	0	0
CUSTOMER COMPLAINT-SEWER (CIS)	0	1	0	0	0	0
Install New Sewer Tap (CIS)	1	2	0	3	0	0

MAY 2026 Utility Department Reports

JET SEWER LINE (CIS)	3	26	3	19
ODOR REPORTED (CIS)	0	0	0	1
REPAIR MANHOLE (CIS)	0	0	0	1
Repair Service Line (CIS)	0	1	0	1
Repair Sewer Main (CIS)	1	1	0	2
SEWER BACKUP (CIS)	1	7	5	10
SEWER MISCELLANEOUS (CIS)	0	0	0	0
kill out sewer service (CIS)	0	0	0	0

UTILITY LOCATES DEPARTMENT

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
Locate Underground Utilities (CIS)	63	391	92	353

WATER DISTRIBUTION

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
FIRE HYDRANT METER READY FOR REMOVAL (CIS)	0	0	0	1
CHANGE METER BOX (CIS)	0	2	0	0
CHANGE OUT WATER METER (CIS)	0	8	1	10
CHANGE WATER METER LID (CIS)	1	2	0	5
CHECK WATER PRESSURE (CIS)	0	3	1	9
CLEAN OUT LAGOONS (CIS)	1	1	0	0
CLEAN OUT WATER METER BOX (CIS)	2	2	0	1
CLEAN UP FROM WATER LEAK/MAIN BREAK (CIS)	0	1	0	0
CUT ON WATER- AT METER (CIS)	1	4	0	3
Clear around fire hydrants and place reflected markers (CIS)	0	0	0	0

MAY 2026 Utility Department Reports

INSTALL FIRE HYDRANT (CIS)	0	2	0	0	0
INSTALL WATER METER (CIS)	0	6	0	0	3
INVESTIGATE WATER LEAK (CIS)	0	12	3	14	
LANDSCAPE YARD (CIS)	0	0	1	1	
LOCATE WATER LINES (CIS)	0	1	0	1	
MISCELLANEOUS/OTHER-WATER (CIS)	0	0	0	1	
Meter Gasket Leak (CIS)	0	1	0	2	
NEW WATER SERVICE (CIS)	0	2	0	6	
PAINT FIRE HYDRANTS (CIS)	0	0	0	0	
REPAIR FIRE HYDRANT (CIS)	0	0	0	0	
REPAIR LEAK - MAIN LINE (CIS)	0	7	1	14	
REPAIR LEAK IN SERVICE LINE (CIS)	3	22	0	4	
REPAIR WATER LINE (CIS)	0	8	0	2	
REPLACE SERVICE LINE (CIS)	0	8	0	2	
Remove Water Meter (CIS)	0	0	0	0	
Repair Service Line (CIS)	0	0	0	0	
TURN OFF AND DRAIN WATER TANK (CIS)	0	0	0	0	
TURN OFF WATER METER (CIS)	1	7	0	11	
flush water line (CIS)	0	1	0	1	
install fire hydrant meter (CIS)	0	0	0	1	
install pressure reducing valve (CIS)	0	0	0	1	
kill out old service (CIS)	0	2	0	2	
meter reading (CIS)	0	2	0	0	

MAY 2026 Utility Department Reports

Utility Locate May 2026

Locate counts do not reflect large project re-staking sites.

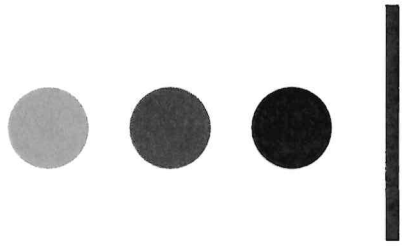
SERVICE AREA	TOTAL RECEIVED TICKETS
WTP50 - WATER	66
WTP51 - GAS	49
WTP52 - POWER	54
WTP53 - SEWER	56
WTP54 - STORM	51
TOTAL LOCATES	276
SERVICE AREA	EMERGENCY TOTALS
WTP50 – WATER	4
WTP51 – GAS	5
WTP52 – POWER	5
WTP53 – SEWER	6

MAY 2026 Utility Department Reports

WTP54 – STORM	43
Total Emergency Locates	63

MAY 2026 Utility Department Reports

WTP54 – STORM	43
Total Emergency Locates	63



NEW BUSINESS

AN ORDINANCE

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF WEST POINT TO AMEND THE CODE OF THE CITY; TO AMEND THE CODE OF THE CITY SO AS TO REINSTATE THE ORIGINAL REQUIREMENT THAT ALL MEMBERS OF THE WEST POINT HISTORIC PRESERVATION COMMISSION SHALL BE RESIDENTS OF THE CITY; TO REPEAL CONFLICTING ORDINANCES; TO FIX AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

BE IT ORDAINED BY THE CITY COUNCIL OF WEST POINT, AS FOLLOWS:

SECTION 1:

That the Code of Ordinances of the City of West Point, Georgia, is hereby amended by amending the current Section 2-43(c) concerning membership on the West Point Historic Preservation Commission, by reinstating the residency requirement for membership on such commission, and inserting in lieu thereof a new Section 2-43(c), to read as follows:

“Sec. 2-43

(c) Members: Number, appointment, terms and compensation. The commission shall consist of five (5) members appointed by the mayor and ratified by the City Council. All members shall be residents of the City and shall be persons who have demonstrated special interest, experience or education in history, architectural history, planning, architecture or the preservation of historic resources.”

SECTION 2:

Except to the extent specifically amended by this ordinance, Section 2-43, including all language contained therein, shall remain valid and in full force and effect.

SECTION 3:

All ordinances in conflict with this ordinance are hereby repealed.

SECTION 4:

This ordinance, after adoption by the Council and upon approval by the Mayor, shall become effective immediately.

SECTION 5:

This ordinance shall become effective immediately upon its adoption by the City Council.

READ AND ADOPTED _____

Steve Tramell, Mayor

Joseph R. Downs, III, Councilmember

Joel Finlay, Councilmember

Gerald Ledbetter, Councilmember

Gloria R. Marshall, Councilmember

Kevin Patrick, Councilmember

Sandra Thornton, Councilmember

ATTEST:

City Clerk



West Point
Georgia

Statement of Interest to Serve on a City Board, Authority or Commission

Contact Information

Name Jason Richardson
Address 500 East 4th Street
City State Zip West Point, GA 31833
Primary Phone 706-264-1179
Secondary Phone _____
E-Mail Address Jason.richardson471@gmail.com
Are you a City of West Point Resident Yes No
Company or Agency Parker Hannifin
Current Job Title Territory Sales Manager

Availability – Board or Commission of Interest

First Choice: Historic Preservation Committee
Second Choice: Zoning Committee

Interest

Background and Qualifications:

My wife and I purchased a home in West Point built in 1929 and did a full gut and restoration bringing it up to code while preserving the historic character.

Experience and/or Profession:

Having 20+ years experience in sales, I've worked with a wide variety of people and gained valuable knowledge that I feel is beneficial.

Reason for Wanting to Serve:

It's important to me to help preserve our historic buildings as we grow as a community.

You may submit a letter of interest along with references and/or resume in addition to or in lieu of the interest section.

City Policy

It is our policy to provide equal opportunities without regard to race, color, religion, national origin, gender, sexual preference, age, or disability.

Please submit your Statement of Interest to:

Kristin Lester Assistant City Clerk/Manager City of West Point Georgia
PO Box 487
West Point, Georgia 31833
Kristin.Lester@cityofwestpointga.com

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WEST POINT, GEORGIA, APPROVING THE REFERENDUM BALLOT FOR THE PROPOSED ADDITIONAL HOMESTRAD EXEMPTION FOR RESIDENTIAL PROPERTY OWNERS IN THE CITY OF WEST POINT AS PROIVDDED FOR IN GEORGIA HOUSE BILL 1067; TO AUTHORIZE SUCH REFERENDUM TO APPEAR ON THE NOVEMBER, 2026 ELECTION BALLOT FOR CONSIDERATION BY ALL ELECTORS WITHIN THE CITY OF WEST POINT; TO DIRECT THE ELECTIONS SUPERINTENDERNTS FOR HARRIS COUNTY, GEORGIA AND TROUP COUNTY, GEORGIA TO CALL FOR SUCH SPECIAL REFERENDUM AND TO INCLUDE SUCH QUESTION ON THE NOVEMBER, 2026 BALLOT; TO AUTHORIZE AND DIRECT THE MAYOR TO SIGN ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE THIS RESOLUTION; TO AUTHORIZE AND DIRECT THE CITY ATTORNEY TO PREPARE AND SUBMIT ANY AND ALL DOCUMENTS NECESSARY TO EFFECTUATE THIS RESOLUTION; TO AUTHORIZE AND DIRECT THE CITY CLERK TO ATTEST SIGNATURES AND AFFIX THE OFFICIAL SEAL OF THE CITY, AS NECESSARY, TO ANY AND ALL DOCUMENTS NECESSARY EFFECTUATE THIS RESOLUTION; TO REPEAL CONFLICTING RESOLUTIONS; TO FIX AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WITNESSETH:

WHEREAS, the City of West Point, Georgia is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

WHEREAS, the City has requested and the General Assembly has passed legislation, which legislation has been signed by the Governor, allowing for a referendum for City electors to consider an increase of Homestead Exemptions as in Georgia House Bill 1067; and

WHEREAS, the Mayor and Council of the City of West Point, in the exercise of their sound judgment and discretion, after giving thorough consideration to all the implications involved, and keeping in mind the public interest and welfare of the citizens of the City, have determined that providing additional Homestead Exemptions would benefit the citizens of the City of West Point and is in the best interests of the City of West Point as a whole.

THEREFORE, IT IS NOW RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST POINT, GEORGIA, AS FOLLOWS:

1. **Incorporation of Pre-Amble.** The pre-amble is incorporated herein as fully set forth above.

2. **Approval of Referendum for consideration of proposed Homestead Exemption for City Residents.** The West Point City Council hereby officially requests that such homestead exemption be submitted to the electors of the City of West Point for consideration on the November, 2026 ballot, and specifically approves and adopts the Referendum Ballot attached hereto as "Exhibit A" and incorporated herein by reference, to provide for an additional homestead exemption in the amount of \$10,000.00 for residents of the City.

3. **Authorization for Mayor.** That the West Point City Council hereby authorizes and directs the Mayor to execute any and all documents necessary to provide for the homestead exemptions as requested and authorized herein. A copy of said documents shall be filed with the City Clerk.

4. **Attestation.** That the West Point City Council hereby authorizes and directs the City Clerk to attest the signature of the Mayor appearing on any and all necessary document and to affix the official seal of the City thereto as necessary to effectuate this Resolution, and further to place this Resolution and an executed copy of all documents regarding this action among the minutes and/or official records of the City for future reference.

5. **Authorization for Attorney.** The West Point City Council hereby authorizes and directs the City Attorney to approve this Resolution as to its form and review any and all documents necessary to provide for the homestead authorized and directed in this Resolution for the residents of the City of West Point and to ensure all documents conform to state law.

6. **Authorization for Electin Superintendents.** The West Point City Council hereby authorizes and directs the Election Superintendents for Harris County, Georgia and Troup County, Georgia to include such Referendum Ballot on the ballot for the November, 2026 election, and to submit, approve and execute all documents necessary to provide for the submission of such ballot referendum for the proposed homestead exemption in accordance with Georgia law.

7. **Severability.** To the extent any portion of this Resolution is declared to be invalid, unenforceable, or nonbinding, such portion shall be stricken and shall have no effect on the remaining provisions of this Resolution.

8. **Repeal of Conflicting Provisions.** All existing resolutions and/or ordinances of the City that are inconsistent with this Resolution are hereby stricken and repealed.

9. **Effective Date.** This Resolution shall take effect immediately upon approval.

RESOLVED this ____ day of June, 2026.

CITY OF WEST POINT, GEORGIA

STEVE TRAMELL, MAYOR

ATTEST:

CITY CLERK (SEAL)

APPROVED BY:

CITY ATTORNEY



INFORMATION



DOWNTOWN WEST POINT DEVELOPMENT AUTHORITY

REGULAR MEETING AGENDA

May 12, 2026

Call to Order – Ben Hamilton

Approval of Minutes – April 14, 2026

Treasurer's Report – April 2026

Main Street – Standard 1: Broad-Based Community Commitment to Revitalization, Vershona Andrews
Successful and sustainable revitalization efforts should be the result of a community-wide effort that brings the public and private sectors together with a strong sense of ownership in their downtown district. This Standard reviews the Main Street organization's essential role in fostering a culture of inclusion, engagement, collaboration, and commitment from all sectors of the community. Launching a program, growing it incrementally from one year to the next, and sustaining success for the long run are only possible through diversity of strong partnerships and collaborations, continued outreach, and communication.

New Business

DWPDA 2026 Marketing Assistant Grant Applications
DRAFT - DWPDA West Point Impact Grant

Old Business

Social Media Management – Historic West Point

Economic Development Report

2026 Food Truck Sunday

Patronicity – Lighter, Quicker, Cheaper (LQC) Challenge Grant

Adjourn

Next Regular Meeting: Tuesday, June 9, 2026



DOWNTOWN WEST POINT DEVELOPMENT AUTHORITY
REGULAR MEETING MINUTES
April 14, 2026

Call to order – Ben Hamilton

Members Attending: Ben Hamilton, Steve Tramell, Candace Robbins, Rusty Hassell, Tiffany Welch, Chelsea Morris, Cinda Lott, Bill Nixon and Karen Meadows.

Also attending: Meghan Richardson, Vershona Andrews, Ed Moon and John McBrayer with Electric Cities of Georgia.

Members absent: None

Bill Nixon made a motion to approve the minutes of the March 10, 2026 regular meeting. Candace Robbins seconded the motion. The vote to approve was unanimous.

Bill Nixon made a motion to approve the Treasurer's reports for March, 2026. Rusty Hassell seconded the motion. The vote to approve was unanimous.

In old business, there was discussion of engaging a new social media management. Meghan will request more information from vendors, then, the group will discuss it at the next scheduled meeting.

Meghan presented the proposal from Flowers by Freddie for installation of Christmas decorations. On motion made by Karen Meadows and seconded by Bill Nixon to approve the \$8,500 proposal. Vote to approve was unanimous.

At the previous meeting, the application for sponsorship from Hats & Heels on the Hooch was tabled for discussion. Tiffany Welch was excused from the meeting. Meghan presented answers to the Board. On motion by Bill Nixon and seconded by Karen Meadows, to approve \$1,000 Sponsorship. Vote to approve was unanimous by all members present.

In new business, Meghan presented the 2026-2027 Start-Up Main Street Memorandum of Understanding. Motion was made by Rusty Hassell and seconded by Bill Nixon to approve the MOU. Vote to approve was unanimous.

Members have been enrolled for the DDA101 and Main Street 101 Training and have 60 days to complete.

A Façade Grant Application for The Recycle Circus at 711 3rd Avenue was presented for \$3,495.00. On motion by Chelsea Morris and seconded by Bill Nixon, to approve and reimburse \$1,500.00. Vote to approve was unanimous.

Meghan gave her Economic Development Report:

Roofline Lighting – Working on getting easements of buildings and researching for lighting and installation.

2026 Food Truck Sunday – Dates will be May 31 – August 30

Woodyard Trail – Benches and trash receptacles have been installed.

There being no further business, Rusty Hassell made the motion to adjourn. Cinda Lott seconded the motion. The vote to approve was unanimous.

Next meeting: Tuesday, May 12, 2026- 9:15 am.

Submitted by Yvonne Reed, Record Keeper

9:13 AM

05/05/26

Accrual Basis

Downtown West Point Development Authority

Balance Sheet

As of April 30, 2026

	Apr 30, 26
ASSETS	
Current Assets	
Checking/Savings	
DWPDA	265,633.96
Total Checking/Savings	<u>265,633.96</u>
Total Current Assets	265,633.96
Fixed Assets	
Dardens Parking	361,500.00
Depot	302,500.00
JSL Park	279,900.00
Lott Property (Lakeview)	12,500.00
New Horizon Parking	320,600.00
Woodyard	1,077,800.00
Total Fixed Assets	<u>2,354,800.00</u>
TOTAL ASSETS	<u><u>2,620,433.96</u></u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,455,472.79
Retained Earnings	178,053.74
Net Income	-13,092.57
Total Equity	<u>2,620,433.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,620,433.96</u></u>

9:13 AM
05/05/26
Accrual Basis

Downtown West Point Development Authority
Profit & Loss
April 2026

	<u>Apr 26</u>
Ordinary Income/Expense	
Expense	
Admin/Supplies	200.00
Advertising & Promotional	450.00
DDA Training	1,125.00
Facade Grants	2,695.40
Maintenance-Repairs	449.00
	<hr/>
Total Expense	4,919.40
	<hr/>
Net Ordinary Income	-4,919.40
	<hr/>
Net Income	-4,919.40
	<hr/> <hr/>

9:15 AM

05/05/26

Accrual Basis

Downtown West Point Development Authority Profit & Loss Detail April 2026

Type	Date	Numb	Name	Memo	Amount
Ordinary Income/Expense					
Admin/Supplies	04/01/2026	1263	Yvonne Reed	April 2026	200.00
Total Admin/Supplies					
Advertising & Promotional	04/01/2026	1262	Chloe' Covin	April 2026	450.00
Total Advertising & Promotional					
DDA Training					
Check	04/14/2026	1266	City of West Point	DDA 101 and Main Street Training - DWPPDA Members	1,075.00
Check	04/14/2026	1267	Bill Nixon	Reimbursement of Fee for Training	50.00
Total DDA Training					
Facade Grants					
Check	04/14/2026	1268	Chelsea Morris	Facade Grant	1,195.40
Check	04/14/2026	1269	Jennifer Camp	Facade Grant - 711 3rd Avenue	1,500.00
Total Facade Grants					
Maintenance-Repairs					
Check	04/01/2026	1261	A to Z Landscaping	April 2026	449.00
Total Maintenance-Repairs					
Total Expense					
Net Ordinary Income					
Net Income					

**Downtown West Point Development Authority
Profit & Loss Budget vs. Actual
April 2026**

	Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	0.00	0.00	0.00	0.0%
Woodyard Trail Project	0.00	0.00	0.00	0.0%
Total Income	0.00	0.00	0.00	0.0%
Gross Profit	0.00	0.00	0.00	0.0%
Expense				
Admin/Supplies	200.00	200.00	0.00	100.0%
Advertising & Promotional	450.00	1,000.00	-550.00	45.0%
Caucus	0.00	0.00	0.00	0.0%
Contract Labor	0.00	0.00	0.00	0.0%
DDA Training	1,125.00	0.00	1,125.00	100.0%
Facade Grants	2,695.40	0.00	2,695.40	100.0%
Insurance	0.00	0.00	0.00	0.0%
Legal & Closing	0.00	0.00	0.00	0.0%
Maintenance-Repairs	449.00	1,000.00	-551.00	44.9%
Marketing Grant	0.00	0.00	0.00	0.0%
Membership Dues & Subscriptions	0.00	0.00	0.00	0.0%
Miscellaneous	0.00	500.00	-500.00	0.0%
Woodyard Trail Project	0.00	25,000.00	-25,000.00	0.0%
Total Expense	4,919.40	27,700.00	-22,780.60	17.8%
Net Ordinary Income	-4,919.40	-27,700.00	22,780.60	17.8%
Net Income	-4,919.40	-27,700.00	22,780.60	17.8%

**Downtown West Point Development Authority
Profit & Loss Budget vs. Actual
January through December 2026**

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes	0.00	79,842.94	-79,842.94	0.0%
Woodyard Trail Project	0.00	100,000.00	-100,000.00	0.0%
Total Income	0.00	179,842.94	-179,842.94	0.0%
Gross Profit	0.00	179,842.94	-179,842.94	0.0%
Expense				
Admin/Supplies	1,000.00	2,600.00	-1,600.00	38.5%
Advertising & Promotional	3,301.92	35,000.00	-31,698.08	9.4%
Caucus	0.00	500.00	-500.00	0.0%
Contract Labor	0.00	10,000.00	-10,000.00	0.0%
DDA Training	1,125.00	1,000.00	125.00	112.5%
Facade Grants	5,695.40	6,000.00	-304.60	94.9%
Insurance	0.00	2,500.00	-2,500.00	0.0%
Legal & Closing	0.00	500.00	-500.00	0.0%
Maintenance-Repairs	2,245.00	10,000.00	-7,755.00	22.5%
Marketing Grant	0.00	6,000.00	-6,000.00	0.0%
Membership Dues & Subscriptions	776.25	1,000.00	-223.75	77.6%
Miscellaneous	48.00	4,742.94	-4,694.94	1.0%
Woodyard Trail Project	0.00	100,000.00	-100,000.00	0.0%
Total Expense	14,191.57	179,842.94	-165,651.37	7.9%
Net Ordinary Income	-14,191.57	0.00	-14,191.57	100.0%
Net Income	-14,191.57	0.00	-14,191.57	100.0%

West Point Development Authority

Agenda

April 27, 2026

1. Invocation
2. Call to Order
3. Minutes

March 23, 2026
April 8, 2026

4. Financial Report

March 2026

5. Speaker –Dr. Jennifer Pike, Director of Career, Technical, Agricultural Education (CTAE)
Troup County School System

6. Economic Development Director Report

7. Old Business

8. New Business

Grant Request – Greater Valley Chamber of Commerce
Project Hawk

9. Executive Session (If needed)

10. Adjournment

Next regular meeting to be held on Monday, May 18, 2026

WEST POINT DEVELOPMENT AUTHORITY
Regular Meeting Minutes
West Point City Hall
March 23, 2026

Members Present: Pete Bober, Wiky Gladden, Carter Brown, Lionel Johnson, and Aaron Lewis.

Also present were Meghan Richardson, Vershona Andrews, Steve Tramell, Ben Hamilton, Ed Moon and Larry Nix.

Invocation was given by Carter Brown.

Meeting was called to order by Wiky Gladden.

Motion was made by Pete Bober and seconded by Carter Brown to approve the minutes of the regular meeting of February 23, 2026. Vote to approve was unanimous.

Motion was made by Lionel Johnson and seconded by Aaron Lewis to approve the financial report for February 2026. Vote to approve was unanimous.

Meghan Richardson verbally gave her monthly report:

Gave update on hotel project – Received Conveyance Agreement – will review and report to the group.

Surveyors working on the Site Development Plan

Georgia Placemaking Collaborative - Attended two retreats (presented slide)

GA Main Street Program – Visioning Survey – Visioning Session – April 14 at Johnny's Pizza 8:00 – 11:00

Grant Request presented for Greater Valley Juneteenth Celebration – Lionel Johnson was excused.

Motion made by Pete Bober and seconded by Aaron Lewis to approve the request for \$2,500.00. Vote to approve was unanimous by all members present.

Grant Request presented for Point University - Aaron Lewis was excused. Motion was made by Lionel Johnson and seconded by Pete Bober to approve the request for \$1,500.00. Vote to approve was unanimous by all members present.

There being no further business to discuss, on motion made by Carter Brown and seconded by Lionel Johnson, the meeting was adjourned. Vote to adjourn was unanimous.

Next regular meeting to be held April 27, 2026.

Submitted by Yvonne Reed, Record Keeper

WEST POINT DEVELOPMENT AUTHORITY
Special Called Meeting Minutes
West Point City Hall
April 8, 2026

Members Present: Wiky Gladden, Carter Brown, Lionel Johnson, and Aaron Lewis.
Pete Bober connected via teleconference.

Also present were Meghan Richardson, Vershona Andrews, Larry Nix and a representative from VTN.

Invocation was given by Wiky Gladden.

Meeting was called to order by Wiky Gladden.

On motion made by Lionel Johnson and seconded by Carter Brown to approve the Conveyance Agreement between West Point Development Authority and West Point Hotel Venture, LLC. Vote to approve was unanimous by all members present.

There being no further business to discuss, on motion made by Lionel Johnson and seconded by Aaron Lewis, the meeting was adjourned. Vote to adjourn was unanimous by all members present.

Next regular meeting to be held April 27, 2026.

Submitted by Yvonne Reed, Record Keeper

10:56 AM
04/21/26
Accrual Basis

West Point Development Authority
Balance Sheet
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
CCB - Certificate of Deposit	259,107.36
Operating Account	315,647.79
South State Bank -CD	276,295.93
Total Checking/Savings	<u>851,051.08</u>
Total Current Assets	851,051.08
Fixed Assets	
1006 E 10th Street - .21 acres	19,700.00
1700 E 10th Street	485,400.00
406 E 10th Street - .41 acres	31,800.00
408 E 10th Street - .41 acres	31,800.00
501 E 9th Street	5,200.00
600 E 10th Street - .67 acres	105,800.00
601 E 10th Street - .76 acres	116,400.00
606 E 10th Street - .67 acres	105,800.00
707 E 10th Street - .46 acres	83,700.00
800-810 E 10th St - .57 acres	187,000.00
902 Avenue E	2,500.00
906 E 10th Street - .53 acres	43,400.00
E 10th Street - .39 acres	59,600.00
O G Skinner Dr - 2.3 acres	1,200.00
O G Skinner Dr - 3.8 acres	14,200.00
SR Highway 18 - 1 acre	50,000.00
Total Fixed Assets	1,343,500.00
Other Assets	
Loan-WP Housing Autho	750,000.00
Total Other Assets	<u>750,000.00</u>
TOTAL ASSETS	<u><u>2,944,551.08</u></u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,609,666.89
Retained Earnings	2,337,786.27
Net Income	-2,002,902.08
Total Equity	<u>2,944,551.08</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,944,551.08</u></u>

10:57 AM

04/21/26

Accrual Basis

West Point Development Authority

Profit & Loss

March 2026

	<u>Mar 26</u>
Income	
Interest Income	155.23
Total Income	<u>155.23</u>
Gross Profit	155.23
Expense	
Community Development	168.48
Contract Labor	1,000.00
Contributions	4,000.00
Legal and Closing	250.00
Maintenance	2,405.00
Project Development	1,800.00
Total Expense	<u>9,623.48</u>
Net Income	<u><u>-9,468.25</u></u>

10:58 AM

04/21/26

Accrual Basis

West Point Development Authority Profit & Loss Detail March 2026

Type	Date	Num	Name	Memo	Amount
Income					
Interest Income					
Deposit	03/31/2026	DEP	Deposit	March 2026	155.23
Total Interest Income					155.23
Total Income					155.23
Gross Profit					155.23
Expense					
Community Development					
Check	03/23/2026	2915	Yvonne Reed	Reimbursement of lunch 3/23/2026	168.48
Total Community Development					168.48
Contract Labor					
Check	03/02/2026	2907	Yvonne Reed	March 2026	1,000.00
Total Contract Labor					1,000.00
Contributions					
Check	03/23/2026	2911	Greater Valley Juneteenth Celebration	2026 Contribution	2,500.00
Check	03/23/2026	2916	Point University	Contribution	1,500.00
Total Contributions					4,000.00
Legal and Closing					
Check	03/02/2026	2906	Morrow & Nix	March 2026	250.00
Total Legal and Closing					250.00
Maintenance					
Check	03/23/2026	2910	Bobby Williams	3/5-3/21	2,405.00
Total Maintenance					2,405.00
Project Development					
Check	03/18/2026	2909	Allen Smith Consulting	Invoice 14561	1,800.00
Total Project Development					1,800.00
Total Expense					9,623.48
Net Income					-9,468.25

West Point Development Authority
Profit & Loss Budget vs. Actual
March 2026

	Mar 26	Budget	\$ Over Budget	% of Budget
Income				
Interest Income	155.23			
Intergovernmental Income	0.00	0.00	0.00	0.0%
Total Income	<u>155.23</u>	<u>0.00</u>	<u>155.23</u>	<u>100.0%</u>
Gross Profit	155.23	0.00	155.23	100.0%
Expense				
Coca Cola Property Project	0.00	100,000.00	-100,000.00	0.0%
Community Development	168.48	200.00	-31.52	84.2%
Computer & Website Maintenance	0.00	0.00	0.00	0.0%
Contract Labor	1,000.00	1,000.00	0.00	100.0%
Contributions	4,000.00	0.00	4,000.00	100.0%
Education	0.00	0.00	0.00	0.0%
Facade Grant	0.00	1,000.00	-1,000.00	0.0%
Insurance	0.00	0.00	0.00	0.0%
Legal & Closing-Projects	0.00	1,000.00	-1,000.00	0.0%
Legal and Closing	250.00	250.00	0.00	100.0%
Maintenance	2,405.00	3,125.00	-720.00	77.0%
Marketing	0.00	500.00	-500.00	0.0%
Miscellaneous Expense	0.00	100.00	-100.00	0.0%
Office Expense	0.00	100.00	-100.00	0.0%
Postage	0.00	0.00	0.00	0.0%
Professional Dues & Subscript.	0.00	1,000.00	-1,000.00	0.0%
Project Development	1,800.00	10,000.00	-8,200.00	18.0%
THINC Contribution	0.00	0.00	0.00	0.0%
Travel	0.00	0.00	0.00	0.0%
Workforce Development	0.00	200.00	-200.00	0.0%
Total Expense	<u>9,623.48</u>	<u>118,475.00</u>	<u>-108,851.52</u>	<u>8.1%</u>
Net Income	<u>-9,468.25</u>	<u>-118,475.00</u>	<u>109,006.75</u>	<u>8.0%</u>

West Point Development Authority
Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Budget	% of Budget
Income				
Interest Income	7,140.35			
Intergovernmental Income	60,000.00	120,000.00	-60,000.00	50.0%
Property Sold	2,316.20			
Total Income	69,456.55	120,000.00	-50,543.45	57.9%
Gross Profit	69,456.55	120,000.00	-50,543.45	57.9%
Expense				
Coca Cola Property Project	0.00	553,000.00	-553,000.00	0.0%
Community Development	555.69	2,000.00	-1,444.31	27.8%
Computer & Website Maintenance	0.00	500.00	-500.00	0.0%
Contract Labor	4,000.00	95,000.00	-91,000.00	4.2%
Contributions	4,000.00	20,000.00	-16,000.00	20.0%
Education	0.00	1,500.00	-1,500.00	0.0%
Facade Grant	0.00	10,000.00	-10,000.00	0.0%
Insurance	0.00	10,000.00	-10,000.00	0.0%
Legal & Closing-Projects	0.00	4,000.00	-4,000.00	0.0%
Legal and Closing	1,000.00	3,000.00	-2,000.00	33.3%
Maintenance	2,405.00	25,000.00	-22,595.00	9.6%
Marketing	0.00	5,000.00	-5,000.00	0.0%
Miscellaneous Expense	0.00	500.00	-500.00	0.0%
Office Expense	258.22	500.00	-241.78	51.6%
Postage	78.00	100.00	-22.00	78.0%
Professional Dues & Subscript.	0.00	10,000.00	-10,000.00	0.0%
Project Development	4,060.00	100,000.00	-95,940.00	4.1%
REBA Grant - Expense	2,000,000.00	20,000.00	0.00	100.0%
THINC Contribution	20,000.00	1,000.00	-1,000.00	0.0%
Travel	0.00	2,500.00	-2,500.00	0.0%
Workforce Development	0.00			
Total Expense	2,036,356.91	863,600.00	1,172,756.91	235.8%
Net Income	-1,966,900.36	-743,600.00	-1,223,300.36	264.5%