

October Monthly Reports

November 2026

City of West Point
Council Business Meeting Agenda
Monday, November 9, 2026 @ 5:30 PM
City Hall Council Chambers

PUBLIC HEARING:

- 2027 Proposed City Budget

PRAYER

PLEDGE

MINUTES

- Business Meeting October 12, 2026

FINANCIAL REPORTS

APPROVAL OF ORDER OF AGENDA

NEW BUSINESS

- Surplus City Vehicles & Equipment
- Memorandum of Understanding with Hyundai Transys Georgia Powertrain
- Christmas on the Hooch

TABLED ITEMS (IF NEEDED)

ADJOURNED

Upcoming Meetings:

Work Session Tuesday, December 1, 2026 - 5:30 PM

- #2 Public Hearing 2027 Proposed City Budget

Business Meeting Monday, December 14, 2026 - 5:30 PM



MINUTES

City of West Point
Regular Council Meeting Minutes
Monday, October 12, 2026@5:30PM
West Point Council Chambers

The regular meeting of the Mayor and Council was held in the Council Chambers on October 12, 2026, at 5:30 P.M. with Mayor Steven M. Tramell presiding.

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

Councilmember Joseph R. Downs III 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 August 25, 2026, Work Session and September 14, 2026 Regular Business Meeting. Councilmember Kevin Patrick made said motion, seconded by Councilmember Sandra Thornton; **passed unanimously.**

FINANCIAL REPORT

Councilmember Kevin Patrick read the September 2026 financial report:

General Government Revenue	5,650,426.62
General Government Expenses	770,061.71
Utilities Revenues	2,739,969.82
Utilities Expenses	2,989,064.91
Sanitation Revenue	43,144.32
Sanitation Expense	47,989.21
General Fund Balance 9/1/2026	2,864,569.16

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

AGENDA

Mayor Steve M. Tramell reviewed the agenda and asked for a motion to approve the agenda. Councilmember Kevin Patrick made said motion; seconded by Councilmember Sandra Thornton; **passed unanimously**.

NEW BUSINESS

Joint Development Authority Resolution

Mayor Tramell requested a motion to approve a Resolution for the Joint Development Authority. Councilmember Joseph R. Downs III made a motion to approve a Resolution for the Valley Partnership Joint Development Authority. The Joint Development Authority will bring surrounding counties together to collaborate on regional economic development efforts. Benefits of the partnership would include shared resources, job tax credits, a regional website presence, expanded demographic information for a larger region, marketing representation, a joint legislative delegation, coordinated grant requests, and reduced costs for certain services. There would be no cost to the city to participate. Next meeting the city will appoint two representatives to participate in quarterly meetings. The motion was seconded by Councilmember Kevin Patrick; **passed unanimously**.

New Audit Firm

Mayor Steve Tramell requested a motion to approve a New Audit Firm. Councilmember Sandra Thornton made a motion to approve hiring Williamson & Co. CPAs of Cartersville, Georgia, as the City's new independent audit firm. Williamson & Co. is an established accounting firm with publicly documented experience auditing Georgia governmental entities and school districts. The goal is to complete the outstanding audits and return the city to full audit compliance during 2027. The city's prior auditor Will Robinson, CPA, is transitioning his practice to audit preparation and consulting services and will assist the City with preparing its financial records. The motion was seconded by Councilmember Joseph R. Downs III; **passed unanimously**.

OTHER

Mayor Tramell reminded everyone that the General Election will be held on November 3, 2026. Early voting for Troup County will be held at the West Point Technology Training Center, 1122 O.G. Skinner Drive, on Saturday, October 24, from 9:00 a.m. to 5:00 p.m., and October 26 through October 30, from 8:00 a.m. to 5:00 p.m. The ballet will include the West Point Homestead referendum.

Mayor Steve Tramell recognized Meghan Richardson, the city's Economic Development Director, for her handwork on the Project Hawkeye. Governor Brian P. Kemp announced that Hyundai Transys will invest nearly $560 million to expand its manufacturing capabilities in West Point, Georgia. The company plans to create 320 new jobs as part of its ongoing efforts to support global automotive customers with operations in North America.

Councilmember Sandra Thornton announced that the Betty/LaGayle Foundation Annual Walk for a Cure will be held on October 25, 2026, at the Downtown West Point Pavilion. Councilmember Thornton further announced that W. Lee Mortuary's Fall Festival will be held in November and is seeking sponsorships and volunteers.

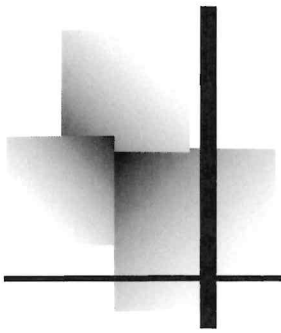
ADJOURN

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

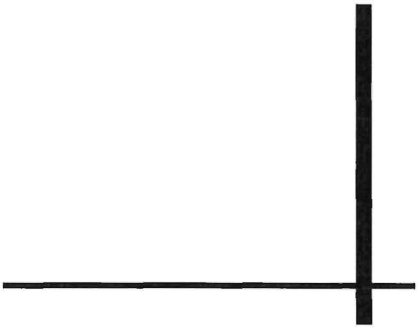
There being no further business, the meeting was adjourned.

_____ _____

Kristin Lester, City Clerk Steven M. Tramell, Mayor



FINANCIAL REPORT



City of West Point

Budget Report
Account Summary
For Fiscal: 2026 Period Ending: 10/31/2026

		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	5,562,217.70	1,062,217.70	123.60 %
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	12,851.89	140,409.69	-27,590.31	83.58 %
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	926.23	24,723.38	4,723.38	123.62 %
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	5,381.98	89,902.40	9,902.40	112.38 %
100-311751	CHARTER COMMUNICATION	70,000.00	70,000.00	0.00	42,285.79	-27,714.21	60.41 %
100-311762	WOW INTERNET CABLE &PHONE	15,000.00	15,000.00	1,958.09	9,884.46	-5,115.54	65.90 %
100-313901	SALES TAX REVENUE-HARRIS	270,000.00	270,000.00	0.00	344,998.12	74,998.12	127.78 %
100-313902	SALES TAX REVENUE-TROUP	750,000.00	750,000.00	0.00	740,951.31	-9,048.69	98.79 %
100-313904	ENERGY EXCISE TX DIVERSE	20,000.00	20,000.00	4,262.98	34,265.92	14,265.92	171.33 %
100-313905	ENERGY EXCISE TX TROUP CO	40,000.00	40,000.00	10,792.97	53,400.07	13,400.07	133.50 %
100-313906	ENERGY EXCISE TX HARRIS CO	10,000.00	10,000.00	0.00	767.55	-9,232.45	7.68 %
100-314201	LIQUOR & WINE TAX	95,000.00	95,000.00	6,174.45	98,381.21	3,381.21	103.56 %
100-314202	MALT BEV TAX & MB MMDA	180,000.00	180,000.00	16,189.40	111,899.01	-68,100.99	62.17 %
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	550.32	5,276.31	276.31	105.53 %
100-319902	PENALTIES-LATE-PAYMENTS	30,000.00	30,000.00	9,856.96	40,020.49	10,020.49	133.40 %
100-321901	LICENSES	90,000.00	90,000.00	247.00	74,032.50	-15,967.50	82.26 %
100-322210	ZONING & ANNEXATIONS	10,000.00	10,000.00	0.00	300.00	-9,700.00	3.00 %
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	150.00	76,929.33	1,929.33	102.57 %
100-323188	BUILDING PERMIT - COMMERCIAL	350,000.00	350,000.00	0.00	796,281.34	446,281.34	227.51 %
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	808.91	4,613.97	-4,386.03	51.27 %
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	150.00	143,519.98	8,519.98	106.31 %
100-342901	MISC INCOME (POLICE)	10,000.00	10,000.00	169.38	19,563.02	9,563.02	195.63 %
100-342902	MISC INCOME (FIRE)	25,000.00	25,000.00	50.00	35,300.00	10,300.00	141.20 %
100-346901	ECONOMIC DEV. WPDA	600,000.00	600,000.00	0.00	77,493.54	-522,506.46	12.92 %
100-346902	ECONOMIC DEV. DWPDA	9,000.00	9,000.00	0.00	9,686.69	686.69	107.63 %
100-349102	SALE OF LOTS	1,000.00	1,000.00	0.00	9,300.00	8,300.00	930.00 %
100-349310	PRE TRIAL DIVERSION	3,000.00	3,000.00	0.00	617.00	-2,383.00	20.57 %
100-351001	FINES & FORFEITURES-POL	210,000.00	210,000.00	29,394.51	228,218.95	18,218.95	108.68 %
100-351003	POLICE-TECH FUND	20,000.00	20,000.00	2,650.68	24,637.06	4,637.06	123.19 %
100-351004	COUNTY JAIL FUND	20,000.00	20,000.00	2,859.48	20,436.00	436.00	102.18 %
100-351005	(DATE)DRUG ABUSE TREAT ED	1,000.00	1,000.00	156.78	327.48	-672.52	32.75 %
100-351170	COURT-MUNICIPAL	20,000.00	20,000.00	3,115.70	24,030.20	4,030.20	120.15 %
100-361001	INC FROM INV GEN GOVMWT	50,000.00	50,000.00	97.42	10,773.57	-39,226.43	21.55 %
100-371002	YOUTH SERVICES	2,000.00	2,000.00	2,855.00	13,680.00	11,680.00	684.00 %
100-381001	DEPOT RENTAL	10,000.00	10,000.00	0.00	5,549.66	-4,450.34	55.50 %
100-381002	RENT OF REAL PROPERTY	5,000.00	5,000.00	20,000.00	20,000.00	15,000.00	400.00 %
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	750.00	5,100.00	-900.00	85.00 %
100-389001	MISCELLANEOUS INCOME	175,000.00	175,000.00	10,200.14	196,971.54	21,971.54	112.56 %
100-389003	SALES TAX COMMISSIONS	50,000.00	50,000.00	292.20	1,836.08	-48,163.92	3.67 %
100-389004	MOTORIZE VEHICLE REGISTRATION	300.00	300.00	0.00	105.00	-195.00	35.00 %
100-389005	SALE OF SURPLUS PROPERTY	2,000.00	2,000.00	1,200.00	12,630.60	10,630.60	631.53 %
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	636,819.06	321,491.06	201.95 %
100-392201	SALE OF REAL PROPERTY	3,500.00	3,500.00	2,500.00	7,232.10	3,732.10	206.63 %
Division: 10000 - GENERAL GOVERNMENT							
100-10000-511101	SALARIES & WAGES	382,600.00	382,600.00	37,067.37	283,514.84	99,085.16	74.10 %
100-10000-512101	HEALTH INSURANCE	50,000.00	50,000.00	5,712.00	51,319.77	-1,319.77	102.64 %
100-10000-512102	LIFE INSURANCE	2,000.00	2,000.00	89.64	657.36	1,342.64	32.87 %
100-10000-512104	DENTAL INSURANCE	1,500.00	1,500.00	135.51	1,077.42	422.58	71.83 %
100-10000-512105	RETIREMENT INSURANCE	53,000.00	53,000.00	6,784.65	49,505.92	3,494.08	93.41 %
100-10000-512106	VISION INSURANCE	600.00	600.00	37.47	303.03	296.97	50.51 %
100-10000-512201	SOCIAL SECURITY TAX	22,000.00	22,000.00	2,628.60	19,786.00	2,214.00	89.94 %
100-10000-521201	PROFESSIONAL SERVICES	240,000.00	240,000.00	194.94	428,227.10	-188,227.10	178.43 %
100-10000-521202	LEGAL AND AUDITING	80,000.00	80,000.00	16,520.00	48,390.00	31,610.00	60.49 %
100-10000-521203	STRATEGIC PLANNNG	7,000.00	7,000.00	0.00	5,000.00	2,000.00	71.43 %
100-10000-521301	TECHNICAL SERVICES	30,000.00	30,000.00	882.44	25,483.45	4,516.55	84.94 %
100-10000-522130	CUSTODIAL	8,000.00	8,000.00	700.00	8,400.00	-400.00	105.00 %
100-10000-522141	LAWN/GROUNDS MAINTENANCE	50,000.00	50,000.00	9,404.00	53,422.00	-3,422.00	106.84 %
100-10000-522201	REPAIRS AND MAINT EQPT	10,000.00	10,000.00	490.17	9,562.00	438.00	95.62 %
100-10000-522203	REPAIRS AND MAINT BLDG	55,000.00	55,000.00	50.00	4,114.33	50,885.67	7.48 %
100-10000-522206	SOFTWARE SUPPORT	70,000.00	70,000.00	0.00	69,021.59	978.41	98.60 %
100-10000-523101	INSURANCE-W/C & LIABILITY	60,000.00	60,000.00	0.00	58,021.61	1,978.39	96.70 %
100-10000-523201	TELEPHONE	15,000.00	15,000.00	2,869.47	31,354.82	-16,354.82	209.03 %
100-10000-523202	IUC AFTERHOURS	12,000.00	12,000.00	1,000.00	11,282.35	717.65	94.02 %
100-10000-523301	LEGAL ADVERTISEMENTS/OT	8,000.00	8,000.00	250.00	5,249.00	2,751.00	65.61 %
100-10000-523701	TRAINING/EDUCATION	50,000.00	50,000.00	2,792.39	34,093.09	15,906.91	68.19 %
100-10000-523851	CONTRACT SERVICES	480,000.00	480,000.00	8,886.40	406,166.75	73,833.25	84.62 %
100-10000-523901	JAIL EXPENSE	0.00	0.00	0.00	7,650.00	-7,650.00	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	17,255.61	19,139.08	-9,139.08	191.39 %
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	3,500.00	1,000.00	77.78 %
100-10000-523910	CASH OVER-SHORT	1,000.00	1,000.00	0.00	100.00	900.00	10.00 %
100-10000-523912	PROPERTY TAX EXPENSE	6,000.00	6,000.00	516.01	1,855.14	4,144.86	30.92 %
100-10000-523919	HISTORIC COMMISSION EXP	2,000.00	2,000.00	0.00	204.00	1,796.00	10.20 %
100-10000-523931	LIBRARY SERVICES	52,000.00	52,000.00	1,250.00	38,750.00	13,250.00	74.52 %
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	3,875.59	38,161.23	1,838.77	95.40 %
100-10000-531103	POSTAGE	3,000.00	3,000.00	0.00	2,705.85	294.15	90.20 %
100-10000-531270	ENERGY-GASOLINE/DIESEL	20,000.00	20,000.00	2,268.37	16,903.95	3,096.05	84.52 %
100-10000-531275	ENERGY-UTILITIES	32,000.00	32,000.00	3,753.45	32,685.38	-685.38	102.14 %
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**	**125,764.08**	**1,766,781.22**	**168,918.78**	**91.27%**
Division: 32000 - POLICE							
100-32000-511101	SALARIES & WAGES	1,473,570.11	1,473,570.11	197,171.56	1,553,788.51	-80,218.40	105.44 %
100-32000-512101	HEALTH INSURANCE	120,000.00	120,000.00	21,688.38	160,120.21	-40,120.21	133.43 %
100-32000-512102	LIFE INSURANCE	3,000.00	3,000.00	180.00	1,327.48	1,672.52	44.25 %
100-32000-512104	DENTAL INSURANCE	5,000.00	5,000.00	536.30	4,349.84	650.16	87.00 %
100-32000-512105	RETIREMENT INSURANCE	169,000.00	169,000.00	30,891.72	217,183.67	-48,183.67	128.51 %
100-32000-512106	VISION INSURANCE	2,000.00	2,000.00	160.57	1,374.50	625.50	68.73 %
100-32000-512201	SOCIAL SECURITY TAX	80,000.00	80,000.00	14,634.93	115,531.87	-35,531.87	144.41 %
100-32000-521201	PROFESSIONAL SERVICES	50,000.00	50,000.00	5,256.80	80,784.92	-30,784.92	161.57 %
100-32000-521202	LEGAL AND AUDITING	6,000.00	6,000.00	270.00	390.00	5,610.00	6.50 %
100-32000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	802.44	27,530.31	-12,530.31	183.54 %
100-32000-522130	CUSTODIAL	7,000.00	7,000.00	0.00	5,884.51	1,115.49	84.06 %
100-32000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	2,771.74	118,420.93	-73,420.93	263.16 %
100-32000-522202	REPAIRS AND MAINT RADIO	2,000.00	2,000.00	833.38	833.38	1,166.62	41.67 %
100-32000-522203	REPAIRS AND MAINT BLDG	10,000.00	10,000.00	1,743.00	18,937.93	-8,937.93	189.38 %

		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	63,810.11	-11,810.11	122.71 %
100-32000-523201	TELEPHONE	16,000.00	16,000.00	1,878.01	21,732.04	-5,732.04	135.83 %
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	2,114.27	14,781.63	-781.63	105.58 %
100-32000-523901	JAIL EXPENSE	30,000.00	30,000.00	2,775.71	27,266.52	2,733.48	90.89 %
100-32000-523902	ANIMAL CONTROL EXPENSE	5,000.00	5,000.00	1,041.14	5,534.80	-534.80	110.70 %
100-32000-523903	TRAFFIC CONTROL EXPENSE	1,000.00	1,000.00	643.11	643.11	356.89	64.31 %
100-32000-523904	RECRUITMENT EXPENSE	1,000.00	1,000.00	0.00	169.80	830.20	16.98 %
100-32000-523905	MISCELLANEOUS	10,000.00	10,000.00	0.00	15,757.22	-5,757.22	157.57 %
100-32000-531101	TIRES & TUBES	7,000.00	7,000.00	786.34	3,325.21	3,674.79	47.50 %
100-32000-531102	MATERIALS AND SUPPLIES	16,000.00	16,000.00	250.46	22,571.32	-6,571.32	141.07 %
100-32000-531103	POSTAGE	750.00	750.00	0.00	731.61	18.39	97.55 %
100-32000-531270	ENERGY-GASOLINE/DIESEL	68,000.00	68,000.00	9,988.61	82,951.76	-14,951.76	121.99 %
100-32000-531275	ENERGY-UTILITIES	36,000.00	36,000.00	5,466.59	39,072.06	-3,072.06	108.53 %
100-32000-531701	UNIFORMS	17,000.00	17,000.00	0.00	21,949.12	-4,949.12	129.11 %
100-32000-542501	EQUIPMENT	136,000.00	136,000.00	247.04	114,747.09	21,252.91	84.37 %
	Division: 32000 - POLICE Total:	**2,398,320.11**	**2,398,320.11**	**302,132.10**	**2,741,501.46**	**-343,181.35**	**114.31%**
Division: 35000 - FIRE							
100-35000-511101	SALARIES & WAGES	1,273,947.00	1,273,947.00	120,583.59	940,364.92	333,582.08	73.82 %
100-35000-512101	HEALTH INSURANCE	125,000.00	125,000.00	17,526.87	122,113.63	2,886.37	97.69 %
100-35000-512102	LIFE INSURANCE	2,000.00	2,000.00	240.78	1,723.16	276.84	86.16 %
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	465.81	3,512.76	287.24	92.44 %
100-35000-512105	RETIREMENT INSURANCE	145,000.00	145,000.00	20,640.57	159,170.54	-14,170.54	109.77 %
100-35000-512106	VISION INSURANCE	1,000.00	1,000.00	139.20	1,062.83	-62.83	106.28 %
100-35000-512201	SOCIAL SECURITY TAX	70,000.00	70,000.00	8,942.10	69,636.45	363.55	99.48 %
100-35000-521201	PROFESSIONAL SERVICES	30,000.00	30,000.00	0.00	27,228.51	2,771.49	90.76 %
100-35000-521301	TECHNICAL SERVICES	12,000.00	12,000.00	802.44	8,030.40	3,969.60	66.92 %
100-35000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	582.25	28,435.19	16,564.81	63.19 %
100-35000-522202	REPAIRS AND MAINT RADIO	5,000.00	5,000.00	0.00	4,778.26	221.74	95.57 %
100-35000-522203	REPAIRS AND MAINT BLDG	11,000.00	11,000.00	2,615.52	7,295.07	3,704.93	66.32 %
100-35000-523101	INSURANCE-W/C & LIABILITY	50,000.00	50,000.00	0.00	66,301.11	-16,301.11	132.60 %
100-35000-523201	TELEPHONE	9,800.00	9,800.00	995.69	11,104.35	-1,304.35	113.31 %
100-35000-523701	TRAINING/EDUCATION	12,000.00	12,000.00	1,477.58	12,850.91	-850.91	107.09 %
100-35000-523904	RECRUITMENT EXPENSE	5,000.00	5,000.00	0.00	1,372.00	3,628.00	27.44 %
100-35000-523905	MISCELLANEOUS	5,000.00	5,000.00	54.82	21,708.64	-16,708.64	434.17 %
100-35000-523908	EMS BILLING EXPENSE	2,500.00	2,500.00	1,044.81	5,737.13	-3,237.13	229.49 %
100-35000-531101	TIRES & TUBES	6,500.00	6,500.00	0.00	5,269.52	1,230.48	81.07 %
100-35000-531102	MATERIALS AND SUPPLIES	30,000.00	30,000.00	2,458.59	37,719.06	-7,719.06	125.73 %
100-35000-531270	ENERGY-GASOLINE/DIESEL	30,000.00	30,000.00	3,093.65	22,208.70	7,791.30	74.03 %
100-35000-531275	ENERGY-UTILITIES	16,000.00	16,000.00	1,599.57	15,507.37	492.63	96.92 %
100-35000-531701	UNIFORMS	22,500.00	22,500.00	2,575.46	12,361.59	10,138.41	54.94 %
100-35000-542501	EQUIPMENT	35,000.00	35,000.00	1,020.00	918,573.29	-883,573.29	2,624.50 %
100-35000-581302	LOAN PAYMENTS-PRINCIPAL	121,245.00	121,245.00	0.00	0.00	121,245.00	0.00 %
100-35000-582302	LOAN PAYMENTS- INTEREST	0.00	0.00	0.00	101,889.00	-101,889.00	0.00 %
	Division: 35000 - FIRE Total:	**2,073,292.00**	**2,073,292.00**	**186,859.30**	**2,605,954.39**	**-532,662.39**	**125.69%**
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	47,042.52	343,559.94	94,430.61	78.44 %
100-42000-512101	HEALTH INSURANCE	50,000.00	50,000.00	7,790.91	62,993.52	-12,993.52	125.99 %
100-42000-512102	LIFE INSURANCE	1,000.00	1,000.00	84.24	617.76	382.24	61.78 %
100-42000-512104	DENTAL INSURANCE	2,000.00	2,000.00	215.17	1,847.80	152.20	92.39 %
100-42000-512105	RETIREMENT INSURANCE	62,000.00	62,000.00	7,367.78	62,292.94	-292.94	100.47 %
100-42000-512106	VISION INSURANCE	600.00	600.00	56.56	534.09	65.91	89.02 %
100-42000-512201	SOCIAL SECURITY TAX	29,000.00	29,000.00	3,513.09	25,534.79	3,465.21	88.05 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-42000-521201	PROFESSIONAL SERVICES	80,000.00	80,000.00	3,000.00	46,769.00	33,231.00	58.46 %
100-42000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	802.44	8,030.40	6,969.60	53.54 %
100-42000-522201	REPAIRS AND MAINT EQPT	70,000.00	70,000.00	2,739.98	45,606.07	24,393.93	65.15 %
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	5,335.00	1,665.00	76.21 %
100-42000-522204	RESRF & REPAIRS, STREETS	35,000.00	35,000.00	3,441.72	3,441.72	31,558.28	9.83 %
100-42000-523101	INSURANCE-W/C & LIABILITY	30,000.00	30,000.00	0.00	23,334.21	6,665.79	77.78 %
100-42000-523201	TELEPHONE	5,000.00	5,000.00	196.77	2,360.76	2,639.24	47.22 %
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	0.00	5,245.22	2,754.78	65.57 %
100-42000-523904	RECRUITMENT EXPENSE	1,000.00	1,000.00	60.00	296.05	703.95	29.61 %
100-42000-523905	MISCELLANEOUS	1,000.00	1,000.00	0.00	2,346.87	-1,346.87	234.69 %
100-42000-523922	INMATE WORK DETAIL	68,000.00	68,000.00	0.00	44,471.80	23,528.20	65.40 %
100-42000-531101	TIRES & TUBES	5,000.00	5,000.00	1,141.20	3,605.21	1,394.79	72.10 %
100-42000-531102	MATERIALS AND SUPPLIES	45,000.00	45,000.00	12,114.92	38,247.63	6,752.37	84.99 %
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	3,509.03	37,743.89	2,256.11	94.36 %
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	1,168.45	13,734.40	11,265.60	54.94 %
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	3,400.00	49,752.60	10,247.40	82.92 %
100-42000-542501	EQUIPMENT	30,000.00	30,000.00	2,450.00	2,450.00	27,550.00	8.17 %
	Division: 42000 - HIGHWAYS AND STREETS Total:	**1,127,090.55**	**1,127,090.55**	**100,094.78**	**832,525.67**	**294,564.88**	**73.87%**
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	1,496.66	503.34	74.83 %
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	625.00	14,375.00	4.17 %
	Division: 55300 - VCB COMMUNITY CENTER Total:	**20,000.00**	**20,000.00**	**166.06**	**2,121.66**	**17,878.34**	**10.61%**
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	2,975.00	12,459.00	17,541.00	41.53 %
100-61000-522201	REPAIRS AND MAINT EQPT	5,000.00	5,000.00	227.82	953.62	4,046.38	19.07 %
100-61000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	375.00	1,515.00	13,485.00	10.10 %
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	325.00	675.00	32.50 %
100-61000-531102	MATERIALS AND SUPPLIES	35,000.00	35,000.00	0.00	402.13	34,597.87	1.15 %
	Division: 61000 - RECREATION & PARKS Total:	**136,000.00**	**136,000.00**	**3,577.82**	**25,109.75**	**110,890.25**	**18.46%**
Division: 74000 - PLANNING AND ZONING							
100-74000-511101	SALARIES & WAGES	200,000.00	200,000.00	30,365.99	221,779.63	-21,779.63	110.89 %
100-74000-512101	HEALTH INSURANCE	28,000.00	28,000.00	3,745.83	26,849.71	1,150.29	95.89 %
100-74000-512102	LIFE INSURANCE	900.00	900.00	71.49	524.26	375.74	58.25 %
100-74000-512104	DENTAL INSURANCE	1,200.00	1,200.00	104.67	942.69	257.31	78.56 %
100-74000-512105	RETIREMENT INSURANCE	38,000.00	38,000.00	5,824.53	42,473.38	-4,473.38	111.77 %
100-74000-512106	VISION INSURANCE	400.00	400.00	31.98	288.34	111.66	72.09 %
100-74000-512201	SOCIAL SECURITY TAX	14,000.00	14,000.00	2,254.89	16,465.79	-2,465.79	117.61 %
100-74000-521201	PROFESSIONAL SERVICES	50,000.00	50,000.00	5,427.47	49,891.70	108.30	99.78 %
100-74000-521202	LEGAL AND AUDITING	7,000.00	7,000.00	960.00	2,906.73	4,093.27	41.52 %
100-74000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	802.44	10,055.40	4,944.60	67.04 %
100-74000-522130	CUSTODIAL	6,000.00	6,000.00	952.00	6,452.00	-452.00	107.53 %
100-74000-522201	REPAIRS AND MAINT EQPT	3,000.00	3,000.00	285.00	470.00	2,530.00	15.67 %
100-74000-522203	REPAIRS AND MAINT BLDG	900.00	900.00	0.00	803.33	96.67	89.26 %
100-74000-523101	INSURANCE-W/C & LIABILITY	15,000.00	15,000.00	0.00	8,847.76	6,152.24	58.99 %
100-74000-523201	TELEPHONE	2,700.00	2,700.00	187.35	2,059.65	640.35	76.28 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-74000-523301	LEGAL ADVERTISEMENTS/OT	1,200.00	1,200.00	0.00	100.00	1,100.00	8.33 %
100-74000-523701	TRAINING/EDUCATION	6,000.00	6,000.00	2,609.61	11,850.09	-5,850.09	197.50 %
100-74000-523851	CONTRACT SERVICE CHARLES ABBO	270,000.00	270,000.00	20,365.97	547,255.15	-277,255.15	202.69 %
100-74000-523905	MISCELLANEOUS	0.00	0.00	0.00	33.46	-33.46	0.00 %
100-74000-531101	TIRES & TUBES	1,250.00	1,250.00	460.83	942.67	307.33	75.41 %
100-74000-531102	MATERIALS AND SUPPLIES	2,500.00	2,500.00	1,082.82	4,015.72	-1,515.72	160.63 %
100-74000-531103	POSTAGE	400.00	400.00	108.05	259.97	140.03	64.99 %
100-74000-531270	ENERGY-GASOLINE/DIESEL	6,500.00	6,500.00	566.34	5,032.22	1,467.78	77.42 %
100-74000-531701	UNIFORMS	500.00	500.00	0.00	226.26	273.74	45.25 %
100-74000-542501	EQUIPMENT	50,000.00	50,000.00	0.00	43,717.31	6,282.69	87.43 %
	Division: 74000 - PLANNING AND ZONING Total:	**720,450.00**	**720,450.00**	**76,207.26**	**1,004,243.22**	**-283,793.22**	**139.39%**
Division: 75200 - ECONOMIC DEVELOPMENT							
100-75200-511101	SALARIES & WAGES	150,000.00	150,000.00	16,216.68	118,922.36	31,077.64	79.28 %
100-75200-512101	HEALTH INSURANCE	9,000.00	9,000.00	2,186.28	15,769.34	-6,769.34	175.21 %
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	63.84	486.62	-186.62	162.21 %
100-75200-512105	RETIREMENT INSURANCE	17,000.00	17,000.00	3,243.33	23,784.43	-6,784.43	139.91 %
100-75200-512106	VISION INSURANCE	100.00	100.00	18.42	142.10	-42.10	142.10 %
100-75200-512201	SOCIAL SECURITY TAX	7,000.00	7,000.00	1,232.19	9,036.08	-2,036.08	129.09 %
100-75200-521201	PROFESSIONAL SERVICES	20,000.00	20,000.00	10,224.74	23,719.41	-3,719.41	118.60 %
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	8,080.50	-80.50	101.01 %
100-75200-522201	REPAIRS & MAINT - EQPT	1,500.00	1,500.00	0.00	651.00	849.00	43.40 %
100-75200-522203	REPAIRS & MAINT - BLDG	1,000.00	1,000.00	0.00	938.34	61.66	93.83 %
100-75200-523201	TELEPHONE	900.00	900.00	0.00	382.80	517.20	42.53 %
100-75200-523701	TRAINING/EDUCATION	20,000.00	20,000.00	165.27	18,963.36	1,036.64	94.82 %
100-75200-531102	MATERIALS AND SUPPLIES	2,000.00	2,000.00	13.83	1,555.87	444.13	77.79 %
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	273,071.60	-73,071.60	136.54 %
100-75200-572002	WEST POINT DEV AUTHORITY	120,000.00	120,000.00	30,000.00	120,000.00	0.00	100.00 %
	Division: 75200 - ECONOMIC DEVELOPMENT Total:	**1,041,150.00**	**1,041,150.00**	**64,172.03**	**615,803.81**	**425,346.19**	**59.15%**
Division: 75650 - SPECIAL FACILITIES DEPOT							
100-75650-521201	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	4,131.15	868.85	82.62 %
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	1,606.33	13,393.67	10.71 %
100-75650-523201	TELEPHONE	1,200.00	1,200.00	120.43	1,225.58	-25.58	102.13 %
100-75650-531102	MATERIALS AND SUPPLIES	1,000.00	1,000.00	0.00	7,630.91	-6,630.91	763.09 %
100-75650-531275	ENERGY-UTILITIES	10,000.00	10,000.00	1,670.27	11,210.74	-1,210.74	112.11 %
	Division: 75650 - SPECIAL FACILITIES DEPOT Total:	**45,200.00**	**45,200.00**	**1,815.70**	**25,804.71**	**19,395.29**	**57.09%**
Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV							
100-76300-511101	SALARIES & WAGES	88,000.00	88,000.00	13,956.40	77,236.67	10,763.33	87.77 %
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	1,067.67	5,908.67	1,091.33	84.41 %
100-76300-521201	PROFESSIONAL SERVICES	6,000.00	6,000.00	0.00	410.00	5,590.00	6.83 %
100-76300-521301	TECHNICAL SERVICES	2,200.00	2,200.00	69.95	649.78	1,550.22	29.54 %
100-76300-522130	CUSTODIAL	7,200.00	7,200.00	890.09	7,332.40	-132.40	101.84 %
100-76300-522201	REPAIRS AND MAINT EQPT	2,000.00	2,000.00	266.95	3,247.95	-1,247.95	162.40 %
100-76300-522203	REPAIRS AND MAINT BLDG	6,600.00	6,600.00	0.00	1,587.44	5,012.56	24.05 %
100-76300-523201	TELEPHONE	2,000.00	2,000.00	90.99	2,332.37	-332.37	116.62 %
100-76300-523701	TRAINING/EDUCATION	0.00	0.00	0.00	11.66	-11.66	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-76300-531102	MATERIALS AND SUPPLIES	7,000.00	7,000.00	12.14	9,458.92	-2,458.92	135.13 %
100-76300-531275	ENERGY-UTILITIES	11,000.00	11,000.00	808.89	7,926.42	3,073.58	72.06 %
100-76300-531302	FOOD	8,000.00	8,000.00	1,246.94	11,308.18	-3,308.18	141.35 %
100-76300-542501	EQUIPMENT	5,000.00	5,000.00	0.00	1,539.13	3,460.87	30.78 %
Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV T		**163,650.00**	**163,650.00**	**18,410.02**	**128,949.59**	**34,700.41**	**78.80%**
Division: 76320 - STUDY / TECHNOLOGY CENTER							
100-76320-521201	PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	200.00	800.00	20.00 %
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	495.80	6,575.00	-1,075.00	119.55 %
100-76320-522201	REPAIRS AND MAINT EQPT	5,000.00	5,000.00	185.00	1,696.03	3,303.97	33.92 %
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	26,157.94	-1,157.94	104.63 %
100-76320-523201	TELEPHONE	5,000.00	5,000.00	450.77	5,092.10	-92.10	101.84 %
100-76320-523905	MISCELLANEOUS	0.00	0.00	0.00	270.55	-270.55	0.00 %
100-76320-531102	MATERIALS AND SUPPLIES	200.00	200.00	0.00	215.03	-15.03	107.52 %
100-76320-531275	ENERGY - UTILITIES	19,000.00	19,000.00	2,394.97	16,557.64	2,442.36	87.15 %
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**	**3,526.54**	**56,764.29**	**30,935.71**	**64.73%**
Fund: 100 - GENERAL FUND Surplus (Deficit):		**0.00**	**0.00**	**-736,133.22**	**895,787.98**	**895,787.98**	**0.00%**
Fund: 215 - EMRG TEL 911 SYS							
215-311700	PREPAID TAX ON CELL PHONE	14,000.00	14,000.00	0.00	8,463.35	-5,536.65	60.45 %
215-342501	EMERGENCY TELEPHONE SYS	82,000.00	82,000.00	0.00	62,267.06	-19,732.94	75.94 %
215-361001	INC FROM INVESTMENTS	100.00	100.00	0.00	4.51	-95.49	4.51 %
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	38,380.32	289,595.53	22,695.06	92.73 %
215-38000-512101	HEALTH INSURANCE	60,000.00	60,000.00	10,931.13	70,913.64	-10,913.64	118.19 %
215-38000-512102	LIFE INSURANCE	500.00	500.00	20.13	147.62	352.38	29.52 %
215-38000-512104	DENTAL INSURANCE	2,000.00	2,000.00	266.88	1,874.60	125.40	93.73 %
215-38000-512105	RETIREMENT INSURANCE	50,000.00	50,000.00	6,886.11	52,372.06	-2,372.06	104.74 %
215-38000-512106	VISION INSURANCE	600.00	600.00	78.21	554.85	45.15	92.48 %
215-38000-512201	SOCIAL SECURITY TAX	20,000.00	20,000.00	2,695.26	20,749.58	-749.58	103.75 %
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	21,793.52	3,206.48	87.17 %
215-38000-523901	EMERGENCY TELEPHONE SYS	2,000.00	2,000.00	138.19	2,338.77	-338.77	116.94 %
215-38000-531102	MATERIALS AND SUPPLIES	7,500.00	7,500.00	0.00	965.88	6,534.12	12.88 %
215-38000-542501	EQUIPMENT	5,000.00	5,000.00	0.00	3,559.45	1,440.55	71.19 %
Division: 38000 - 911 COMMUNICATION Total:		**490,890.59**	**490,890.59**	**59,396.23**	**464,865.50**	**26,025.09**	**94.70%**
Fund: 215 - EMRG TEL 911 SYS Surplus (Deficit):		**0.00**	**0.00**	**-59,396.23**	**-394,130.58**	**-394,130.58**	**0.00%**
Fund: 505 - WATER/SEWER FUND							
505-344211	WATER REVENUE	2,509,841.73	2,509,841.73	278,414.22	2,497,495.25	-12,346.48	99.51 %
505-344212	WATER TAPS	17,000.00	17,000.00	1,550.00	16,900.00	-100.00	99.41 %
505-344213	WATER SERVICE CHARGES	1,000.00	1,000.00	0.00	1,000.00	0.00	100.00 %
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	0.00	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	192,853.78	1,868,411.24	-192,281.05	90.67 %
505-361001	INC FR INV WT SINKING FD	1,000.00	1,000.00	0.00	457.46	-542.54	45.75 %
505-361002	INC FR INV W/S R/E FUND	150.00	150.00	0.00	10,294.60	10,144.60	6,863.07 %
505-361003	INC FR INV SEWER CAPACITY	500.00	500.00	0.00	129.39	-370.61	25.88 %
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	4,598.43	35,085.27	9,561.51	78.58 %
505-43300-512101	HEALTH INSURANCE	7,500.00	7,500.00	1,093.14	7,884.67	-384.67	105.13 %
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	31.92	243.31	71.69	77.24 %
505-43300-512105	RETIREMENT INSURANCE	5,500.00	5,500.00	823.14	6,198.93	-698.93	112.71 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-43300-512106	VISION INSURANCE	200.00	200.00	9.21	71.05	128.95	35.53 %
505-43300-512201	SOCIAL SECURITY TAX	3,450.00	3,450.00	348.07	2,656.86	793.14	77.01 %
505-43300-521201	PROFESSIONAL SERVICES	5,000.00	5,000.00	474.25	16,640.13	-11,640.13	332.80 %
505-43300-521202	LEGAL & AUDITING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
505-43300-522201	REPAIRS & MAINT - EQPT	16,500.00	16,500.00	0.00	3,342.60	13,157.40	20.26 %
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	0.00	30,510.78	13,489.22	69.34 %
505-43300-523101	INSURANCE W/C & LIABILITY	18,000.00	18,000.00	0.00	8,248.35	9,751.65	45.82 %
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	3,931.95	104,683.55	-29,683.55	139.58 %
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	116.74	116.74	1,383.26	7.78 %
505-43300-541401	SYSTEM IMPROVEMENTS	180,000.00	180,000.00	0.00	160,845.46	19,154.54	89.36 %
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**	**11,426.85**	**376,879.14**	**90,750.64**	**80.59%**
Division: 43350 - SEWAGE TREATMENT PLANTS							
505-43350-511101	SALARIES & WAGES	187,430.54	187,430.54	16,990.52	147,862.26	39,568.28	78.89 %
505-43350-512101	HEALTH INSURANCE	25,000.00	25,000.00	2,186.28	21,103.35	3,896.65	84.41 %
505-43350-512102	LIFE INSURANCE	600.00	600.00	30.36	222.64	377.36	37.11 %
505-43350-512104	DENTAL INSURANCE	1,000.00	1,000.00	63.84	655.45	344.55	65.55 %
505-43350-512105	RETIREMENT INSURANCE	31,000.00	31,000.00	2,364.42	22,739.96	8,260.04	73.35 %
505-43350-512106	VISION INSURANCE	350.00	350.00	18.42	191.66	158.34	54.76 %
505-43350-512201	SOCIAL SECURITY TAX	14,000.00	14,000.00	1,292.35	11,238.53	2,761.47	80.28 %
505-43350-521201	PROFESSIONAL SERVICES	35,000.00	35,000.00	15,665.00	69,156.13	-34,156.13	197.59 %
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	8,030.50	469.50	94.48 %
505-43350-522201	REPAIRS AND MAINT EQPT	40,000.00	40,000.00	0.00	137,238.20	-97,238.20	343.10 %
505-43350-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	30.00	4,870.55	10,129.45	32.47 %
505-43350-522204	REPAIRS AND MAINT SYSTEM	150,000.00	150,000.00	31,517.25	504,027.22	-354,027.22	336.02 %
505-43350-523101	INSURANCE W/C & LIABILITY	80,000.00	80,000.00	0.00	69,232.67	10,767.33	86.54 %
505-43350-523201	TELEPHONE	4,000.00	4,000.00	695.13	7,594.86	-3,594.86	189.87 %
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	0.00	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	9,905.10	72,760.28	27,239.72	72.76 %
505-43350-531102	MATERIALS AND SUPPLIES	100,000.00	100,000.00	12,020.62	213,263.77	-113,263.77	213.26 %
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	8,548.55	97,169.38	47,830.62	67.01 %
505-43350-531701	UNIFORMS	10,000.00	10,000.00	333.60	7,842.86	2,157.14	78.43 %
505-43350-542501	EQUIPMENT, WATER FUND	0.00	0.00	0.00	2,100.00	-2,100.00	0.00 %
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**	**102,463.89**	**1,399,352.98**	**-439,222.44**	**145.75%**
Division: 44000 - WATER							
505-44000-511101	SALARIES & WAGES	398,933.70	398,933.70	41,847.37	353,147.47	45,786.23	88.52 %
505-44000-512101	HEALTH INSURANCE	55,000.00	55,000.00	6,558.84	45,833.73	9,166.27	83.33 %
505-44000-512102	LIFE INSURANCE	1,500.00	1,500.00	78.84	740.55	759.45	49.37 %
505-44000-512104	DENTAL INSURANCE	2,000.00	2,000.00	191.52	1,433.05	566.95	71.65 %
505-44000-512105	RETIREMENT INSURANCE	63,500.00	63,500.00	6,208.87	48,676.72	14,823.28	76.66 %
505-44000-512106	VISION INSURANCE	750.00	750.00	55.26	429.53	320.47	57.27 %
505-44000-512201	SOCIAL SECURITY TAX	30,250.00	30,250.00	3,172.54	26,775.57	3,474.43	88.51 %
505-44000-521201	PROFESSIONAL SERVICES	75,000.00	75,000.00	7,168.16	48,145.89	26,854.11	64.19 %
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	8,030.50	1,969.50	80.31 %
505-44000-522130	CUSTODIAL	0.00	0.00	0.00	375.00	-375.00	0.00 %
505-44000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	0.00	31,724.37	13,275.63	70.50 %
505-44000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	25.00	23,636.38	-8,636.38	157.58 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-44000-522204	REPAIRS AND MAINT SYSTEM	150,000.00	150,000.00	921.25	83,483.50	66,516.50	55.66 %
505-44000-523101	INSURANCE W/C & LIABILITY	20,000.00	20,000.00	0.00	10,883.22	9,116.78	54.42 %
505-44000-523201	TELEPHONE	8,000.00	8,000.00	428.18	4,577.28	3,422.72	57.22 %
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	1,814.00	11,574.62	-1,574.62	115.75 %
505-44000-523901	MISCELLANEOUS	1,000.00	1,000.00	0.00	1,477.61	-477.61	147.76 %
505-44000-531102	MATERIALS AND SUPPLIES	225,000.00	225,000.00	17,199.77	326,427.55	-101,427.55	145.08 %
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	0.00	25,523.26	-5,523.26	127.62 %
505-44000-531275	ENERGY-UTILITIES	150,000.00	150,000.00	44,998.56	280,931.48	-130,931.48	187.29 %
505-44000-531511	LAGRANGE WATER	55,000.00	55,000.00	0.00	32,704.20	22,295.80	59.46 %
505-44000-531701	UNIFORMS	20,000.00	20,000.00	1,208.73	10,884.71	9,115.29	54.42 %
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	0.00	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	333,641.55	17,770.45	94.94 %
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**	**132,679.34**	**2,619,726.37**	**557,197.33**	**82.46%**
	Fund: 505 - WATER/SEWER FUND Surplus (Deficit):	**0.00**	**0.00**	**226,247.92**	**3,829.45**	**3,829.45**	**0.00%**
Fund: 510 - ELECTRIC FUND							
510-344311	SALES OF ELECTRICITY	7,157,252.00	7,157,252.00	-787,936.52	6,337,169.90	-820,082.10	88.54 %
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	10,600.00	600.00	106.00 %
Division: 46000 - ELECTRIC							
510-46000-511101	SALARIES & WAGES	550,000.00	550,000.00	66,813.32	495,805.95	54,194.05	90.15 %
510-46000-512101	HEALTH INSURANCE	65,000.00	65,000.00	7,980.45	57,187.03	7,812.97	87.98 %
510-46000-512102	LIFE INSURANCE	2,500.00	2,500.00	228.81	1,677.94	822.06	67.12 %
510-46000-512104	DENTAL INSURANCE	2,500.00	2,500.00	200.79	1,841.53	658.47	73.66 %
510-46000-512105	RETIREMENT INSURANCE	100,000.00	100,000.00	12,937.69	93,501.49	6,498.51	93.50 %
510-46000-512106	VISION INSURANCE	800.00	800.00	59.43	532.80	267.20	66.60 %
510-46000-512201	SOCIAL SECURITY TAX	40,000.00	40,000.00	5,001.37	37,111.62	2,888.38	92.78 %
510-46000-521201	PROFESSIONAL SERVICES	12,000.00	12,000.00	6,786.14	20,428.91	-8,428.91	170.24 %
510-46000-521202	LEGAL AND AUDITING	2,500.00	2,500.00	100.00	270.00	2,230.00	10.80 %
510-46000-521301	TECHNICAL SERVICES	11,500.00	11,500.00	802.45	8,120.49	3,379.51	70.61 %
510-46000-522130	CUSTODIAL	2,500.00	2,500.00	0.00	375.00	2,125.00	15.00 %
510-46000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	45.00	73,867.82	-28,867.82	164.15 %
510-46000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	35.00	2,704.54	12,295.46	18.03 %
510-46000-522204	REPAIRS AND MAINT SYSTEM	100,000.00	100,000.00	36,864.25	263,770.91	-163,770.91	263.77 %
510-46000-522321	EQUIPMENT RENTAL	0.00	0.00	0.00	1,188.39	-1,188.39	0.00 %
510-46000-523101	INSURANCE W/C & LIABILITY	32,000.00	32,000.00	0.00	29,823.86	2,176.14	93.20 %
510-46000-523201	TELEPHONE	7,000.00	7,000.00	573.30	5,933.39	1,066.61	84.76 %
510-46000-523701	TRAINING/EDUCATION	8,500.00	8,500.00	56.00	7,129.63	1,370.37	83.88 %
510-46000-523901	MISCELLANEOUS	100.00	100.00	0.00	1,007.47	-907.47	1,007.47 %
510-46000-531102	MATERIALS AND SUPPLIES	200,000.00	200,000.00	35,574.99	193,303.65	6,696.35	96.65 %
510-46000-531270	ENERGY-GASOLINE/DIESEL	35,000.00	35,000.00	0.00	24,201.96	10,798.04	69.15 %
510-46000-531275	ENERGY-UTILITIES	175,000.00	175,000.00	14,974.65	125,717.91	49,282.09	71.84 %
510-46000-531530	INV PCH FOR RSALE-ELECTR	5,323,352.00	5,323,352.00	0.00	5,493,392.23	-170,040.23	103.19 %
510-46000-531701	UNIFORMS	10,000.00	10,000.00	2,070.25	13,571.90	-3,571.90	135.72 %
510-46000-541401	SYSTEM IMPROVEMENTS	120,000.00	120,000.00	1,500.00	87,792.11	32,207.89	73.16 %
510-46000-541402	LIGHT DIST SYSTEM	10,000.00	10,000.00	0.00	8,598.00	1,402.00	85.98 %
510-46000-542501	EQUIPMENT	300,000.00	300,000.00	359.99	25,707.98	274,292.02	8.57 %
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**	**192,963.88**	**7,074,564.51**	**96,687.49**	**98.65%**
	Fund: 510 - ELECTRIC FUND Surplus (Deficit):	**0.00**	**0.00**	**-980,900.40**	**-726,686.75**	**-726,686.75**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 515 - GAS FUND							
515-344411	SALES OF GAS	1,190,000.00	1,190,000.00	29,400.41	959,601.03	-230,398.97	80.64 %
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 %
515-389001	MISCELLANEOUS INCOME	0.00	0.00	75.00	186.36	186.36	0.00 %
Division: 47000 - GAS							
515-47000-511101	SALARIES & WAGES	269,177.67	269,177.67	31,565.16	223,305.47	45,872.20	82.96 %
515-47000-512101	HEALTH INSURANCE	45,000.00	45,000.00	5,588.85	44,283.39	716.61	98.41 %
515-47000-512102	LIFE INSURANCE	750.00	750.00	70.56	517.44	232.56	68.99 %
515-47000-512104	DENTAL INSURANCE	1,600.00	1,600.00	130.29	1,147.95	452.05	71.75 %
515-47000-512105	RETIREMENT INSURANCE	45,000.00	45,000.00	5,904.04	43,063.11	1,936.89	95.70 %
515-47000-512106	VISION INSURANCE	650.00	650.00	37.05	331.67	318.33	51.03 %
515-47000-512201	SOCIAL SECURITY TAX	19,500.00	19,500.00	2,305.94	16,268.70	3,231.30	83.43 %
515-47000-521201	PROFESSIONAL SERVICES	7,500.00	7,500.00	5,024.12	17,828.32	-10,328.32	237.71 %
515-47000-521301	TECHNICAL SERVICES	10,500.00	10,500.00	802.45	8,030.50	2,469.50	76.48 %
515-47000-522130	CUSTODIAL	0.00	0.00	0.00	375.00	-375.00	0.00 %
515-47000-522201	REPAIRS AND MAINT EQPT	20,000.00	20,000.00	238.34	28,469.38	-8,469.38	142.35 %
515-47000-522203	REPAIRS & MAINT BLDG	3,500.00	3,500.00	0.00	2,354.53	1,145.47	67.27 %
515-47000-522204	REPAIRS AND MAINT SYSTEM	25,000.00	25,000.00	671.25	9,117.50	15,882.50	36.47 %
515-47000-523101	INSURANCE W/C & LIABILITY	26,500.00	26,500.00	0.00	19,017.01	7,482.99	71.76 %
515-47000-523201	TELEPHONE	5,000.00	5,000.00	144.91	1,628.26	3,371.74	32.57 %
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	3,355.20	7,108.43	-108.43	101.55 %
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	4,493.45	24,157.70	20,842.30	53.68 %
515-47000-531270	ENERGY-GASOLINE/DIESEL	12,500.00	12,500.00	0.00	14,870.04	-2,370.04	118.96 %
515-47000-531275	ENERGY-UTILITIES	11,500.00	11,500.00	3,834.04	12,765.92	-1,265.92	111.01 %
515-47000-531520	INV PCH FOR RSALE-GAS	444,000.00	444,000.00	0.00	498,470.07	-54,470.07	112.27 %
515-47000-531701	UNIFORMS	8,500.00	8,500.00	326.02	10,290.44	-1,790.44	121.06 %
515-47000-541401	SYSTEM IMPROVEMENTS	64,022.33	64,022.33	0.00	33,531.63	30,490.70	52.37 %
515-47000-542501	EQUIPMENT	40,000.00	40,000.00	11,400.00	11,400.00	28,600.00	28.50 %
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	170,560.00	-30,560.00	121.83 %
515-47000-582304	INTEREST-GAS LINE REPLACE	25,000.00	25,000.00	0.00	16,125.00	8,875.00	64.50 %
	Division: 47000 - GAS Total:	**1,279,700.00**	**1,279,700.00**	**75,891.67**	**1,215,017.46**	**64,682.54**	**94.95%**
	Fund: 515 - GAS FUND Surplus (Deficit):	**0.00**	**0.00**	**-46,416.26**	**-128,347.07**	**-128,347.07**	**0.00%**
Fund: 520 - SANITATION FUND							
520-344111	GARBAGE FEES	365,000.00	365,000.00	29,598.97	305,962.51	-59,037.49	83.83 %
520-344190	GARBAGE OTHER - TRASH FEES	10,000.00	10,000.00	13,608.50	121,398.00	111,398.00	1,213.98 %
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	19,481.43	130,427.82	29,639.30	81.48 %
520-45000-512101	HEALTH INSURANCE	25,000.00	25,000.00	4,875.87	24,192.36	807.64	96.77 %
520-45000-512102	LIFE INSURANCE	500.00	500.00	26.07	191.18	308.82	38.24 %
520-45000-512104	DENTAL INSURANCE	900.00	900.00	130.29	697.32	202.68	77.48 %
520-45000-512105	RETIREMENT INSURANCE	30,000.00	30,000.00	3,871.44	25,591.90	4,408.10	85.31 %
520-45000-512106	VISION INSURANCE	200.00	200.00	37.05	201.33	-1.33	100.67 %
520-45000-512201	SOCIAL SECURITY TAX	11,000.00	11,000.00	1,408.20	9,693.62	1,306.38	88.12 %
520-45000-521201	PROFESSIONAL SERVICES	200,000.00	200,000.00	21,496.92	214,061.75	-14,061.75	107.03 %
520-45000-522201	REPAIRS AND MAINT EQPT	30,000.00	30,000.00	26,532.23	45,529.27	-15,529.27	151.76 %
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	8,210.15	7,789.85	51.31 %
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	0.00	30.00	970.00	3.00 %
520-45000-523909	LANDFILL	38,000.00	38,000.00	2,587.10	25,793.80	12,206.20	67.88 %
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 %

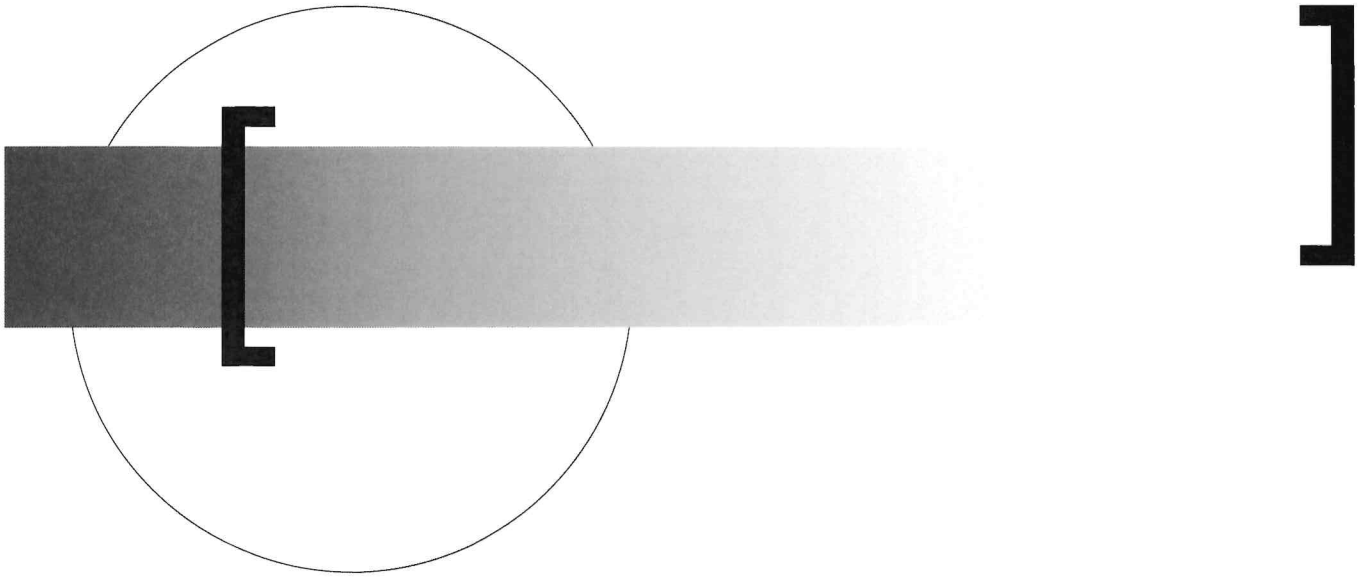
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
520-45000-531102	MATERIALS AND SUPPLIES	3,000.00	3,000.00	0.00	283.68	2,716.32	9.46 %
520-45000-531250	ENERGY-OIL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
520-45000-531270	ENERGY-GASOLINE/DIESEL	20,000.00	20,000.00	2,673.97	17,037.30	2,962.70	85.19 %
520-45000-531701	UNIFORMS	10,000.00	10,000.00	461.45	7,556.56	2,443.44	75.57 %
	Division: 45000 - SANITATION Total:	**586,167.12**	**586,167.12**	**83,582.02**	**509,498.04**	**76,669.08**	**86.92%**
	Fund: 520 - SANITATION FUND Surplus (Deficit):	**0.00**	**0.00**	**-40,374.55**	**-82,137.53**	**-82,137.53**	**0.00%**
	Report Surplus (Deficit):	**0.00**	**0.00**	**-1,636,972.74**	**-431,684.50**	**-431,684.50**	**0.00%**

Group Summary

Division	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - GENERAL FUND						
	10,080,128.00	10,080,128.00	146,592.47	10,701,347.75	621,219.75	106.16%
10000 - GENERAL GOVERNMENT	1,935,700.00	1,935,700.00	125,764.08	1,766,781.22	168,918.78	91.27%
32000 - POLICE	2,398,320.11	2,398,320.11	302,132.10	2,741,501.46	-343,181.35	114.31%
35000 - FIRE	2,073,292.00	2,073,292.00	186,859.30	2,605,954.39	-532,662.39	125.69%
38000 - 911 COMMUNICATION	331,575.34	331,575.34	0.00	0.00	331,575.34	0.00%
42000 - HIGHWAYS AND STREETS	1,127,090.55	1,127,090.55	100,094.78	832,525.67	294,564.88	73.87%
55300 - VCB COMMUNITY CENTER	20,000.00	20,000.00	166.06	2,121.66	17,878.34	10.61%
61000 - RECREATION & PARKS	136,000.00	136,000.00	3,577.82	25,109.75	110,890.25	18.46%
74000 - PLANNING AND ZONING	720,450.00	720,450.00	76,207.26	1,004,243.22	-283,793.22	139.39%
75200 - ECONOMIC DEVELOPMENT	1,041,150.00	1,041,150.00	64,172.03	615,803.81	425,346.19	59.15%
75650 - SPECIAL FACILITIES DEPOT	45,200.00	45,200.00	1,815.70	25,804.71	19,395.29	57.09%
76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV	163,650.00	163,650.00	18,410.02	128,949.59	34,700.41	78.80%
76320 - STUDY / TECHNOLOGY CENTER	87,700.00	87,700.00	3,526.54	56,764.29	30,935.71	64.73%
Fund: 100 - GENERAL FUND Surplus (Deficit):	**0.00**	**0.00**	**-736,133.22**	**895,787.98**	**895,787.98**	**0.00%**
Fund: 215 - EMRG TEL 911 SYS						
	490,890.59	490,890.59	0.00	70,734.92	-420,155.67	14.41%
38000 - 911 COMMUNICATION	490,890.59	490,890.59	59,396.23	464,865.50	26,025.09	94.70%
Fund: 215 - EMRG TEL 911 SYS Surplus (Deficit):	**0.00**	**0.00**	**-59,396.23**	**-394,130.58**	**-394,130.58**	**0.00%**
Fund: 505 - WATER/SEWER FUND						
	4,604,684.02	4,604,684.02	472,818.00	4,399,787.94	-204,896.08	95.55%
43300 - SEWAGE COLLECTION AND DISPOSAL	467,629.78	467,629.78	11,426.85	376,879.14	90,750.64	80.59%
43350 - SEWAGE TREATMENT PLANTS	960,130.54	960,130.54	102,463.89	1,399,352.98	-439,222.44	145.75%
44000 - WATER	3,176,923.70	3,176,923.70	132,679.34	2,619,726.37	557,197.33	82.46%
Fund: 505 - WATER/SEWER FUND Surplus (Deficit):	**0.00**	**0.00**	**226,247.92**	**3,829.45**	**3,829.45**	**0.00%**
Fund: 510 - ELECTRIC FUND						
	7,171,252.00	7,171,252.00	-787,936.52	6,347,877.76	-823,374.24	88.52%
46000 - ELECTRIC	7,171,252.00	7,171,252.00	192,963.88	7,074,564.51	96,687.49	98.65%
Fund: 510 - ELECTRIC FUND Surplus (Deficit):	**0.00**	**0.00**	**-980,900.40**	**-726,686.75**	**-726,686.75**	**0.00%**
Fund: 515 - GAS FUND						
	1,279,700.00	1,279,700.00	29,475.41	1,086,670.39	-193,029.61	84.92%
47000 - GAS	1,279,700.00	1,279,700.00	75,891.67	1,215,017.46	64,682.54	94.95%
Fund: 515 - GAS FUND Surplus (Deficit):	**0.00**	**0.00**	**-46,416.26**	**-128,347.07**	**-128,347.07**	**0.00%**
Fund: 520 - SANITATION FUND						
	586,167.12	586,167.12	43,207.47	427,360.51	-158,806.61	72.91%
45000 - SANITATION	586,167.12	586,167.12	83,582.02	509,498.04	76,669.08	86.92%
Fund: 520 - SANITATION FUND Surplus (Deficit):	**0.00**	**0.00**	**-40,374.55**	**-82,137.53**	**-82,137.53**	**0.00%**
Report Surplus (Deficit):	**0.00**	**0.00**	**-1,636,972.74**	**-431,684.50**	**-431,684.50**	**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	-736,133.22	895,787.98	895,787.98
215 - EMRG TEL 911 SYS	0.00	0.00	-59,396.23	-394,130.58	-394,130.58
505 - WATER/SEWER FUND	0.00	0.00	226,247.92	3,829.45	3,829.45
510 - ELECTRIC FUND	0.00	0.00	-980,900.40	-726,686.75	-726,686.75
515 - GAS FUND	0.00	0.00	-46,416.26	-128,347.07	-128,347.07
520 - SANITATION FUND	0.00	0.00	-40,374.55	-82,137.53	-82,137.53
Report Surplus (Deficit):	**0.00**	**0.00**	**-1,636,972.74**	**-431,684.50**	**-431,684.50**



DEPARTMENT REPORTS

C.A.R.E.S. Afterschool Program
Date: October 31, 2026 (This report reflects the activities of October)
Prepared by: Tolanda Robinson (Community Development Program Administrator)

1. Attendance Summary

Total number of students enrolled:
Average daily attendance (October 2026): students 65
New enrollees this month: 0
Attendance breakdown by grade level:

- Grades K-2: 19 students
- Grades 3-5: 36 students
- Grades 6-8: 10 students

2. Financial Report

Total funds reported (as of October 31, 2026): $1,830.00
Income sources:

- Parent Contributions: 1,830.00 (Weekly, Bi-Weekly, Monthly Payments)
- Community Donations: $0
- Grant Funding: $0
- Miscellaneous (Fundraisers, Vending, etc.): $0

Expenditures to date: (August 31, 2026)

- Snacks & Meals: $1,463.13
- Supplies & Materials: $130.38
- Transportation: $0
- Uniform: $0
- Event Costs: $0

Total Expenditures: $1,593.51

3. Past Activities (October 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. (October 12th -16th) K-1st grade
- **Art & Expression Day:** Students decorated Pumpkins and displayed them throughout the center (October 12th-16th) 2nd-5th grade
- **Halloween Party (Students came dressed in costumes, parents came over and participated in trunk a treat and they helped with the party)**

4. Upcoming Activities (November 2026)

- **Movie on the Yard (TBA)**
- **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.

Monthly Incident Report
October 2026

Fires-NFIRS Series 100	8
NFIRS Series 200-Overpressure, rupture, explosion, overheat (no fire)	
NFIRS Series 300-Rescue and EMS Incidents	23
NFIRS Series 400-Haradous Condition (no fire)	5
NFIRS Series 500-Service Call	
NFIRS Series 600-Good Intent Call	
NFIRS Series 700-False Alarm and False Calls	19
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 responsed Lanett	
Automatic aid fire responses to Troup County	1
Automatic aid fire responses from TC	18
Automatic aid fire responses from Lanett	3
TOTAL FIRE BY WPFD AND PARTNERS	**77**
EMS Patient Disposition	
EAMC-Lanier	12
EAMC-Opelika	
WGMC	42
No Transport	21
Landing Zone	
Midtown Medical Center	
TOTAL EMS INCIDENTS BY WPFD	**75**
Mutual aid EMS provided to TC	2
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	8
Mutaul aid EMS from Lanett	2
TOTAL EMS by WPFD and PARTNERS	**87**

Total Fire and EMS response for West Point and Partners 164

Statistical Counts Report

WEST POINT PD

For records with dates between 10/1/2026 and 10/31/2026

Incident Reports Created	**ALL**	**INCIDENTS**	**MISC.**	**FAMILY VIOL.**
	55	45	9	1
Incident Reports Cleared	**ALL**	**BY ARREST**	**UNFOUNDED**	**EXCEPTIONALLY**
	24	16	3	5
Property Involved			**STOLEN**	**RECOVERED**
			$24,520	$0
Incident Type Level			**FELONY**	**MISDEMEANOR**
			9	34

Investigative Files Opened	12
Investigative Files Assigned	12
Investigative Files Cleared	4
Drug Related Investigative Files Opened	0
Drug Related Investigative Files Cleared	0
Arrests / Booking Records	17
Citations Issued	134
Warnings Issued	188

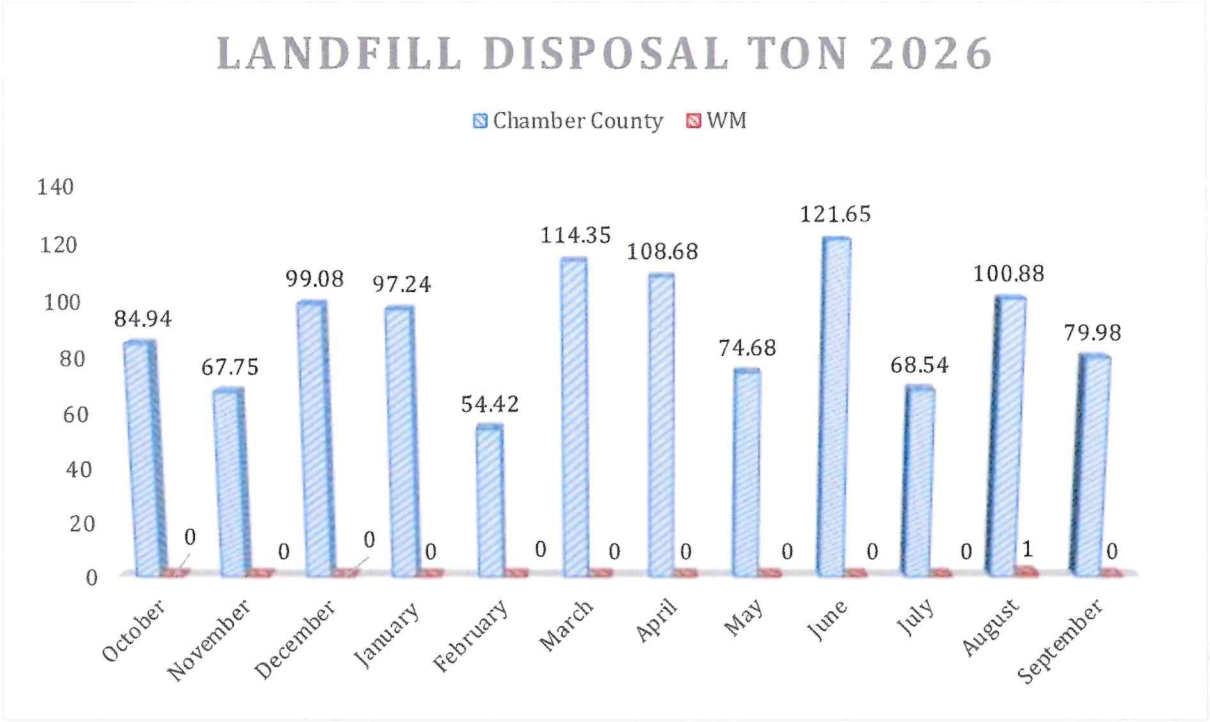
Court Services	**RECEIVED**	**SERVED**
Civil Papers	0	0
Subpoenas	0	0
Warrants	12	11

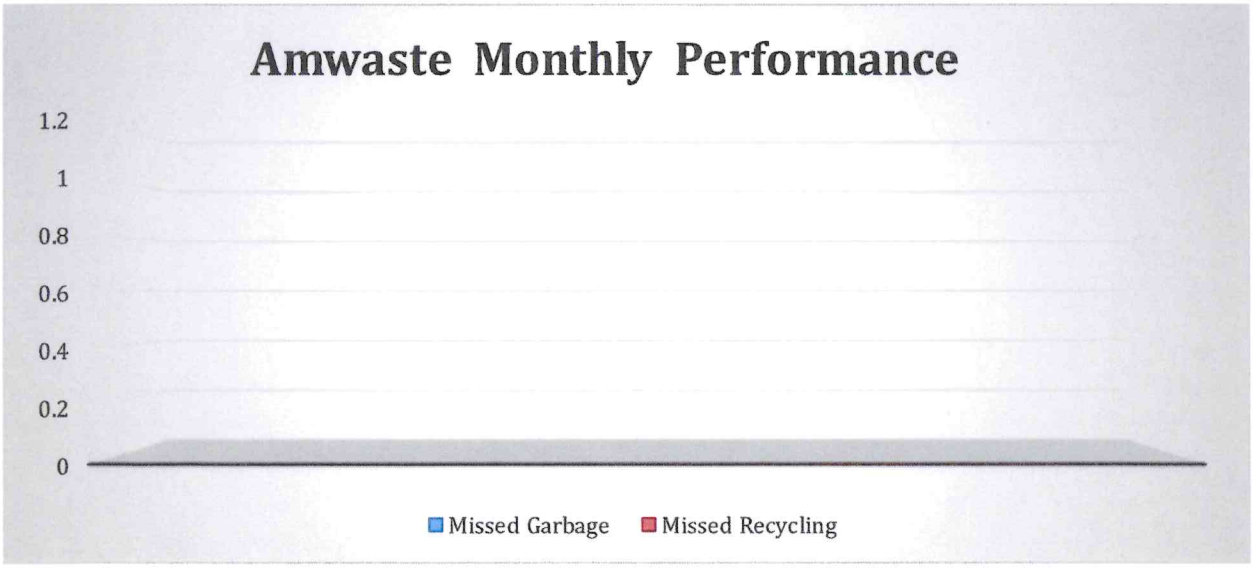
Accident Reports	**ALL**	**CRASH**	**PRIV PROP**
	16	16	0

Public Works Department Activity Report

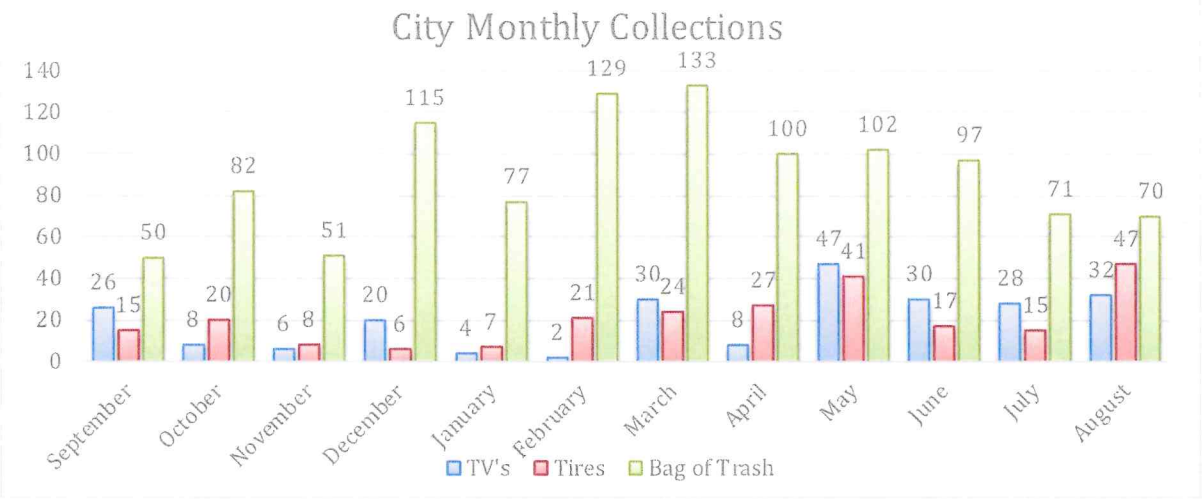
Sanitation

• A total of 84.94 tons of solid waste (collected from city streets) were hauled to the local landfills for the month. The chart below represents the totals for the past 12 months:





Public Works Department Activity Report



Equipment/Facility

- During the month of October, Grappler Truck 23-1 and Dump Truck 06 were taken to the shop to address air conditioning and heating blower issues. Pickup Truck 99 was taken in for fuel pump replacement. Additionally, Pickup Trucks 26-1 and 19 were taken to the shop for routine maintenance and service. Dump Truck 16A was also taken to the shop for motor-related issues.

Streets/Sanitation

- During the month of October, no recycling services were provided, and the trash receptacle was reported missing.
- The Harris County inmates completed monthly mowing and grounds maintenance at each cemetery. They also performed maintenance at the boat ramp located behind the West Point Recreation baseball field and serviced all city-owned lots this month. Also, the inmates trimmed the hedges at each cemetery.
- The Street Department blows off leaves throughout the downtown area and at Exit 2, including KIA Boulevard and KIA Parkway. The Street Department also edge along East 10th Street, Northwest Harris Business Park, and KIA Parkway. The crew ground down a total of ten tree stumps located within the public right-of-way.
- West Point Downtown and West Point River Park are scheduled for routine blowing and cleaning during the first half of each workday, once per week. Also, the Woodyard Trail is blown off twice weekly to ensure the areas remain clean, well-maintained, and presentable.
- Trash and debris were collected from the following locations during the month of October: East 10th Street, East 12th Street, MLK Drive, Highway 29, KIA Parkway, KIA Boulevard, Hatchett Street, Pine Street, Holly Street, Spruce Street, Buddy Street, and Avenue N.
- The Street Department performed bush-hogging operations at the following locations: Kia Parkway and Highway 18, Woodyard Road, East 12th Street, Avenue H, Stateline Road, Arrowhead Drive, Sunset Drive, and three city-owned fields.
- The Street Department utilized a boom mower tractor to cut back and remove overgrown vegetation along Dogwood Circle, Hawthorne Terrace, Ivey Lane, East 6th Street, Cedar Street, Frank Hall Jr. Street, and throughout the ditches along Highway 29.

October 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	2
CHANGE TRANSFORMER (CIS)	0	1	0	0
DISCONNECT ELECTRIC (CIS)	0	2	0	1
Electric Services- Inspect Transformer (CIS)	1	1	0	0
Hauling Dirt/Sludge (CIS)	0	0	0	2
INSTALL NEW ELECTRIC SERVICE (CIS)	0	3	0	8
INSTALL SECURITY LIGHT (CIS)	0	1	0	0
INSTALL STREET LIGHT (CIS)	0	2	0	2
LIMB/TREE ON LINE - ELECTRIC DEPT (CIS)	3	31	2	30
LINE DOWN REPORTED (CIS)	0	12	4	15
PERMANENT SERVICE-ELECTRIC (CIS)	0	23	0	11
POWER - OTHER/MISCELLANEOUS (CIS)	4	58	5	60
POWER OUTAGE (CIS)	8	79	3	82
REPAIR ELECTRIC SERVICE (CIS)	1	11	1	16
REPAIR SECURITY LIGHT (CIS)	0	5	4	11
REPAIR STREET LIGHT (CIS)	13	59	2	49
REPAIR TRAFFIC LIGHT (CIS)	0	12	0	8
Repair Traffic Light (City) (CIS)	0	1	0	0
Repair Traffic Light (State) (CIS)	0	0	0	1
SET NEW/REPLACE POLE (CIS)	0	0	0	2
SRV -CHANGE ELECTRIC METER (CIS)	0	0	0	12
TEMPORARY POWER (CIS)	0	7	2	12

October 2026 Utility Department Reports

TEST ELECTRIC METER (CIS)	0	1	0	0

GAS DEPARTMENT/UTILITY PROTECTION

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
Build Meter Set (CIS)	0	0	0	1
CUSTOMER SERVICE-SPEAK W GAS (CIS)	2	2	0	0
Change Meter - 425 < (CIS)	0	1	0	4
Change Meter - 750 to 1000 (CIS)	0	0	0	1
Change Meter 1400 and Larger (CIS)	0	0	0	1
Inspect & Maintain Pipeline Valves (CIS)	0	0	0	2
Install / Change Pressure Regulator (CIS)	0	1	1	2
Install Meter Set (CIS)	0	1	0	0
Install Plastic Pipeline (CIS)	0	2	1	14
Install new gas service (CIS)	10	30	6	30
Install, Change Gas Meter (CIS)	0	1	0	6
Install, Renew, Relocate, Reinstate, Abandon Service (CIS)	0	2	2	3
Install/Change ERT (CIS)	0	16	0	16
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
Investigating a Reported Gas Leak (CIS)	5	26	5	37
MISCELLANEOUS-GAS (CIS)	2	25	6	46
MONTHLY METER READING (CIS)	0	34	0	0
Maintain Pipeline Right-of-Ways (CIS)	0	0	0	1
Manuals Update & Review (CIS)	0	6	0	4

October 2026 Utility Department Reports

ODORATOR MONTHLY TEST (CMMS)	1	11	1	11
Operate & Maintenance Critical Valves (CIS)	0	0	0	0
Operator Qualification Testing & Evaluation (CIS)	0	16	0	12
Patrol Pipeline (CIS)	0	1	0	1
Patrol Pipeline - Ground Level (CIS)	0	2	0	2
Perform Leak Survey (CIS)	2	3	0	1
Perform Pressure Test (CIS)	0	2	3	6
Perform Sniff Tests (CIS)	0	3	0	3
Pull Gas Meter (CIS)	0	1	0	0
Remove Gas Service (CIS)	0	0	1	2
Report of Gas Leak (CIS)	0	0	0	5
Report of Low/No Pressure (CIS)	0	1	0	0
Re-stake UG Locates (CIS)	0	0	0	1
STATION INSPECTION (CMMS)	3	41	4	38
Set Meter - 1400 > (CIS)	0	1	1	2
Set Meter - 425 < (CIS)	0	4	0	2
Set Meter - 750 to 1000 (CIS)	0	1	0	0
Survey Above Ground Facilities for A/C (CIS)	0	0	4	4
TURN OFF GAS METER (CIS)	0	1	0	2
Third Party Damage (CIS)	0	1	0	1
Turn On/Off Gas Meter (CIS)	0	1	0	0
Witness Pressure Test (CIS)	0	19	2	30

SEWER DEPARTMENT

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago

October 2026 Utility Department Reports

CAMERA MAIN LINE (CIS)	0	2	0	1
CUSTOMER COMPLAINT-SEWER (CIS)	0	1	0	2
Install New Sewer Tap (CIS)	0	4	1	5
JET SEWER LINE (CIS)	0	35	1	28
ODOR REPORTED (CIS)	1	2	0	2
REPAIR MANHOLE (CIS)	2	2	0	3
Repair Service Line (CIS)	0	1	0	1
Repair Sewer Main (CIS)	1	2	0	2
SEWER BACKUP (CIS)	1	9	1	12
SEWER MISCELLANEOUS (CIS)	0	0	0	2
kill out sewer service (CIS)	0	0	1	1

UTILITY LOCATES DEPARTMENT

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
Locate Underground Utilities (CIS)	81	742	60	688

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	2
CHANGE OUT WATER METER (CIS)	1	19	3	23
CHANGE WATER METER LID (CIS)	0	4	0	10
CHECK WATER PRESSURE (CIS)	0	9	1	12
CLEAN OUT LAGOONS (CIS)	0	1	0	0
CLEAN OUT WATER METER BOX (CIS)	0	3	0	3

October 2026 Utility Department Reports

CLEAN UP FROM WATER LEAK/MAIN BREAK (CIS)	0	1	0	0
CUT ON WATER- AT METER (CIS)	0	9	0	5
Clear around fire hydrants and place reflected markers (CIS)	0	0	0	1
INSTALL FIRE HYDRANT (CIS)	0	3	0	0
INSTALL WATER METER (CIS)	0	7	1	11
INVESTIGATE WATER LEAK (CIS)	1	18	2	33
LANDSCAPE YARD (CIS)	0	1	0	1
LOCATE WATER LINES (CIS)	0	1	0	1
MISCELLANEOUS/OTHER-WATER (CIS)	0	2	0	2
Meter Gasket Leak (CIS)	0	5	0	5
NEW WATER SERVICE (CIS)	1	6	0	10
PAINT FIRE HYDRANTS (CIS)	0	0	0	2
REPAIR FIRE HYDRANT (CIS)	0	0	0	2
REPAIR LEAK - MAIN LINE (CIS)	1	14	0	19
REPAIR LEAK IN SERVICE LINE (CIS)	4	37	3	16
REPAIR WATER LINE (CIS)	1	16	1	6
REPLACE SERVICE LINE (CIS)	1	11	1	5
Remove Water Meter (CIS)	0	0	0	1
Repair Service Line (CIS)	0	0	0	1
TURN OFF AND DRAIN WATER TANK (CIS)	0	0	0	1
TURN OFF WATER METER (CIS)	2	17	0	14
WATER TAP REQUEST (CIS)	1	3	0	0
flush water line (CIS)	0	1	1	3
install fire hydrant meter (CIS)	0	1	0	1

October 2026 Utility Department Reports

install pressure reducing valve (CIS)	0	0	0	1
kill out old service (CIS)	1	4	0	5
meter reading (CIS)	0	2	2	3

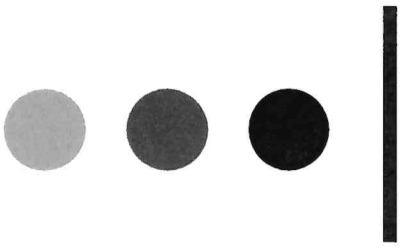
Utility Locate October 2026

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

SERVICE AREA	*TOTAL RECEIVED TICKETS*
WTP50 - WATER	92
WTP51 - GAS	72
WTP52 - POWER	69
WTP53 - SEWER	81
WTP54 - STORM	77
TOTAL LOCATES	391
SERVICE AREA	*EMERGENCY TOTALS*
WTP50 – WATER	8
WTP51 – GAS	8
WTP52 – POWER	7

October 2026 Utility Department Reports

WTP53 – SEWER	**7**
WTP54 – STORM	**7**
Total Emergency Locates	**37**



NEW BUSINESS

Staff Report

City of West Point

City Council Staff Report

To: Honorable Mayor and City Council

Date	Report Prepared By:	Report Submitted By:
October 23, 2026	Krisitn Lester	Kristin Lester City Clerk

Subject:

Subject:

Surplus City Vehicles and Equipment

Executive Summary:

The Public Works Department would like to surplus city vehicles and/or equipment that are no longer in service or needed for City operations.

- 200 Gallon Commercial Gas Power Sprayer System, Serial #7046082H115Z20011
- 1996 Ford F150 Truck, VIN#1FTDF17W8VNB78670
- 2000 International 4700 4x2 T444E Street Sweeper, VIN#1HTSCABM51H338327
- 1994 GM Kodiak Sway Car Vin#1GBP7H1J5SJ100029

Staff Recommendation:

Staff recommends surplus the city vehicles and equipment to place for sale on GovDeals.com.

Noticing Requirements/Public Outreach:

Will be placed for sale on Government Surplus Action – GovDeals.com

WEST POINT DEVELOPMENT AUTHORITY

Meghan Richardson, EDFP
Economic Development Director
706.645.3518
Meghan.Richardson@cityofwestpointga.com

To: Mr. Ed Moon, Mayor Tramell and City Council

From: Meghan Richardson, Economic Development Director

Date: October 8, 2026

RE: **PROJECT HAWKEYE -- Hyundai Transys Bringing 320 New Jobs to West Point**

PROJECT HAWKEYE plans to invest approximately **$559 million** in expanding their existing production operations in West Point, Georgia. This expansion will create more than **320 jobs** in Troup County. This expansion will take PROJECT HAWKEYE's employment at the West Point facilities to over 1,500.

PROJECT HAWKEYE is a global automotive parts manufacturer with an extensive research and production network spanning multiple continents. As a Tier 1 automotive supplier, the company assembles transmissions for Hyundai, KIA, Stellantis, and Volkswagen. PROJECT HAWKEYE specializes in producing high-quality transmission, maximizing efficiency through advanced manufacturing processes and innovative production techniques.

PROJECT HAWKEYE is an expansion of existing manufacturing facilities (2) making production equipment and facility upgrades for hybrid transmission manufacturing and the construction of a third (3), state-of-the-art facility for hybrid transmission motor production.

PROFILE: PROJECT HAWKEYE

New Jobs to be Created: 323
Existing Jobs to be Retained: 1,258
Private Investment to be made: $559,183,000
    Investment to be made in Building (real property): $156,638,000
    Investment to be made in Equipment (personal property): $402,545,000
Average Wage: $31.36 (hourly), $63,897 (annual)

According to the investment and job creation numbers, Project Hawkeye has estimated $156,638,000 in real property investment, $402,545,000 in personal property investment, and the creation of 323 full-time direct hires. Based on these commitments, the West Point Development Authority is offering a property tax abatement according to the following schedule:

TAX YEAR	REAL PROPERTY	EQUIPMENT
First Year	0% (100% Abatement)	0% (100% Abatement)
Second through and including the Fifth Years	35% (65% Abatement)	35% (65% Abatement)
Sixth through and including the Twentieth years	50% (50% Abatement)	50% (50% Abatement)

Incentive Guidelines

The PILOT Process and Procedures of the Troup County Board of Tax Assessors is intended to support the lawful administration of Development Authority incentive programs that promote a positive impact on the local economy. These incentives are designed to encourage the growth of diverse industries through the creation of new job opportunities and the retention of existing jobs in Troup County.

Exemptions are granted solely to spur economic development and provide measurable benefits to the County. Each exemption request is evaluated on a case-by-case basis to determine whether sufficient economic benefits are demonstrated.

Schedule: Acknowledgement of PROJECT HAWKEYE Memorandum of Understanding

West Point Development Authority	October 8, 2026	Memorandum of Understanding **executed** by the West Point Development Authority.
Troup County Board of Tax Assessors	October 13, 2026	Memorandum of Understanding **acknowledged** by the Board of Tax Assessors of Troup County.
City of West Point	Work Session October 27, 2026	Memorandum of Understanding **presented** at City of West Point Work Session.
	Council Meeting Nov. 9, 2026	Memorandum of Understanding **acknowledged** by the City of West Point, Georgia.
Troup County Board of Education	Work Session Nov. 9, 2026	Memorandum of Understanding **presented** at Troup County Board of Education Work Session.
	Board Meeting Nov. 12, 2026	Memorandum of Understanding **acknowledged** by the Troup County Board of Education.

No images? Click here



For Immediate Release

Thursday, October 8, 2026

Gov. Kemp: Hyundai Transys Bringing 320 New Jobs to West Point

ATLANTA – Governor Brian P. Kemp today announced that Hyundai Transys will invest nearly $560 million to expand its manufacturing capabilities in West Point, Georgia. The company plans to create 320 new jobs as part of its ongoing efforts to support global automotive customers with operations in North America.

"The Hyundai family of brands has been an incredible partner to Georgia, and this decision by Hyundai Transys only reinforces that valued friendship," **said Governor Brian P. Kemp**. "As the automotive manufacturing industry continues to make historic investments in our state, this facility will further enhance the strength of that ecosystem and allow Hyundai and Kia to grow their already impressive capacity here in Georgia."

Since its founding in 1994, Hyundai Transys has grown into a global automotive parts specialist, focused on advanced technology and quality powertrains and seats. The company currently supports roughly 1,250 jobs at its West Point facility.

"Over the past two decades, Hyundai Transys Georgia Powertrain (HTGP) and the State of Georgia have grown together, building a strong relationship of trust through continued capital investment, job creation, and talent development. Georgia's exceptional workforce

development infrastructure, business-friendly environment, and unique opportunities for growth have provided an ideal foundation for Hyundai Transys to strengthen its future mobility competitiveness and pursue sustainable growth," **said Jaekyun Choi, President of Hyundai Transys Georgia Powertrain**. "This additional investment marks an important milestone that demonstrates Hyundai Transys' firm commitment to our long-term partnership with the State of Georgia. Moving forward, we will continue to grow alongside the local community and build world-class manufacturing capabilities that place safety and quality at the forefront, delivering greater value to our customers and the communities we serve."

Located at 6801 Kia Parkway in West Point, the expansion will include facility upgrades to plants one and two, as well as the construction of a third plant. The expansion will support added production capacity for electrified powertrains for hybrid vehicles. Hyundai Transys will be hiring for administrative, supervisory, and production positions, and interested individuals can learn more at www.hyundai-transys.com/en.

"We're honored Hyundai Transys Georgia Powertrain chose West Point for this expansion and state-of-the-art hybrid transmission manufacturing facility – an investment that will strengthen our local economy," **said West Point Mayor Steve Tramell**. "The retention of more than 1,200 jobs and creation of over 300 new positions reflects the strength of West Point's automotive industry and creates meaningful opportunity for our residents."

"We want to thank Hyundai Transys Georgia Powertrain for their continued investment, partnership, and commitment to expanding their presence in Troup County," **said Chairman Patrick Crews, Troup County Commission**. "Hyundai Transys has been an outstanding community partner, and we are grateful for their growth and look forward to their ongoing success."

Director of Project Implementation and Supplier Strategy Alyce Thornhill represented the Georgia Department of Economic Development's (GDEcD) Global Commerce team on this competitive project in partnership with the

City of West Point, Georgia Quick Start, and Georgia Power.

"Thanks to over 40 years of consistent representation in Korea, numerous Korean companies have found a home in Georgia. The Hyundai Transys story is a great example of long-term relationships, pro-business policies, and workforce training leading to long-term success," **said GDEcD Commissioner Pat Wilson**. "We are grateful for the trust they have placed in Georgia and the many partners who make their growth here possible."

About Hyundai Transys

Hyundai Transys, founded in 1994, is a global automotive supplier specializing in powertrain and seating systems. With the world's only full lineup of transmissions, Hyundai Transys continues to expand its portfolio with electrified powertrain solutions, including hybrid and electric vehicle drive systems, as well as advanced seat systems optimized for a wide range of vehicle segments. Hyundai Transys operates 32 sites across 10 countries and employs more than 11,185 people worldwide. Hyundai Transys ranked 27th among global auto parts manufacturers by sales revenue in 2025, according to Automotive News.

PRESS CONTACTS

Carter Chapman - Press Secretary - carter.chapman@georgia.gov

Jessica Atwell - Communication Manager, Georgia Department of Economic Development - jatwell@georgia.org

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (this "***Agreement***") is dated September 28, 2026 and is entered into by and between the **West Point Development Authority**, a public body corporate and politic and an instrumentality of the City of West Point, Georgia, created and existing under the Constitution and laws of the State of Georgia (the "***Authority***"), and **Hyundai Transys Georgia Powertrain, Inc.,** a Georgia corporation (the "***Company***"), in order to evidence their agreements as the respective parties hereto. The Authority and the Company are each a "***Party***," and are collectively the "***Parties***." The City of West Point, Georgia (the "***City***"), the Board of Tax Assessors of Troup County (the "***Board of Assessors***"), and the Troup County Board of Education (the "***School Board***") are each executing an Acknowledgment hereof attached to this Agreement in order to acknowledge its agreement to the provisions hereof which are applicable to it. The Authority, the City, the Board of Assessors, and the School Board are each a "***Public Authority***," and are collectively the "***Public Authorities***."

The Authority has been duly created and is validly existing as a public body corporate and politic and an instrumentality of the City, all as more particularly set forth in amendment to Article VII, Section V, Paragraph I of the Constitution of the State of Georgia of 1945, Ga. L. 1964, p. 801, as ratified by Ga. L. 1966, p. 1306, and as continued in effect by Ga. L. 1987, p. 3598 (collectively, the "***Act***"). Pursuant to the Act, the Authority has been created for the purpose of promoting and expanding for the public good and welfare of the City and its citizens, industry, agriculture, trade, commerce and recreation within the City and making long-range plans for such development and expansion. Pursuant to the public purposes for which it has been created the Authority agrees to the Project (as hereinafter defined) located within the borders of the City, with attendant job creation and investment on the part of the Company, all of which constitutes valuable, non-cash consideration to the Authority, the City, and their citizens. All capitalized terms defined herein shall have the meanings so provided throughout this Agreement.

1. THE PROJECT.

1.1 The Project. The "***Project***" consists of the renovation and expansion of existing facilities and the construction of a new facility, including construction and installation of machinery and equipment at all such facilities, located at 6801 Kia Parkway, 6601 Kia Parkway, West Point, Georgia 31833. The Project will be owned by the Authority and leased to the Company pursuant to a Lease Agreement (the "***Lease***") to be entered into between the Authority and the Company at the Closing. The Company will be the sole and exclusive occupant and user of the Project.

1.2 Closing. As used herein, the "***Closing***" refers to each event at which Bonds are issued.

2. BOND FINANCING.

2.1 The Bonds. The Authority shall issue its West Point Development Authority Revenue Bonds (Hyundai Transys Georgia Powertrain Project), Series 2026, in the aggregate principal amount of not to exceed $559,183,000, in one or more series and

at one or more times (the "***Bonds***"), as requested by the Company, to pay or to reimburse the Company or the Authority, or both, for costs of the Project as permitted by the Act and the Revenue Bond Law, O.C.G.A. Section 36-82-60 *et seq.*, as amended. The Company shall be responsible for the arrangements pertaining to the sale of the Bonds. At the Company's option, the Bonds may be sold to the Company or an Affiliate of the Company or may be sold to one or more banks, insurance companies, financial institutions or accredited investors in a private placement, or if the Bonds are secured by a letter of credit from a bank (or branch of a bank) that is federally regulated or regulated by any state, the Bonds may be sold in a public offering so long as the Bonds and any "separate securities" relating to the Bonds are exempt from registration under the federal and state securities laws. The Bonds may be issued under the terms of a trust indenture (an "***Indenture***"). The Bonds may be, but are not required to be, issued as a single Bond in one or more series and at one or more times. The Indenture may authorize the bonds to be issued in the form of a draw-down obligation providing for the bond purchaser to purchase all or any portion of the Bonds from time to time in such amounts as shall be directed by the Company and as shall be required to provide for the funding of the costs of the Project; provided that the maximum amount of Bonds purchased from time to time by the bond purchaser(s) shall in no event exceed the maximum amount authorized by the Authority. The terms of the Bonds (principal amortization, final maturity, interest rate(s), redemption provisions, and other terms) shall be as provided for in the resolution of the Authority authorizing the issuance of the Bonds (the "***Bond Resolution***"), in the Indenture, or in a combination of the foregoing and shall be reflected in the form of the Bonds. The Bonds shall be issued and sold by the Authority at such price and upon such terms as shall be provided in the foregoing documents.

2.2 The Lease and Definitive Documents. The proceeds of the Bonds shall be applied by the Authority to acquire, construct, install and equip the Project for lease to the Company pursuant to the Lease, with the understanding that fee simple title to the land upon which the Project is situated is held by Kia Georgia, Inc., a Georgia corporation and that the Project shall be held by the Authority and a leasehold interest in the Project shall be held by the Company under the terms of the Lease. At or prior to the date of issuance and delivery of the Bonds, title to the Project shall be vested in the Authority and at Closing, the Project shall be leased to the Company, subject to Permitted Encumbrances (defined below) under the Lease which grants to the Company an option to purchase the Project, and obligates the Authority to convey the Project to the Company, for a nominal price ($100) when the Bonds have been retired or defeased. As used herein, "***Permitted Encumbrances***" means the liens, encumbrances and other matters specified as such in the Lease. The Company shall make periodic payments ("***Basic Rent***") under the Lease at the times and in the amounts as are required to pay the principal of, the redemption premium (if any), and the interest on the Bonds as the same become due and payable (after giving credit to other amounts for such purpose).

The Bond Resolution, Indenture, Lease and other related documents shall contain terms and provisions of the type generally utilized in connection with "conduit" bond issues. Such documents shall constitute the "***Definitive Documents***". All of the Definitive Documents shall be subject to the written approval of the Company.

2.3 Other Forms of Financing. Nothing herein shall prevent the Authority or the Company from entering into any other mode of financing with respect to any portion of the Project, provided that, without the prior written consent of the Company, the Authority shall not sell, assign, encumber, convey or transfer the Project or any portion thereof.

3. *AD VALOREM* TAX ABATEMENT.

3.1 Basis for Abatement.

The Authority, the City, the School Board, the Board of Assessors and the Company intend and agree that the interests of the Company in the assets rented under the Lease will be a usufruct or bailment for hire and not a leasehold estate or estate for years, and, therefore, not subject to *ad valorem* taxation. Accordingly, payments required to be made pursuant to this Section 3.1 shall be made to the Troup County Tax Commissioner as payments in lieu of taxes ("***Pilot Payments***"), which shall remit same to the local taxing authorities pursuant to its regular policies. The Company agrees to make such Pilot Payments as set forth in the table below, as against the aggregate ad valorem tax for all plants beginning on January 1 of the First Year as defined herein. The Pilot Payments for each year shall be calculated by multiplying (i) the amount of property taxes which would be owed with respect to the components of the Project if the Company, rather than the Authority, were the owner thereof, by (ii) the applicable percentage set forth in the table below.

Year	Real Property Pilot Payment Percentage	Personal Property Pilot Payment Percentage
First Year	0%	0%
Second through and including the Fifth Years	35%	35%
Sixth through and including the Twentieth Years	50%	50%

For all purposes of this Agreement, the "***First Year***" begins the first tax year starting January 1 after each of the following have occurred, (i) the Authority has acquired the Project pursuant to the issuance of the Bonds, and (ii) the real property improvements for the entire Project have been completed and placed in service. Notwithstanding the foregoing, the First Year shall occur commencing January 1, 2028, unless there are one or more Force Majeure Events (as defined in Section 5.17 of this Agreement) that have delayed the occurrence of either or both items (i) and/or (ii) above. Upon the occurrence of a Force Majeure Event that delays the occurrence of items (i) and/or (ii) above after January 1, 2028, the First Year shall commence starting the first January 1 after both items (i) and (ii) above have occurred, but in any event by January 1,

2030. The incentives described above apply to all ad valorem property taxes (school, city, county, state and other) with respect to all property of the Project titled to the Authority in connection with the issuance of the Bonds.

3.2 Board of Assessors. The provisions of this Agreement relative to the assessment and taxability of the Project for *ad valorem* property tax purposes are the obligation and responsibility of the Board of Assessors. By its Acknowledgement, the Board of Assessors is joining in this Agreement to acknowledge that this Agreement is consistent with applicable requirements and that the Board of Assessors intends and agrees to classify, for taxation purposes, the Company's interest in the Project under the Lease as contemplated in this Agreement. The School Board and the City also acknowledge and agree to such provisions, agree that the Board of Assessors shall comply with the foregoing, and shall enforce such provisions to the fullest extent allowed by law for the benefit of the Company.

4. TERMINATION OF AGREEMENT.

4.1 Approval by Governing Bodies. Each of the Public Authorities herein represents and warrants that it has the legal power and authority to enter into this Agreement, and to make the respective commitments made herein, and this Agreement has been approved by all necessary action of the governing bodies of each Public Authority, and to the extent that any Public Authority requires the authorization, approval or consent of any other Public Authority or third party for them to have made the commitments contained in this Agreement, or any ancillary agreement attached hereto as an exhibit to which it is a party, that such authorizations, approvals and consents have been duly obtained in accordance with applicable law and procedures.

4.2 Closing Conditions. Any Party shall have the right to terminate this Agreement prior to the Closing, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice to the other Party, if:

4.2.1 Any other Party is in breach of this Agreement after a thirty (30) day opportunity to cure, subject to the extended cure period provisions set forth in Section 4.5 herein; or

4.2.2 There has been commenced against the Authority or the Company, or any Affiliate of the Company, any proceeding (a) involving any challenge to, or seeking damages or other relief in connection with, any of the matters that are the subject of this Agreement, or (b) that may have the effect of preventing, delaying, making illegal, imposing limitations or conditions on, or otherwise interfering with, any of such matters, provided that such proceeding would reasonably be expected to have a material adverse effect on the Project. Notwithstanding the foregoing and for the avoidance of doubt, an uncontested validation proceeding for the Bonds shall not be considered a proceeding within the meaning of this Section.

4.3 The Authority's Pre-Closing Termination Rights. The Authority shall

have the right to terminate this Agreement at any time prior to Closing, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice thereof to the Company, pursuant to any provision allowing it to do so contained elsewhere in this Agreement. Without limitation, the Authority shall have the right to terminate this Agreement, effective immediately upon giving written notice to the Company, if, by the Closing (or if this Agreement specifies another time therefor, then by such time) each Closing condition set forth herein in favor of the Authority has not been satisfied. If the Authority does not exercise any such right to terminate by Closing (or by such other time specified), then such right shall be deemed waived with respect to the subject thereof.

4.4 The Company's Pre-Closing Termination Rights. The Company shall have the right to terminate this Agreement at any time prior to Closing, without any further liability except as otherwise expressly provided in this Agreement, effective immediately upon giving written notice thereof to the Authority. Without limitation, the Company shall have the right to terminate this Agreement, effective immediately upon giving written notice to the Authority, if, by the Closing (or if this Agreement specifies another time therefor, then by such time) each Closing condition set forth herein in favor of the Company, following the giving of notice and opportunity to cure as provided herein, has not been satisfied. If the Company does not exercise any such right to terminate by Closing (or by such other time specified), then such right shall be deemed waived with respect to the subject thereof.

4.5 Defaults and Remedies; Termination Rights. If any Party fails to perform any obligation to be performed by such Party under this Agreement prior to Closing, the defaulting Party shall be entitled to written notice of such failure from a non-defaulting Party and shall have a period of thirty (30) days from the giving of such notice to cure such failure; provided, however, if such failure to perform is incapable of being cured within such thirty (30) day period, then such failure shall not constitute a default hereunder if during such thirty (30) day period the defaulting Party begins to cure such failure and diligently pursues the cure to completion; provided, further, however, in no event shall the cure period exceed ninety (90) days from the giving of such notice. The non-defaulting Party shall have the right to terminate this Agreement upon the expiration of any such cure period without such default having been cured and shall be entitled to all rights and remedies available at law or in equity, but neither Party shall be liable to the other for incidental damages, lost profits, punitive, exemplary or any other consequential, special, or indirect damages.

4.6 Effect of Termination. If any Party terminates this Agreement pursuant to a right provided herein or if this Agreement expires, this Agreement shall terminate or expire as to all Parties without any further liability on the part of any Party, except as otherwise expressly provided in this Agreement.

5. MISCELLANEOUS.

5.1 Intergovernmental Agreement. By their respective Acknowledgements at the end hereof, the City, the School Board and the Board of Assessors agree to the provisions applicable to them. This Agreement shall also constitute an intergovernmental

agreement under Georgia Constitution Art. IX, Sec. III, Para. I between and among the Authority, the City, the School Board and the Board of Assessors. Such intergovernmental agreement is subject to the 50-year term limit contained in such provision of the Georgia Constitution, but shall expire earlier upon its complete performance.

5.2 Permitting. The Authority will assist the Company, as requested, in obtaining all permits relating to the Project. Additionally, the City will waive the processing and administrative fees associated with City building permits for the Project to be constructed.

5.3 Assignment

5.3.1 By the Authority. The Authority may not assign its rights and obligations hereunder except to another public body of the State (as hereinafter defined) which has the power to perform the Authority's obligations hereunder and which assumes all the Authority's obligations hereunder either in writing or by operation of law.

5.3.2 By the Company. All rights and benefits of the Company under this Agreement and the Bond Resolution may be transferred and assigned by the Company, in whole or in part, to any one or more corporations, partnerships (general or limited), limited liability companies, joint ventures, or other entities ("***Entity***") which propose to acquire the Project in whole or in part, provided however that any such Entity shall be approved in writing by the Authority, with the same effect as if such corporations, partnership, limited liability companies, joint ventures, or other entities were named as the Company in this Agreement and the Bond Resolution. The Authority will not unreasonably withhold, condition or delay such approval. Unless otherwise agreed in writing by the Authority, the assignment of the Company's rights shall not release the Company from its obligations for costs and following any such assignment, the Company and such assignee shall be jointly and severally liable for costs hereunder. The Authority's consent shall not be required for an assignment by the Company to an Affiliate. As used herein, "***Affiliate***" means any person or entity (as used herein "entity" includes, without limitation, any public body) that directly, or indirectly through one or more intermediaries, controls, is controlled by or is under common control with, the Company. As used herein, the term "control" of a person or entity means the possession, directly or indirectly, of the power: (A) to vote 10% or more of the voting securities of such person or entity (on a fully diluted basis) having ordinary power to vote in the election of the governing body of such person or entity, or (B) to direct or cause the direction of the management or policies of a person or entity, whether through the ownership of voting securities, by contract or otherwise.

5.4 Notices. Any notice required to be given by any Party pursuant to this Agreement, shall be in writing and shall be deemed to have been properly given, rendered or made only if personally delivered, or if sent by Federal Express or other comparable

commercial overnight delivery service, addressed to each other Party at the addresses set forth below (or to such other address as the Authority or the Company may designate to each other from time to time by written notice), and shall be deemed to have been given, rendered or made on the day so delivered or on the first business day after having been deposited with the courier service:

If to the Authority:	West Point Development Authority P.O. Box 350 West Point, Georgia 31833 Attention: Chairman
with a copy to:	Page, Scrantom, Sprouse, Tucker & Ford, P.C. 1111 Bay Avenue, 3rd Floor Columbus, Georgia 31901 Attention: Robert M. McKenna, Esq.
If to the Company:	Hyundai Transys Georgia Powertrain, Inc. 6801 Kia Parkway West Point, Georgia 31833 Attention: Chief Financial Officer
and to:	DLA Piper LLP (US) 1251 Avenue of the Americas New York, New York 10020 Attention: Stephanie Yarbrough
If to the Board of Assessors:	Troup County Board of Assessors 100 Ridley Avenue, 2nd Floor, Room 2100 LaGrange, Georgia 30240 Attention: Chairman
If to the City:	City of West Point, Georgia 730 1st Avenue West Point, Georgia 31833 Attention: Mayor
If to the School Board	Troup County Board of Education 100 North Davis Road LaGrange Georgia 30241

5.5 Confidential Information. All confidential information acquired by the Authority, the City, the School Board or the Board of Assessors relating to the Company, shall be held in confidence by them, subject to their legal obligations as public bodies, including, without limitation O.C.GA. § 50-18-70, *et seq.* and § 50-14-1, *et seq.* The Company and its advisors shall, prior to the execution and delivery hereof, treat the contents of this Agreement as confidential except to the extent required to be disclosed to advisors, agents and representatives of the Company in connection with the development

of the Project, and, without limitation, shall not disclose such contents to competing communities or states.

5.6 No Partnership or Agency. No partnership or agency relationship between or among the Parties shall be created as a result of this Agreement.

5.7 Survival of MOU. This Agreement shall survive the Closing and the expiration or termination of the Lease but may be modified or superseded in whole or in part by the Definitive Documents to the extent that the Definitive Documents expressly so provide.

5.8 Governing Law; Jurisdiction and Venue. The transactions contemplated hereunder and the validity and effect of this Agreement are exclusively governed by, and shall be exclusively construed and enforced in accordance with, the laws of the State of Georgia (the ***"State"***), except for the State's conflict of law rules. The Company consents to jurisdiction over it and to venue in Troup County, Georgia.

5.9 Amendments. Any amendments, deletions, additions, changes or corrections hereto must be in writing executed by the Parties hereto.

5.10 Entire Agreement. This Agreement, together with the Definitive Documents, constitutes the entire agreement between the Parties with respect to the subject matter hereof.

5.11 Severability. Each and every provision of this Agreement is completely severable, and the invalidity of any one or more of such provisions shall not in any way affect the validity of this Agreement or any of the other provisions hereof. In the event any provision of this Agreement or the application thereof to any person or circumstances shall be invalid or unenforceable to any extent, the remainder of this Agreement and the application of such provisions to other persons or circumstances shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

5.12 Counterparts. This Agreement may be signed in counterparts, each of which shall be an original and all of which together shall constitute one and the same instrument.

5.13 No Personal Liability of Representatives of Public Bodies. No official, member, director, officer, agent, or employee of the Authority, the City, the School Board or the Board of Assessors shall have any personal liability under or relating to this Agreement. Rather, the agreements, undertakings, representations, and warranties contained herein are and shall be construed only as corporate agreements, undertakings, representations, and warranties, as appropriate, of such public bodies. Without limitation, and without implication to the contrary, all parties hereto waive and release any and all claims against each such official, member, director, officer, agent, or employee, personally, under or relating to this Agreement, in consideration of the entry of such public bodies into this Agreement.

5.14 No Personal Liability of Representatives of Company. No official,

member, manager, director, officer, agent, or employee of the Company or its Affiliates shall have any personal liability under or relating to this Agreement. Rather, the agreements, undertakings, representations, and warranties contained herein are and shall be construed only as corporate agreements, undertakings, representations, and warranties, as appropriate, of such entity. Without limitation, and without implication to the contrary, all parties hereto waive and release any and all claims against each such official, member, manager, director, officer, agent, or employee, personally, under or relating to this Agreement, in consideration of the entry of such entity into this Agreement.

5.15 Press Releases. Each of the Public Authorities agrees to cooperate fully to coordinate with the Company in connection with any and all press releases and publications concerning the Project. The Parties agree that the Authority shall have the primary responsibility in coordinating with the Company in this regard. No press releases relating to the Project will be issued by any of the Public Authorities without the Company's prior written approval, which may be given or withheld at the Company's sole and absolute discretion.

5.16 Force Majeure. Notwithstanding anything to the contrary herein or in the PILOT Policy, the Company shall not be deemed to be in default of its job creation, job retention, or capital investment goals, nor shall any clawback, reduction, or discontinuation of benefits apply, to the extent such failure is caused by an event ("***Force Majeure Event***") including but not limited to acts of God, natural disasters, fire, flood, epidemic, pandemics, war, strikes, lockouts or other industrial disturbances, acts of public enemies, any statute, regulation or rule of the federal, state or local government or agency (including the inability to obtain governmental approvals necessary for the performance obligations under this Agreement), orders of any kind of the government of the United States of America or any state or any of their respective departments, agencies, political subdivisions or officials, or any civil or military authority, terrorism, riots, unavailability of qualified labor, inability to secure access to energy sufficient to operate the Project as contemplated, earthquakes, hurricanes, explosions, breakage or accident to transmission pipes or canals, washouts, entire failure of utilities, or supply chain disruptions, or any other cause or event not reasonably within the control of the Company. Additionally, the Company's First Year shall not begin should either of the conditions in Section 3.1 for the First Year start date be delayed by a Force Majeure Event. The time for performance of such obligations shall be extended for a period equal to the duration of the Force Majeure Event, not to exceed two (2) years.

[Signature Pages Follow]

IN WITNESS WHEREOF, the Parties have executed this Memorandum of Understanding and caused it to be delivered as of the date first above written.

AUTHORITY:

WEST POINT DEVELOPMENT AUTHORITY

By: _____
Chairman

Attest: _____
~~Secretary~~ Vice-Chair

(SEAL)



COMPANY:

HYUNDAI TRANSYS GEORGIA POWERTRAIN, INC.
a Georgia corporation

By: _____ (SEAL)

Name: JAE KYUN CHOI

Title: CEO

[Hyundai Transys Georgia Powertrain, Inc. Signature Page to MOU]

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ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

CITY OF WEST POINT, GEORGIA

By: _____
Mayor

Attest: _____
Clerk

(SEAL)

ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

BOARD OF TAX ASSESSORS OF TROUP COUNTY

By:_____

Title:

ACKNOWLEDGED

The undersigned acknowledges this Agreement and agrees to the provisions hereof that are applicable to it.

TROUP COUNTY BOARD OF EDUCATION

By:_____
Title:

EXHIBIT "A"

PILOT POLICY

[Attached]



INFORMATION

DOWNTOWN WEST POINT DEVELOPMENT AUTHORITY

REGULAR MEETING AGENDA

October 13, 2026

Call to Order – Ben Hamilton

Approval of Minutes – September 8, 2026

Treasurer's Report – September 2026

New Business

- Christmas on the Hooch 2026 Request
- Community Festival Request

Old Business

Economic Development Report

Adjourn

Next Regular Meeting: Tuesday, November 10, 2026

DOWNTOWN WEST POINT DEVELOPMENT AUTHORITY
REGULAR MEETING MINUTES
September 8, 2026

Call to order –Ben Hamilton

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

Also attending: Meghan Richardson, Vershona Andrews, Kesha Coniglio and Larry Duncan.

Members absent: Karen Meadows and Candace Robbins

Bill Nixon made a motion to approve the minutes of August 11, 2026 regular meeting. Cinda Lott seconded the motion. Vote to approve was unanimous by all members present.

Rusty Hassell made a motion to approve the Treasurer's reports for August 2026. Bill Nixon seconded the motion. The vote to approve was unanimous by all members present.

Kesha Coniglio spoke to the group about the Twinkle Trail on December 4, Christmas on the Hooch – December 5 and the Christmas Parade will be on the 2nd Thursday in December.

In new business, presented a Façade Grant for 802 1st Avenue, the Raymond James office – owner Larry Duncan. Motion made by Bill Nixon and seconded by Cinda Lott to approve $1,500 upon completion of project. Vote to approve was unanimous by all members present.

Façade Grant request for the Pack N Ship building by Kesha Coniglio for $1,400. Motion made by Rusty Hassell and seconded by Cinda Lott to approve upon completion of project. Vote to approve was unanimous by all members present.

Meghan presented a list of all available downtown properties for lease or for sale.

Meghan had a slide of upcoming downtown business events and activities.

Meghan updated the Board on details of the upcoming DWPDA/Mainstreet Retreat on Wednesday, September 23, 2026 to create a Mainstreet Work Plan. It will be held at The White Chimneys at 1200 2nd Avenue from 9:15am – 3:00 pm.

In old business, for Placemaking Projects, Meghan introduced the mural concept from Thomas Higgins, a local artist, to be completed in October.

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

Next meeting: Tuesday, October 14, 2026- 9:15 am.

Submitted by Yvonne Reed, Record Keeper

Downtown West Point Development Authority
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
DWPDA	246,947.28
Total Checking/Savings	246,947.28
Total Current Assets	246,947.28
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	2,354,800.00
TOTAL ASSETS	**2,601,747.28**
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,455,472.79
Retained Earnings	178,053.74
Net Income	-31,779.25
Total Equity	2,601,747.28
TOTAL LIABILITIES & EQUITY	**2,601,747.28**

Downtown West Point Development Authority
Profit & Loss
September 2026

	Sep 26
Ordinary Income/Expense	
Expense	
Admin/Supplies	200.00
Advertising & Promotional	800.00
Contract Labor	9,686.69
Legal & Closing	115.00
Maintenance-Repairs	449.00
Total Expense	11,250.69
Net Ordinary Income	-11,250.69
Net Income	**-11,250.69**

Downtown West Point Development Authority
Profit & Loss Detail
September 2026

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
Admin/Supplies					
Check	09/01/2026	1290	Yvonne Reed	September 2026	200.00
Total Admin/Supplies					200.00
Advertising & Promotional					
Check	09/01/2026	1288	Magnolia Social Co.	September 2026	800.00
Total Advertising & Promotional					800.00
Contract Labor					
Check	09/01/2026	1292	City of West Point	2026 Economic Dev Director Salary	9,686.69
Total Contract Labor					9,686.69
Legal & Closing					
Check	09/17/2026	1296	Page, Scrantom, Sp...	Taxation Question w/Rob McKenna	115.00
Total Legal & Closing					115.00
Maintenance-Repairs					
Check	09/01/2026	1289	A to Z Landscaping	September 2026	449.00
Total Maintenance-Repairs					449.00
Total Expense					11,250.69
Net Ordinary Income					-11,250.69
Net Income					**-11,250.69**

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

	Sep 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	800.00	5,000.00	-4,200.00	16.0%
Caucus	0.00	0.00	0.00	0.0%
Contract Labor	9,686.69	0.00	9,686.69	100.0%
DDA Training	0.00	0.00	0.00	0.0%
Facade Grants	0.00	0.00	0.00	0.0%
Insurance	0.00	0.00	0.00	0.0%
Legal & Closing	115.00	0.00	115.00	100.0%
Maintenance-Repairs	449.00	1,000.00	-551.00	44.9%
Marketing Grant	0.00	1,000.00	-1,000.00	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	0.00	0.00	0.0%
Total Expense	11,250.69	7,700.00	3,550.69	146.1%
Net Ordinary Income	-11,250.69	-7,700.00	-3,550.69	146.1%
Net Income	**-11,250.69**	**-7,700.00**	**-3,550.69**	**146.1%**

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	833.00	100,000.00	-99,167.00	0.8%
Total Income	833.00	179,842.94	-179,009.94	0.5%
Gross Profit	833.00	179,842.94	-179,009.94	0.5%
Expense				
Admin/Supplies	2,332.00	2,600.00	-268.00	89.7%
Advertising & Promotional	13,720.92	35,000.00	-21,279.08	39.2%
Caucus	0.00	500.00	-500.00	0.0%
Contract Labor	9,686.69	10,000.00	-313.31	96.9%
DDA Training	1,125.00	1,000.00	125.00	112.5%
Facade Grants	7,195.40	6,000.00	1,195.40	119.9%
Insurance	830.00	2,500.00	-1,670.00	33.2%
Legal & Closing	115.00	500.00	-385.00	23.0%
Maintenance-Repairs	4,939.00	10,000.00	-5,061.00	49.4%
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%
Office Expense	62.99			
Woodyard Trail Project	0.00	100,000.00	-100,000.00	0.0%
Total Expense	40,831.25	179,842.94	-139,011.69	22.7%
Net Ordinary Income	-39,998.25	0.00	-39,998.25	100.0%
Net Income	**-39,998.25**	**0.00**	**-39,998.25**	**100.0%**

West Point Development Authority

Agenda

October 26, 2026

1. Invocation
2. Call to Order
3. Minutes

   September 28, 2026
   October 8, 2026 (Special Called Meeting)

4. Financial Report

   September 2026

5. Economic Development Director Report
6. Old Business
7. New Business

   Bond Resolution – Hyundai Transys Georgia Powertrain, Inc Project.
   Allen-Smith Consulting - Grant Writing and Grant Administration Agreement

8. Executive Session (If needed)
9. Adjournment

Next regular meeting to be held on Monday, November 16, 2026

WEST POINT DEVELOPMENT AUTHORITY

Regular Meeting Minutes

West Point City Hall

September 28, 2026

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

Also present were: Meghan Richardson, Ed Moon, Vershona Andrews, Steve Tramell 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 Lionel Johnson to approve the minutes of the regular meeting of July 27, 2026. Vote to approve was unanimous.

Motion was made by Carter Brown and seconded by Pete Bober to approve the financial reports for July and August, 2026. Vote to approve was unanimous.

Economic Development Director's Report. Meghan Richardson gave an update of the activity on the Coca Cola Property Project. She also gave updates on the Downtown West Point Development Authority Project for an original mural done by local, Thomas Higgins, will be completed in October. A review of the downtown businesses as well as Point University renovated coffee shop – McKinney's Coffee House and the upcoming activities in downtown West Point.

In Old Business, Meghan gave the update on Project Hawkeye - $559,190,000 Investment with 323 jobs – Hybrid Transmission Manufacturing Company.

New Business. On motion made by Lionel Johnson and seconded by Aaron Lewis to grant the request by Kesha Coniglio, Burrow Warehouse, for Christmas on the Hooch Sponsorship of $5,000.00. Vote to approve was unanimous.

On motion made by Aaron Lewis and seconded by Carter Brown to approve the Façade Grant Request for Valerie Gray, Givorns, 211 E 10th Street, West Point for $5,000.00 to be paid when project is completed. Vote to approve was unanimous.

There being no further business to discuss, on motion made by Aaron Lewis and seconded by Pete Bober, the meeting was adjourned. Vote to adjourn was unanimous.

Next regular meeting to be held Monday, October 26, 2026.

WEST POINT DEVELOPMENT AUTHORITY

Special Called Meeting Minutes

West Point City Hall

October 8, 2026

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

Also present were: Meghan Richardson, Ed Moon, Vershona Andrews, Steve Tramell and Rob McKenna.

Carter Brown was absent.

Invocation was given by Wiky Gladden.

Meeting was called to order by Wiky Gladden.

Project Hawkeye plans to invest $559 Million in an expansion of the existing production operations in West Point, Georgia. The expansion will create more than 320 new jobs in Troup County. This expansion will take Project Hawkeye's employment at the West Point facilities to over 1,500.

Motion was made by Lionel Johnson and seconded by Pete Bober to approve the Memorandum of Understanding for Project Hawkeye. Motion to approve was unanimous by all members present.

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

Next regular meeting to be held Monday, October 26, 2026.

West Point Development Authority
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
CCB - Certificate of Deposit	263,425.87
Operating Account	251,573.84
South State Bank -CD	280,643.70
Total Checking/Savings	795,643.41
Total Current Assets	795,643.41
Fixed Assets	
1006 E 10th Street - .21acres	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	750,000.00
TOTAL ASSETS	**2,889,143.41**
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,609,666.89
Retained Earnings	2,337,786.27
Net Income	-2,058,309.75
Total Equity	2,889,143.41
TOTAL LIABILITIES & EQUITY	**2,889,143.41**

West Point Development Authority
Profit & Loss
September 2026

	Sep 26
Income	
Interest Income	127.88
Total Income	127.88
Gross Profit	127.88
Expense	
Community Development	180.18
Contract Labor	78,493.54
Contributions	5,000.00
Legal and Closing	250.00
Maintenance	2,725.00
Project Development	100.00
Total Expense	86,748.72
Net Income	**-86,620.84**

West Point Development Authority
Profit & Loss Detail
September 2026

Type	Date	Num	Name	Memo	Amount
Income					
Interest Income					
Deposit	09/30/2026	Dep	Deposit	September 2026	127.88
Total Interest Income					127.88
Total Income					127.88
Gross Profit					127.88
Expense					
Community Development					
Check	09/28/2026	2947	Yvonne Reed	Reimbursement of lunch 9/28/26	180.18
Total Community Development					180.18
Contract Labor					
Check	09/01/2026	2940	City of West Point	2026 Economic Dev Director Salary	77,493.54
Check	09/01/2026	2942	Yvonne Reed	September 2026	1,000.00
Total Contract Labor					78,493.54
Contributions					
Check	09/30/2026	2948	Burrow Warehouse	Christmas on the Hooch 2026	5,000.00
Total Contributions					5,000.00
Legal and Closing					
Check	09/01/2026	2941	Morrow & Nix	September 2026	250.00
Total Legal and Closing					250.00
Maintenance					
Check	09/28/2026	2944	Bobby Williams	8/31-9/24	2,725.00
Total Maintenance					2,725.00
Project Development					
Check	09/17/2026	2943	Harris Gray LLC	Plat Recording Fee - 1700 10th Street	100.00
Total Project Development					100.00
Total Expense					86,748.72
Net Income					**-86,620.84**

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

	Sep 26	Budget	$ Over Budget	% of Budget
Income				
Interest Income	127.88			
Intergovernmental Incom	0.00	0.00	0.00	0.0%
Total Income	127.88	0.00	127.88	100.0%
Gross Profit	127.88	0.00	127.88	100.0%
Expense				
Coca Cola Property Project	0.00	0.00	0.00	0.0%
Community Development	180.18	100.00	80.18	180.2%
Computer & Website Maintenance	0.00	0.00	0.00	0.0%
Contract Labor	78,493.54	1,000.00	77,493.54	7,849.4%
Contributions	5,000.00	10,000.00	-5,000.00	50.0%
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	0.00	0.00	0.0%
Legal and Closing	250.00	250.00	0.00	100.0%
Maintenance	2,725.00	3,125.00	-400.00	87.2%
Marketing	0.00	500.00	-500.00	0.0%
Miscellaneous Expense	0.00	0.00	0.00	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	0.00	0.00	0.0%
Project Development	100.00	10,000.00	-9,900.00	1.0%
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	86,748.72	26,275.00	60,473.72	330.2%
Net Income	**-86,620.84**	**-26,275.00**	**-60,345.84**	**329.7%**

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

	Jan - Dec 26	Budget	$ Over Budget	% of Budget
Income				
Interest Income	10,106.31			
Intergovernmental Incom	90,000.00	120,000.00	-30,000.00	75.0%
Miscellaneous	15.00			
Property Sold	2,316.20			
Total Income	102,437.51	120,000.00	-17,562.49	85.4%
Gross Profit	102,437.51	120,000.00	-17,562.49	85.4%
Expense				
Coca Cola Property Project	0.00	553,000.00	-553,000.00	0.0%
Community Development	1,286.20	2,000.00	-713.80	64.3%
Computer & Website Maintenance	0.00	500.00	-500.00	0.0%
Contract Labor	87,493.54	95,000.00	-7,506.46	92.1%
Contributions	10,000.00	20,000.00	-10,000.00	50.0%
Education	0.00	1,500.00	-1,500.00	0.0%
Facade Grant	0.00	10,000.00	-10,000.00	0.0%
Insurance	8,784.00	10,000.00	-1,216.00	87.8%
Legal & Closing-Projects	202.50	4,000.00	-3,797.50	5.1%
Legal and Closing	2,500.00	3,000.00	-500.00	83.3%
Maintenance	20,595.00	25,000.00	-4,405.00	82.4%
Marketing	152.82	5,000.00	-4,847.18	3.1%
Miscellaneous Expense	0.00	500.00	-500.00	0.0%
Office Expense	545.20	500.00	45.20	109.0%
Postage	78.00	100.00	-22.00	78.0%
Professional Dues & Subscript.	5,325.00	10,000.00	-4,675.00	53.3%
Project Development	5,360.00	100,000.00	-94,640.00	5.4%
REBA Grant - Expense	2,000,000.00			
THINC Contribution	20,000.00	20,000.00	0.00	100.0%
Travel	0.00	1,000.00	-1,000.00	0.0%
Workforce Development	0.00	2,500.00	-2,500.00	0.0%
Total Expense	2,162,322.26	863,600.00	1,298,722.26	250.4%
Net Income	**-2,059,884.75**	**-743,600.00**	**-1,316,284.75**	**277.0%**