

September Monthly Reports
October 2026

City of West Point
Council Business Meeting Agenda
Monday, October 12, 2026 @ 5:30 PM
City Hall Council Chambers

PRAYER

PLEDGE

MINUTES

- Work Session August 25, 2026
- Business Meeting September 14, 2026

FINANCIAL REPORTS

APPROVAL OF ORDER OF AGENDA

NEW BUSINESS

- Joint Development Authority Resolution
- New Audit Firm

TABLED ITEMS (IF NEEDED)

ADJOURNED

Upcoming Meetings:

Work Session - Tuesday, October 27 – 5:30 PM
Business Meeting - Monday, November 9 – 5:30 PM



MINUTES

City of West Point
Council Work Session Minutes
Tuesday, August 25, 2026 @ 5:30 p.m.
West Point Council Chambers

The Work Session of the Mayor and Council was held in the Council room of West Point City Hall on August 25, 2026, at 5:30 p.m. with Mayor Pro-Tem Joel B. Finlay opening the session.

Members Present:
Councilmember Joseph R. Downs III
Councilmember Gloria R. Marshall
Councilmember Sandra Thornton
Councilmember Kevin M. Patrick
Councilmember Gerald W. Ledbetter

Members Absent:
Mayor Steve Tramell

PUBLIC HEARING – 5:30 PM

- Millage Rate 2026 (Property Tax Increase)

This is a public hearing to receive comments from the citizens of West Point regarding the 2026 millage rate. Please note that this hearing is specifically for public comments on the millage rate and is not intended for questions or debate. If you have questions regarding the millage rate, contact information for all Councilmembers is available on the City's website. You may also contact City Hall staff for assistance. Thank you for attending this public hearing. At this time, is there anyone present who would like to make a public comment regarding the 2026 millage rate? Please limit your comments to five minutes.

No public comment.

Review Agenda

Mayor Pro-Tem Joel B. Finlay called the work session to order. He reviewed the agenda and asked for a motion to approve the agenda. Councilmember Kevin M. Patrick made said motion. Councilmember Sandra Thornton seconded the motion; **passed unanimously.**

Public Comment on Any Items

No Public Comment

New Business

- **2027 Budget Calendar**

City Manager Ed Moon stated that the 2026 Budget Calendar was included in the Council packet. Department Directors have been asked to submit their proposed budgets by September 25, 2026. City Manager Ed Moon will meet with the Mayor and individual Council Members, as needed, from September 28 through October 26, 2026. At the Work Session scheduled for Tuesday, October 27, 2026, City Manager Ed Moon will present the assembled proposed budget to the Mayor and Council. Public hearings on the proposed budget will be held on November 9, 2026, and December 1, 2026. On December 14, 2026, the proposed budget will be presented to the Mayor and Council for adoption.

- **Resolution for Sale of Property at West 12th Street**

City Attorney Alex Dixon presented to the council a resolution authorizing the sale of an abandoned portion of West 12th Street that is no longer needed for municipal purposes. Other adjoining property owners were contacted but expressed no interest in purchasing any portion of the property. The property will be sold to West Point GA, LLC for its fair market value of $6,349.50, plus $750.00 for the cost of the survey, with the purchaser also responsible for all legal and closing costs. The property will be conveyed by quitclaim deed, with the City reserving a perpetual utility easement.

- **Mural Easement for West 8th Street**

Meghan Richardson, Economic Development Director, reported that the city was selected as one of five Georgia communities to participate in the Georgia Council for the Arts' Red Clay Creative Cohort. Through the program, the city received a $20,000 grant, along with training and technical assistance. Ms. Richardson explained that the purpose of the program is to use creative placemaking to strengthen public spaces, foster community connections, and enhance quality of life. She also announced two free Creative Placemaking Workshops that will introduce the program and provide information about available funding opportunities. The workshops are scheduled for Saturday, August 1, at 9:30 a.m. at the West Point Depot and Tuesday, August 11, at 5:30 p.m. at the Virginia Cook Activity Center.

- **2026 Proposed Millage Rate**

Mayor Pro-Tem Joel B. Finlay opened the floor for discussion regarding the proposed 2026 Millage Rate. The City completed the required three public hearings during the month of August, and no public comments or objections were received regarding the proposed rate. Council discussed the impact of the millage rate and expressed a desire to maintain the current rate rather than increase taxes. The consensus of Council was to keep the 2026 Millage Rate unchanged from the prior year at 7.852 mills.

Other

No Comment.

The next Business Meeting, September 14, 2026 5:30p.m.

- Resolution for Sale of Property at West 12th Street
- Mural Easement for West 8th Street

ADJOURN Work Session

Mayor Pro-Tem Joel B. Finlay asked for a motion to adjourn. Councilmember Joseph R. Downs III made said motion and seconded by Councilmember Sandra Thornton; **passed unanimously**.

Business Meeting

- **2026 Millage Rate**

Mayor Pro-Tem Joel B. Finlay calls the business meeting to order. Do I hear a motion to approve the 2026 Millage Rate. Councilmember Joseph R. Downs made a motion to approve the 2026 Millage Rate at 7.852 mills. Councilmember Gerald W. Ledbetter seconded the motion. The motion passed unanimously. Councilmember Gerald W. Ledbetter seconded the motion and passed unanimously.

Mayor Pro-Tem Joel B. Finlay asked for a motion to adjourn the business meeting. Councilmember Joseph R. Downs III made said motion and seconded by Councilmember Sandra Thornton; **passed unanimously**.

There being no further business, the meeting was adjourned.

Kristin Lester, City Clerk

Steven M. Tramell, Mayor

City of West Point
Regular Council Meeting Minutes
Monday, September 14, 2026@5:30PM
West Point Council Chambers

The regular meeting of the Mayor and Council was held in the Council Chambers on September 14, 2026, at 5:30 P.M. with Mayor Steven M. Tramell presiding.

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

Members Absent:

Travis Porter Sr. Pastor at Bethlehem Baptist Church 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 10, 2026, Regular Business Meeting. Councilmember Kevin Patrick made said motion, seconded by Councilmember Sandra Thornton; **passed unanimously.**

FINANCIAL REPORT

Mayor Pro-Tem Joel B. Finlay read the August 2026 financial report:

General Government Revenue	297,175.59
General Government Expenses	796,930.22
Utilities Revenues	1,406,769.58
Utilities Expenses	1,067,462.57
Sanitation Revenue	40,596.59
Sanitation Expense	43,111.07
General Fund Balance 8/1/2026	2,918,685.93

Mayor Tramell asked for a motion to approve the financial report. Councilmember Sandra Thornton made said motion, seconded by Councilmember Kevin Patrick; **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

Resolution for Sale of Property at West 12th Street

Mayor Tramell requested a motion to approve a Resolution for sale of property at West 12th Street. Councilmember Kevin Patrick made a motion to approve a Resolution authorizing the sale of an abandoned portion of West 12th Street that has been determined to be no longer necessary for municipal purposes. The property is proposed to be sold to West Point GA, LLC for its fair market value of $6,349.50, in addition to $750.00 for the cost of the required survey. The purchaser shall be responsible for all legal and closing costs associated with the transaction. The property shall be conveyed by quitclaim deed, with the City reserving a perpetual utility easement. Notice was provided to adjoining property owners, and no other adjoining property owner expressed an interest in purchasing any portion of the property. The motion was seconded by Councilmember Joel Finlay; **passed unanimously**.

Mural Easement for West 8th Street

Mayor Steve Tramell recused himself from consideration of this matter. Mayor Pro-Tem Joel Finlay requested a motion to approve a mural easement for West 8th Street. Councilmember Sandra Thornton made a motion to approve a Public Art Easement Agreement with SESP Holdings 6 LLC for the installation and maintenance of a public art mural on the south-facing exterior wall of the building located on West 8th Street in Downtown West Point. The motion was seconded by Councilmember Kevin Patrick; **passed unanimously**.

OTHER

Mayor Steve Tramell announced the passing of Carmen McCoy, wife of former City Clerk Richard McCoy. He asked everyone to keep Richard and his family in their thoughts and prayers.

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.

Councilmember Sandra Thornton announced that the Team WHIP Community Health Fair and Walk for Cancer will be held on October 4, 2026, at the Lanett Regional Airport. She also 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.

Councilmember Thornton also expressed condolences on the passing of Dixie McCurry, wife of former Police Chief Johnny McCurry, and extended sympathy to the McCurry family and their friends during this difficult time.

Mayor Steve Tramell announced that Pete Bober's son is seeking sponsorships to participate in the New York City Marathon.

Councilmember Gerald Ledbetter congratulated the City of West Point Police Department and Communications Department on the recognition several employees received for their bravery and service. Officers and dispatchers were presented with the Silver Medal of Valor in recognition of their exceptional dedication and service to the community. Councilmember Ledbetter thanked the Chamber and event sponsors for hosting a wonderful evening honoring local first responders.

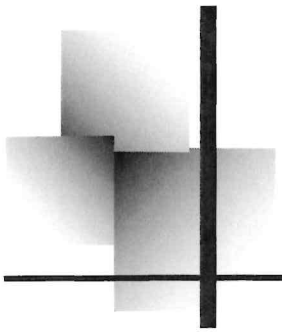
ADJOURN

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

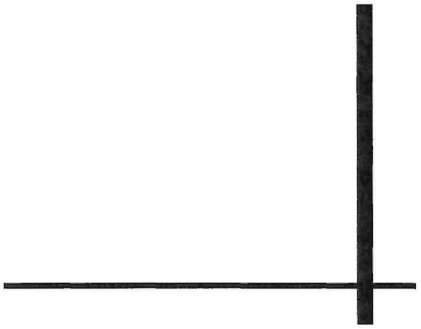
There being no further business, the meeting was adjourned.

Kristin Lester, City Clerk

Steven M. Tramell, Mayor



FINANCIAL REPORT



City of West Point

Budget Report
Account Summary
For Fiscal: 2026 Period Ending: 09/30/2026

		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	5,380,399.70	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	10,167.78	127,557.80	-40,442.20	75.93 %
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	436.39	23,797.15	3,797.15	118.99 %
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	5,113.75	84,520.42	4,520.42	105.65 %
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	0.00	7,926.37	-7,073.63	52.84 %
100-313901	SALES TAX REVENUE-HARRIS	270,000.00	270,000.00	0.00	316,858.17	46,858.17	117.35 %
100-313902	SALES TAX REVENUE-TROUP	750,000.00	750,000.00	0.00	649,822.96	-100,177.04	86.64 %
100-313904	ENERGY EXCISE TX DIVERSE	20,000.00	20,000.00	4,576.61	30,002.94	10,002.94	150.01 %
100-313905	ENERGY EXCISE TX TROUP CO	40,000.00	40,000.00	5,485.18	42,607.10	2,607.10	106.52 %
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	7,751.99	92,206.76	-2,793.24	97.06 %
100-314202	MALT BEV TAX & MB MMDA	180,000.00	180,000.00	10,851.89	95,709.61	-84,290.39	53.17 %
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	527.34	4,725.99	-274.01	94.52 %
100-319902	PENALTIES-LATE-PAYMENTS	30,000.00	30,000.00	13,353.39	30,163.53	163.53	100.55 %
100-321901	LICENSES	90,000.00	90,000.00	767.00	73,785.50	-16,214.50	81.98 %
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	3,199.59	76,779.33	1,779.33	102.37 %
100-323188	BUILDING PERMIT - COMMERCIAL	350,000.00	350,000.00	12,940.36	815,214.00	465,214.00	232.92 %
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	437.30	3,805.06	-5,194.94	42.28 %
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	1,047.00	128,056.54	-6,943.46	94.86 %
100-342901	MISC INCOME (POLICE)	10,000.00	10,000.00	151.38	19,393.64	9,393.64	193.94 %
100-342902	MISC INCOME (FIRE)	25,000.00	25,000.00	0.00	35,250.00	10,250.00	141.00 %
100-346901	ECONOMIC DEV. WPDA	600,000.00	600,000.00	77,493.54	77,493.54	-522,506.46	12.92 %
100-346902	ECONOMIC DEV. DWPDA	9,000.00	9,000.00	9,686.69	9,686.69	686.69	107.63 %
100-349102	SALE OF LOTS	1,000.00	1,000.00	600.00	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	16,479.53	198,824.44	-11,175.56	94.68 %
100-351003	POLICE-TECH FUND	20,000.00	20,000.00	1,656.00	21,986.38	1,986.38	109.93 %
100-351004	COUNTY JAIL FUND	20,000.00	20,000.00	1,407.91	17,576.52	-2,423.48	87.88 %
100-351005	(DATE)DRUG ABUSE TREAT ED	1,000.00	1,000.00	0.00	170.70	-829.30	17.07 %
100-351170	COURT-MUNICIPAL	20,000.00	20,000.00	1,880.00	20,914.50	914.50	104.57 %
100-361001	INC FROM INV GEN GOVMWT	50,000.00	50,000.00	0.00	10,676.15	-39,323.85	21.35 %
100-371002	YOUTH SERVICES	2,000.00	2,000.00	1,815.00	10,825.00	8,825.00	541.25 %
100-381001	DEPOT RENTAL	10,000.00	10,000.00	5.13	5,549.66	-4,450.34	55.50 %
100-381002	RENT OF REAL PROPERTY	5,000.00	5,000.00	0.00	0.00	-5,000.00	0.00 %
100-381003	KIA WATER TANK AGREEMENT	0.00	0.00	0.00	6,000.00	6,000.00	0.00 %
100-381004	VIRGINIA COOK BLDG RENTAL	6,000.00	6,000.00	0.00	4,350.00	-1,650.00	72.50 %
100-389001	MISCELLANEOUS INCOME	175,000.00	175,000.00	73,990.17	186,771.40	11,771.40	106.73 %
100-389003	SALES TAX COMMISSIONS	50,000.00	50,000.00	0.00	1,543.88	-48,456.12	3.09 %
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	8,206.00	11,430.60	9,430.60	571.53 %
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	0.00	4,732.10	1,232.10	135.20 %
Division: 10000 - GENERAL GOVERNMENT							
100-10000-511101	SALARIES & WAGES	382,600.00	382,600.00	25,759.64	246,447.47	136,152.53	64.41 %
100-10000-512101	HEALTH INSURANCE	50,000.00	50,000.00	4,577.81	45,607.77	4,392.23	91.22 %
100-10000-512102	LIFE INSURANCE	2,000.00	2,000.00	59.76	567.72	1,432.28	28.39 %
100-10000-512104	DENTAL INSURANCE	1,500.00	1,500.00	90.34	941.91	558.09	62.79 %
100-10000-512105	RETIREMENT INSURANCE	53,000.00	53,000.00	4,523.10	42,721.27	10,278.73	80.61 %
100-10000-512106	VISION INSURANCE	600.00	600.00	24.98	265.56	334.44	44.26 %
100-10000-512201	SOCIAL SECURITY TAX	22,000.00	22,000.00	1,802.91	17,157.40	4,842.60	77.99 %
100-10000-521201	PROFESSIONAL SERVICES	240,000.00	240,000.00	-3,918.16	379,415.83	-139,415.83	158.09 %
100-10000-521202	LEGAL AND AUDITING	80,000.00	80,000.00	0.00	31,870.00	48,130.00	39.84 %
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	804.44	24,601.01	5,398.99	82.00 %
100-10000-522130	CUSTODIAL	8,000.00	8,000.00	700.00	7,700.00	300.00	96.25 %
100-10000-522141	LAWN/GROUNDS MAINTENANCE	50,000.00	50,000.00	0.00	44,018.00	5,982.00	88.04 %
100-10000-522201	REPAIRS AND MAINT EQPT	10,000.00	10,000.00	100.00	9,071.83	928.17	90.72 %
100-10000-522203	REPAIRS AND MAINT BLDG	55,000.00	55,000.00	74.00	4,064.33	50,935.67	7.39 %
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	15,036.17	58,021.61	1,978.39	96.70 %
100-10000-523201	TELEPHONE	15,000.00	15,000.00	2,851.21	28,485.35	-13,485.35	189.90 %
100-10000-523202	IUC AFTERHOURS	12,000.00	12,000.00	5,537.25	10,282.35	1,717.65	85.69 %
100-10000-523301	LEGAL ADVERTISEMENTS/OT	8,000.00	8,000.00	250.00	4,999.00	3,001.00	62.49 %
100-10000-523701	TRAINING/EDUCATION	50,000.00	50,000.00	1,739.81	31,300.70	18,699.30	62.60 %
100-10000-523851	CONTRACT SERVICES	480,000.00	480,000.00	45,172.50	397,280.35	82,719.65	82.77 %
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	66.04	1,883.47	8,116.53	18.83 %
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	3,150.00	1,350.00	70.00 %
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	330.00	1,339.13	4,660.87	22.32 %
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	10,000.00	37,500.00	14,500.00	72.12 %
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	3,559.86	34,285.64	5,714.36	85.71 %
100-10000-531103	POSTAGE	3,000.00	3,000.00	1,517.55	2,705.85	294.15	90.20 %
100-10000-531270	ENERGY-GASOLINE/DIESEL	20,000.00	20,000.00	1,957.71	14,635.58	5,364.42	73.18 %
100-10000-531275	ENERGY-UTILITIES	32,000.00	32,000.00	4,449.23	28,931.93	3,068.07	90.41 %
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**	**127,416.15**	**1,592,400.81**	**343,299.19**	**82.26%**
Division: 32000 - POLICE							
100-32000-511101	SALARIES & WAGES	1,473,570.11	1,473,570.11	139,737.22	1,356,616.95	116,953.16	92.06 %
100-32000-512101	HEALTH INSURANCE	120,000.00	120,000.00	14,458.92	138,431.83	-18,431.83	115.36 %
100-32000-512102	LIFE INSURANCE	3,000.00	3,000.00	120.00	1,147.48	1,852.52	38.25 %
100-32000-512104	DENTAL INSURANCE	5,000.00	5,000.00	350.44	3,813.54	1,186.46	76.27 %
100-32000-512105	RETIREMENT INSURANCE	169,000.00	169,000.00	21,131.05	186,291.95	-17,291.95	110.23 %
100-32000-512106	VISION INSURANCE	2,000.00	2,000.00	105.00	1,213.93	786.07	60.70 %
100-32000-512201	SOCIAL SECURITY TAX	80,000.00	80,000.00	10,390.83	100,896.94	-20,896.94	126.12 %
100-32000-521201	PROFESSIONAL SERVICES	50,000.00	50,000.00	3,445.82	75,528.12	-25,528.12	151.06 %
100-32000-521202	LEGAL AND AUDITING	6,000.00	6,000.00	0.00	120.00	5,880.00	2.00 %
100-32000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	19,195.42	26,727.87	-11,727.87	178.19 %
100-32000-522130	CUSTODIAL	7,000.00	7,000.00	64.66	5,884.51	1,115.49	84.06 %
100-32000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	15,779.91	115,649.19	-70,649.19	257.00 %
100-32000-522202	REPAIRS AND MAINT RADIO	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-32000-522203	REPAIRS AND MAINT BLDG	10,000.00	10,000.00	95.00	17,194.93	-7,194.93	171.95 %

		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	18,877.11	63,810.11	-11,810.11	122.71 %
100-32000-523201	TELEPHONE	16,000.00	16,000.00	2,014.70	19,854.03	-3,854.03	124.09 %
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	879.20	12,667.36	1,332.64	90.48 %
100-32000-523901	JAIL EXPENSE	30,000.00	30,000.00	1,928.98	24,490.81	5,509.19	81.64 %
100-32000-523902	ANIMAL CONTROL EXPENSE	5,000.00	5,000.00	3,787.10	4,493.66	506.34	89.87 %
100-32000-523903	TRAFFIC CONTROL EXPENSE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
100-32000-523904	RECRUITMENT EXPENSE	1,000.00	1,000.00	30.00	169.80	830.20	16.98 %
100-32000-523905	MISCELLANEOUS	10,000.00	10,000.00	427.47	15,757.22	-5,757.22	157.57 %
100-32000-531101	TIRES & TUBES	7,000.00	7,000.00	0.00	2,538.87	4,461.13	36.27 %
100-32000-531102	MATERIALS AND SUPPLIES	16,000.00	16,000.00	431.10	22,320.86	-6,320.86	139.51 %
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	10,644.96	72,963.15	-4,963.15	107.30 %
100-32000-531275	ENERGY-UTILITIES	36,000.00	36,000.00	6,328.97	33,605.47	2,394.53	93.35 %
100-32000-531701	UNIFORMS	17,000.00	17,000.00	182.99	21,949.12	-4,949.12	129.11 %
100-32000-542501	EQUIPMENT	136,000.00	136,000.00	188.66	114,500.05	21,499.95	84.19 %
	Division: 32000 - POLICE Total:	**2,398,320.11**	**2,398,320.11**	**270,595.51**	**2,439,369.36**	**-41,049.25**	**101.71%**
Division: 35000 - FIRE							
100-35000-511101	SALARIES & WAGES	1,273,947.00	1,273,947.00	85,290.30	819,781.33	454,165.67	64.35 %
100-35000-512101	HEALTH INSURANCE	125,000.00	125,000.00	11,684.58	104,586.76	20,413.24	83.67 %
100-35000-512102	LIFE INSURANCE	2,000.00	2,000.00	156.04	1,482.38	517.62	74.12 %
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	310.54	3,046.95	753.05	80.18 %
100-35000-512105	RETIREMENT INSURANCE	145,000.00	145,000.00	14,631.93	138,529.97	6,470.03	95.54 %
100-35000-512106	VISION INSURANCE	1,000.00	1,000.00	92.80	923.63	76.37	92.36 %
100-35000-512201	SOCIAL SECURITY TAX	70,000.00	70,000.00	6,336.35	60,694.35	9,305.65	86.71 %
100-35000-521201	PROFESSIONAL SERVICES	30,000.00	30,000.00	6,562.90	27,228.51	2,771.49	90.76 %
100-35000-521301	TECHNICAL SERVICES	12,000.00	12,000.00	804.44	7,227.96	4,772.04	60.23 %
100-35000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	2,565.06	27,852.94	17,147.06	61.90 %
100-35000-522202	REPAIRS AND MAINT RADIO	5,000.00	5,000.00	37.26	4,778.26	221.74	95.57 %
100-35000-522203	REPAIRS AND MAINT BLDG	11,000.00	11,000.00	725.00	4,679.55	6,320.45	42.54 %
100-35000-523101	INSURANCE-W/C & LIABILITY	50,000.00	50,000.00	18,877.11	66,301.11	-16,301.11	132.60 %
100-35000-523201	TELEPHONE	9,800.00	9,800.00	994.72	10,108.66	-308.66	103.15 %
100-35000-523701	TRAINING/EDUCATION	12,000.00	12,000.00	1,087.21	11,373.33	626.67	94.78 %
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	188.12	21,653.82	-16,653.82	433.08 %
100-35000-523908	EMS BILLING EXPENSE	2,500.00	2,500.00	31.32	4,692.32	-2,192.32	187.69 %
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	5,750.62	35,260.47	-5,260.47	117.53 %
100-35000-531270	ENERGY-GASOLINE/DIESEL	30,000.00	30,000.00	3,064.31	19,115.05	10,884.95	63.72 %
100-35000-531275	ENERGY-UTILITIES	16,000.00	16,000.00	1,786.04	13,907.80	2,092.20	86.92 %
100-35000-531701	UNIFORMS	22,500.00	22,500.00	861.81	9,786.13	12,713.87	43.49 %
100-35000-542501	EQUIPMENT	35,000.00	35,000.00	217.55	917,553.29	-882,553.29	2,621.58 %
100-35000-581302	LOAN PAYMENTS-PRINCIPAL	121,245.00	121,245.00	0.00	0.00	121,245.00	0.00 %
	Division: 35000 - FIRE Total:	**2,073,292.00**	**2,073,292.00**	**162,056.01**	**2,317,206.09**	**-243,914.09**	**111.76%**
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	26,448.85	296,517.42	141,473.13	67.70 %
100-42000-512101	HEALTH INSURANCE	50,000.00	50,000.00	4,708.10	55,202.61	-5,202.61	110.41 %
100-42000-512102	LIFE INSURANCE	1,000.00	1,000.00	56.16	533.52	466.48	53.35 %
100-42000-512104	DENTAL INSURANCE	2,000.00	2,000.00	129.26	1,632.63	367.37	81.63 %
100-42000-512105	RETIREMENT INSURANCE	62,000.00	62,000.00	4,892.52	54,925.16	7,074.84	88.59 %
100-42000-512106	VISION INSURANCE	600.00	600.00	32.88	477.53	122.47	79.59 %
100-42000-512201	SOCIAL SECURITY TAX	29,000.00	29,000.00	1,968.43	22,021.70	6,978.30	75.94 %
100-42000-521201	PROFESSIONAL SERVICES	80,000.00	80,000.00	6,065.00	43,769.00	36,231.00	54.71 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-42000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	804.44	7,227.96	7,772.04	48.19 %
100-42000-522201	REPAIRS AND MAINT EQPT	70,000.00	70,000.00	3,029.64	42,866.09	27,133.91	61.24 %
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	0.00	0.00	35,000.00	0.00 %
100-42000-523101	INSURANCE-W/C & LIABILITY	30,000.00	30,000.00	6,981.48	23,334.21	6,665.79	77.78 %
100-42000-523201	TELEPHONE	5,000.00	5,000.00	194.59	2,163.99	2,836.01	43.28 %
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	30.00	236.05	763.95	23.61 %
100-42000-523905	MISCELLANEOUS	1,000.00	1,000.00	151.69	2,346.87	-1,346.87	234.69 %
100-42000-523922	INMATE WORK DETAIL	68,000.00	68,000.00	7,072.30	44,471.80	23,528.20	65.40 %
100-42000-531101	TIRES & TUBES	5,000.00	5,000.00	532.33	2,464.01	2,535.99	49.28 %
100-42000-531102	MATERIALS AND SUPPLIES	45,000.00	45,000.00	1,917.25	26,132.71	18,867.29	58.07 %
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	5,035.69	34,234.86	5,765.14	85.59 %
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	2,072.23	12,565.95	12,434.05	50.26 %
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	15,103.12	46,352.60	13,647.40	77.25 %
100-42000-542501	EQUIPMENT	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
	Division: 42000 - HIGHWAYS AND STREETS Total:	**1,127,090.55**	**1,127,090.55**	**87,225.96**	**732,430.89**	**394,659.66**	**64.98%**
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	1,360.60	639.40	68.03 %
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	355.00	595.00	14,405.00	3.97 %
	Division: 55300 - VCB COMMUNITY CENTER Total:	**20,000.00**	**20,000.00**	**491.06**	**1,955.60**	**18,044.40**	**9.78%**
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	350.00	9,484.00	20,516.00	31.61 %
100-61000-522201	REPAIRS AND MAINT EQPT	5,000.00	5,000.00	0.00	725.80	4,274.20	14.52 %
100-61000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	50.00	1,140.00	13,860.00	7.60 %
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**	**400.00**	**21,531.93**	**114,468.07**	**15.83%**
Division: 74000 - PLANNING AND ZONING							
100-74000-511101	SALARIES & WAGES	200,000.00	200,000.00	20,015.31	191,413.64	8,586.36	95.71 %
100-74000-512101	HEALTH INSURANCE	28,000.00	28,000.00	2,497.22	23,103.88	4,896.12	82.51 %
100-74000-512102	LIFE INSURANCE	900.00	900.00	47.66	452.77	447.23	50.31 %
100-74000-512104	DENTAL INSURANCE	1,200.00	1,200.00	69.78	838.02	361.98	69.84 %
100-74000-512105	RETIREMENT INSURANCE	38,000.00	38,000.00	3,922.53	36,648.85	1,351.15	96.44 %
100-74000-512106	VISION INSURANCE	400.00	400.00	21.32	256.36	143.64	64.09 %
100-74000-512201	SOCIAL SECURITY TAX	14,000.00	14,000.00	1,485.77	14,210.90	-210.90	101.51 %
100-74000-521201	PROFESSIONAL SERVICES	50,000.00	50,000.00	5,199.47	44,464.23	5,535.77	88.93 %
100-74000-521202	LEGAL AND AUDITING	7,000.00	7,000.00	0.00	1,946.73	5,053.27	27.81 %
100-74000-521301	TECHNICAL SERVICES	15,000.00	15,000.00	804.44	9,252.96	5,747.04	61.69 %
100-74000-522130	CUSTODIAL	6,000.00	6,000.00	500.00	5,500.00	500.00	91.67 %
100-74000-522201	REPAIRS AND MAINT EQPT	3,000.00	3,000.00	45.00	185.00	2,815.00	6.17 %
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	2,440.19	8,847.76	6,152.24	58.99 %
100-74000-523201	TELEPHONE	2,700.00	2,700.00	187.25	1,872.30	827.70	69.34 %
100-74000-523301	LEGAL ADVERTISEMENTS/OT	1,200.00	1,200.00	0.00	100.00	1,100.00	8.33 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-74000-523701	TRAINING/EDUCATION	6,000.00	6,000.00	1,932.14	9,240.48	-3,240.48	154.01 %
100-74000-523851	CONTRACT SERVICE CHARLES ABBO	270,000.00	270,000.00	18,932.66	526,889.18	-256,889.18	195.14 %
100-74000-523905	MISCELLANEOUS	0.00	0.00	33.46	33.46	-33.46	0.00 %
100-74000-531101	TIRES & TUBES	1,250.00	1,250.00	0.00	481.84	768.16	38.55 %
100-74000-531102	MATERIALS AND SUPPLIES	2,500.00	2,500.00	50.00	2,932.90	-432.90	117.32 %
100-74000-531103	POSTAGE	400.00	400.00	0.00	151.92	248.08	37.98 %
100-74000-531270	ENERGY-GASOLINE/DIESEL	6,500.00	6,500.00	549.62	4,465.88	2,034.12	68.71 %
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	6,300.00	43,717.31	6,282.69	87.43 %
	Division: 74000 - PLANNING AND ZONING Total:	**720,450.00**	**720,450.00**	**65,033.82**	**928,035.96**	**-207,585.96**	**128.81%**
Division: 75200 - ECONOMIC DEVELOPMENT							
100-75200-511101	SALARIES & WAGES	150,000.00	150,000.00	10,811.12	102,705.68	47,294.32	68.47 %
100-75200-512101	HEALTH INSURANCE	9,000.00	9,000.00	1,457.52	13,583.06	-4,583.06	150.92 %
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	42.56	422.78	-122.78	140.93 %
100-75200-512105	RETIREMENT INSURANCE	17,000.00	17,000.00	2,162.22	20,541.10	-3,541.10	120.83 %
100-75200-512106	VISION INSURANCE	100.00	100.00	12.28	123.68	-23.68	123.68 %
100-75200-512201	SOCIAL SECURITY TAX	7,000.00	7,000.00	821.46	7,803.89	-803.89	111.48 %
100-75200-521201	PROFESSIONAL SERVICES	20,000.00	20,000.00	9,566.87	13,494.67	6,505.33	67.47 %
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	809.45	7,273.05	726.95	90.91 %
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	2,833.16	18,798.09	1,201.91	93.99 %
100-75200-531102	MATERIALS AND SUPPLIES	2,000.00	2,000.00	161.97	1,542.04	457.96	77.10 %
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	0.00	90,000.00	30,000.00	75.00 %
	Division: 75200 - ECONOMIC DEVELOPMENT Total:	**1,041,150.00**	**1,041,150.00**	**28,678.61**	**551,631.78**	**489,518.22**	**52.98%**
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	1,581.33	13,418.67	10.54 %
100-75650-523201	TELEPHONE	1,200.00	1,200.00	120.10	1,105.15	94.85	92.10 %
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	1,686.22	9,540.47	459.53	95.40 %
	Division: 75650 - SPECIAL FACILITIES DEPOT Total:	**45,200.00**	**45,200.00**	**1,831.32**	**23,989.01**	**21,210.99**	**53.07%**
Division: 76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV							
100-76300-511101	SALARIES & WAGES	88,000.00	88,000.00	7,301.41	63,280.27	24,719.73	71.91 %
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	558.55	4,841.00	2,159.00	69.16 %
100-76300-521201	PROFESSIONAL SERVICES	6,000.00	6,000.00	60.00	410.00	5,590.00	6.83 %
100-76300-521301	TECHNICAL SERVICES	2,200.00	2,200.00	69.95	579.83	1,620.17	26.36 %
100-76300-522130	CUSTODIAL	7,200.00	7,200.00	720.04	6,442.31	757.69	89.48 %
100-76300-522201	REPAIRS AND MAINT EQPT	2,000.00	2,000.00	1,565.00	2,981.00	-981.00	149.05 %
100-76300-522203	REPAIRS AND MAINT BLDG	6,600.00	6,600.00	378.44	1,587.44	5,012.56	24.05 %
100-76300-523201	TELEPHONE	2,000.00	2,000.00	91.76	2,241.38	-241.38	112.07 %
100-76300-523701	TRAINING/EDUCATION	0.00	0.00	0.00	11.66	-11.66	0.00 %
100-76300-531102	MATERIALS AND SUPPLIES	7,000.00	7,000.00	1,374.10	9,446.78	-2,446.78	134.95 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-76300-531275	ENERGY-UTILITIES	11,000.00	11,000.00	968.47	7,117.53	3,882.47	64.70 %
100-76300-531302	FOOD	8,000.00	8,000.00	1,922.11	10,061.24	-2,061.24	125.77 %
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**	**15,009.83**	**110,539.57**	**53,110.43**	**67.55%**
Division: 76320 - STUDY / TECHNOLOGY CENTER							
100-76320-521201	PROFESSIONAL SERVICES	1,000.00	1,000.00	200.00	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	6,079.20	-579.20	110.53 %
100-76320-522201	REPAIRS AND MAINT EQPT	5,000.00	5,000.00	115.00	1,511.03	3,488.97	30.22 %
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	7,738.37	26,157.94	-1,157.94	104.63 %
100-76320-523201	TELEPHONE	5,000.00	5,000.00	471.34	4,641.33	358.67	92.83 %
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	2,302.93	14,162.67	4,837.33	74.54 %
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**	**11,323.44**	**52,967.20**	**34,732.80**	**60.40%**
Fund: 100 - GENERAL FUND Surplus (Deficit):		**0.00**	**0.00**	**4,880,364.91**	**1,667,048.00**	**1,667,048.00**	**0.00%**
Fund: 215 - EMRG TEL 911 SYS							
215-311700	PREPAID TAX ON CELL PHONE	14,000.00	14,000.00	0.00	7,303.95	-6,696.05	52.17 %
215-342501	EMERGENCY TELEPHONE SYS	82,000.00	82,000.00	0.00	55,327.03	-26,672.97	67.47 %
215-361001	INC FROM INVESTMENTS	100.00	100.00	0.00	4.03	-95.97	4.03 %
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	27,337.45	251,215.21	61,075.38	80.44 %
215-38000-512101	HEALTH INSURANCE	60,000.00	60,000.00	7,287.42	59,982.51	17.49	99.97 %
215-38000-512102	LIFE INSURANCE	500.00	500.00	13.42	127.49	372.51	25.50 %
215-38000-512104	DENTAL INSURANCE	2,000.00	2,000.00	177.92	1,607.72	392.28	80.39 %
215-38000-512105	RETIREMENT INSURANCE	50,000.00	50,000.00	4,832.40	45,485.95	4,514.05	90.97 %
215-38000-512106	VISION INSURANCE	600.00	600.00	52.14	476.64	123.36	79.44 %
215-38000-512201	SOCIAL SECURITY TAX	20,000.00	20,000.00	1,930.77	18,054.32	1,945.68	90.27 %
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	491.46	21,793.52	3,206.48	87.17 %
215-38000-523901	EMERGENCY TELEPHONE SYS	2,000.00	2,000.00	452.90	2,200.58	-200.58	110.03 %
215-38000-531102	MATERIALS AND SUPPLIES	7,500.00	7,500.00	66.55	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**	**42,642.43**	**405,469.27**	**85,421.32**	**82.60%**
Fund: 215 - EMRG TEL 911 SYS Surplus (Deficit):		**0.00**	**0.00**	**-42,642.43**	**-342,834.26**	**-342,834.26**	**0.00%**
Fund: 505 - WATER/SEWER FUND							
505-344211	WATER REVENUE	2,509,841.73	2,509,841.73	270,727.25	2,219,081.03	-290,760.70	88.42 %
505-344212	WATER TAPS	17,000.00	17,000.00	8,750.00	15,350.00	-1,650.00	90.29 %
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	184,370.95	1,675,557.46	-385,134.83	81.31 %
505-361001	INC FR INV WT SINKING FD	1,000.00	1,000.00	0.00	398.18	-601.82	39.82 %
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	2,930.13	30,486.84	14,159.94	68.28 %
505-43300-512101	HEALTH INSURANCE	7,500.00	7,500.00	728.76	6,791.53	708.47	90.55 %
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	21.28	211.39	103.61	67.11 %
505-43300-512105	RETIREMENT INSURANCE	5,500.00	5,500.00	545.37	5,375.79	124.21	97.74 %
505-43300-512106	VISION INSURANCE	200.00	200.00	6.14	61.84	138.16	30.92 %
505-43300-512201	SOCIAL SECURITY TAX	3,450.00	3,450.00	221.69	2,308.79	1,141.21	66.92 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-43300-521201	PROFESSIONAL SERVICES	5,000.00	5,000.00	0.00	16,165.88	-11,165.88	323.32 %
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	2,440.13	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	866.94	100,751.60	-25,751.60	134.34 %
505-43300-531270	ENERGY-GASOLINE/DIESEL	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
505-43300-531701	UNIFORMS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
505-43300-541401	SYSTEM IMPROVEMENTS	180,000.00	180,000.00	0.00	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**	**7,760.44**	**365,452.29**	**102,177.49**	**78.15%**
Division: 43350 - SEWAGE TREATMENT PLANTS							
505-43350-511101	SALARIES & WAGES	187,430.54	187,430.54	11,886.60	130,871.74	56,558.80	69.82 %
505-43350-512101	HEALTH INSURANCE	25,000.00	25,000.00	1,457.52	18,917.07	6,082.93	75.67 %
505-43350-512102	LIFE INSURANCE	600.00	600.00	20.24	192.28	407.72	32.05 %
505-43350-512104	DENTAL INSURANCE	1,000.00	1,000.00	42.56	591.61	408.39	59.16 %
505-43350-512105	RETIREMENT INSURANCE	31,000.00	31,000.00	1,649.54	20,375.54	10,624.46	65.73 %
505-43350-512106	VISION INSURANCE	350.00	350.00	12.28	173.24	176.76	49.50 %
505-43350-512201	SOCIAL SECURITY TAX	14,000.00	14,000.00	904.39	9,946.18	4,053.82	71.04 %
505-43350-521201	PROFESSIONAL SERVICES	35,000.00	35,000.00	4,190.50	53,491.13	-18,491.13	152.83 %
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	804.45	7,228.05	1,271.95	85.04 %
505-43350-522201	REPAIRS AND MAINT EQPT	40,000.00	40,000.00	2,761.03	137,238.20	-97,238.20	343.10 %
505-43350-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	30.00	4,840.55	10,159.45	32.27 %
505-43350-522204	REPAIRS AND MAINT SYSTEM	150,000.00	150,000.00	42,610.25	472,509.97	-322,509.97	315.01 %
505-43350-523101	INSURANCE W/C & LIABILITY	80,000.00	80,000.00	20,481.28	69,232.67	10,767.33	86.54 %
505-43350-523201	TELEPHONE	4,000.00	4,000.00	681.68	6,899.73	-2,899.73	172.49 %
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	16,138.42	62,855.18	37,144.82	62.86 %
505-43350-531102	MATERIALS AND SUPPLIES	100,000.00	100,000.00	28,342.06	201,243.15	-101,243.15	201.24 %
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	5,639.87	88,620.83	56,379.17	61.12 %
505-43350-531701	UNIFORMS	10,000.00	10,000.00	709.88	7,509.26	2,490.74	75.09 %
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**	**138,362.55**	**1,296,889.09**	**-336,758.55**	**135.07%**
Division: 44000 - WATER							
505-44000-511101	SALARIES & WAGES	398,933.70	398,933.70	31,076.95	311,300.10	87,633.60	78.03 %
505-44000-512101	HEALTH INSURANCE	55,000.00	55,000.00	4,372.56	39,274.89	15,725.11	71.41 %
505-44000-512102	LIFE INSURANCE	1,500.00	1,500.00	52.56	661.71	838.29	44.11 %
505-44000-512104	DENTAL INSURANCE	2,000.00	2,000.00	127.68	1,241.53	758.47	62.08 %
505-44000-512105	RETIREMENT INSURANCE	63,500.00	63,500.00	4,540.56	42,467.85	21,032.15	66.88 %
505-44000-512106	VISION INSURANCE	750.00	750.00	36.84	374.27	375.73	49.90 %
505-44000-512201	SOCIAL SECURITY TAX	30,250.00	30,250.00	2,358.20	23,603.03	6,646.97	78.03 %
505-44000-521201	PROFESSIONAL SERVICES	75,000.00	75,000.00	1,812.00	40,977.73	34,022.27	54.64 %
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	804.45	7,228.05	2,771.95	72.28 %
505-44000-522130	CUSTODIAL	0.00	0.00	375.00	375.00	-375.00	0.00 %
505-44000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	6,902.45	31,724.37	13,275.63	70.50 %
505-44000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	25.00	23,611.38	-8,611.38	157.41 %
505-44000-522204	REPAIRS AND MAINT SYSTEM	150,000.00	150,000.00	24,461.25	82,562.25	67,437.75	55.04 %
505-44000-523101	INSURANCE W/C & LIABILITY	20,000.00	20,000.00	3,219.61	10,883.22	9,116.78	54.42 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
505-44000-523201	TELEPHONE	8,000.00	8,000.00	426.09	4,149.10	3,850.90	51.86 %
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	162.00	9,760.62	239.38	97.61 %
505-44000-523901	MISCELLANEOUS	1,000.00	1,000.00	113.29	1,477.61	-477.61	147.76 %
505-44000-531102	MATERIALS AND SUPPLIES	225,000.00	225,000.00	57,205.63	309,227.78	-84,227.78	137.43 %
505-44000-531103	POSTAGE	250.00	250.00	0.00	0.00	250.00	0.00 %
505-44000-531270	ENERGY-GASOLINE/DIESEL	20,000.00	20,000.00	3,749.32	25,523.26	-5,523.26	127.62 %
505-44000-531275	ENERGY-UTILITIES	150,000.00	150,000.00	60,588.71	235,932.92	-85,932.92	157.29 %
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	634.39	9,675.98	10,324.02	48.38 %
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**	**203,044.54**	**2,487,047.03**	**689,876.67**	**78.28%**
	Fund: 505 - WATER/SEWER FUND Surplus (Deficit):	**0.00**	**0.00**	**114,680.67**	**-222,477.75**	**-222,477.75**	**0.00%**
Fund: 510 - ELECTRIC FUND							
510-344311	SALES OF ELECTRICITY	7,157,252.00	7,157,252.00	2,235,921.40	7,125,106.42	-32,145.58	99.55 %
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	510.00	10,600.00	600.00	106.00 %
Division: 46000 - ELECTRIC							
510-46000-511101	SALARIES & WAGES	550,000.00	550,000.00	43,784.93	428,992.63	121,007.37	78.00 %
510-46000-512101	HEALTH INSURANCE	65,000.00	65,000.00	5,320.30	49,206.58	15,793.42	75.70 %
510-46000-512102	LIFE INSURANCE	2,500.00	2,500.00	152.54	1,449.13	1,050.87	57.97 %
510-46000-512104	DENTAL INSURANCE	2,500.00	2,500.00	133.86	1,640.74	859.26	65.63 %
510-46000-512105	RETIREMENT INSURANCE	100,000.00	100,000.00	8,386.01	80,563.80	19,436.20	80.56 %
510-46000-512106	VISION INSURANCE	800.00	800.00	39.62	473.37	326.63	59.17 %
510-46000-512201	SOCIAL SECURITY TAX	40,000.00	40,000.00	3,276.30	32,110.25	7,889.75	80.28 %
510-46000-521201	PROFESSIONAL SERVICES	12,000.00	12,000.00	3,995.01	13,642.77	-1,642.77	113.69 %
510-46000-521202	LEGAL AND AUDITING	2,500.00	2,500.00	0.00	170.00	2,330.00	6.80 %
510-46000-521301	TECHNICAL SERVICES	11,500.00	11,500.00	804.45	7,318.04	4,181.96	63.64 %
510-46000-522130	CUSTODIAL	2,500.00	2,500.00	375.00	375.00	2,125.00	15.00 %
510-46000-522201	REPAIRS AND MAINT EQPT	45,000.00	45,000.00	14,325.47	73,822.82	-28,822.82	164.05 %
510-46000-522203	REPAIRS AND MAINT BLDG	15,000.00	15,000.00	35.00	2,669.54	12,330.46	17.80 %
510-46000-522204	REPAIRS AND MAINT SYSTEM	100,000.00	100,000.00	66,186.25	226,906.66	-126,906.66	226.91 %
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	8,822.87	29,823.86	2,176.14	93.20 %
510-46000-523201	TELEPHONE	7,000.00	7,000.00	625.09	5,360.09	1,639.91	76.57 %
510-46000-523701	TRAINING/EDUCATION	8,500.00	8,500.00	938.20	7,073.63	1,426.37	83.22 %
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	35,861.53	157,728.66	42,271.34	78.86 %
510-46000-531270	ENERGY-GASOLINE/DIESEL	35,000.00	35,000.00	2,813.24	24,201.96	10,798.04	69.15 %
510-46000-531275	ENERGY-UTILITIES	175,000.00	175,000.00	12,391.95	110,743.26	64,256.74	63.28 %
510-46000-531530	INV PCH FOR RSALE-ELECTR	5,323,352.00	5,323,352.00	0.00	4,904,168.41	419,183.59	92.13 %
510-46000-531701	UNIFORMS	10,000.00	10,000.00	1,281.06	11,501.65	-1,501.65	115.02 %
510-46000-541401	SYSTEM IMPROVEMENTS	120,000.00	120,000.00	0.00	86,292.11	33,707.89	71.91 %
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	354.00	25,347.99	274,652.01	8.45 %
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**	**209,902.68**	**6,292,376.81**	**878,875.19**	**87.74%**
	Fund: 510 - ELECTRIC FUND Surplus (Deficit):	**0.00**	**0.00**	**2,026,528.72**	**843,437.47**	**843,437.47**	**0.00%**
Fund: 515 - GAS FUND							
515-344411	SALES OF GAS	1,190,000.00	1,190,000.00	38,968.82	930,200.62	-259,799.38	78.17 %
515-344413	GAS SERVICE CHARGE	200.00	200.00	0.00	0.00	-200.00	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
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	0.00	111.36	111.36	0.00 %
Division: 47000 - GAS							
515-47000-511101	SALARIES & WAGES	269,177.67	269,177.67	20,390.30	191,740.31	77,437.36	71.23 %
515-47000-512101	HEALTH INSURANCE	45,000.00	45,000.00	3,725.90	38,694.54	6,305.46	85.99 %
515-47000-512102	LIFE INSURANCE	750.00	750.00	47.04	446.88	303.12	59.58 %
515-47000-512104	DENTAL INSURANCE	1,600.00	1,600.00	86.86	1,017.66	582.34	63.60 %
515-47000-512105	RETIREMENT INSURANCE	45,000.00	45,000.00	3,935.77	37,159.07	7,840.93	82.58 %
515-47000-512106	VISION INSURANCE	650.00	650.00	24.70	294.62	355.38	45.33 %
515-47000-512201	SOCIAL SECURITY TAX	19,500.00	19,500.00	1,487.32	13,962.76	5,537.24	71.60 %
515-47000-521201	PROFESSIONAL SERVICES	7,500.00	7,500.00	1,331.50	12,804.20	-5,304.20	170.72 %
515-47000-521301	TECHNICAL SERVICES	10,500.00	10,500.00	804.45	7,228.05	3,271.95	68.84 %
515-47000-522130	CUSTODIAL	0.00	0.00	375.00	375.00	-375.00	0.00 %
515-47000-522201	REPAIRS AND MAINT EQPT	20,000.00	20,000.00	192.33	28,231.04	-8,231.04	141.16 %
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	8,446.25	16,553.75	33.79 %
515-47000-523101	INSURANCE W/C & LIABILITY	26,500.00	26,500.00	5,625.85	19,017.01	7,482.99	71.76 %
515-47000-523201	TELEPHONE	5,000.00	5,000.00	155.21	1,483.35	3,516.65	29.67 %
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	1,456.00	3,753.23	3,246.77	53.62 %
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	2,043.61	19,664.25	25,335.75	43.70 %
515-47000-531270	ENERGY-GASOLINE/DIESEL	12,500.00	12,500.00	2,579.05	14,870.04	-2,370.04	118.96 %
515-47000-531275	ENERGY-UTILITIES	11,500.00	11,500.00	1,153.67	8,931.88	2,568.12	77.67 %
515-47000-531520	INV PCH FOR RSALE-GAS	444,000.00	444,000.00	0.00	481,476.84	-37,476.84	108.44 %
515-47000-531701	UNIFORMS	8,500.00	8,500.00	1,547.27	9,964.42	-1,464.42	117.23 %
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	0.00	0.00	40,000.00	0.00 %
515-47000-574001	UNCOLLECTIBLE REVENUE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
515-47000-581301	PRINCIPAL-GAS REPLACE PRJ	140,000.00	140,000.00	0.00	113,710.00	26,290.00	81.22 %
515-47000-582304	INTEREST-GAS LINE REPLACE	25,000.00	25,000.00	0.00	11,188.00	13,812.00	44.75 %
	Division: 47000 - GAS Total:	**1,279,700.00**	**1,279,700.00**	**47,633.08**	**1,060,345.56**	**219,354.44**	**82.86%**
	Fund: 515 - GAS FUND Surplus (Deficit):	**0.00**	**0.00**	**-8,664.26**	**-3,150.58**	**-3,150.58**	**0.00%**
Fund: 520 - SANITATION FUND							
520-344111	GARBAGE FEES	365,000.00	365,000.00	29,586.82	276,363.54	-88,636.46	75.72 %
520-344190	GARBAGE OTHER - TRASH FEES	10,000.00	10,000.00	13,557.50	107,789.50	97,789.50	1,077.90 %
520-391200	OP TRANSFERS IN-FUND	211,167.12	211,167.12	0.00	0.00	-211,167.12	0.00 %
Division: 45000 - SANITATION							
520-45000-511101	SALARIES & WAGES	160,067.12	160,067.12	12,836.29	110,946.39	49,120.73	69.31 %
520-45000-512101	HEALTH INSURANCE	25,000.00	25,000.00	3,250.58	19,316.49	5,683.51	77.27 %
520-45000-512102	LIFE INSURANCE	500.00	500.00	17.38	165.11	334.89	33.02 %
520-45000-512104	DENTAL INSURANCE	900.00	900.00	86.86	567.03	332.97	63.00 %
520-45000-512105	RETIREMENT INSURANCE	30,000.00	30,000.00	2,567.27	21,720.46	8,279.54	72.40 %
520-45000-512106	VISION INSURANCE	200.00	200.00	24.70	164.28	35.72	82.14 %
520-45000-512201	SOCIAL SECURITY TAX	11,000.00	11,000.00	927.22	8,285.42	2,714.58	75.32 %
520-45000-521201	PROFESSIONAL SERVICES	200,000.00	200,000.00	21,426.28	192,564.83	7,435.17	96.28 %
520-45000-522201	REPAIRS AND MAINT EQPT	30,000.00	30,000.00	69.11	18,997.04	11,002.96	63.32 %
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	2,428.83	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	2,473.78	23,206.70	14,793.30	61.07 %
520-45000-523918	DUMPSTER EXPENSE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
520-45000-531101	TIRES & TUBES	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
520-45000-531102	MATERIALS AND SUPPLIES	3,000.00	3,000.00	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	1,270.95	14,363.33	5,636.67	71.82 %

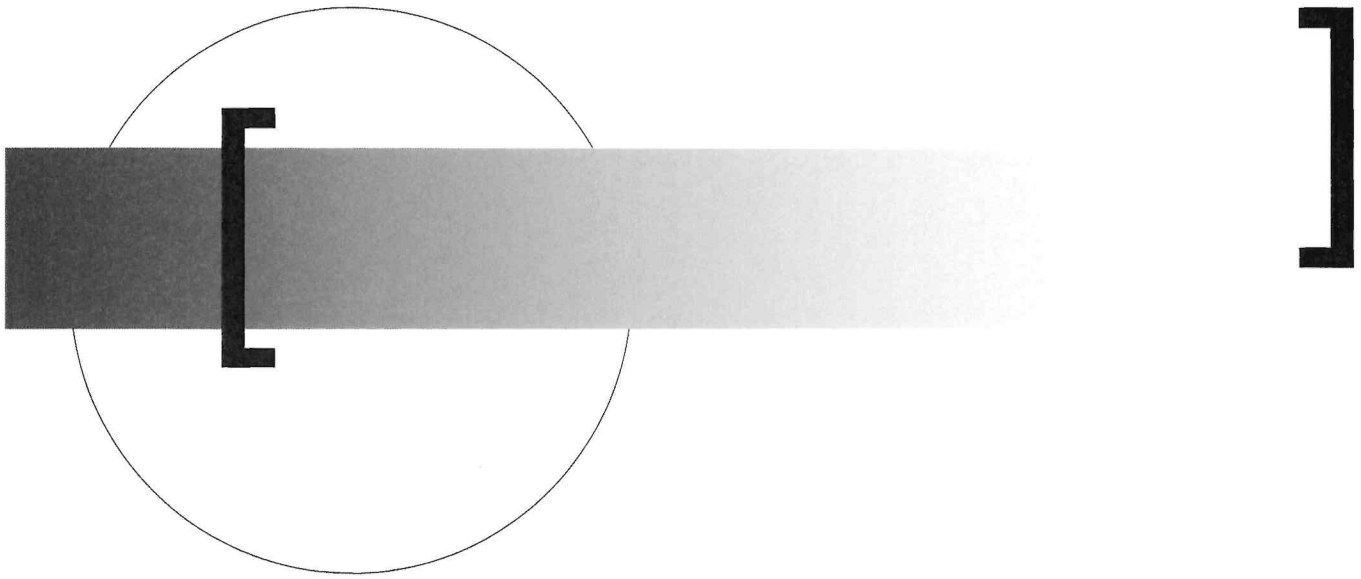
		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
520-45000-531701	UNIFORMS	10,000.00	10,000.00	609.96	7,095.11	2,904.89	70.95 %
	Division: 45000 - SANITATION Total:	**586,167.12**	**586,167.12**	**47,989.21**	**425,916.02**	**160,251.10**	**72.66%**
	Fund: 520 - SANITATION FUND Surplus (Deficit):	**0.00**	**0.00**	**-4,844.89**	**-41,762.98**	**-41,762.98**	**0.00%**
	Report Surplus (Deficit):	**0.00**	**0.00**	**6,965,422.72**	**1,900,259.90**	**1,900,259.90**	**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	5,650,426.62	10,439,106.20	358,978.20	103.56%
10000 - GENERAL GOVERNMENT	1,935,700.00	1,935,700.00	127,416.15	1,592,400.81	343,299.19	82.26%
32000 - POLICE	2,398,320.11	2,398,320.11	270,595.51	2,439,369.36	-41,049.25	101.71%
35000 - FIRE	2,073,292.00	2,073,292.00	162,056.01	2,317,206.09	-243,914.09	111.76%
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	87,225.96	732,430.89	394,659.66	64.98%
55300 - VCB COMMUNITY CENTER	20,000.00	20,000.00	491.06	1,955.60	18,044.40	9.78%
61000 - RECREATION & PARKS	136,000.00	136,000.00	400.00	21,531.93	114,468.07	15.83%
74000 - PLANNING AND ZONING	720,450.00	720,450.00	65,033.82	928,035.96	-207,585.96	128.81%
75200 - ECONOMIC DEVELOPMENT	1,041,150.00	1,041,150.00	28,678.61	551,631.78	489,518.22	52.98%
75650 - SPECIAL FACILITIES DEPOT	45,200.00	45,200.00	1,831.32	23,989.01	21,210.99	53.07%
76300 - COMMUNITY ACTION PROGRAM/YOUTH SERV	163,650.00	163,650.00	15,009.83	110,539.57	53,110.43	67.55%
76320 - STUDY / TECHNOLOGY CENTER	87,700.00	87,700.00	11,323.44	52,967.20	34,732.80	60.40%
Fund: 100 - GENERAL FUND Surplus (Deficit):	**0.00**	**0.00**	**4,880,364.91**	**1,667,048.00**	**1,667,048.00**	**0.00%**
Fund: 215 - EMRG TEL 911 SYS						
	490,890.59	490,890.59	0.00	62,635.01	-428,255.58	12.76%
38000 - 911 COMMUNICATION	490,890.59	490,890.59	42,642.43	405,469.27	85,421.32	82.60%
Fund: 215 - EMRG TEL 911 SYS Surplus (Deficit):	**0.00**	**0.00**	**-42,642.43**	**-342,834.26**	**-342,834.26**	**0.00%**
Fund: 505 - WATER/SEWER FUND						
	4,604,684.02	4,604,684.02	463,848.20	3,926,910.66	-677,773.36	85.28%
43300 - SEWAGE COLLECTION AND DISPOSAL	467,629.78	467,629.78	7,760.44	365,452.29	102,177.49	78.15%
43350 - SEWAGE TREATMENT PLANTS	960,130.54	960,130.54	138,362.55	1,296,889.09	-336,758.55	135.07%
44000 - WATER	3,176,923.70	3,176,923.70	203,044.54	2,487,047.03	689,876.67	78.28%
Fund: 505 - WATER/SEWER FUND Surplus (Deficit):	**0.00**	**0.00**	**114,680.67**	**-222,477.75**	**-222,477.75**	**0.00%**
Fund: 510 - ELECTRIC FUND						
	7,171,252.00	7,171,252.00	2,236,431.40	7,135,814.28	-35,437.72	99.51%
46000 - ELECTRIC	7,171,252.00	7,171,252.00	209,902.68	6,292,376.81	878,875.19	87.74%
Fund: 510 - ELECTRIC FUND Surplus (Deficit):	**0.00**	**0.00**	**2,026,528.72**	**843,437.47**	**843,437.47**	**0.00%**
Fund: 515 - GAS FUND						
	1,279,700.00	1,279,700.00	38,968.82	1,057,194.98	-222,505.02	82.61%
47000 - GAS	1,279,700.00	1,279,700.00	47,633.08	1,060,345.56	219,354.44	82.86%
Fund: 515 - GAS FUND Surplus (Deficit):	**0.00**	**0.00**	**-8,664.26**	**-3,150.58**	**-3,150.58**	**0.00%**
Fund: 520 - SANITATION FUND						
	586,167.12	586,167.12	43,144.32	384,153.04	-202,014.08	65.54%
45000 - SANITATION	586,167.12	586,167.12	47,989.21	425,916.02	160,251.10	72.66%
Fund: 520 - SANITATION FUND Surplus (Deficit):	**0.00**	**0.00**	**-4,844.89**	**-41,762.98**	**-41,762.98**	**0.00%**
Report Surplus (Deficit):	**0.00**	**0.00**	**6,965,422.72**	**1,900,259.90**	**1,900,259.90**	**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	4,880,364.91	1,667,048.00	1,667,048.00
215 - EMRG TEL 911 SYS	0.00	0.00	-42,642.43	-342,834.26	-342,834.26
505 - WATER/SEWER FUND	0.00	0.00	114,680.67	-222,477.75	-222,477.75
510 - ELECTRIC FUND	0.00	0.00	2,026,528.72	843,437.47	843,437.47
515 - GAS FUND	0.00	0.00	-8,664.26	-3,150.58	-3,150.58
520 - SANITATION FUND	0.00	0.00	-4,844.89	-41,762.98	-41,762.98
Report Surplus (Deficit):	**0.00**	**0.00**	**6,965,422.72**	**1,900,259.90**	**1,900,259.90**



DEPARTMENT REPORTS

Septembers #'s Report 2026

Code Enforcement

Report Date 09/30/2026

Signs		17
Notice of Violations		27
Assist other Departments		3
Complaints		4
Meetings		7
Assist Citzens via Phone		5
	Total:	63

Monthly Incident Report
September 2026

Fires-NFIRS Series 100	4
NFIRS Series 200-Overpressure, rupture, explosion, overheat (no fire)	
NFIRS Series 300-Rescue and EMS Incidents	33
NFIRS Series 400-Haradous Condition (no fire)	
NFIRS Series 500-Service Call	
NFIRS Series 600-Good Intent Call	
NFIRS Series 700-False Alarm and False Calls	14
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	
Automatic aid fire responses from TC	9
Automatic aid fire responses from Lanett	5
TOTAL FIRE BY WPFD AND PARTNERS	**65**
EMS Patient Disposition	
EAMC-Lanier	10
EAMC-Opelika	
WGMC	39
No Transport	27
Landing Zone	1
Midtown Medical Center	
TOTAL EMS INCIDENTS BY WPFD	**77**
Mutual aid EMS provided to TC	
Mutual aid EMS provided to HC	
Mutual aid EMS provided to Lanett or Valley EMS	
Mutual aid EMS from TC	
Mutual aid EMS from HC	3
Mutaul aid EMS from Lanett	
TOTAL EMS by WPFD and PARTNERS	**80**

Total Fire and EMS response for West Point and Partners 145

Statistical Counts Report

For records with dates between 9/1/2026 and 9/30/2026

WEST POINT PD

Incident Reports Created	**ALL**	**INCIDENTS**	**MISC.**	**FAMILY VIOL.**
	83	58	10	15
Incident Reports Cleared	**ALL**	**BY ARREST**	**UNFOUNDED**	**EXCEPTIONALLY**
	46	26	8	12
Property Involved			**STOLEN**	**RECOVERED**
			$35,696	$0
Incident Type Level			**FELONY**	**MISDEMEANOR**
			15	54

Investigative Files Opened	20
Investigative Files Assigned	20
Investigative Files Cleared	10
Drug Related Investigative Files Opened	0
Drug Related Investigative Files Cleared	0
Arrests / Booking Records	24
Citations Issued	149
Warnings Issued	185

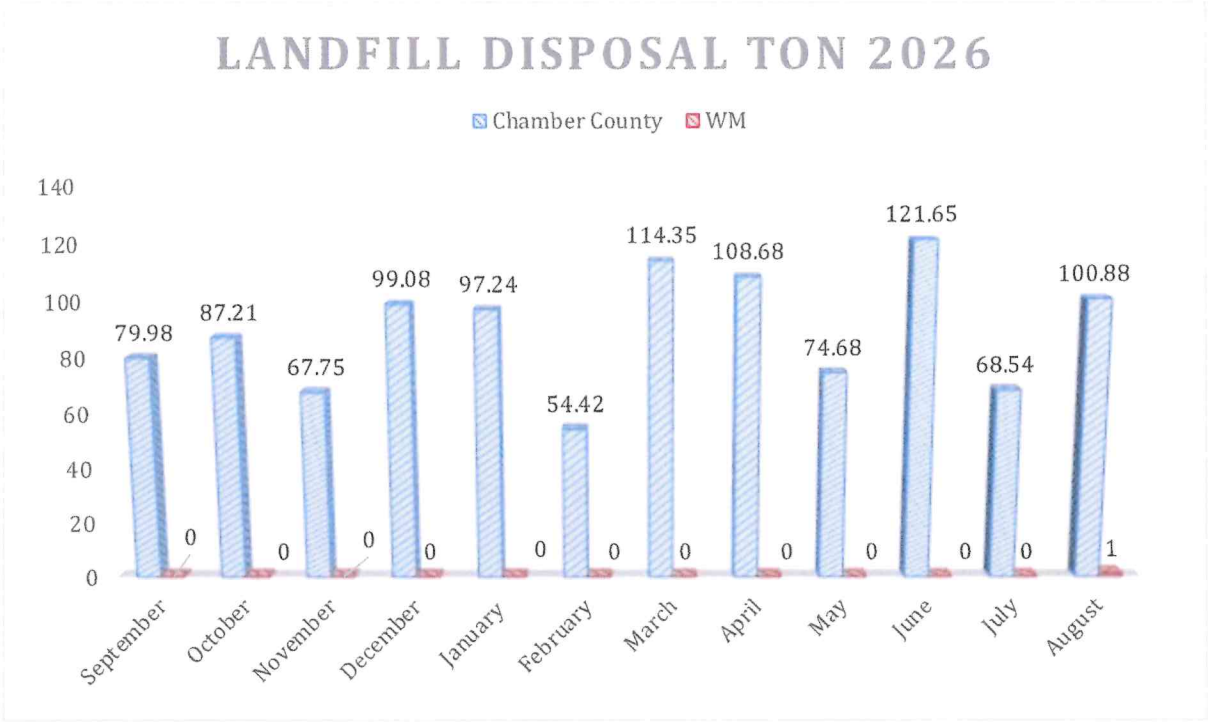
Court Services	**RECEIVED**	**SERVED**
Civil Papers	0	0
Subpoenas	0	0
Warrants	25	15

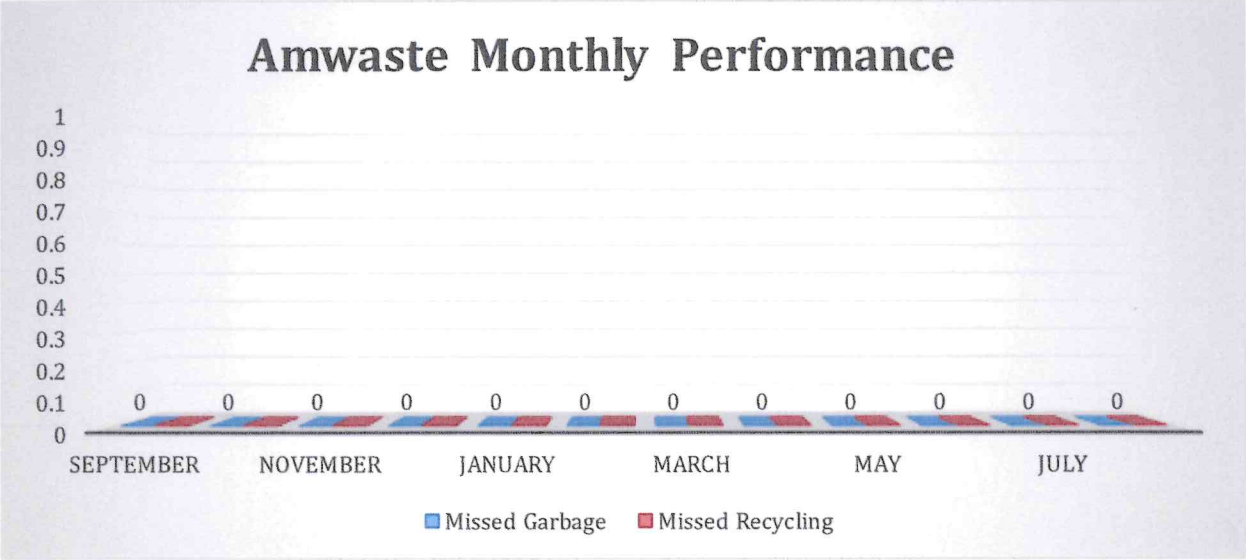
Accident Reports	**ALL**	**CRASH**	**PRIV PROP**
	17	17	0

Public Works Department Activity Report

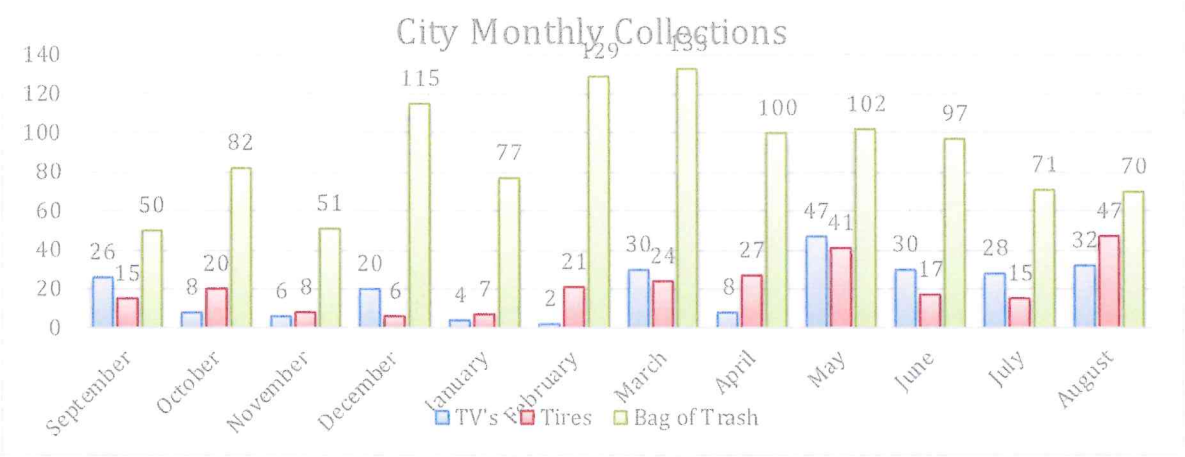
Sanitation

• A total of 79.98 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 September, Grappler Truck 23-1 was placed out of service for major repairs. Pick-up Truck 16 underwent routine preventive maintenance, including a scheduled service and tire rotation. Additionally, Pick-up Truck 13-1 was taken to the shop for repairs related to heating and air conditioning system issues.

Streets/Sanitation

- During the month of September, no recycling services were provided, and the trash receptacle was missing.
- Harris County inmates completed mowing and ground maintenance at each cemetery once a month. They also maintained the boat ramp located behind the West Point Recreation baseball field and all city-owned lots once during the month. At this time, inmate work crews have been unavailable for approximately three weeks due to the departure of the assigned guard, who resigned to pursue other employment.
- The Street Department also applied weed control treatments in the downtown area and along the red-brick area at Exit 2, including Kia Boulevard and Kia Parkway. Additionally, the department assisted with mowing and maintaining all cemeteries within the city.
- West Point Downtown and West Point River Park are scheduled to be blown off and cleaned during the first half of the workday each week. The Woodyard Trail is also blown off twice per week to maintain a clean and presentable appearance.
- Trash and debris were collected from the following locations during the month of September: 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, Woodyard Road, East 12th Street, Avenue H, Stateline Road, Arrowhead Drive, Sunset Drive, and three city-owned fields.
- The Street Department also utilized a boom mower tractor to cut back overgrown vegetation at Dogwood Circle, Hawthorne Terrace, Ivey Lane, East 6th Street, Cedar Street, Frank Hall Jr. Street, and along all Highway 29 ditches.
- **J.B.C. Contractor:** The contractor cleaned out two drainage ditches on Park Lane and completed sidewalk repairs on 4th Avenue between West 14th Street and West 15th Street. The contractor also repaired and concreted the storm drain box and completed concrete work in front of 806 Avenue B.

September 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)	1	2	0	1
Hauling Dirt/Sludge (CIS)	0	0	0	2
INSTALL NEW ELECTRIC SERVICE (CIS)	0	3	1	8
INSTALL SECURITY LIGHT (CIS)	1	1	0	0
INSTALL STREET LIGHT (CIS)	0	2	1	2
LIMB/TREE ON LINE - ELECTRIC DEPT (CIS)	2	27	5	28
LINE DOWN REPORTED (CIS)	0	12	2	11
PERMANENT SERVICE-ELECTRIC (CIS)	1	23	2	11
POWER - OTHER/MISCELLANEOUS (CIS)	4	54	3	55
POWER OUTAGE (CIS)	2	69	3	79
REPAIR ELECTRIC SERVICE (CIS)	0	10	0	15
REPAIR SECURITY LIGHT (CIS)	0	4	0	7
REPAIR STREET LIGHT (CIS)	5	45	8	47
REPAIR TRAFFIC LIGHT (CIS)	1	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	2	2
SRV -CHANGE ELECTRIC METER (CIS)	0	0	0	12
TEMPORARY POWER (CIS)	0	7	3	10
TEST ELECTRIC METER (CIS)	0	1	0	0

September 2026 Utility Department Reports

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
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	0	1
Install Meter Set (CIS)	0	1	0	0
Install Plastic Pipeline (CIS)	0	2	5	13
Install new gas service (CIS)	0	20	2	24
Install, Change Gas Meter (CIS)	0	1	0	6
Install, Renew, Relocate, Reinstate, Abandon Service (CIS)	0	2	0	1
Install/Change ERT (CIS)	0	16	1	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
Investigate a Reported Gas Leak (CIS)	2	20	2	32
MISCELLANEOUS-GAS (CIS)	2	22	7	40
MONTHLY METER READING (CIS)	4	34	0	0
Maintain Pipeline Right-of-Ways (CIS)	0	0	0	1
Manuals Update & Review (CIS)	0	6	0	4
ODORATOR MONTHLY TEST (CMMS)	1	10	1	10
Operate & Maintenance Critical Valves (CIS)	0	0	0	0

September 2026 Utility Department Reports

Operator Qualification Testing & Evaluation (CIS)	2	16	0	12
Patrol Pipeline (CIS)	0	1	0	1
Patrol Pipeline - Ground Level (CIS)	1	2	1	2
Perform Leak Survey (CIS)	0	0	1	1
Perform Pressure Test (CIS)	0	2	2	3
Perform Sniff Tests (CIS)	1	3	1	3
Pull Gas Meter (CIS)	0	1	0	0
Remove Gas Service (CIS)	0	0	0	1
Report of Gas Leak (CIS)	0	0	0	5
Report of Low/No Pressure (CIS)	0	1	0	0
Restake UG Locates (CIS)	0	0	0	1
STATION INSPECTION (CMMS)	3	38	4	34
Set Meter - 1400 > (CIS)	0	1	0	1
Set Meter - 425 < (CIS)	0	4	1	2
Set Meter - 750 to 1000 (CIS)	0	1	0	0
Survey Above Ground Facilities for A/C (CIS)	0	0	0	0
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	28

SEWER DEPARTMENT

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
CAMERA MAIN LINE (CIS)	0	2	1	1
CUSTOMER COMPLAINT-SEWER (CIS)	0	1	1	2

September 2026 Utility Department Reports

Install New Sewer Tap (CIS)	0	4	1	4
JET SEWER LINE (CIS)	1	35	1	27
ODOR REPORTED (CIS)	0	1	0	2
REPAIR MANHOLE (CIS)	0	0	2	3
Repair Service Line (CIS)	0	1	0	1
Repair Sewer Main (CIS)	0	1	0	2
SEWER BACKUP (CIS)	0	8	1	11
SEWER MISCELLANEOUS (CIS)	0	0	0	2
kill out sewer service (CIS)	0	0	0	0

UTILITY LOCATES DEPARTMENT

Task Description	This Month (Completed)	Total YTD	This Month Year Ago	YTD Year Ago
Locate Underground Utilities (CIS)	49	661	99	628

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	18	3	20
CHANGE WATER METER LID (CIS)	0	4	0	10
CHECK WATER PRESSURE (CIS)	1	9	0	11
CLEAN OUT LAGOONS (CIS)	0	1	0	0
CLEAN OUT WATER METER BOX (CIS)	1	3	0	3
CLEAN UP FROM WATER LEAK/MAIN BREAK (CIS)	0	1	0	0
CUT ON WATER- AT METER (CIS)	2	9	0	5

September 2026 Utility Department Reports

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	0	10
INVESTIGATE WATER LEAK (CIS)	1	17	7	31
LANDSCAPE YARD (CIS)	0	1	0	1
LOCATE WATER LINES (CIS)	0	1	0	1
MISCELLANEOUS/OTHER-WATER (CIS)	1	2	0	2
Meter Gasket Leak (CIS)	2	5	0	5
NEW WATER SERVICE (CIS)	0	5	0	10
PAINT FIRE HYDRANTS (CIS)	0	0	0	2
REPAIR FIRE HYDRANT (CIS)	0	0	2	2
REPAIR LEAK - MAIN LINE (CIS)	0	13	2	19
REPAIR LEAK IN SERVICE LINE (CIS)	5	33	3	13
REPAIR WATER LINE (CIS)	0	15	0	5
REPLACE SERVICE LINE (CIS)	0	10	1	4
Remove Water Meter (CIS)	0	0	1	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)	1	15	0	14
WATER TAP REQUEST (CIS)	0	2	0	0
flush water line (CIS)	0	1	0	2
install fire hydrant meter (CIS)	0	1	0	1
install pressure reducing valve (CIS)	0	0	0	1
kill out old service (CIS)	0	3	1	5

September 2026 Utility Department Reports

meter reading (CIS)	0	2	0	1

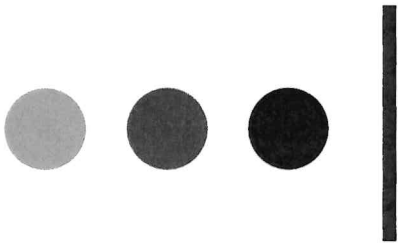
Utility Locate September 2026

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

SERVICE AREA	*TOTAL RECEIVED TICKETS*
WTP50 - WATER	54
WTP51 - GAS	36
WTP52 - POWER	35
WTP53 - SEWER	43
WTP54 - STORM	36
TOTAL LOCATES	204
SERVICE AREA	*EMERGENCY TOTALS*
WTP50 – WATER	4
WTP51 – GAS	3

September 2026 Utility Department Reports

WTP52 – POWER	**2**
WTP53 – SEWER	**2**
WTP54 – STORM	**2**
Total Emergency Locates	**13**



NEW BUSINESS

A RESOLUTION
NO. _____

A RESOLUTION OF THE COUNCIL OF COLUMBUS, GA APPROVING THE THIRD AMENDED AND RESTATED ARTICLES OF ORGANIZATION FOR VALLEY PARTNERSHIP - JOINT DEVELOPMENT AUTHORITY

WHEREAS, Columbus Consolidated Government participated in the creation of, and continues to participate in, the Joint Development Authority of Harris, Marion, Muscogee, Talbot and Taylor Counties (the "Original Authority"); and

WHEREAS, the Council of Columbus, GA has determined that it is in the best interest of Columbus, GA to continue such involvement in the Authority in order to promote trade, commerce, industry and increased employment opportunities for the public good and general welfare; and

WHEREAS, the Council of Columbus, GA having previously determined that the interests of Columbus, GA in the Authority would be furthered by the inclusion of Chattahoochee County in the Original Authority and having changed the name of the Authority to "Valley Partnership - Joint Development Authority" (the "Authority"); and

WHEREAS, under the provisions of O.C.G.A. *36-62-5.1* a Joint Development Authority may be amended by the appropriate concurrent resolutions of the participating governing bodies; and

WHEREAS, the First Amended and Restated Articles of Organization, pursuant to which the Authority is operated, were previously amended by the Second Amended and Restated Articles of Organization to recognize the addition of Chattahoochee County as a participant in the Authority; and

WHEREAS, the following governmental organizations desire to participate in the Authority, to wit:

(i) Columbus Consolidated Government
(ii) West Point, Georgia
(iii) Russell County, Alabama
(iv) Harris County, Georgia
(v) Talbot County, Georgia
(vi) Chattahoochee County, Georgia
(vii) Marion County, Georgia
(viii) Taylor County, Georgia

WHEREAS, the Council of Columbus Georgia has determined that the structure of the Board of Directors shall be revised to provide that two members of the board shall be chosen by each of the participating governmental organizations;

NOW THEREFORE, BE IT FURTHER RESOLVED BY THE COUNCIL OF COLUMBUS, GEORGIA, that the Columbus Consolidated Government shall furnish to the Secretary of State a certified copy of this Resolution in compliance with the provisions of the Georgia Development Authorities Law.

BE IT FURTHER RESOLVED, that the Mayor of Columbus, GA is authorized to execute the Third Amended and Restated Articles of Organization on behalf of the Consolidated Government and such execution shall be deemed to be approval by Council and binding upon the Consolidated Government.

BE IT FURTHER RESOLVED, that any prior resolutions adopted by the Council with respect to the Authority shall deem to be terminated and of no further force and effect upon the adoption of this Resolution.

BE IT FURTHER RESOLVED, that this Resolution shall be effective immediately upon its adoption by the Council of Columbus, GA and the concurrent adoption of similar resolutions by the governing authority of the other participating counties, and from and after _____, 2026 (the "Effective Date") the Authority shall be deemed activated and created.

INTRODUCED at a regular meeting of the Council of Columbus, Georgia, held in the ____ day of _____, 2026, and adopted at said meeting by the affirmative vote of members of said Council.

Councilor Allen	Voting	_____
Councilor Barnes	Voting	_____
Councilor Chambers	Voting	_____
Councilor Cogle	Voting	_____
Councilor Cook	Voting	_____
Councilor Crabb	Voting	_____
Councilor Davis	Voting	_____
Councilor Garrett	Voting	_____
Councilor Huff	Voting	_____
Councilor Tucker	Voting	_____

_____ _____

Lindsey G. McLemore, Clerk of Council B.H. "Skip" Henderson, III, Mayor

THIRD AMENDED AND RESTATED

ARTICLES OF ORGANIZATION FOR

VALLEY PARTNERSHIP - JOINT DEVELOPMENT AUTHORITY

Pursuant to the provisions of the Development Authorities Law (Ga. L. 1963, p. 531, § 1; as amended by Ga. L. 1969, p. 137, § 1, codified at O.C.G.A. § 36-62-1 through §36-62-13). The Joint Development Authority of Harris, Marion, Muscogee, Talbot and Taylor Counties was created as of July *15,* 1997, with Articles of Organization filed with the Secretary of State of the State of Georgia on October 22, 1997, and by concurrent resolutions approved by the Board of Commissioners for Harris County, Georgia, the Board of Commissioners for Marion County, Georgia, the Council of Columbus, Georgia, the Board of Commissioners for Talbot County, Georgia, and the Board of Commissioners for Taylor County, Georgia. the Articles of Organization were later amended with the consent of all participants to add Chattahoochee County, Georgia, to the Joint Development Authority and renaming the Authority the Valley Partnership Joint Development Authority. As of _____, 2026, the City Council for West Point Georgia, , the Board of Commissioners of Russell County, Alabama, , the Board of Commissioners for Harris County, Georgia, the Board of Commissioners for Marion County, Georgia, the Council of Columbus, Georgia, the Board of Commissioners for Talbot County, Georgia, the Board of Commissioners for Taylor County, Georgia, all of which are hereinafter sometimes collectively referred to as the "Governing Bodies" or the "Counties" and sometimes individually referred to as a "Governing Body" or a "County"), have all approved the resolutions attached hereto as Exhibits "A", "B", "C", "D, "E", "F", "G', "H", "I", and "J" respectively (the "Concurrent Resolutions"). The Joint Development Authority as amended and restated, effective as of _____, 2026, shall continue to be known as the Valley Partnership - Joint Development Authority (the "Authority") which shall be deemed an instrumentality of Chattahoochee County, Harris County, Marion County, Columbus, Muscogee County, Talbot County Taylor County, West Point, Georgia, and Russell County, Alabama, with the powers and limitations provided for herein and under O.C.G.A. § 36-62-5.1, authorizing the creation of joint development authorities by two or more counties.

NOW, THEREFORE, be it enacted, by the authorized resolutions concurrently approved by the Governing Bodies, the Authority is hereby created and organized as follows:

1. Public Purpose. The Authority is created for the public purpose of promoting and expanding industry and trade in Chattahoochee County, Harris County, Marion County, Columbus, Muscogee County, Talbot County, Taylor County, West Point,

Georgia, Russell County, Alabama, (each a "Governing Body" and collectively "Governing Bodies") and to attract new industry to provide increased employment for the citizens living within the jurisdiction of the Authority and to expand the ad valorem property tax base for the participating entities.

2. Board of Directors. The Authority shall be controlled by a Board of Directors (the "Board") consisting of twenty (20) members, as follows:

(a) Two (2) members of the Board shall be appointed by the Board of Commissioners for Chattahoochee County;

(b) Two (2) members of the Board shall be appointed by the Board of Commissioners for Harris County;

(c) Two (2) members of the Board shall be appointed by the Board of Commissioners for Marion County;

(d) Two (2) members of the Board shall be appointed by the Council of Columbus, Georgia;

(e) Two (2) members of the Board shall be appointed by the Board of Commissioners of Talbot County; and

(f) Two (2) members of the Board shall be appointed by the Board of Commissioners of Taylor County.

(g) Two (2) members of the Board shall be appointed by the Board of Commissioners of Russell County, Alabama:

(h) Two (2) members of the Board shall be appointed by the Council of West Point, Georgia;

One (1) of the members appointed by each of the Governing Bodies shall serve an initial two (2) year term. The remaining member appointed by each of said Governing Bodies shall serve an initial four (4) year term and all subsequent members appointed to the Board by said Governing Bodies shall serve four (4) year terms. No more than one (1) member of the Board selected by each Governing Body may be a member of the Governing Body appointing the member.

Each member appointed to the Board shall be a taxpayer residing within the county or city making the appointment to the Board. The members of the Board shall receive no compensation for their services, but shall be entitled to reimbursement for actual expenses incurred in the performance of their duties as members of the Board. The initial members

appointed by each respective Governing Body to the Board shall be named in the activating Concurrent Resolutions approved by each of the Governing Bodies. Each member of the Board shall serve his or her stated term noted in the Concurrent Resolutions and continue to serve as a member of the Board until his or her successor is qualified and chosen. In the event of the death or resignation of a member of the Board, his or her successor shall be duly appointed by the respective Governing Body where the former member was a resident.

3. Officers. At the initial meeting of the Board, there shall be elected by majority vote, a Chairman, a Vice-Chairman, a Secretary, a Treasurer, and may elect one or more Assistant Secretaries, and/or one or more Assistant Treasurers (neither assistant secretaries nor assistant treasurers need to be members of the Board) for the Authority, all of whom shall serve two (2) year terms. The Chairman or a Vice-Chairman shall sign, on behalf of the Authority, all official documents which shall be attested to by either the Secretary, an Assistant Secretary or the Treasurer or an Assistant Treasurer.

4. Term. The Authority shall be deemed formally created and authorized to do business on _____ and the filing with the Secretary of State of these Third Amended and Restated Articles of Organization with the Concurrent Resolutions from the Governing Bodies. The Authority shall have perpetual existence, but may be dissolved at any time by the vote of all of the Governing Bodies which created the Authority. The vote to withdraw from the Authority by one or more of the Governing Bodies will not cause the dissolution of the Authority as to the Counties remaining.

5. Meetings of the Board. (a) The Board shall establish a regularly scheduled meeting date, which shall not be less frequently than quarterly. All meetings of the Board shall be subject to the Open and Public Meetings Law (O.C.G.A. §50-14-1, et. seq.) and, subject to said law, may be called at any time by the Chairman, or by two or more members of the Board. The members of the Board may participate in a meeting by means of conference telephone or similar communications equipment in which all persons participating in the meeting can hear each other, and participation in any such meeting shall constitute presence in person at such meeting.

(b) Quorum. A majority of the members of the Board shall constitute a quorum for the transaction of business at any meeting. Unless otherwise required by law, the act of a majority of the Board present and voting at any properly convened meeting at which there is a quorum shall be deemed the act of the Authority.

6. Operational Business Plan. Within six (6) months of the creation of the Authority, the Board shall develop an operational business plan, and furnish a copy thereof to each of the Governing Bodies. Thereafter, the operational business plan shall be revised from time to time as reasonably determined by the Board. Copies of any such revisions to the operational business plan shall be sent to each of the Governing Bodies.

7. Taxation. The Authority shall not be required to pay any state or local taxes or other assessments imposed by the State, or any County, municipal corporation or other political subdivision or taxing district, nor shall there be any ad valorem property taxes assessed against any property acquired and owned by the Authority or under its jurisdiction, control, possession, supervision or leased to a private entity, as provided by O.C.G.A. §36-62-3. The foregoing exemption from taxes shall not include an exemption from sales and use taxes on property purchased by or used by the Authority.

8. Powers of the Authority. The Authority shall have all the powers provided for under O.C.G.A. §36-62-6, including, but not limited to the power:

(a) To bring and defend actions;

(b) To adopt and amend a corporate seal;

(c) To make and execute contracts and other instruments necessary to exercise the powers of the Authority, any of which contracts may be made with either of the counties in which the Authority is located or with any one or more municipal corporations in such counties;

(d) To receive and administer gifts, grants and devises of any property and to administer trusts;

(e) To acquire, by purchase, gift, or construction, any real or personal property desired to be acquired as part of any project or for the purpose of improving, extending, adding to, reconstructing, renovating, or remodeling any project or part thereof already acquired or for the purpose of demolition to make room for such project or any part thereof;

(f) To sell, lease, exchange, transfer, assign, pledge, mortgage, dispose of, or grant options for any real or personal property or interest therein for any such purposes;

(g) To dispose of any real property for fair market value, regardless of prior development of such property as a project, whenever the Board may deem such disposition to be in the best interests of the Authority if the Board prior to such disposition shall determine that such real property no longer can be used advantageously as a project for the development of trade, commerce, industry, and employment opportunities;

(h) To mortgage, convey, pledge, or assign any properties, revenues, income, tolls, charges, or fees owned or received by the Authority;

(i) To appoint officers and retain agents, engineers, attorneys, fiscal agents, accountants, and employees and to provide for their compensation and duties;

(j) To extend credit or make loans to any person, firm, corporation, or other industrial entity for the planning, design, construction, acquisition, or carrying out of any project, which credit or loans shall be secured by loan agreements, mortgages, security agreements, contracts, and all other instruments, fees, or charges, upon such terms and conditions as the Authority shall determine reasonable in connection with such loans, including provision for the establishment and. maintenance of reserves and insurance funds; and, in the exercise of powers granted by O.C.G.A. § 36-62-6 in connection with a project for such person, firm, corporation, or other industrial entity, to require the inclusion in any contract, loan agreement, security agreement, or other instrument, of such provisions for guaranty, insurance, construction, use, operation, maintenance, and financing of a project as the Authority may deem necessary or desirable;

(k) To acquire, accept, or retain equitable interests, security interests, or, other interest in any property, real or personal, by mortgage, assignment, security agreement, pledge, conveyance, contract, lien, loan agreement, or other consensual transfer, in order to secure the repayment of any moneys loaned or credit extended by the Authority;

(I) To construct, acquire, own, repair, remodel, maintain, extend, improve, and equip projects located on land owned or leased by the Authority or land owned or leased by others and to pay all or part of the cost of any such project from the proceeds of revenue bonds of the Authority or from any contribution or loans by persons, firms, or corporations or any other contribution, all of which the Authority is authorized to receive, accept, and use;

(m) To borrow money and issue its revenue bonds and bond anticipation notes from time to time and to use the proceeds thereof for the purpose of paying all or part of the cost of any project, including the cost of extending, adding to, or improving the project, or for the purpose of refunding any such bonds of the Authority theretofore issued and to otherwise carry out the purposes for which the Authority was created and to pay all other costs of the Authority incident to or necessary and appropriate to such purposes, including the providing of funds to be paid into any fund or funds to secure such bonds and notes, provided that all such bonds and notes shall be issued in accordance with the procedures and subject to the limitations set forth in O.C.G.A. § 36-62,-8;

(n) To provide security for repayment of Authority obligations, to pledge, mortgage, convey, assign, hypothecate, or otherwise encumber any property, real or personal, of the Authority and to execute any trust agreement, indenture, or security agreement containing any provisions not in conflict with law, which trust agreement, indenture, or security agreement may provide for foreclosure or forced sale of any property of the Authority upon default, on such obligations, either in payment of principal or interest or in the performance of any term or condition, as are contained in such agreement or indenture;

(o) To expend for the promotion of industry, agriculture, and trade within its area of operation any funds of the Authority determined by the Board to be in excess of those needed for the other corporate purposes of the Authority; and

(p) To do all things necessary or convenient to carry out the powers expressly conferred herein and by Chapter 36-62 of the O.C.G.A.

9. Limitations of the Authority and Prohibited Transactions. The Authority shall be prohibited from operating a project, except for an industrial park, as provided under O.C.G.A. § 36-62-7, and all members of the Board shall be prohibited from transacting business for pecuniary gain with the Authority, as provided by O.C.G.A. § 36-62-*5(e)* with such exceptions as provided therein.

10. Job Tax Credits. The members of the Board shall strive to take advantage of the enhanced job tax credits available within the jurisdiction of the Authority pursuant to the provisions of O.C.G.A. § 48-7-40, including the filing of any and all such documents and papers as may be required to receive the enhanced job tax credits.

11. Regional Facilities. The development of any "regional facilities" for use by the Authority, such as industrial parks, will be undertaken pursuant to such intergovernmental agreements as may be entered into among the Governing Bodies in accordance with the Georgia Constitution Article 9, Section 4, Paragraph IV and applicable law. Any such agreements shall be on such terms as the Governing Bodies shall agree.

12. Debt. The Authority shall not be authorized to create in any manner any debt, liability or obligation against the State of Georgia, Chattahoochee County, Harris County, Marion County, Columbus, Muscogee County, Talbot County, Taylor County, Russell County, Alabama, West Point Georgia, or any municipal corporation located therein.

13. Bonds. The Authority shall be entitled to issue bonds, bond anticipation notes, trust indentures, deeds to secure obligations, security agreements, and mortgages

as provided under the provisions of O.C.G.A. § 36-62-8, subject to the limitations of O.C.G.A. § 36-62-9.

14. Prohibited Land Purchases. The Authority shall not purchase or accept title to any real property located within a county or municipality which is a party to these Articles of Organization without the written consent to such acquisition by the Governing Body of such county.

15. Amendment. These Articles of Organization may be amended only by the approval of all of the Governing Bodies.

16. Severability. In the event any provision of these Articles of Organization is determined to be unconstitutional or unenforceable by a court of competent jurisdiction, all other provisions contained herein shall remain in full force and effect.

[Signatures Follow]

P.O. BOX 473
CARTERSVILLE, GA 30120
(770) 382-3361
FAX (770) 386-8382
WWW.WCPAS.COM

WILLIAMSON & CO., CPA's
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

LLOYD WILLIAMSON
CHRISTIAN HATCH

September 28, 2026

To the Honorable Mayor, Members of City Council and Management

City of West Point, Georgia

We are pleased to confirm our understanding of the services we are to provide the City of West Point, Georgia for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City of West Point, Georgia as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of West Point's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of West Point, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary Comparison Schedules
3) Required Pension Plan Information

We have also been engaged to report on supplementary information other than RSI that accompanies the City of West Point's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1) Schedule of Special Purpose Local Option Sales Tax Expenditures
2) Nonmajor Combining and Individual Statements and Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City of West Point and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. The risk of misstating deferred flows and net pension liability balances, leases and Subscription Based Information Technology Arrangements (SIBITA's) are significant as well.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error,

as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of West Point's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the

supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of the City of West Point in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of West Point, Georgia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Williamson & Company, CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to certain regulatory agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Williamson & Company, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by any regulatory agency(ies). If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Christian Hatch is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit upon the execution of this engagement letter.

Our fee for services, including expenses, will range between $35,000 - $39,000. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed

until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City of West Point, Georgia's financial statements. Our report will be addressed to the Mayor, City Council and Management of the City of West Point, Georgia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of West Point is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of West Point and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Thank you,

Williamson + Company

Williamson and Company

Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the City of West Point, Georgia.

Management Signature:

_____

Title: _____

Date: _____

Governance Signature:

_____

Title: _____

Date: _____



INFORMATION

West Point Development Authority

Agenda

September 28, 2026

1. Invocation
2. Call to Order
3. Minutes

   July 27, 2026
   No meeting held in August
4. Financial Report

   July and August
5. Economic Development Director Report
6. Old Business

   Update on Project Hawkeye
7. New Business

   Christmas on the Hooch Sponsorship
   Façade Grant Request
8. Executive Session (If needed)
9. Adjournment

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

WEST POINT DEVELOPMENT AUTHORITY

Regular Meeting Minutes

West Point City Hall

July 27, 2026

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

Also present were: Meghan Richardson, Rob McKenna, Ed Moon, Vershona Andrews and Ben Hamilton.

Absent: Carter Brown

Invocation was given by Aaron Lewis

Meeting was called to order by Wiky Gladden.

Motion was made by Pete Bober and seconded by Aaron Lewis to approve the minutes of the regular meeting of June 22, 2026. Vote to approve was unanimous by all members present.

Motion was made by Lionel Johnson and seconded by Pete Bober to approve the financial report for June, 2026. Vote to approve was unanimous by all members present.

Economic Development Director's Report. Meghan Richardson gave an update of the activity on the Coca Cola Property Project.

New Business. On motion made by Pete Bober and seconded by Lionel Johnson to approve the Hotel Anchor & Mixed-Use Development Replat survey. Vote to approve was unanimous by all members present.

On motion made by Aaron Lewis and seconded by Pete Bober to approve the Declaration of Restrictions, Covenants and Conditions and Grant of Easements. Vote to approve was unanimous by all members present.

On motion made by Pete Bober and seconded by Lionel Johnson to approve the Closing Documents – Lot 3 for West Point Hotel Ventures, LLC. Vote 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, August 24, 2026.

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

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
CCB - Certificate of Deposit	261,381.36
Operating Account	343,659.24
South State Bank -CD	280,643.70
Total Checking/Savings	885,684.30
Total Current Assets	885,684.30
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	**2,979,184.30**
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,609,666.89
Retained Earnings	2,337,786.27
Net Income	-1,968,268.86
Total Equity	2,979,184.30
TOTAL LIABILITIES & EQUITY	**2,979,184.30**

West Point Development Authority
Profit & Loss
July 2026

	Jul 26
Income	
Intergovernmental Incom	30,000.00
Total Income	30,000.00
Gross Profit	30,000.00
Expense	
Community Development	376.25
Contract Labor	1,000.00
Insurance	8,759.00
Legal & Closing-Projects	112.50
Legal and Closing	250.00
Maintenance	3,760.00
Office Expense	160.03
Total Expense	14,417.78
Net Income	**15,582.22**

West Point Development Authority
Profit & Loss Detail
July 2026

Type	Date	Num	Name	Memo	Amount
Income					
Intergovernmental Incom					
Deposit	07/14/2026	Dep	Deposit	3rd Quarter 2026	30,000.00
Total Intergovernmental Incom					30,000.00
Total Income					30,000.00
Gross Profit					30,000.00
Expense					
Community Development					
Check	07/02/2026	Debit	Cardmember Service	Pokey's - June meeting lunch	192.45
Check	07/27/2026	2937	Yvonne Reed	Reimbursement of lunch 7/27/26	183.80
Total Community Development					376.25
Contract Labor					
Check	07/01/2026	2929	Yvonne Reed	July 2026	1,000.00
Total Contract Labor					1,000.00
Insurance					
Check	07/06/2026	Debit	THE HARTFORD	Account Number 11699079	2,824.00
Check	07/06/2026	Debit	Philadelphia Insurance Companies	Invoice #2009344022	5,952.00
Deposit	07/24/2026	Dep	Deposit	Refund from The Hartford Ins. ...	-17.00
Total Insurance					8,759.00
Legal & Closing-Projects					
Check	07/13/2026	2933	Morrow & Nix	Prepare June Minutes	112.50
Total Legal & Closing-Projects					112.50
Legal and Closing					
Check	07/01/2026	2928	Morrow & Nix	July 2026	250.00
Total Legal and Closing					250.00
Maintenance					
Check	07/27/2026	2934	Bobby Williams	6/28-7/25	3,760.00
Total Maintenance					3,760.00
Office Expense					
Check	07/02/2026	Debit	Cardmember Service	Zoom.com monthly Fee	15.99
Check	07/02/2026	Debit	Cardmember Service	Givorns - Water	10.29
Check	07/02/2026	Debit	Cardmember Service	Zoom.com - yearly subscription	133.75
Total Office Expense					160.03
Total Expense					14,417.78
Net Income					**15,582.22**

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

	Jul 26	Budget	$ Over Budget	% of Budget
Income				
Intergovernmental Incom	30,000.00	30,000.00	0.00	100.0%
Total Income	30,000.00	30,000.00	0.00	100.0%
Gross Profit	30,000.00	30,000.00	0.00	100.0%
Expense				
Coca Cola Property Project	0.00	53,000.00	-53,000.00	0.0%
Community Development	376.25	200.00	176.25	188.1%
Computer & Website Maintenance	0.00	0.00	0.00	0.0%
Contract Labor	1,000.00	1,000.00	0.00	100.0%
Contributions	0.00	2,000.00	-2,000.00	0.0%
Education	0.00	0.00	0.00	0.0%
Facade Grant	0.00	1,000.00	-1,000.00	0.0%
Insurance	8,759.00	3,000.00	5,759.00	292.0%
Legal & Closing-Projects	112.50	1,000.00	-887.50	11.3%
Legal and Closing	250.00	250.00	0.00	100.0%
Maintenance	3,760.00	3,125.00	635.00	120.3%
Marketing	0.00	500.00	-500.00	0.0%
Miscellaneous Expense	0.00	0.00	0.00	0.0%
Office Expense	160.03	100.00	60.03	160.0%
Postage	0.00	0.00	0.00	0.0%
Professional Dues & Subscript.	0.00	0.00	0.00	0.0%
Project Development	0.00	10,000.00	-10,000.00	0.0%
THINC Contribution	0.00	0.00	0.00	0.0%
Travel	0.00	200.00	-200.00	0.0%
Workforce Development	0.00	200.00	-200.00	0.0%
Total Expense	14,417.78	75,575.00	-61,157.22	19.1%
Net Income	**15,582.22**	**-45,575.00**	**61,157.22**	**-34.2%**

West Point Development Authority
Profit & Loss Budget vs. Actual
January 7 through August 14, 2026

	Jan 7 - Aug 14, 26	Budget	$ Over Budget	% of Budget
Income				
Bond Incom	0.00	0.00	0.00	0.0%
Interest Income	7,784.62	0.00	7,784.62	100.0%
Interest Income on L/R ITC	0.00	0.00	0.00	0.0%
Intergovernmental Incom	90,000.00	84,193.55	5,806.45	106.9%
Lease Income	0.00	0.00	0.00	0.0%
Miscellaneous	15.00	0.00	15.00	100.0%
Property Sold	2,316.20	0.00	2,316.20	100.0%
REBA Grant Income	0.00	0.00	0.00	0.0%
Total Income	100,115.82	84,193.55	15,922.27	118.9%
Cost of Goods Sold				
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	100,115.82	84,193.55	15,922.27	118.9%
Expense				
Cell Phone	0.00	0.00	0.00	0.0%
Coca Cola Property Project	0.00	553,000.00	-553,000.00	0.0%
Community Development	1,106.02	1,451.61	-345.59	76.2%
Computer & Website Maintenance	0.00	500.00	-500.00	0.0%
Contract Labor	7,000.00	7,258.06	-258.06	96.4%
Contributions	5,000.00	8,903.23	-3,903.23	56.2%
Education	0.00	1,500.00	-1,500.00	0.0%
Facade Grant	0.00	7,258.06	-7,258.06	0.0%
Health Insurance	0.00	0.00	0.00	0.0%
Insurance	8,784.00	9,000.00	-216.00	97.6%
Lease Payment Expense	0.00	0.00	0.00	0.0%
Legal & Closing-Projects	202.50	3,000.00	-2,797.50	6.8%
Legal and Closing	1,750.00	1,814.51	-64.51	96.4%
Maintenance	14,715.00	17,036.29	-2,321.29	86.4%
Marketing	0.00	3,629.04	-3,629.04	0.0%
Miscellaneous Expense	0.00	480.65	-480.65	0.0%
Office Expense	494.21	380.65	113.56	129.8%
Payroll Expenses	0.00	0.00	0.00	0.0%
Postage	78.00	80.65	-2.65	96.7%
Professional Dues & Subscript.	5,000.00	8,451.61	-3,451.61	59.2%
Project Development	5,260.00	72,580.65	-67,320.65	7.2%
REBA Grant - Expense	0.00	0.00	0.00	0.0%
THINC Contribution	20,000.00	16,129.03	3,870.97	124.0%
Travel	0.00	890.32	-890.32	0.0%
VOID	0.00	0.00	0.00	0.0%
Workforce Development	0.00	1,690.32	-1,690.32	0.0%
Total Expense	69,389.73	715,034.68	-645,644.95	9.7%
Net Income	**30,726.09**	**-630,841.13**	**661,567.22**	**-4.9%**

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

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
CCB - Certificate of Deposit	263,425.87
Operating Account	338,194.68
South State Bank -CD	280,643.70
Total Checking/Savings	882,264.25
Total Current Assets	882,264.25
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	**2,975,764.25**
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,609,666.89
Retained Earnings	2,337,786.27
Net Income	-1,971,688.91
Total Equity	2,975,764.25
TOTAL LIABILITIES & EQUITY	**2,975,764.25**

West Point Development Authority
Profit & Loss
August 2026

	Aug 26
Income	
Interest Income	2,362.77
Total Income	2,362.77
Gross Profit	2,362.77
Expense	
Contract Labor	1,000.00
Insurance	25.00
Legal and Closing	250.00
Maintenance	3,155.00
Marketing	152.82
Project Development	1,200.00
Total Expense	5,782.82
Net Income	**-3,420.05**

West Point Development Authority
Profit & Loss Detail
August 2026

Type	Date	Num	Name	Memo	Amount
Income					
Interest Income					
Deposit	08/02/2026	Dep	Deposit	July 2026	168.96
Deposit	08/14/2026	DEP	Deposit	Int added at renewal	2,044.51
Deposit	08/31/2026	Dep	Deposit	August 2026	149.30
Total Interest Income					2,362.77
Total Income					2,362.77
Gross Profit					2,362.77
Expense					
Contract Labor					
Check	08/03/2026	2936	Yvonne Reed	August 2026	1,000.00
Total Contract Labor					1,000.00
Insurance					
Check	08/14/2026	Debit	Philadelphia Insurance Companies	Late Fee	25.00
Total Insurance					25.00
Legal and Closing					
Check	08/03/2026	2935	Morrow & Nix	August 2026	250.00
Total Legal and Closing					250.00
Maintenance					
Check	08/27/2026	2939	Bobby Williams	7/28/26 - 8/24/26	3,155.00
Total Maintenance					3,155.00
Marketing					
Check	08/04/2026	Debit	Cardmember Service	Package Hub	152.82
Total Marketing					152.82
Project Development					
Check	08/03/2026	2938	Allen Smith Consulting	Invoice 14701	1,200.00
Total Project Development					1,200.00
Total Expense					5,782.82
Net Income					**-3,420.05**

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

	Aug 26	Budget	$ Over Budget	% of Budget
Income				
Interest Income	2,362.77			
Intergovernmental Incom	0.00	0.00	0.00	0.0%
Total Income	2,362.77	0.00	2,362.77	100.0%
Gross Profit	2,362.77	0.00	2,362.77	100.0%
Expense				
Coca Cola Property Project	0.00	0.00	0.00	0.0%
Community Development	0.00	200.00	-200.00	0.0%
Computer & Website Maintenance	0.00	0.00	0.00	0.0%
Contract Labor	1,000.00	1,000.00	0.00	100.0%
Contributions	0.00	2,000.00	-2,000.00	0.0%
Education	0.00	0.00	0.00	0.0%
Facade Grant	0.00	1,000.00	-1,000.00	0.0%
Insurance	25.00	0.00	25.00	100.0%
Legal & Closing-Projects	0.00	0.00	0.00	0.0%
Legal and Closing	250.00	250.00	0.00	100.0%
Maintenance	3,155.00	3,125.00	30.00	101.0%
Marketing	152.82	500.00	-347.18	30.6%
Miscellaneous Expense	0.00	0.00	0.00	0.0%
Office Expense	0.00	0.00	0.00	0.0%
Postage	0.00	0.00	0.00	0.0%
Professional Dues & Subscript.	0.00	1,000.00	-1,000.00	0.0%
Project Development	1,200.00	10,000.00	-8,800.00	12.0%
THINC Contribution	0.00	0.00	0.00	0.0%
Travel	0.00	200.00	-200.00	0.0%
Workforce Development	0.00	200.00	-200.00	0.0%
Total Expense	5,782.82	19,475.00	-13,692.18	29.7%
Net Income	**-3,420.05**	**-19,475.00**	**16,054.95**	**17.6%**

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

	Jan - Dec 26	Budget	$ Over Budget	% of Budget
Income				
Interest Income	9,978.43			
Intergovernmental Incom	90,000.00	120,000.00	-30,000.00	75.0%
Miscellaneous	15.00			
Property Sold	2,316.20			
Total Income	102,309.63	120,000.00	-17,690.37	85.3%
Gross Profit	102,309.63	120,000.00	-17,690.37	85.3%
Expense				
Coca Cola Property Project	0.00	553,000.00	-553,000.00	0.0%
Community Development	1,106.02	2,000.00	-893.98	55.3%
Computer & Website Maintenance	0.00	500.00	-500.00	0.0%
Contract Labor	86,493.54	95,000.00	-8,506.46	91.0%
Contributions	5,000.00	20,000.00	-15,000.00	25.0%
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	2,250.00	3,000.00	-750.00	75.0%
Maintenance	17,870.00	25,000.00	-7,130.00	71.5%
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.	5,000.00	10,000.00	-5,000.00	50.0%
Project Development	5,260.00	100,000.00	-94,740.00	5.3%
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	2,152,742.08	863,600.00	1,289,142.08	249.3%
Net Income	**-2,050,432.45**	**-743,600.00**	**-1,306,832.45**	**275.7%**

DOWNTOWN WEST POINT DEVELOPMENT AUTHORITY

REGULAR MEETING AGENDA

September 8, 2026

Call to Order – Ben Hamilton

Approval of Minutes – August 11, 2026

Treasurer's Report – August 2026

Christmas on the Hooch – Saturday, December 5, 2026
Guest – Kesha Coniglio

New Business

- Façade Grant – 802 1st Avenue
- Available Downtown Properties
- New Downtown Businesses Activity (2026)
- Upcoming Downtown Events & Activities
- DWPDA/Mainstreet Retreat – Wednesday, September 23, 2026

Old Business

- Placemaking Projects

Economic Development Report

Adjourn

Next Regular Meeting: Tuesday, October 14, 2026

DOWNTOWN WEST POINT DEVELOPMENT AUTHORITY
REGULAR MEETING MINUTES
August 11, 2026

Call to order –Ben Hamilton

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

Also attending: Meghan Richardson and Vershona Andrews

Members absent: Karen Meadows

Bill Nixon made a motion to approve the minutes of July 14, 2026, regular meeting. Candace Robbins seconded the motion. Vote to approve was unanimous by all members present.

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

Motion was made by Bill Nixon and seconded by Chelsea Morris to approve the 2026 Millage Rate to remain at 4.5%.

Carrie Wood with Greater Valley Area Chamber of Commerce spoke to the group to present the calendar for theme for the "Christmas in July" announcement, "Saddle Up for a Sweet Ride through Gingerbread Town. Save the Dates for "Rockingfest on the Square – Saturday, November 14, 2026, Christmas Parade on December 10, 2026, and Window Decorating Contest for judging on December 2, 2026. Also, the reminder for the annual membership meeting on September 17, 2026.

Rusty Hassell reminded everyone that Point University Homecoming weekend is October 16-17.

Meghan will be working on dates for a Board Retreat and will send information as soon as possible.

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

Next meeting: Tuesday, September 8, 2026- 9:15 am.

Submitted by Yvonne Reed, Record Keeper

Downtown West Point Development Authority
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
DWPDA	258,197.97
Total Checking/Savings	258,197.97
Total Current Assets	258,197.97
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	**2,612,997.97**
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	2,455,472.79
Retained Earnings	178,053.74
Net Income	-20,528.56
Total Equity	2,612,997.97
TOTAL LIABILITIES & EQUITY	**2,612,997.97**

Downtown West Point Development Authority
Profit & Loss
August 2026

	Aug 26
Ordinary Income/Expense	
Expense	
Admin/Supplies	200.00
Advertising & Promotional	800.00
Facade Grants	1,500.00
Maintenance-Repairs	449.00
Total Expense	2,949.00
Net Ordinary Income	-2,949.00
Net Income	**-2,949.00**

Downtown West Point Development Authority
Profit & Loss Detail
August 2026

Type	Date	Num	Name	Memo	Amount
Ordinary Income/Expense					
Expense					
Admin/Supplies					
Check	08/03/2026	1287	Yvonne Reed	August 2026	200.00
Total Admin/Supplies					200.00
Advertising & Promotional					
Check	08/03/2026	1286	Magnolia Social Co.	August 2026	800.00
Total Advertising & Promotional					800.00
Facade Grants					
Check	08/20/2026	1291	Piquarius Communications, LLC	308 8th Street West Point GA	1,500.00
Total Facade Grants					1,500.00
Maintenance-Repairs					
Check	08/03/2026	1285	A to Z Landscaping	August 2026	449.00
Total Maintenance-Repairs					449.00
Total Expense					2,949.00
Net Ordinary Income					-2,949.00
Net Income					**-2,949.00**

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

	Aug 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	1,000.00	-200.00	80.0%
Caucus	0.00	0.00	0.00	0.0%
Contract Labor	0.00	0.00	0.00	0.0%
DDA Training	0.00	0.00	0.00	0.0%
Facade Grants	1,500.00	0.00	1,500.00	100.0%
Insurance	0.00	0.00	0.00	0.0%
Legal & Closing	0.00	0.00	0.00	0.0%
Maintenance-Repairs	449.00	1,000.00	-551.00	44.9%
Marketing Grant	0.00	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	2,949.00	3,700.00	-751.00	79.7%
Net Ordinary Income	-2,949.00	-3,700.00	751.00	79.7%
Net Income	**-2,949.00**	**-3,700.00**	**751.00**	**79.7%**

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	1,800.00	2,600.00	-800.00	69.2%
Advertising & Promotional	6,931.92	35,000.00	-28,068.08	19.8%
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	0.00	500.00	-500.00	0.0%
Maintenance-Repairs	4,041.00	10,000.00	-5,959.00	40.4%
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	32,497.25	179,842.94	-147,345.69	18.1%
Net Ordinary Income	-31,664.25	0.00	-31,664.25	100.0%
Net Income	**-31,664.25**	**0.00**	**-31,664.25**	**100.0%**