

**CITY OF GRANTVILLE  
CITY COUNCIL REGULAR MEETING AGENDA  
AUGUST 24, 2020 at 6:30 P.M.  
Glanton Municipal Complex  
City Council Chambers  
123 Lagrange Street  
Grantville, Georgia 30220**

**Meeting will be available by Audio Conference Dial: 425-436-6364 Access Code: 336977#**

**Call to Order**

**Invocation**

**Pledge of Allegiance**

**Citizen Comment Regarding Agenda Items**

**Approval of Agenda**

**Approval of Minutes**

**July 27, 2020 City Council Regular Meeting**

**August 3, 2020 Budget Millage Public Hearing**

**August 3, 2020 Special Called Meeting**

**August 10, 2020 City Council Work Session/Public Hearing**

**PUBLIC HEARING – FISCAL YEAR 2021 BUDGET: OPEN \_\_\_\_\_ CLOSED \_\_\_\_\_**

**PUBLIC HEARING – MILLAGE RATE: OPEN \_\_\_\_\_ CLOSED \_\_\_\_\_**

**Discussion/Decision on Resolution No. 2020-08 Requiring Masks or Face Coverings in City Facilities**

**Discussion/Decision: Bids for Interior Restoration Passenger Depot - recommend to accept bid of \$144,827**

**Discussion/Decision: Letter of Engagement for Fiscal Year 2020 Audit with Gerald Pentecost, CPA**

**Discussion/Decision on Mural for Downtown: Received a dollar for dollar matching grant of \$5,000 from the Georgia Council of the Arts**

**Discussion/Decision: Replacement of the Pavilion at Griffin Street Park Complex**

**Second Reading: Ordinance No. 2020-05 Adopting the Fiscal Year 2021 Budget for the City of Grantville**

**Discussion/Decision: Resolution No. 2020-06 Setting and Adopting the 2020 Annual Millage Rate for the Assessment of Property Taxes in the City of Grantville**

**Discussion/Decision: Cemetery Trust Fund Trustee appointments of Mr. Ron Hutchens and Mr. Billy Hand**

**Discussion/Decision: Intergovernmental Agreement for Facilitating Community Forums to further community building and trust building**

**Citizen Comments**

**City Council Comments**

**Adjournment**

**CITY OF GRANTVILLE  
CITY COUNCIL REGULAR MEETING MINUTES  
JULY 27, 2020 at 6:30 P.M.  
Glanton Municipal Complex  
City Council Chambers  
123 Lagrange Street  
Grantville, Georgia 30220**

The Meeting was called to order by Mayor Doug Jewell at 6:30 p.m. Ms. Hines offered the invocation and all present in the room recited the Pledge of Allegiance.

**Present:** Mayor Jewell, Council Members Alan Wacaser, Mark King, Ruby Hines; City Manager Al Grieshaber, Jr., City Clerk Robi Higgins, Financial Analyst Stewart Mills and City Attorney Mark Mitchell. \*Also Present by Audio Conference: Council Member Jim Sells

**Citizen Comment Regarding Agenda Items**

On a motion by City Council Member Hines, seconded by King, Council unanimously approved the Agenda for the meeting.

The City Council voted unanimously to approve the Minutes of the City Council Regular Meeting June 22, 2020 and Work Session July 13, 2020. Hines/King: 4-0

**Discussion/Decision on the Replacement of the Pavilion at Griffin Street Park Complex**  
Motion to approve expanding the concrete pad at the existing Pavilion and allow the City Manager take bids on the Concrete Pad Expansion (Existing Pad 40'x20' and New Pad would be 60'x40') and Erection of Metal Roof structure. Hines/King: 3-1 Wacaser opposed.

**Discussion/Decision on Minutes of City Council (memo attached)** Motion to approve the use of Action Minutes to record City Council minutes with For The Record comments being submitted to the City Clerk in writing to attach to the Minutes. Sells/Wacaser: 3-1 (Hines opposed and read attached statement into the Record)

**Second Reading: Ordinance No. 2020-03 Approval of Amendment to Gas Supply Contract and Supplemental Contract (Gas Portfolio V Project) Each Between the Gas Authority and City of Grantville** Motion to approve: Sells/King: 4-0

**Second Reading: Ordinance No. 2020-04 Amending Section No. 41-76 of the Code of Ordinances to Allow Parking on Lone Oak Street from West Broad Avenue to Church St** Approved Sells/King: 4-0

**Discussion/Decision on Modification to GEFA Loan Documents** Motion Approved to accept payment deferment period allowed. King/Wacaser: 4-0

**Discussion/Decision on Contract with Three Rivers Regional Commission regarding our Senior Center** Approved Hines/King: 4-0

**First Reading: Ordinance No. 2020-05 Adopting the Fiscal Year 2021 Budget for the City of Grantville (Budget, Notice of Public Hearing and Ordinance Attached)** no action required

**Discussion on Resolution No. 2020-06 Annual Millage Rate of 5.945 mils - same as 2019 (Public Notice, Tax Digest Five Year History and Resolution 2020-06 Attached)** No action required

Citizen Comments: Gladys Hines – 592 Griffin Street regarding need for sidewalks on Griffin Street  
Cathy Southern – 78 Church Street regarding need for speed enforcement on Lone Oak Street

**Adjournment at 7:24 p.m. Hines/King: 4-0**

*This Is For the Record*

*I submitted February 10<sup>th</sup> 2020 For the Record.*

*three paragraph statements. They became a part of our minutes the fourth Monday in June 2020 after requesting why they were not a part of our Council minutes. Now with that being said, These four paragraphs are for the record.*

Minutes of City Council **For The Record** – Changes – Agenda Item #2

Council Member Ruby Hines *RH*

Feedback: **For The Record**

July 27, 2020

Rebuttal to Paragraph # 3 -Robert Rules of Order 11<sup>th</sup> Edition, Section 33 at page 298. Although this memorandum states that the minutes are a record of action taken, and these actions does not include discussion or debate, therefore only actions are recorded. However, Robert Rule of order does not say, a recording of the **For the Record** statement cannot be recorded from the recorder that is recording the council meeting.

So, I am recommending that statements **For the Record** from the recordings of our council meeting be typed by our Clerk/designee and the person making the **For the Record** initial the statement and they become a part of our council minutes.

Moreover, this will allow our tax paying citizens freedom to speak, without having to type or hand write their statement for the council minutes. After all the recorder will record verbatim what the speaker has said.

Therefore, I am in favor of using our recorder for **The Record Statement**, until our City Network "S" shared drive issues can be corrected.

**PUBLIC HEARING MINUTES  
CITY OF GRANTVILLE, GA  
MONDAY, AUGUST 3, 2020 AT 9 A.M.  
Glanton Municipal Complex  
City Council Chambers  
123 Lagrange Street  
Grantville, Georgia 30220**

**The meeting was called to order by Mayor Doug Jewell at 9:10 a.m. Council Member Hines offered the Invocation and all present in the room recited the Pledge of Allegiance.**

**Present in the Council Chambers: Mayor Doug Jewell, Council Members Ruby Hines and Jim Sells; City Manager Al Grieshaber, Jr. and City Clerk Robi Higgins. Absent: Council Members King and Wacaser**

**The City Manager spoke and read into the record Budget Notes for the Public Hearing**

**The Public Hearing on the Proposed Fiscal Year 2020/2021 Budget and Proposed Property Tax Increase was opened for Public Comment at 9:20 a.m. Citizen Marion Cieslik spoke in favor of keeping the Millage Rate steady.**

**The Public Hearing on the Fiscal Year 2021 Budget and Proposed Property Tax Increase was closed at 9:25 a.m.**

**Council Member Sells spoke against the tax increase. Council Member Hines had questions regarding Parks & Recreation, Code Enforcement and Police Department budgets.**

**The Public Hearing was adjourned by Mayor Jewell at 9:38 a.m.**

**CITY OF GRANTVILLE  
CITY COUNCIL SPECIAL CALLED MEETING MINUTES**

**AUGUST 3, 2020 at 5:00 p.m.**

**Glanton Municipal Complex**

**123 Lagrange Street, Grantville, GA 30220**

**\*Meeting was held in person and accessible by Audio Conference\***

**From your phone dial: 425-436-6364 Access Code: 336977#**

The Meeting was called to order by Mayor Doug Jewell at 5:00 p.m. Ms. Hines offered the Invocation and all present in the room recited the Pledge of Allegiance.

Present in the Council Chambers: Mayor Doug Jewell, Council Members Ruby Hines and Jim Sells; City Manager Al Grieshaber, Jr. and City Clerk Robi Higgins.  
Absent: Wacaser

Present by Audio Conference: Council Member Mark King and City Attorney Mark Mitchell.

Citizen Comment Regarding Agenda Items - none

**On a motion by City Council Member Sells, seconded by Hines, Council unanimously approved the Agenda for the meeting.**

Discussion/Decision on Resolution 2020-07 Authorizing Execution of the Coronavirus Relief Fund (CRF) Terms and Conditions Grant Agreement; Authorizing Acceptance of Payments; and, Authorizing the Mayor to Sign

**Council Member Sells made a motion to approve Resolution 2020-07, seconded by Council Member Hines. Approved: 3-0**

**On motion by Hines, seconded by Sells, the meeting was adjourned at 5:18 pm by Mayor Jewell**

**CITY OF GRANTVILLE  
CITY COUNCIL WORK SESSION AND PUBLIC HEARING MINUTES  
AUGUST 10, 2020 at 6:30 P.M.**

**Glanton Municipal Complex City Council Chambers  
123 Lagrange Street, Grantville, Georgia 30220**

**\*Meeting held was accessible by Audio Conference Dial: 425-436-6364 Access Code: 336977#**

**Call to Order: at 6:30 p.m. by Mayor Doug Jewell**

**Council Member Hines gave the Invocation. Mayor Jewell lead the Pledge of Allegiance**

**Present: Mayor Doug Jewell, Council Members Mark King, Ruby Hines and Jim Sells; City Manager Al Grieshaber, Jr., City Attorney Mark Mitchell, Financial Analyst Stewart Mills and City Clerk Robi Higgins**

**Present by Audio Conference: Council Member Alan Wacaser; Jeffery Dean, Newnan Times-Herald and Mr. Kyle Campbell, Preservation South**

**Approval of Agenda: Motion to approve Agenda Hines/King: 4-0**

**PUBLIC HEARING – FISCAL YEAR 2021 BUDGET**

**OPENED: 6:33 p.m. CLOSED: 6:41 p.m.**

**PUBLIC HEARING – PROPERTY TAX INCREASE/MILLAGE RATE OF 5.945 MIL**

**OPENED: 6:42 p.m. CLOSED: 7:05 p.m.**

**Council heard public comment from residents Gladys Hines, Kevin Downs and Noah Thompson**

**Discussion/Decision: Bids for Interior Restoration of Passenger Depot**

**Discussion/Decision: Letter of Engagement for Fiscal Year 2020 Audit with Gerald Pentecost, CPA**

**Discussion/Decision on Mural for Downtown: Received a dollar for dollar matching grant of \$5,000.00 from the Georgia Council of the Arts**

**Discussion/Decision: Replacement of the Pavilion at Griffin Street Park Complex**

**Second Reading: Ordinance No. 2020-05 Adopting the Fiscal Year 2021 Budget for the City of Grantville**

**Discussion/Decision: Resolution No. 2020-06 Setting and Adopting the 2020 Annual Millage Rate for the Assessment of Property Taxes in the City of Grantville**

**Discussion/Decision: Cemetery Trust Fund Trustee appointments of Mr. Ron Hutchens and Mr. Billy Hand**

**Discussion/Decision: Intergovernmental Agreement for Facilitating Community Forums to further community building and trust building**

**Citizen Comments: Kevin Downs spoke in favor of citizen input on the Mural**

**Mayor Jewell adjourned the meeting at 8:04 p.m. on a motion by Hines/King: 4-0**

## THE CITY OF GRANTVILLE, GEORGIA

### RESOLUTION NO. 2020-08 BEFORE THE CITY COUNCIL

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#### A RESOLUTION BY THE MAYOR AND COUNCIL REQUIRING THE USE OF MASKS OR FACE COVERINGS IN PROPERTY OWNED OR LEASED BY THE CITY DURING THE COVID-19 OUTBREAK

**WHEREAS**, the novel coronavirus, an infectious virus known to cause the respiratory disease "COVID-19" can spread from person to person, and can result in no symptoms, minor symptoms, or serious illness causing permanent organ damage and death;

**WHEREAS**, individuals age 65 or over or living with certain medical conditions identified by the CDC (members of Vulnerable Populations) and members of other populations identified by the CDC ("Other Populations at Risk") are at risk of severe and lasting harm to health or death from COVID-19;

**WHEREAS**, COVID-19 also has been reported to cause severe and permanent damage to some children;

**WHEREAS**, on March 14, 2020, Governor Brian Kemp declared a Public Health State of Emergency in Georgia, and renewed this declaration multiple times to present date;

**WHEREAS**, the Centers for Disease Control and Prevention ("CDC") has noted that COVID-19 spreads very easily and sustainably when an infected person (who may have no symptoms at all, or minor symptoms) talks, sneezes, or coughs in close proximity with others (within six feet);

**WHEREAS**, the Governor's Executive Orders require Vulnerable Populations to continue to shelter in place, with exceptions that include participating in essential services and working;

**WHEREAS**, many City employees and many members of the public who visit City Hall and other City buildings may be members of Vulnerable Populations;

**WHEREAS**, some City employees and many members of the public who visit City Hall and other City properties are members of the following "Other Populations at Risk" identified by the CDC: pregnant women, individuals experiencing homelessness, people with disabilities, and racial and ethnic minorities;

**WHEREAS**, the Mayor and Council desire to protect individuals in said Vulnerable Populations and Other Populations at Risk, in a reasonable manner and as recommended by the CDC and by the Georgia Department of Public Health, while such individuals are working in, conducting business in, or visiting City Hall and other City buildings;

**WHEREAS**, the CDC, Dr. Kathleen Toomey (Georgia's Commissioner of Public Health), and Governor Kemp recommend that individuals wear face coverings over the nose and mouth to mitigate the spread of COVID-19 when they are in public places where they cannot practice social distancing (i.e., stay at least six feet away from other individuals who do not share the same household); and

**WHEREAS**, the CDC states that wearing a face covering over the nose and mouth is a recommended precaution designed to prevent symptomatic and asymptomatic individuals who have contracted COVID-19 from spreading it to other individuals; and

**WHEREAS**, to be an effective precaution, it is necessary to require all City employees and members of the public to wear a face covering over the nose and mouth while in public areas in City buildings and while meeting in City buildings; and

**WHEREAS** Dr. Toomey and Governor Kemp have modeled the behavior of wearing face coverings as examples for Georgians to follow; and

**WHEREAS**, having City Hall and other City offices open and accessible to the public as necessary to conduct in-person business that cannot be conducted by other means is important for the economic vitality of the City;

**WHEREAS**, certain activities, such as discussing and reviewing construction and other permits, benefit from or require face-to-face interactions between City employees and other individuals;

**WHEREAS**, if a City employee is exposed to the novel coronavirus, by an individual visiting a City building or otherwise, in accordance with CDC guidance such employee will need to quarantine at home for at least 14 days;

**WHEREAS**, if a City employee is diagnosed with COVID-19 or develops COVID-19 symptoms, such employee will be required to isolate at home in accordance with CDC guidance;

**WHEREAS**, O.C.G.A. §36-35-3 allows city governments to establish rules for use of and access to its own property for which no provision has been made by general law and which are not inconsistent with the Constitution or any charter provision applicable thereto;

**WHEREAS**, the City is authorized to establish policies for how the public can access City buildings during the Public Health State of Emergency and thereafter, including closing City buildings, or opening City buildings to the public but placing restrictions on public access; and

**WHEREAS**, the City has made and continues to make efforts to reduce the need for members of the public to physically visit City Hall and other City buildings to interact with City employees, pay bills, and conduct other business with the City;

**WHEREAS**, the City intends to assist its employees and the public with mitigating the spread of COVID-19 in City buildings by providing hand sanitizer, designating an entrance door and an exit door, disinfecting common surfaces regularly, prohibiting handshaking, and encouraging social distancing of non-cohabitating persons, as well as other mitigating measures;

**WHEREAS**, despite these precautions, the City recognizes that it is not always possible to ensure social distancing within the City buildings; and

**WHEREAS**, the following actions are necessary and appropriate to balance the public's interest in having access to City buildings for the conduct of business and other purposes with the compelling public interest of providing for the health, safety and welfare of the City's employees and individuals who visit City Hall and other City buildings and preventing an outbreak of COVID-19 in the City and the surrounding community.

**NOW THEREFORE BE IT RESOLVED**, that for the protection of members of the public and other City employees, including members of Vulnerable Populations and members of Other Populations at Risk, City employees are required to wear face coverings over the nose and mouth, which face coverings are cloth face coverings as defined by the CDC or are face coverings designed to protect others from infection by the wearer, when in public areas of City buildings and when participating in physical meetings with other individuals within non-public areas of City buildings.

**BE IT FURTHER RESOLVED**, that for the protection of members of the public and City employees, including members of Vulnerable Populations and members of Other Populations at Risk, members of the public are required to wear face coverings over the nose and mouth, which face coverings are cloth face coverings as defined by the CDC or are face coverings designed to protect others from infection by the wearer, when entering and while inside City buildings except as expressly stated in a separate policy, order or law, if any, that applies to certain uses of portions of City buildings, such as courtrooms and polling locations.

**BE IT FURTHER RESOLVED**, that the City will communicate ways to perform city business that do not require entry into a City building.

**BE IT FURTHER RESOLVED**, for City business that must be done in person, the City will take reasonable steps to provide such in-person service to members of the public who affirm they cannot wear a face covering because they are physically unable to remove such a face covering, have trouble breathing, or must be accompanied by children under age two.

**BE IT FURTHER RESOLVED**, that the City will communicate the types of acceptable face coverings required for entry into City buildings and instructions by the CDC about how to make such face coverings easily and inexpensively.

**BE IT FURTHER RESOLVED**, that the City will display information from the CDC explaining or illustrating the proper way to wear and remove face coverings.



**BE IT FURTHER RESOLVED**, that the City will attempt to provide face coverings to individuals visiting City buildings who do not otherwise have a face covering that meets these requirements.

**SO RESOLVED, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020 BY THE MAYOR AND COUNCIL CITY OF GRANTVILLE, GEORGIA**

\_\_\_\_\_  
**Douglas Jewell, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Roberta Higgins, City Clerk**

July 23, 2020

Mr. Al Grieshaber, City Manager  
City of Grantville, GA



Dear Mr. Grieshaber,

I have completed my review of the two bids we received for interior build out of the Passenger Depot.

We received a base bid from Principal Construction out of LaGrange for \$139,000 dollars.  
We also received a base bid from Scott Construction from Suwanee for \$144,827 dollars.

Based upon the relevant projects submitted by both firms, Scott Construction has the broadest experience with historic properties. Their past projects have included many complicated rehabilitations involving some of the most important building's in our state. My recommendation to council would be to select their bid, should they choose to accept any of the bids submitted.

Both bids are over our target and Scott's bid is likely higher than Principal due to the travel distance from their home office. They also provided a breakdown of cost included in their bid labeled as Exhibit A. These costs include \$22,033 in General Conditions, and \$8,676 in overhead and fees. As we discussed at the outset of this phase of work on the depot, that is over \$30,000 dollars in costs that are being incurred because we are using a General Contractor and does not include any markups from them on materials and subcontractors. Also, because the bid is over the state threshold, the contractor is including the cost of a bid bond (that is 5% of the bid amount or approximately \$7,000 dollars) that the project is paying for.

Additionally, Scott's bid includes items not required in the plans which can be amended to save money. This includes almost \$16,000 dollars for four stain grade red oak doors which are unnecessary as the doors will be painted. Utilizing a more cost-effective wood will provide a savings, as will abating the floor vs. encapsulating the tile, and the paint encapsulant proposed will damage the building over time.

Please let me know if you or the council have any questions and I look forward to continuing to move this project forward.

Sincerely,

A handwritten signature in black ink, appearing to read "Kyle Campbell".

Kyle Campbell, MHP  
Preservation South, LLC  
770-894-2981  
[preservationsouth@bellsouth.net](mailto:preservationsouth@bellsouth.net)

# **GGPCPA**

**Gerald G. Pentecost, Jr., CPA**

**116 Church Street, Suite 1  
Rainbow City, Alabama 35906  
(256)459-4310  
Fax (866)268-3816**

August 4, 2020

To the City Council and Management  
City of Grantville, Georgia  
123 LaGrange Street  
Grantville, GA 30660

We are pleased to confirm our understanding of the services we are to provide The City of Grantville, Georgia for the year ended September 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of The City of Grantville, Georgia as of and for the year ended September 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement The City of Grantville, Georgia'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 Grantville, Georgia's RSI in accordance with auditing standards generally accepted in the United States of America. 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 evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Governmental Funds

We have also been engaged to report on supplementary information other than RSI that accompanies The City of Grantville, Georgia'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 auditing standards generally accepted in the United States of America, 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) Combining Balance Sheet – Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds
- 3) Schedule of Expenditures of Special Purpose Local Option Sales Tax

### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of The City of Grantville, Georgia's financial statements. Our report will be addressed to the City Council and Management of The City of Grantville, Georgia. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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 may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. 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.

#### **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 Grantville, Georgia's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

Your City Accountant will prepare all financial statements and reconciliations so we will not provide any services related to the preparation of these financial statements or reconciliations. 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.

#### **Management Responsibilities**

Management is responsible for designing, implementing, 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, including monitoring ongoing activities; for the selection and application of accounting principles;

and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, including identification of all related parties and all related-party relationships and transactions, (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.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. 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 make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the 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.

You agree to assume all management responsibilities for any nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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.

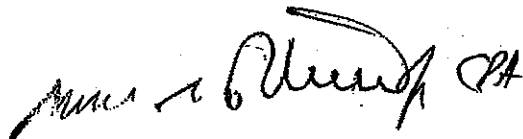
The audit documentation for this engagement is the property of Gerald G. Pentecost, Jr., CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Georgia or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gerald G. Pentecost, Jr., CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Georgia or its designee. The State of Georgia or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Gerald Pentecost is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$23,950. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 45 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.

We appreciate the opportunity to be of service to The City of Grantville, Georgia 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 enclosed copy and return it to us.

Very truly yours,



Gerald G. Pentecost, Jr., CPA

**RESPONSE:**

This letter correctly sets forth the understanding of The City of Grantville, Georgia.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Council signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**THE CITY OF GRANTVILLE, GEORGIA**

**ORDINANCE NO. 2020-05  
BEFORE THE CITY COUNCIL**

---

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2021  
BUDGET FOR THE CITY OF GRANTVILLE, GEORGIA,  
APPROPRIATING THE AMOUNTS SHOWN AS EXPENDITURES,  
ADOPTING THE ANTICIPATED REVENUES, AND PROHIBITING  
EXPENDITURES TO EXCEED APPROPRIATIONS.**

**WHEREAS**, a proposed Budget for the City of Grantville has been presented to the Mayor and City Council by the City Manager; and

**WHEREAS**, appropriately advertised public hearings have been held on the proposed Budget, as required by State law and City Charter; and

**WHEREAS**, the Mayor and City Council have reviewed the Budget and have made certain amendments to both funding sources and appropriations, and

**WHEREAS**, there is a balanced Budget, such that anticipated funding sources equal or exceed proposed expenditures; and

**WHEREAS**, the Mayor and City Council intend to adopt an annual Operating Budget for the Fiscal Year 2021.

**NOW, THEREFORE BE IT ORDAINED** that the Operating Budget, shown as "Exhibit A" attached hereto and by this reference made a part of this Ordinance, shall be the City of Grantville's Fiscal Year 2021 Operating Budget; and

**BE IT FURTHER ORDAINED** that this Budget be and is hereby approved and that the anticipated revenues presented for each fund are adopted in the amounts shown and that the amounts shown for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

**BE IT FURTHER ORDAINED** that any increase or decrease in appropriations or revenues other than those exceptions provided for herein shall require approval of the Mayor and City Council; and

**BE IT FURTHER ORDAINED** that such revisions to the Budget may be made by majority vote of the Mayor and City Council at any business meeting; and

**BE IT FURTHER ORDAINED** that the City Manager is authorized to make expenditures within the budgeted amounts of the Fiscal Year 2021 Operating Budget

guided by Article IX Procurement Section 2-190 et.seq. of the Code of Ordinances and without being restricted by the spending limitations of Section 2-193 of the Code of Ordinances.

**BE IT FURTHER ORDAINED** that the expenditures shall not exceed the appropriations authorized by the Budget or amendments thereto and that expenditures for the fiscal year shall not exceed actual funding available.

All ordinances or parts of ordinances in conflict herewith are repealed.

First Reading: July 27, 2020

**SO ORDAINED** in lawfully assembled open session this 24th day of August, 2020.

ATTEST:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor



**City of Grantville  
Fiscal Years 2021 & 2022  
Proposed Budgets**

*8/17/2020*

**CITY OF GRANTVILLE, GEORGIA**

**SUMMARY OF REVENUES, EXPENDITURES, AND  
OTHER FINANCING SOURCES**

**GENERAL FUND**

**SUMMARY OF PROPOSED FY 2021 BUDGET**

	FY 2021
<b>REVENUES</b>	
Taxes	\$ 1,731,245
Licenses & Permits	144,660
Intergovernmental	199,521
Charge for Services	23,020
Miscellaneous	29,500
Other Financing Sources	<u>3,100</u>
<b>Total Revenues</b>	<b>\$ <u>2,131,046</u></b>
<b>EXPENDITURES</b>	
General Government	\$ 320,702
Police	1,163,671
Fire Services	261,849
Code Enforcement/Animal Control	108,684
Roads & Streets	215,109
Street Lights	70,000
Cemetery	25,000
Senior Center	236,023
Parks & Recreation	81,815
Building & Zoning	45,000
Contingency	<u>120,000</u>
<b>Total Operating Expenditures</b>	<b>\$ <u>2,647,853</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating Transfers In - Muni Court Fund	\$ 151,378
Operating Transfers In - Utilities Funds	135,450
Fund Balance - Municipal Court Fund	124,979
Fund Balance - Utility Funds	<u>105,000</u>
<b>Total Other Financing Sources (Uses)</b>	<b>\$ <u>516,807</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER FINANCING SOURCES VERSUS EXPENDITURES</b>	<b>\$ <u><u>(0)</u></u></b>

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
<b>Revenues</b>												
<b>Taxes</b>			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	311100	Real Property-Current Year	492,329.15	498,903.88	546,954.56	631,055.66	649,987.33					
	311200	Real Property-Prior Year	-	-	-	4,000.00	4,000.00					
	311300	Personal Property - Current Year	-	-	-	7,468.56	\$7,692.62					
	311310	Personal Property Taxes - Motor Vehicle	65,000.00	78,000.00	4,500.00	4,227.91	4,227.91					
	311315	TAVT Fee	-	-	95,000.00	57,458.95	57,458.95					
	311320	Mobile Home	-	-	-	639.36	639.36					
	311350	Personal Property - Railroad Equipment	-	559.00	-	-	-					
	311400	Personal Property - Prior Year	-	-	-	2,000.00	2,000.00					
	311600	Real Estate Transfer (Intangible)	750.00	200.00	200.00	-	-					
	311700	Franchise Taxes	-	-	-	-	-					
	311710	Franchise Tax - Electric	35,000.00	35,000.00	34,000.00	54,184.00	54,184.00					
	311750	Franchise Tax - Cable TV	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00					
	311760	Franchise Tax - Telephone	6,000.00	6,000.00	2,000.00	2,000.00	2,000.00					
	311770	Franchise Tax - Cable TV	-	-	-	-	-					
	313100	Local Option Sales & Use Taxes	615,000.00	645,000.00	677,250.00	650,000.00	650,000.00					
	314200	Alcoholic Beverage Excise	60,000.00	60,000.00	55,000.00	50,000.00	50,000.00					
	316200	Insurance Premium Taxes	203,000.00	217,000.00	231,000.00	232,211.00	232,211.00					
	318000	Other Taxes	-	-	-	-	-					
	319900	Other	-	-	-	-	-					
<b>Licenses &amp; Permits</b>												
	321100	Alcoholic Beverage License Fee	12,000.00	12,000.00	13,000.00	13,000.00	13,000.00					
	321130	Liquor License Fee	-	-	-	-	-					
	321200	Occupational Tax Fee	20,000.00	10,000.00	15,000.00	22,000.00	22,000.00					
	321220	Insurance Co. License Fee	9,000.00	7,000.00	9,000.00	9,500.00	9,500.00					
	322100	Building Permits	7,000.00	25,000.00	22,000.00	100,000.00	100,000.00					
	322210	Zoning & Land Use	100.00	100.00	100.00	100.00	100.00					
	322230	Sign Permits	275.00	150.00	150.00	25.00	25.00					

(3)

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget
	322300	Motor Vehicle Operators	100.00	100.00	100.00	100.00	100.00	-	-	-	-	-
	322900	Other Fees	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	35.00	35.00	35.00	35.00	35.00
	323100	Business License Penalty	-	-	-	-	-	-	-	-	-	-
	331000	Federal Govt Grant	-	-	-	-	-	-	-	-	-	-
	331150	Indirect	-	-	-	-	-	-	-	-	-	-
	331151	Nutrition Program	-	-	-	-	-	-	-	-	-	-
	331152	Three Rivers/Sr Citizens	110,000.00	115,000.00	115,000.00	100,000.00	100,000.00	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00
	331311	GOHS Federal Grant	-	-	-	-	-	-	-	-	-	-
	333000	Fed Govt Pymt in Lieu of Tax	4,300.00	4,300.00	-	-	-	-	-	-	-	-
	334000	State Government Grants (LMIG)	40,000.00	40,000.00	44,188.22	44,188.22	44,188.22	48,505.83	48,505.83	48,505.83	48,505.83	48,505.83
	334150	Indirect Grant Reimbursement	-	-	-	-	-	-	-	-	-	-
	336000	Local Government Grants	-	-	-	-	-	-	-	-	-	-
	336010	Local Gov't Grant - Recreation	-	-	-	-	-	-	-	-	-	-
	336020	Local Gov't - SRO Reimburse - BOE	-	-	35,136.47	35,308.57	35,308.57	36,014.74	36,014.74	36,735.04	36,735.04	36,735.04
	337000	Local Gov't Shared Revenues	-	-	-	-	-	-	-	-	-	-
	341100	Admin Court Costs	-	-	-	-	-	-	-	-	-	-
	341190	Other (Credit Check Fees)	6,000.00	8,000.00	8,000.00	13,000.00	13,000.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00
	341300	Planning & Dev Fees and chg	-	-	-	-	-	-	-	-	-	-
	341320	Impact Fees	-	-	-	-	-	-	-	-	-	-
	341400	Printing & Duplicating Service	500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	341900	Other	-	-	-	-	-	-	-	-	-	-
	341910	Election Qualifying Fee	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
	341920	Advertising Fee	-	-	-	-	-	-	-	-	-	-
	341950	Convenience Fees	11,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	342120	Accident Reports	150.00	150.00	150.00	150.00	150.00	55.00	55.00	55.00	55.00	55.00
	342310	Fingerprinting Fee	100.00	100.00	100.00	100.00	100.00	15.00	15.00	15.00	15.00	15.00
	343100	Service To Private Property	-	-	-	-	-	-	-	-	-	-
	344310	Electric Charges	-	-	-	-	-	-	-	-	-	-

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	346900	Other Fees	7,000.00	7,000.00			7,000.00					
	347200	Activity Fee	-	-								
	347500	Recreation Fees	5,000.00	4,000.00			4,000.00		500.00			500.00
	347900	Concessions	1,000.00	200.00			100.00					
	347950	Animal Shelter Fees	500.00	500.00			500.00		200.00			200.00
	349300	Bad Check Fees	2,000.00	2,000.00			2,000.00		1,100.00			1,100.00
	349900	Notary Fees	200.00	200.00			200.00		150.00			150.00
	351100	Court Fines	-	-								
	351200	Bonds	-	-								
	351320	Cash Confiscation Revenue	-	-								
	351400	Court - FTA	-	-								
	351920	Technology Assessment Fee	-	-								
	361000	Interest Revenues	-	-					4,500.00			4,500.00
	371000	Contrib & Donations From Pvt Src	-	-								
	381000	Building/Facility Rentals	15,000.00	15,000.00			12,000.00		15,000.00			15,000.00
	383000	Reimbursement for Damages	-	-								
	383050	Senior Contributions	-	-								
	389000	Misc - Other Revenue	-	-								
	389010	Senior Center Lunch Donation	9,000.00	9,000.00			13,000.00		10,000.00			10,000.00
	392100	Sale of General Fixed Assets	5,000.00	1,500.00			5,000.00		1,500.00			1,500.00
	392200	Property Sale	-	-								
	392300	Sale of Cemetery Lots	2,000.00	1,000.00			1,000.00		1,600.00			1,600.00
			<b>1,748,804.15</b>	<b>1,849,487.57</b>			<b>1,954,301.35</b>		<b>2,131,046.00</b>			<b>2,150,922.03</b>

**Total Revenues**

**Expenditures**

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City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022		
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget			
City Council (1110)	511100	Regular Employees	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	
	512200	Social Security FICA contrib	595.20	595.20	595.20	595.20	595.20	297.60	297.60	297.60	297.60	297.60	
	512300	Medicare	139.20	139.20	139.20	139.20	139.20	69.60	69.60	69.60	69.60	69.60	
	512600	Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	
	521200	Professional	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
	521210	Legal, Accounting and Audit	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
	521325	Election Expense	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
	522200	Repairs & Maintenance	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
	523100	Insurance other than Employee Benefit	1,780.00	4,500.00	4,500.00	4,950.00	4,950.00	5,445.00	5,445.00	5,989.50	5,989.50	5,989.50	
	523200	Communications	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	
	523300	Advertising	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
	523400	Printing & Binding	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
	523500	Travel	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
	523600	Dues & Fees	2,500.00	5,500.00	5,500.00	5,500.00	5,500.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
	523700	Education & Training	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	
531100	Supplies	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		
531300	Food	500.00	1,000.00	1,000.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		
531700	Other Supplies	-	-	-	-	-	-	-	-	-	-	-	
Mayor (1310)	511100	Regular Employees	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
	512200	Social Security FICA contrib	223.20	223.20	223.20	223.20	223.20	111.60	111.60	111.60	111.60	111.60	
	512300	Medicare	52.20	52.20	52.20	52.20	52.20	26.10	26.10	26.10	26.10	26.10	
	512600	Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	
	512700	Worker's Compensation	-	-	-	-	-	-	-	-	-	-	
	521200	Professional	-	-	-	-	-	-	-	-	-	-	
	521210	Legal, Accounting and Audit	-	-	-	-	-	-	-	-	-	-	
	522210	Vehicle Repairs & Maintenance	-	-	-	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
	523100	Insurance other than Employee Benefit	-	-	-	-	-	-	-	-	-	-	-

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City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	523200	Communications	500.00	500.00		300.00		300.00				300.00
	523300	Advertising	-	-		-		-				-
	523500	Travel	4,000.00	5,000.00		4,500.00		4,000.00				4,000.00
	523600	Dues & Fees	600.00	1,000.00		500.00		200.00				200.00
	523700	Education & Training	3,000.00	3,000.00		3,000.00		2,500.00				2,500.00
	531100	Supplies	500.00	750.00		500.00		500.00				250.00
	531270	Gasoline/Diesel	-	-		750.00		500.00				500.00
(1400)	523300	Advertising	-	-		-		-				-
	523400	Printing & Binding	-	-		-		-				-
	523850	Contract Labor	-	-		-		-				-
<b>Finance (1510)</b>			<b>30,190.92</b>	<b>27,217.02</b>		<b>30,307.43</b>		<b>14,648.35</b>				<b>14,941.32</b>
	511100	Regular Employees	-	-		-		-				-
	511120	Admin Employees	-	-		-		-				-
	511130	City Manager	43,692.60	43,260.00		44,566.00		23,808.88				24,285.06
	511200	Temporary Employees	-	-		-		-				-
	511300	Overtime	8,000.00	4,000.00		4,000.00		3,000.00				3,000.00
	512100	Group Insurance	24,878.30	28,125.36		29,707.13		28,530.54				31,383.59
	512200	Social Security FICA Contribution	5,076.78	4,617.58		4,890.15		2,570.35				2,618.04
	512300	Medicare	1,187.31	1,079.92		1,143.66		601.13				612.28
	512400	Retirement Contribution	10,952.60	11,281.17		11,619.61		21,967.80				22,626.83
	512600	Unemployment Insurance	-	-		-		-				-
	512700	Worker's Compensation	1,654.00	2,200.00		1,718.20		1,890.02				2,079.02
	521100	Official/Administrative	1,000.00	1,000.00		1,000.00		1,000.00				1,000.00
	521200	Professional	2,500.00	38,500.00		40,000.00		50,000.00				50,000.00
	521210	Legal, Accounting & Audit	20,000.00	20,000.00		20,000.00		20,000.00				20,000.00
	521300	Technical	6,500.00	6,500.00		6,500.00		6,500.00				6,500.00
	521330	Tax Collection Fees	-	2,500.00		3,000.00		3,000.00				3,000.00
	521900	Employee Benefits	0.00	1,000.00		1,000.00		1,000.00				0.00

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City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
	521905	Employee Benefit - Uniforms	-	-	-	-	-
	522150	Bank charges	6,000.00	6,000.00	10,000.00	10,000.00	10,000.00
	522200	Repairs & Maintenance	4,000.00	4,000.00	3,000.00	3,000.00	3,000.00
	522210	Vehicle Repairs & Maintenance	250.00	250.00	250.00	250.00	250.00
	522310	Rental of Land/Builings	-	-	-	-	-
	522320	Rental of Equip & Vehicles	2,500.00	2,500.00	2,500.00	4,000.00	4,000.00
	523100	Insurance other than Employee Benefit	3,624.00	3,986.40	4,077.70	4,485.47	4,934.02
	523200	Communications	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	523210	Communications (Postage)	500.00	500.00	500.00	500.00	500.00
	523300	Advertising	1,000.00	2,000.00	1,500.00	1,500.00	1,500.00
	523400	Printing & Binding	5,000.00	5,000.00	3,000.00	3,000.00	3,000.00
	523500	Travel	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	523600	Dues & Fees	1,500.00	3,000.00	3,000.00	4,500.00	4,500.00
	523700	Education & Training	8,000.00	8,000.00	7,000.00	7,000.00	7,000.00
	523800	Uniforms	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	523850	Contract Labor	3,000.00	4,500.00	4,500.00	4,500.00	4,500.00
	523900	Other	2,000.00	2,500.00	10,000.00	4,000.00	4,000.00
	531100	Supplies	10,000.00	10,000.00	9,000.00	14,000.00	14,000.00
	531210	Water/Sewage	200.00	200.00	200.00	200.00	200.00
	531220	Natural Gas	500.00	500.00	100.00	200.00	200.00
	531230	Electricity	1,500.00	1,800.00	1,800.00	1,800.00	1,800.00
	531240	Garbage	-	-	-	-	-
	531270	Gasoline/Diesel	500.00	500.00	1,200.00	1,200.00	1,200.00
	531300	Food	1,500.00	1,500.00	500.00	500.00	500.00
	531400	Books & Periodicals	160.00	200.00	200.00	200.00	200.00
	541012	City Hall Improvements	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	541013	Utility Building	-	-	-	-	-
	541200	Site Improvements	-	-	-	-	-

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City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	542000	Machinery & Equipment	-	-	-	-	-	-	-	-	-	-
	542300	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
	542500	Equipment	-	-	-	-	-	-	-	-	-	-
	573000	Payment to Others	-	-	-	-	-	-	-	-	-	-
	579000	Contingencies	-	-	-	-	-	-	-	-	-	-
<b>Police (3210)</b>	511100	Regular Employees	457,605.75	493,369.54	528,370.04	495,979.24	505,898.82					
	511110	Officers Court Duty	-	-	-	-	-	-	-	-	-	-
	511120	Admin Employees	31,319.09	33,002.91	35,313.11	33,812.88	34,489.14					
	511300	Overtime	30,000.00	41,223.22	42,047.68	32,061.11	32,702.33					
	512100	Group Insurance	107,805.98	131,251.68	138,633.32	133,142.49	146,456.74					
	512200	Social Security FICA Contribution	32,173.34	35,190.93	37,555.31	34,834.90	35,531.60					
	512300	Medicare	7,524.41	8,230.14	8,783.10	8,146.87	8,309.81					
	512400	Retirement Contribution	14,667.75	15,791.17	16,910.49	15,893.76	16,211.64					
	512600	Unemployment Insurance	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00					
	512700	Worker's Compensation	45,792.00	50,371.20	55,408.32	60,949.15	67,044.07					
	521200	Professional	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00					
	521210	Legal, Accounting & Audit	40,000.00	40,000.00	35,000.00	35,000.00	35,000.00					
	521300	Technical	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00					
	521350	Technology Upgrade Fund	-	-	-	-	-					
	521900	Employee Benefits	3,000.00	3,000.00	1,000.00	2,000.00	2,000.00					
	521905	Employee Benefit - Uniforms	-	-	-	-	-					
	522200	Repairs & Maintenance	5,000.00	5,000.00	4,000.00	4,000.00	4,000.00					
	522210	Vehicle Repairs & Maintenance	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00					
	522320	Rental of Equip & Vehicles	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00					
	523100	Insurance other than Employee Benefit	26,741.00	29,415.10	32,356.61	35,592.27	39,151.50					
	523200	Communications	92,000.00	92,000.00	100,000.00	105,000.00	105,000.00					
	523210	Communications (Postage)	500.00	500.00	400.00	400.00	400.00					

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	523300	Advertising	1,000.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	523400	Printing and Binding	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	523500	Travel	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	523600	Dues & Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	523700	Education & Training	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
	523800	Uniforms	10,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
	523850	Contract Labor	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	523900	Housing	-	-	-	-	-	-	-	-	-	-
	531100	Supplies	5,250.00	5,250.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	531111	K-9 Supplies	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	531200	Inmate Medical & Supplies	1,000.00	1,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	531201	Food	-	-	-	-	-	-	-	-	-	-
	531210	Water/Sewage	158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00	158.00
	531220	Natural Gas	1,575.00	1,000.00	1,000.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
	531230	Electricity	1,500.00	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	531270	Gasoline/Diesel	58,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
	531400	Books and Periodicals	-	-	-	-	-	-	-	-	-	-
	531520	Gas	-	-	-	-	-	-	-	-	-	-
	531600	Small Equipment	-	-	-	-	-	-	-	-	-	-
	531700	Other Supplies	-	-	-	-	-	-	-	-	-	-
	542200	Vehicles	90,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	542300	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
	542500	Equipment	-	-	-	-	-	-	-	-	-	-
	611000	Operating Transfers Out	-	-	-	-	-	-	-	-	-	-
<b>Fire Services (3500)</b>	571010	County Contract	232,816.43	237,347.23	222,193.93	222,193.93	222,193.93	222,193.93	261,849.10	261,849.10	261,849.10	269,704.57

Code Enforcement/

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
Animal Control (3910)	511100	Regular Employees	35,943.88	36,652.00	33,945.60	28,956.25	29,535.37					
	511300	Overtime	1,000.00	250.00	250.00	-	-					
	512100	Group Insurance	8,292.77	0.00	9,902.38	9,510.18	10,461.20					
	512200	Social Security FICA Contribution	2,290.52	2,287.92	2,120.13	1,795.29	1,831.19					
	512300	Medicare	535.69	535.08	495.84	419.87	428.26					
	512400	Retirement Contribution	1,078.32	1,099.56	1,018.37	868.69	886.06					
	512600	Unemployment Insurance	-	-	-	-	-					
	512700	Worker's Compensation	-	-	-	-	-					
	521200	Professional	1,500.00	1,000.00	1,000.00	1,200.00	1,200.00					
	521210	Legal, Accounting & Audit	12,000.00	13,000.00	13,000.00	10,000.00	10,000.00					
	521300	Technical	4,000.00	5,000.00	5,000.00	5,000.00	5,000.00					
	521900	Employee Benefits	-	-	1,000.00	-	-					
	522200	Repairs & Maintenance	1,000.00	2,000.00	2,000.00	1,000.00	1,000.00					
	522210	Vehicle Repairs & Maintenance	2,000.00	1,000.00	1,000.00	500.00	500.00					
	522320	Rental of Equip & Vehicles	150.00	150.00	150.00	100.00	100.00					
	523100	Insurance other than Employee Benefit	5,397.00	5,936.70	6,530.37	7,183.41	7,901.75					
	523200	Communications	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00					
	523210	Communications (Postage)	500.00	500.00	500.00	500.00	500.00					
	523300	Advertising	800.00	500.00	500.00	500.00	500.00					
523400	Printing & Binding	500.00	250.00	250.00	400.00	400.00						
523500	Travel	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00						
523600	Dues & Fees	-	500.00	500.00	2,900.00	2,900.00						
523700	Education & Training	2,000.00	1,500.00	1,750.00	2,500.00	2,500.00						
523800	Uniforms	300.00	300.00	300.00	350.00	350.00						
523850	Contract Labor	15,000.00	15,000.00	20,000.00	20,000.00	20,000.00						
523900	Animal Control Expenses	1,000.00	2,000.00	2,000.00	3,000.00	3,000.00						
531100	Supplies	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00						

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	531210	Water/Sewage	150.00	150.00	150.00	150.00	150.00	250.00	250.00	250.00	250.00	250.00
	531220	Natural Gas	1,000.00	600.00	600.00	600.00	600.00	500.00	500.00	500.00	500.00	500.00
	531230	Electricity	1,500.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
	531270	Gasoline/Diesel	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
	542200	Vehicles	-	30,000.00	-	-	-	-	-	-	-	-
	<b>511100</b>	<b>Regular Employees</b>	<b>89,781.93</b>	<b>90,303.29</b>	<b>90,303.29</b>	<b>90,044.79</b>	<b>90,044.79</b>	<b>25,337.60</b>	<b>25,337.60</b>	<b>25,337.60</b>	<b>25,844.35</b>	<b>25,844.35</b>
	511120	Admin Employees	-	-	-	-	-	-	-	-	-	-
	511130	City Manager	-	-	-	-	-	-	-	-	-	-
	511200	Temporary Employees	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	511300	Overtime	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	512100	Group Insurance	33,171.07	37,500.48	37,500.48	39,609.52	39,609.52	43,570.47	43,570.47	47,927.52	47,927.52	47,927.52
	512200	Social Security FICA Contribution	6,496.48	6,528.80	6,528.80	6,512.78	6,512.78	2,500.93	2,500.93	2,532.35	2,532.35	2,532.35
	512300	Medicare	1,519.34	1,526.90	1,526.90	1,523.15	1,523.15	584.90	584.90	592.24	592.24	592.24
	512400	Retirement Contribution	2,693.46	2,709.10	2,709.10	2,701.34	2,701.34	760.13	760.13	775.33	775.33	775.33
	512600	Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
	512700	Worker's Compensation	16,446.00	18,090.60	18,090.60	29,383.20	29,383.20	32,321.52	32,321.52	35,553.67	35,553.67	35,553.67
	521200	Professional	12,000.00	12,000.00	12,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
	521210	Legal, Accounting & Audit	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	521300	Technical	4,000.00	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	521340	Stormwater Management	-	-	-	-	-	-	-	-	-	-
	521900	Employee Benefits	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	521905	Employee Benefit - Uniforms	-	-	-	-	-	-	-	-	-	-
	522110	Purc Prop Svcs/Disposal	-	-	-	-	-	-	-	-	-	-
	522150	Service Charges	-	-	-	-	-	-	-	-	-	-
	522200	Repairs & Maintenance	10,000.00	10,000.00	10,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	522210	Vehicle Repairs & Maintenance	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	522320	Rental of Equip & Vehicles	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	523100	Insurance other than Employee Benefit	5,397.00	5,936.70	6,530.37	7,183.41	7,901.75					
	523200	Communications	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00					
	523210	Communications (Postage)	500.00	500.00	500.00	500.00	500.00					
	523300	Advertising	500.00	500.00	500.00	500.00	500.00					
	523400	Printing and Binding	250.00	500.00	250.00	500.00	500.00					
	523500	Travel	500.00	500.00	500.00	500.00	500.00					
	523600	Dues & Fees	100.00	500.00	500.00	500.00	500.00					
	523700	Education & Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00					
	523800	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00					
	523850	Contract Labor	5,000.00	5,150.00	5,150.00	5,150.00	5,150.00					
	523900	Other	-	-	-	-	-					
	531100	Supplies	15,000.00	15,000.00	18,000.00	18,000.00	18,000.00					
	531210	Water/Sewage	500.00	500.00	500.00	500.00	500.00					
	531220	Natural Gas	500.00	500.00	100.00	200.00	200.00					
	531230	Electricity	10,000.00	12,000.00	9,000.00	10,000.00	10,000.00					
	531270	Gasoline/Diesel	6,500.00	6,500.00	5,500.00	5,500.00	5,500.00					
	541400	Infrastructure	-	-	-	-	-					
	542200	Vehicles	-	-	-	-	-					
	542500	Equipment	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00					
<b>Street Lights (4260)</b>	531230	Electricity - Street Lights	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00					
<b>Cemetery (4950)</b>	522140	Cemetery	16,000.00	19,000.00	25,000.00	25,000.00	25,000.00					
<b>Senior Center (5500)</b>	511100	Regular Employees	72,716.97	79,193.00	80,747.00	85,546.76	87,257.69					
	511300	Overtime	-	-	-	-	-					
	512100	Group Insurance	24,878.30	18,750.24	29,707.14	28,530.53	31,383.59					
	512200	Social Security FICA Contribution	4,508.45	4,909.97	5,006.31	5,303.90	5,409.98					

City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	512300	Medicare	1,054.40	1,148.30	1,170.83	1,240.43	1,265.24					
	512400	Retirement Contribution	2,181.51	2,375.79	2,422.41	2,566.40	2,617.73					
	512600	Unemployment Insurance	500.00	400.00	400.00	400.00	400.00					
	512700	Worker's Compensation	1,386.00	1,801.80	2,500.00	2,750.00	3,025.00					
	521200	Professional	-	-	-	100.00	100.00					
	521210	Legal, Accounting & Audit	5,000.00	5,000.00	5,000.00	6,400.00	6,400.00					
	521300	Technical	3,000.00	4,500.00	1,500.00	4,000.00	4,000.00					
	521900	Employee Benefits	-	-	1,000.00	1,000.00	-					
	522110	Purchased Property Services	-	-	-	-	-					
	522200	Repairs & Maintenance	1,000.00	1,200.00	2,000.00	2,500.00	2,500.00					
	522210	Vehicle Repairs & Maintenance	2,500.00	2,500.00	2,500.00	1,500.00	1,500.00					
	523100	Insurance other than Employee Benefit	64.00	70.40	77.44	85.18	93.70					
	523200	Communications	5,000.00	5,000.00	1,500.00	1,500.00	1,500.00					
	523210	Communications (Postage)	425.00	425.00	425.00	500.00	500.00					
	523300	Advertising	250.00	250.00	250.00	500.00	500.00					
	523400	Printing & Binding	450.00	450.00	150.00	200.00	200.00					
	523500	Travel	500.00	500.00	400.00	400.00	400.00					
	523600	Dues & Fees	200.00	200.00	300.00	300.00	300.00					
	523700	Education & Training	500.00	500.00	300.00	500.00	500.00					
	523800	Uniforms	800.00	800.00	800.00	800.00	800.00					
	523850	Contract Labor	3,000.00	4,500.00	4,500.00	4,500.00	4,500.00					
	531100	Supplies	6,000.00	7,500.00	7,500.00	11,000.00	11,000.00					
	531210	Water/Sewage	300.00	300.00	300.00	300.00	300.00					
	531220	Natural Gas	500.00	500.00	500.00	600.00	600.00					
	531230	Electricity	6,500.00	4,000.00	4,000.00	4,000.00	4,000.00					
	531270	Gasoline/Diesel	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00					
	531300	Food	55,000.00	58,000.00	60,000.00	66,000.00	66,000.00					
	542200	Vehicles	-	30,000.00	-	-	-					



City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	542500	Equipment	-	-	-	-	-	-	-	-	-	-
	579000	Contingencies	-	-	-	-	-	-	-	-	-	-
<b>Parks &amp; Rec (6120)</b>	511100	Regular Employees	42,535.00	39,392.00	15,366.85	10,000.00	10,000.00	10,200.00				
	511300	Overtime	3,000.00	2,000.00	-	-	-	-				
	512100	Group Insurance	8,292.77	9,375.12	-	-	-	-				
	512200	Social Security FICA Contribution	2,823.17	2,566.30	952.74	620.00	620.00	632.40				
	512300	Medicare	660.26	600.18	222.82	145.00	145.00	147.90				
	512400	Retirement Contribution	1,277.28	1,181.76	-	-	-	-				
	512600	Unemployment Insurance	-	-	-	-	-	-				
	512700	Worker's Compensation	5,185.00	5,703.50	6,273.85	3,000.00	3,000.00	3,300.00				
	521200	Professional	1,000.00	2,000.00	15,000.00	2,500.00	2,500.00	2,500.00				
	521210	Legal, Accounting & Audit	6,500.00	7,500.00	7,500.00	4,000.00	4,000.00	4,000.00				
	521300	Technical	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00				
	521900	Employee Benefits	-	1,000.00	-	0.00	0.00	0.00				
	522200	Repairs & Maintenance	7,000.00	7,000.00	7,000.00	7,500.00	7,500.00	7,500.00				
	522210	Vehicle Repairs & Maintenance	2,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00				
	522320	Rental of Equip & Vehicles	0.00	500.00	1,000.00	1,000.00	1,000.00	1,000.00				
	523100	Insurance other than Employee Benefit	64.00	70.40	77.44	100.00	100.00	100.00				
	523200	Communications	7,000.00	6,000.00	6,000.00	5,000.00	5,000.00	5,000.00				
	523210	Communications (Postage)	500.00	500.00	500.00	500.00	500.00	500.00				
	523300	Advertising	1,500.00	1,500.00	400.00	400.00	400.00	400.00				
	523400	Printing & Binding	500.00	500.00	400.00	300.00	300.00	300.00				
	523500	Travel	1,500.00	1,500.00	500.00	200.00	200.00	200.00				
	523600	Dues & Fees	600.00	500.00	250.00	250.00	250.00	250.00				
	523700	Education & Training	1,500.00	1,500.00	500.00	250.00	250.00	250.00				
	523800	Uniforms	500.00	500.00	500.00	250.00	250.00	250.00				
	523850	Contract Labor	1,000.00	5,000.00	11,000.00	11,000.00	11,000.00	11,000.00				

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City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	523900	Other	-	-	-	-	-	-	-	-	-	-
	531100	Supplies	15,000.00	12,000.00	12,000.00	12,000.00	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
	531210	Water/Sewage	2,000.00	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	531220	Natural Gas	500.00	800.00	800.00	500.00	500.00	800.00	800.00	800.00	800.00	800.00
	531230	Electricity	6,000.00	3,500.00	3,500.00	4,000.00	4,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	531270	Gasoline/Diesel	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
	531300	Food	2,000.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
	542300	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
	542500	Equipment	-	-	-	-	-	-	-	-	-	-
	579000	Contingencies	-	-	-	-	-	-	-	-	-	-
<b>Bldg &amp; Zoning</b>												
(7410)	521200	Professional	30,000.00	40,000.00	40,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
	523700	Education & Training	-	-	-	-	-	-	-	-	-	-
<b>Contingency (1052)</b>												
	579000	Contingency	-	-	-	17,533.00	17,533.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
		GF Allocation to Utilities Funds	-	-	-	(428,931.84)	(428,931.84)	-	-	-	-	-
<b>Total Expenditures</b>			<b>2,480,930.62</b>	<b>2,748,549.26</b>	<b>2,748,549.26</b>	<b>2,348,138.44</b>	<b>2,348,138.44</b>	<b>2,647,853.05</b>	<b>2,647,853.05</b>	<b>2,711,087.05</b>	<b>2,711,087.05</b>	<b>2,711,087.05</b>
<b>Excess (Shortage) of Revenues versus Operating Expenditures</b>			<b>(732,126.47)</b>	<b>(899,061.70)</b>	<b>(899,061.70)</b>	<b>(393,837.09)</b>	<b>(393,837.09)</b>	<b>(516,807.04)</b>	<b>(516,807.04)</b>	<b>(560,165.03)</b>	<b>(560,165.03)</b>	<b>(560,165.03)</b>

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City of Grantville  
General Fund (Fund 100)

Dept/Class	Account #	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
<b>Other Financing Sources (Uses)</b>							
		Sale of Capital Assets	-	-	-	-	-
	581000	Debt Service Interest	-	-	-	-	-
	391100	Operating transfers in - from Muni Court	265,514.21	303,498.61	196,587.09	151,377.77	153,580.17
		Transfers in - Utility Funds - Fund Balanc	235,332.25	406,938.08	0.00	105,000.00	146,134.86
	391100	Operating transfers in - from Utilities Fun	131,280.00	128,625.00	137,250.00	-	-
	391100	Operating transfers in - from Electric Fun	-	-	-	101,250.00	101,250.00
	391100	Operating transfers in - from Gas Fund	-	-	-	34,200.00	34,200.00
		Fund Balance - General Fund	-	-	-	-	-
		Fund Balance - Municipal Court	-	-	-	124,979.27	125,000.00
		Fund Balance - Solid Waste Fund	50,000.00	60,000.00	60,000.00	-	-
		Fund Balance - Utilities Funds	50,000.00	-	-	-	-
9000	611000	Transfers out	-	-	-	-	-

**Income (Loss) after Other Financing Sources (Uses)**

\$	(0.00)	\$	(0.00)	\$	0.00	\$	(0.00)	\$	0.00
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**CITY OF GRANTVILLE, GEORGIA**  
**SUMMARY OF REVENUES, EXPENDITURES, AND**  
**OTHER FINANCING SOURCES**  
**MUNICIPAL COURT FUND (FUND 745)**  
**SUMMARY OF PROPOSED FY 2021 BUDGET**

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	FY 2021
<b>REVENUES</b>	
Fines & Forfeitures*	\$ 344,500
	<hr/>
<b>Total Revenues</b>	<b>\$ 344,500</b>
	<hr/>
<b>EXPENDITURES</b>	
Court*	\$ 193,132
	<hr/>
<b>Total Operating Expenditures</b>	<b>193,132</b>
	<hr/>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 151,368</b>
	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating Transfers Out - Gen Fund	\$ (151,368)
	<hr/>
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (151,368)</b>
	<hr/>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER FINANCING SOURCES VERSUS EXPENDITURES</b>	<b>\$ (0)</b>
	<hr/>

*\* Included in General Fund (Fund 100) up through Fiscal Year 2016*

**City of Grantville  
Municipal Court Fund (Fund 745)**

Dept/Class	Account Number	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
<b>Revenues</b>												
<b>Fines &amp; Forfeitures</b>												
	351100	Court Fines	\$ 400,000.00	\$ 385,000.00	\$ 330,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
	351200	Bonds	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	351320	Cash Confiscation Revenue	-	-	-	-	-	-	-	-	-	-
	351400	Court - FTA	9,000.00	45,000.00	35,000.00	24,500.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
	351920	Technology Assessment Fee	20,000.00	40,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>Total Revenues</b>			<b>430,000.00</b>	<b>470,000.00</b>	<b>385,000.00</b>	<b>344,500.00</b>	<b>385,000.00</b>	<b>344,500.00</b>	<b>385,000.00</b>	<b>344,500.00</b>	<b>350,000.00</b>	<b>350,000.00</b>
<b>Expenditures</b>												
<b>Court (3230)</b>												
	351900	Other (Indigent Defense Fund)	10,000.00	8,000.00	8,000.00	17,000.00	8,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
	511100	Regular Employees	37,662.90	38,922.99	39,677.00	40,199.02	39,677.00	40,199.02	40,199.02	41,003.00	41,003.00	41,003.00
	511120	Admin Employees (Baillifs)	1,500.00	2,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	511200	Temporary Employees	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
	511300	Overtime	-	-	-	-	-	-	-	-	-	-
	512100	Group Insurance	-	-	-	10,566.86	-	10,566.86	10,566.86	11,623.55	11,623.55	11,623.55
	512200	Social Security FICA Contributio	3,172.10	3,281.23	3,575.97	3,608.34	3,575.97	3,608.34	3,608.34	3,658.19	3,658.19	3,658.19
	512300	Medicare	741.86	767.38	836.32	843.89	836.32	843.89	843.89	855.54	855.54	855.54
	512400	Retirement Contribution	1,129.89	1,167.69	1,190.31	1,205.97	1,190.31	1,205.97	1,205.97	1,230.09	1,230.09	1,230.09
	512410	Retirement (Peace Off A&B)	-	-	-	-	-	-	-	-	-	-
	512600	Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
	512700	Worker's Compensation	1,614.00	1,775.40	1,952.94	2,148.23	1,952.94	2,148.23	2,148.23	2,363.06	2,363.06	2,363.06
	521200	Professional	8,000.00	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	521210	Legal, Accounting & Audit	12,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00

**City of Grantville  
Municipal Court Fund (Fund 745)**

Dept/Class	Account Number	Account Description	2018		2019		2020		2021		2022	
			Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
	521220	RC Judge	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
	521230	Solicitor	-	-	-	-	-	-	-	-	-	-
	521300	Technical	10,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	521350	Technology Upgrade Fund - Col	20,000.00	16,000.00	16,000.00	16,000.00	16,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	521355	Technology Upgrade Fund - PD	30,000.00	24,000.00	24,000.00	24,000.00	24,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
	521900	Employee Benefits	-	-	-	-	-	-	-	-	-	-
	522150	Service Charges	-	-	-	-	-	-	-	-	-	-
	522200	Repairs & Maintenance	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
	522320	Rental of Equip & Vehicles	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	523100	Insurance other than Employee I	5,397.00	5,397.00	5,397.00	6,530.37	6,530.37	7,509.93	7,509.93	7,509.93	8,636.41	8,636.41
	523200	Communications	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	523210	Communications (Postage)	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
	523300	Advertising	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
	523400	Printing & Binding	500.00	500.00	500.00	500.00	500.00	600.00	600.00	600.00	600.00	600.00
	523500	Travel	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	523600	Dues & Fees	300.00	300.00	300.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
	523700	Education & Training	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	523800	Uniforms	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
	523850	Contract Labor	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	523900	Other	-	-	-	-	-	-	-	-	-	-
	531100	Supplies	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	531210	Water/Sewage	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
	531220	Natural Gas	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
	531230	Electricity	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	552400	"Add On" Fines (Paid to GSCCCA)	-	-	-	-	-	-	-	-	-	-
	579000	Contingencies	-	-	-	-	-	-	-	-	-	-

City of Grantville  
Municipal Court Fund (Fund 745)

Dept/Class	Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
<b>Total Expenditures</b>			194,667.75	186,501.39	188,412.91	193,132.23	196,419.83
<b>Excess (Shortage) of Revenues versus Operating Expenditures</b>			235,332.25	283,498.61	196,587.09	151,367.77	153,580.17
<b>Other Financing Sources (Uses)</b>							
		Sale of Capital Assets	-	-	-	-	-
581000		Debt Service Interest	-	-	-	-	-
391100		Operating transfers in - Utilities f	-	-	-	-	-
		Fund Balance - General Fund - l	-	-	-	-	-
		Fund Balance - Tech Upgrade	-	20,000.00	-	-	-
3210	611000	Fund Balance - Solid Waste Fur	-	-	-	-	-
		Transfers out	-	-	-	-	-
9000	611000	Transfers out - to Gen Fund	(235,332.25)	(303,498.61)	(196,587.09)	(151,367.77)	(153,580.17)
<b>Income (Loss) after Other Financing Sources (Uses)</b>			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF GRANTVILLE, GEORGIA

PROPRIETARY FUNDS

SUMMARY OF PROPOSED FY 2021 BUDGETS

	Business-Type Activities - Enterprise Funds				Totals
	Water & Sewer Fund	Electric Fund	Gas Fund	Solid Waste Fund	
<b>OPERATING REVENUE</b>					
Charges for Sales and Services	\$ 1,011,000	\$ 1,354,600	\$ 480,000	\$ 203,000	\$ 3,048,600
<b>Total Operating Revenues</b>	<b>1,011,000</b>	<b>1,354,600</b>	<b>480,000</b>	<b>203,000</b>	<b>3,048,600</b>
<b>OPERATING EXPENSES</b>					
Cost of Sales & Services	265,000	900,000	165,000	195,000	1,525,000
General Operating Costs	730,089	280,694	257,240	14,910	1,282,933
Depreciation & Amortization	264,000	103,000	45,655	0	412,655
<b>Total Operating Expenses</b>	<b>1,259,089</b>	<b>1,283,694</b>	<b>467,895</b>	<b>209,910</b>	<b>3,220,588</b>
<b>EXCESS (SHORTAGE) OF OPERATING REVENUE VERSUS OPERATING EXPENSES</b>	<b>(248,089)</b>	<b>70,906</b>	<b>12,105</b>	<b>(6,910)</b>	<b>(171,988)</b>
Debt Service Interest Expense	(35,051)	0	0	0	(35,051)
Investment Interest Income (Loss)	100	60,000	24,000	0	84,100
Capital Contributions	76,242	0	0	0	76,242
Transfers In - Other Funds	135,450	0	0	0	135,450
Transfers Out - Other Funds - 7.5% of Revenues	0	(101,250)	(34,200)	0	(135,450)
Operating Transfers Out - GEFA	(111,506)	0	0	0	(111,506)
Transfers In - Fund Balance	182,854	0	0	6,910	189,764
Other	0	0	0	0	0
Contingency for Future Operations / Improvements	0	29,656	1,905	0	31,561
<b>INCOME (LOSS) AFTER OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



City of Grantville  
City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Water & Sewer Fund (Fund 505)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
<b>Revenues</b>						
505-0000-		\$	\$	\$	\$	\$
344210	Water charges	400,000.00	478,000.00	487,000.00	487,000.00	487,000.00
344211	Water tap fee	5,000.00	25,000.00	5,500.00	5,500.00	5,500.00
344230	Sewage charges	327,960.00	412,000.00	413,000.00	413,000.00	413,000.00
344231	Sewer tap fee	2,000.00	20,000.00	21,000.00	21,000.00	21,000.00
344291	Connect fee	5,000.00	14,000.00	14,000.00	14,000.00	14,000.00
344290	Late fee	70,000.00	70,900.00	70,400.00	70,400.00	70,400.00
381000	Rents	-	-	-	-	-
361000	Interest revenues	40.00	100.00	100.00	100.00	100.00
		<b>810,000.00</b>	<b>1,020,000.00</b>	<b>1,011,000.00</b>	<b>1,011,000.00</b>	<b>1,011,000.00</b>

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
<b>Total Revenues</b>		<b>810,000.00</b>	<b>1,020,000.00</b>	<b>1,011,000.00</b>	<b>1,011,000.00</b>	<b>1,011,000.00</b>
<b>Expenditures</b>						
505-4420	Water Purchased	-	-	-	-	-
505-4440-	Water Purchased	235,000.00	245,000.00	265,000.00	265,000.00	265,000.00
505-4330-	Regular employees	73,990.58	78,996.51	79,250.40	119,629.95	122,022.55
511120	Admin employees	-	-	-	-	-
511130	City manager	7,210.00	7,210.00	7,427.68	13,888.51	14,166.28
511300	Overtime	5,000.00	5,000.00	5,000.00	6,002.00	6,122.04
512100	Group insurance	8,294.88	9,375.12	9,902.38	29,217.45	32,139.20
512200	Social Security FICA contrib	5,344.44	5,654.80	5,684.04	8,650.27	8,823.27
512300	Medicare	1,249.91	1,322.49	1,329.33	2,023.05	2,063.51
512400	Retirement Contribution	2,586.02	2,736.20	2,750.34	4,185.61	4,269.33
512600	Unemployment insurance	240.00	240.00	240.00	240.00	240.00
512700	Worker's compensation	2,766.60	3,043.26	3,347.59	3,682.34	4,050.58
521900	Employee benefits	1,000.00	-	-	-	-

City of Grantville  
City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Water & Sewer Fund (Fund 505)

Account Number	Account Description	2018		2019		2020		2021		2022	
		Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Proposed Budget	Forecasted Budget	Forecasted Budget		
505-4420-	512100 Group insurance	-	-	-	-	-	-	-	-	-	-
	512400 Retirement Contribution	-	-	-	-	-	-	-	-	-	-
	521900 Employee benefits	-	-	-	-	-	-	-	-	-	-
505-4440	511100 Regular employees	63,994.61	76,279.20	76,504.24	122,681.24	125,134.86					
	511120 Admin employees	-	-	-	-	-	-	-	-	-	-
	511130 City manager	7,210.00	7,210.00	7,427.68	13,888.51	14,166.28					
	511300 Overtime	4,000.00	5,000.00	5,000.00	6,002.00	6,122.04					
	512100 Group insurance	8,292.77	9,375.12	9,902.38	30,908.16	33,998.98					
	512200 Social Security FICA contrib	4,662.69	5,486.33	5,513.78	8,839.45	9,016.24					
	512300 Medicare	1,090.47	1,283.09	1,289.51	2,067.29	2,108.64					
	512400 Retirement Contribution	1,536.16	1,582.25	1,629.71	1,678.61	1,728.96					
	512600 Unemployment insurance	200.00	200.00	200.00	200.00	200.00					
	512700 Worker's compensation	2,766.60	5,808.00	6,388.80	7,027.68	7,730.45					
505-4300	521900 Employee benefits	-	-	-	-	-	-	-	-	-	-
	531100 Supplies	-	-	-	-	-	-	-	-	-	-
505-4330	521200 Professional	1,000.00	1,000.00	1,000.00	12,000.00	12,000.00					
	521210 Legal, accounting and audit	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00					
	521300 Technical	75,000.00	60,000.00	89,256.00	98,181.60	98,181.60					
	521900 Employee benefits	1,000.00	-	-	-	-	-	-	-	-	-
	521905 Employee benefit - uniforms	-	-	-	-	-	-	-	-	-	-
	522150 Bank charges	-	-	-	-	-	-	-	-	-	-
	522200 Repairs and maintenance	8,000.00	8,000.00	8,000.00	9,500.00	9,500.00					
	522210 Repairs and maintenance (vehicles)	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00					
	522320 Rental of equip and vehicles	1,000.00	1,000.00	1,000.00	3,000.00	3,000.00					
	523100 Insurance other than emp benefit	5,041.00	5,545.10	6,099.61	6,709.57	7,380.53					
	523200 Communications	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00					
	523210 Communications (postage)	800.00	1,200.00	1,200.00	1,500.00	1,500.00					
	523300 Advertising	300.00	300.00	300.00	300.00	300.00					

City of Grantville  
City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Water & Sewer Fund (Fund 505)

Account Number	Account Description	2018	2019	2020	2021	2022
		Adopted Budget	Adopted Budget	Adopted Budget	Proposed Budget	Forecasted Budget
523400	Printing and Binding	290.00	290.00	290.00	400.00	400.00
523500	Travel	110.00	110.00	110.00	110.00	110.00
523600	Dues and Fees	300.00	1,000.00	1,000.00	1,000.00	1,000.00
523700	Education and Training	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
523800	Uniforms	500.00	500.00	500.00	1,200.00	1,200.00
523850	Contract Labor	2,500.00	4,500.00	4,500.00	6,000.00	6,000.00
523900	Other	-	3,000.00	3,000.00	-	-
531100	Supplies	15,000.00	28,000.00	28,000.00	16,000.00	16,000.00
531210	Water/Sewage	7,500.00	72,000.00	72,000.00	7,500.00	7,500.00
531220	Natural Gas	4,000.00	3,000.00	3,000.00	3,000.00	3,000.00
531230	Electricity	22,000.00	26,000.00	26,000.00	24,000.00	24,000.00
531270	Gasoline/Diesel	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
542200	Vehicles	-	25,000.00	25,000.00	25,000.00	25,000.00
542500	Equipment	-	-	-	-	-
523100	Insurance other than emp benefit	-	-	-	-	-
521200	Professional	-	-	-	-	-
531100	Supplies	-	-	-	-	-
521200	Professional	18,000.00	22,000.00	22,000.00	28,000.00	28,000.00
521210	Legal, accounting and audit	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
521300	Technical	10,000.00	20,000.00	20,000.00	20,000.00	20,000.00
521900	Employee benefits	-	1,000.00	1,000.00	-	-
521905	Employee benefit - uniforms	-	-	-	-	-
522150	Bank charges	-	-	-	-	-
522200	Repairs and maintenance	2,694.28	2,700.00	2,700.00	2,700.00	2,700.00
522210	Repairs and maintenance (vehicles)	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00
522320	Rental of equip and vehicles	500.00	500.00	500.00	500.00	500.00
523100	Insurance other than emp benefit	4,959.00	5,454.90	6,000.39	6,600.43	7,260.47
523200	Communications	8,000.00	8,000.00	8,000.00	8,500.00	8,500.00

City of Grantville  
City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Water & Sewer Fund (Fund 505)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
523210	Communications (postage)	1,000.00	1,000.00	1,000.00	1,225.00	1,225.00
523300	Advertising	1,000.00	1,000.00	1,000.00	500.00	500.00
523400	Printing and Binding	300.00	300.00	300.00	400.00	400.00
523500	Travel	250.00	250.00	250.00	250.00	250.00
523600	Dues and Fees	2,000.00	2,600.00	2,600.00	2,600.00	2,600.00
523700	Education and Training	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
523800	Uniforms	1,000.00	1,000.00	1,000.00	1,500.00	1,500.00
523850	Contract Labor	1,700.00	6,200.00	6,200.00	12,000.00	12,000.00
523900	Other	-	-	-	-	-
531100	Supplies	6,000.00	9,000.00	9,000.00	13,500.00	13,500.00
531210	Water/Sewage	200.00	200.00	200.00	200.00	200.00
531220	Natural Gas	300.00	300.00	300.00	300.00	300.00
531230	Electricity	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
531270	Gasoline/Diesel	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
542200	Vehicles	25,000.00	-	-	-	-
542500	Equipment	-	-	-	-	-
574000	Bad Debts	0.00	0.00	0.00	0.00	0.00
724420	Other	-	-	-	-	-
505-4700	Gasoline/Diesel	-	-	-	-	-
505-4410	Depreciation expense	265,000.00	268,000.00	263,680.00	263,680.00	263,680.00
505-4410	Amortization expense	320.00	320.00	320.00	320.00	320.00
<b>Total Expenditures</b>		<b>960,000.00</b>	<b>1,093,072.37</b>	<b>1,142,093.87</b>	<b>1,258,988.72</b>	<b>1,273,610.80</b>
<b>Excess (Shortage) of Revenues versus Operating Expenditures</b>		<b>(150,000.00)</b>	<b>(73,072.37)</b>	<b>(131,093.87)</b>	<b>(247,988.72)</b>	<b>(262,610.80)</b>

City of Grantville  
City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Water & Sewer Fund (Fund 505)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
<b>Other Financing Sources (Uses)</b>						
505-374215	Contributions for cap assets	-	80,000.00	80,000.00	76,242.00	76,242.00
505-582300	Debt Service Interest	(45,000.00)	(42,670.00)	(42,670.00)	(35,051.00)	(35,051.00)
505-391100	Operating transfers in	325,534.00	164,896.37	221,537.87		
505-391100	Operating transfers in - Electric Fund				101,250.00	101,250.00
505-391100	Operating transfers in - Gas Fund				34,200.00	34,200.00
505-611000	W&S Fund Balance - transfers in				182,853.72	192,051.80
505-4330	Operating transfers out (GEFA)	(24,452.00)	(24,389.00)	(21,085.00)	(17,669.00)	(14,115.00)
505-4440	Operating transfers out (GEFA)	(106,082.00)	(104,765.00)	(106,689.00)	(93,837.00)	(91,967.00)
505-9000	Transfers out	-	-	-	-	-

**Income (Loss) after Other Financing Sources (Uses)**  
\$ 0.00 \$ (0.00) \$ 0.00 \$ 0.00 \$ 0.00

City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Electric Fund (Fund 510)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
510-0000		\$ 1,345,400.00	\$ 1,320,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00
344310	Electric charges					
344311	Yard lights	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
344312	Reconnect fees	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
381003	Sale of Excess Capacity	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
344314	Late charges	400.00	400.00	400.00	400.00	400.00
381000	Rents	-	-	-	-	-
		<b>1,400,000.00</b>	<b>1,374,600.00</b>	<b>1,354,600.00</b>	<b>1,354,600.00</b>	<b>1,354,600.00</b>

**Total Revenues**

510-4600	Electricity Purchases	900,000.00	835,000.00	900,000.00	900,000.00	900,000.00
511100	Regular employees	117,311.50	91,587.12	92,414.31	88,357.42	90,124.57
511120	Admin employees	3,000.00	-	-	-	-
511130	City manager	15,000.00	7,210.00	7,427.68	13,888.51	14,166.28
511300	Overtime	6,000.00	7,000.00	7,000.00	8,002.00	8,162.04
512100	Group insurance	24,878.30	18,750.24	19,804.76	19,073.21	20,980.53
512200	Social Security FICA contrib	8,761.31	6,559.42	6,624.20	6,835.37	6,972.08
512300	Medicare	2,049.02	1,534.06	1,549.21	1,598.59	1,630.57
512400	Retirement Contribution	4,239.35	3,173.91	3,205.26	3,307.44	3,373.59
512600	Unemployment insurance	450.00	450.00	450.00	450.00	450.00
512700	Worker's compensation	3,177.60	4,467.00	4,913.70	5,405.07	5,945.58
521900	Employee benefits	1,000.00	1,000.00	1,000.00	1,000.00	2,000.00
521200	Professional	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
521210	Legal, accounting and audit	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
521300	Technical	12,000.00	14,000.00	12,000.00	12,000.00	12,000.00
521905	Employee benefit - uniforms	-	-	-	-	-
		<b>1,400,000.00</b>	<b>1,374,600.00</b>	<b>1,354,600.00</b>	<b>1,354,600.00</b>	<b>1,354,600.00</b>

City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Electric Fund (Fund 510)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
522150	Bank charges	-	-	-	-	-
522200	Repairs and maintenance	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00
522210	Repairs and maintenance (vehicles)	2,000.00	5,000.00	5,000.00	6,500.00	6,500.00
522320	Rental of equip and vehicles	600.00	1,000.00	1,000.00	1,000.00	1,000.00
523100	Insurance other than emp benefit	5,294.00	5,823.40	6,405.74	7,046.31	7,750.95
523200	Communications	3,550.00	3,550.00	3,550.00	3,550.00	3,550.00
523210	Communications (postage)	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
523300	Advertising	350.00	350.00	350.00	500.00	500.00
523400	Printing and Binding	300.00	300.00	300.00	750.00	750.00
523500	Travel	450.00	450.00	450.00	500.00	500.00
523600	Dues and Fees	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
523700	Education and Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
523800	Uniforms	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00
523850	Contract Labor	2,000.00	4,500.00	4,500.00	21,000.00	21,000.00
523900	Other	150.00	150.00	150.00	150.00	150.00
531100	Supplies	15,000.00	20,000.00	15,000.00	20,000.00	20,000.00
531210	Water/Sewage	100.00	100.00	200.00	200.00	200.00
531220	Natural Gas	280.00	280.00	280.00	280.00	280.00
531230	Electricity	1,800.00	6,000.00	3,000.00	3,000.00	3,000.00
531270	Gasoline/Diesel	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
542200	Vehicles	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
542500	Equipment	-	-	-	-	-
574000	Bad Debts	6,000.00	6,000.00	3,000.00	3,000.00	3,000.00
563000	Depreciation Expense	88,000.00	106,000.00	106,000.00	103,000.00	103,000.00
<b>Total Expenditures</b>		<b>1,274,041.08</b>	<b>1,203,035.15</b>	<b>1,258,374.86</b>	<b>1,283,693.93</b>	<b>1,290,286.17</b>

City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Electric Fund (Fund 510)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
	<b>Excess (Shortage) of Revenues versus Operating Expenditures</b>	<b>125,958.92</b>	<b>171,564.85</b>	<b>96,225.14</b>	<b>70,906.07</b>	<b>64,313.83</b>
363000	Unrealized Gain or Loss	-	-	75,000.00	60,000.00	60,000.00
371000	Contrib from Capital Assets	-	-	-	-	-
381003	Sale of Excess Capacity	-	-	-	-	-
391100	Operating transfers in	-	-	-	-	-
4600	Operating transfers out	(100,905.00)	(99,000.00)	(101,250.00)	(101,250.00)	(101,250.00)
9000	Operating transfers out	-	-	-	-	-
381004	Contingency for Future Operations	25,053.92	72,564.85	69,975.14	29,656.07	23,063.83

**Income (Loss) after Other Financing Sources (Uses)**

<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>
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City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Gas Fund (Fund 515)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
<b>Revenues</b>						
515-		\$	\$	\$	\$	\$
344410	Gas charges	405,000.00	395,000.00	480,000.00	456,000.00	456,000.00
344413	Tap fees	-	-	-	-	-
361000	Interest revenues	-	-	-	-	-
344600	MGAG portfolio return	19,934.05	18,000.00	22,000.00	24,000.00	24,000.00
		<b>424,934.05</b>	<b>413,000.00</b>	<b>502,000.00</b>	<b>480,000.00</b>	<b>480,000.00</b>
<b>Total Revenues</b>						
<b>Expenditures</b>						
515-4700						
531520	Gas	150,000.00	160,000.00	165,000.00	165,000.00	165,000.00
511100	Regular employees	60,600.00	37,985.80	38,900.75	74,179.11	75,662.69
511120	Admin employees	2,525.00	-	-	-	-
511130	City manager	15,000.00	7,210.00	7,427.68	13,888.51	14,166.28
511300	Overtime	5,000.00	5,000.00	5,000.00	6,002.00	6,122.04
512100	Group insurance	16,585.54	9,375.12	9,902.38	14,001.11	15,401.22
512200	Social Security FICA contrib	5,166.15	5,269.47	3,182.36	5,832.32	5,948.96
512300	Medicare	1,208.21	1,232.38	1,257.02	1,282.16	1,307.81
512400	Retirement Contribution	2,493.75	1,505.87	1,705.44	1,739.55	1,739.55
512600	Unemployment insurance	400.00	400.00	400.00	400.00	400.00
512700	Worker's compensation	2,486.40	2,735.70	3,009.27	3,310.20	3,641.22
521900	Employee benefits	-	-	1,000.00	-	-
521200	Professional	-	1,000.00	1,000.00	1,500.00	1,500.00
521210	Legal, accounting and audit	9,000.00	4,500.00	4,950.00	5,500.00	5,500.00
521300	Technical	22,000.00	20,000.00	20,000.00	23,000.00	23,000.00
521905	Employee benefit - uniforms	-	-	-	-	-
522150	Bank charges	-	-	-	-	-
522200	Repairs and maintenance	700.00	3,000.00	700.00	1,500.00	1,500.00
522210	Repairs and maintenance (vehicles)	1,400.00	1,400.00	1,400.00	1,500.00	1,500.00
522320	Rental of equip and vehicles	200.00	800.00	500.00	500.00	500.00
523100	Insurance other than emp benefit	5,404.00	5,500.00	6,050.00	6,655.00	7,320.50
523200	Communications	2,100.00	2,100.00	2,310.00	2,400.00	2,400.00

City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Gas Fund (Fund 515)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
523210	Communications (postage)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
523300	Advertising	300.00	300.00	300.00	300.00	300.00
523400	Printing and Binding	600.00	600.00	600.00	1,200.00	1,200.00
523500	Travel	100.00	1,000.00	1,000.00	1,000.00	1,000.00
523600	Dues and Fees	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
523700	Education and Training	90.00	2,000.00	2,000.00	2,000.00	2,000.00
523800	Uniforms	800.00	800.00	800.00	800.00	800.00
523850	Contract Labor	2,000.00	4,700.00	4,700.00	20,000.00	20,000.00
523900	Other	-	-	-	-	-
531100	Supplies	5,000.00	5,000.00	5,000.00	9,000.00	9,000.00
531210	Water/Sewage	200.00	200.00	200.00	200.00	200.00
531220	Natural Gas	300.00	300.00	300.00	750.00	750.00
531230	Electricity	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
531270	Gasoline/Diesel	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
542200	Vehicles	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
542500	Equipment	-	-	-	-	-
574000	Bad Debts	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
563000	Depreciation expense	48,100.00	46,000.00	46,000.00	45,655.00	45,655.00
581000	Debt service	-	-	-	-	-
582000	Interest expense	-	-	-	-	-
<b>Total Expenditures</b>		<b>394,559.05</b>	<b>364,714.34</b>	<b>369,394.91</b>	<b>443,894.96</b>	<b>448,315.27</b>
<b>Excess (Shortage) of Revenues versus Operating Expenditures</b>		<b>30,375.00</b>	<b>48,285.66</b>	<b>132,605.09</b>	<b>36,105.04</b>	<b>31,684.73</b>
515-	371000 Contrib from Capital Assets	-	-	-	-	-
	391100 Operating transfers in	-	-	-	-	2,515.27
	611000 Operating transfers out	(30,375.00)	(29,625.00)	(36,000.00)	(34,200.00)	(34,200.00)

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City of Grantville  
Trend Analysis for FY 2021 & FY 2022 Budgets  
Gas Fund (Fund 515)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
381004	Contingency for Future Operations	-	18,660.66	96,605.09	1,905.04	-
	<b>Income (Loss) after Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (0.00)</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

City of Grantville  
 Trend Analysis for FY 2021 & FY 2022 Budgets  
 Solid Waste Fund (Fund 540)

Account Number	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 Adopted Budget	2021 Proposed Budget	2022 Forecasted Budget
<b>Revenues</b>						
540-344110	Refuse collection fees	\$ 174,000.00	\$ 200,000.00	\$ 200,000.00	\$ 203,000.00	\$ 203,000.00
<b>Total Revenues</b>		<b>174,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>203,000.00</b>	<b>203,000.00</b>
<b>Expenditures</b>						
540-4500-511100	Regular Employees	13,563.29	14,005.00	14,445.55	13,023.30	13,283.77
512200	Social Security FICA Contribution	841.33	868.31	885.68	807.44	823.59
512300	Medicare	196.95	203.07	207.13	188.84	192.61
512400	Retirement Contribution	271.69	420.15	432.75	390.70	398.51
523900	Contract Refuse Collection	175,680.00	184,000.00	183,689.34	195,000.00	195,000.00
574000	Bad Debts	500.00	503.47	500.00	500.00	500.00
<b>Total Expenditures</b>		<b>191,053.26</b>	<b>200,000.00</b>	<b>200,160.45</b>	<b>209,910.28</b>	<b>210,198.49</b>
<b>Excess (Shortage) of Operating Revenues versus Operating Expenditures</b>						
540-391100	Operating transfers in	17,053.26	-	-	-	-
611000	Operating transfers out	-	-	-	-	-
	Fund Balance - Transfers in	-	-	160.45	6,910.28	7,198.49
	Fund Balance - Transfers out	-	-	-	-	-
381004	Contingency for Future Operations	-	-	-	-	-
<b>Income (Loss) after Other Financing Sources (Uses)</b>		<b>\$ (0.00)</b>	<b>\$ (0.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CITY OF GRANTVILLE, GEORGIA**  
**SPECIAL REVENUE FUNDS**  
**DRUG FUND (FUND 210)**  
**PROPOSED FY 2021 BUDGET**

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	<u><b>DRUG FUND (FUND 210)</b></u>
<b>REVENUES</b>	
<b>Confiscations (210-0000-351320)</b>	\$ 200,000
<b>Other</b>	0
<hr/>	
<b>Total Revenues</b>	<u><b>\$ 200,000</b></u>
 <b>EXPENDITURES</b>	
<b>Public Safety (210-3210-523900)</b>	\$ 200,000
<hr/>	
<b>Total Expenditures</b>	<u><b>\$ 200,000</b></u>

**CITY OF GRANTVILLE, GEORGIA**  
**SPECIAL REVENUE FUNDS**  
**CEMETERY TRUST FUND (FUND 785)**  
**PRIVATE-PURPOSE, FIDUCIARY TRUST FUND**  
**PROPOSED FY 2021 BUDGET**

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**CEMETERY TRUST FUND (FUND 785)**

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**REVENUES**

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Real Property - Current Yr (785-0000-311100)	\$ 5,000
Misc - Other Revenue (785-0000-389000)	0
<hr/>	
<b>Total Revenues</b>	<b><u>\$ 5,000</u></b>

**EXPENDITURES**

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Contract Labor (785-4590-523850)	4,500
Supplies (785-4590-531100)	500
<hr/>	
<b>Total Expenditures</b>	<b><u>\$ 5,000</u></b>

## Memo

August 19, 2020

**To:** Mayor and Council Members

**From:** City Manager 

**Subject:** Fiscal Year 2021 Budget and the Millage Rate

As we prepare for the Public Hearings on August 24, 2020 at 6:30 p.m., we have put together a short brief (attached) which explains the interplay of the reassessment/reevaluation of property in Grantville by Coweta County, the rollback rate and the proposed tax increase by keeping a steady 5.945 mills as the millage rate for 2020 property taxes in Grantville.

Additionally, at the request of Council Member Hines, we have prepared a chart (attached) which graphically shows the impact of the proposed tax increase upon properties ranging from a fair market value of \$50,000.00 to \$200,000.00.

## **Budget Notes Public Hearing #3**

Hearing the comments at our two previous public hearings and the article in the NTH, there appears to be some confusion as to the proposed tax increase if we maintain our current millage rate of 5.945 mills.

The confusion appears to result from the reassessment or reevaluation of property values by Coweta County. Some property values in Grantville went up and some went down.

The reassessment or reevaluation of property values in Grantville by Coweta County does not influence the rollback rate. It does not cause the rollback rate to go up or down. The millage rollback rate is the millage rate for property taxes that will give you the same amount of revenue that you collected in the previous year (2019). The millage rollback rate does not account for the increased costs of goods, materials, supplies and labor.

Nor, does the reassessment or reevaluation of property values in Grantville influence the proposed tax increase that we are advocating by maintaining our current millage rate at 5.945 mills.

We have prepared a chart which was previously distributed to the City Council which graphically illustrates the proposed tax increases for properties at their fair market value.

For example:

FMV	100,000	150,000	200,000
Assessed Value	40,000	60,000	80,000
Millage Rate: 5.945	237.80	356.70	475.60
Rollback Rate: 5.228	209.12	313.68	418.24
Annual Tax Increase	28.68	43.02	57.36
Monthly Tax Increase	2.39	3.59	4.78

Additionally, when listening to the comments, one would have you believe that the City are spendthrifts that have done nothing to reduce their expenditures and budget. Nothing could be further from the truth. Prior to the submission of the budget to the City Council, we reduced the budget by approximately \$282,000.00. This reduction was in addition to the already reduced expenditures for banking fees, payments to Electric Cities of Georgia, travel and rate study costs. While new residential construction has occurred, which we are happy to see, it has not increased our property tax base for the Fiscal Year 2021 budget.



We are advocating and asking the City Council to retain the current millage rate of 5.945 mills due to the rising costs of expenditures that we do not control, expenditures that we are legally obligated to provide and for the increased costs of goods, materials, supplies and labor to provide the level of service delivery our residents want and deserve.

It is hypocritical to say in one breath to reduce taxes while in the next breath to admit that increased expenditures for goods, materials, supply and labor have to be passed on to tenants/ renters so we can make more money and stay in business and raise rents.

All that we are asking is for the property owners to share in the increased costs of service delivery that our residents want and deserve.

**CITY OF GRANTVILLE  
PROPERTY TAX WORKSHEET**

<b>Fair Market Value</b>	<b>\$50,000</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$125,000</b>	<b>\$150,000</b>	<b>\$175,000</b>	<b>\$200,000</b>
<b>Assessed Value</b>	<b>\$20,000</b>	<b>\$30,000</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$60,000</b>	<b>\$70,000</b>	<b>\$80,000</b>
<b>Millage Rate - 5.945</b>	<b>\$118.90</b>	<b>\$178.35</b>	<b>\$237.80</b>	<b>\$297.25</b>	<b>\$356.70</b>	<b>\$416.15</b>	<b>\$475.60</b>
<b>"Rollback" Rate - 5.228</b>	<b>\$104.56</b>	<b>\$156.84</b>	<b>\$209.12</b>	<b>\$261.40</b>	<b>\$313.68</b>	<b>\$365.96</b>	<b>\$418.24</b>
<b>Annual Tax Increase</b>	<b>\$14.34</b>	<b>\$21.51</b>	<b>\$28.68</b>	<b>\$35.85</b>	<b>\$43.02</b>	<b>\$50.19</b>	<b>\$57.36</b>
<b>Monthly Tax Increase</b>	<b>\$1.20</b>	<b>\$1.79</b>	<b>\$2.39</b>	<b>\$2.99</b>	<b>\$3.59</b>	<b>\$4.18</b>	<b>\$4.78</b>

# THE CITY OF GRANTVILLE, GEORGIA

## RESOLUTION NO. 2020-06 BEFORE THE CITY COUNCIL

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### A RESOLUTION SETTING AND ADOPTING THE 2020 ANNUAL MILLAGE RATE FOR THE ASSESSMENT OF PROPERTY TAXES IN THE CITY OF GRANTVILLE

**WHEREAS**, the City of Grantville is required to adopt an annual millage rate for the assessment of property taxes in the City of Grantville; and

**WHEREAS**, the Mayor and Council have determined that a millage rate increase over and above the rollback millage rate is necessary to meet the City's financial needs for this fiscal year; and

**WHEREAS**, O.C.G.A. §48-5-32 establishes the procedures for publication of the City's ad valorem tax rate; and

**WHEREAS**, O.C.G.A. §48-5-32.1 establishes the procedures for the notice and adoption of an increase of the City's ad valorem tax rate above the rollback millage rate; and

**WHEREAS**, the City of Grantville has met all of the requirements set forth in O.C.G.A. §48-5-32 and 45-5-32.1;

**NOW, THEREFORE BE IT, AND IT IS HEREBY RESOLVED**, by the Mayor and Council of the City of Grantville that the 2020 millage rate is set at \_\_\_\_\_ mills.

**RESOLVED** in lawfully assembled open session this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
**Douglas Jewell, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Roberta Higgins, City Clerk**

## INTERGOVERNMENTAL AGREEMENT

THIS INTERGOVERNMENTAL AGREEMENT, (this "Agreement") is made and entered into as of \_\_\_\_\_, 2020, by and among COWETA COUNTY, GEORGIA (the "County"), the CITY OF NEWNAN, GEORGIA ("Newnan"), the CITY OF GRANTVILLE, GEORGIA ("Grantville"), the CITY OF SENOIA, GEORGIA ("Senoia"), the CITY OF PALMETTO, GEORGIA ("Palmetto"), the TOWN OF MORELAND, GEORGIA ("Moreland"), the TOWN OF SHARPSBURG, GEORGIA ("Sharpsburg"), the TOWN OF TURIN, GEORGIA ("Turin") and the TOWN OF HARALSON, GEORGIA ("Haralson" and together with Newnan, Grantville, Senoia, Palmetto, Moreland, Sharpsburg and Turin, the "Cities"), the Sheriff of Coweta County, Georgia, the District Attorney of the Coweta Judicial Circuit, and the Solicitor General of Coweta County (together the "Elected Officials") and the Board of Education of Coweta County, Georgia, ("the Board"), all collectively (the "Parties").

### W I T N E S S E T H:

WHEREAS, Article IX, Section III, Paragraph I (a) of the Georgia Constitution (the "Intergovernmental Contracts Clause") authorizes, among other things, any county, municipality or other political subdivision of the State to contract, for a period not exceeding fifty years, with another county, municipality or political subdivision or with any other public agency, public corporation or public authority for joint services, for the provision of services, or for the provision or separate use of facilities or equipment, provided that such contract deals with activities, services or facilities which the contracting parties are authorized by law to undertake or to provide; and

WHEREAS, there have been public concerns and requests for the governmental agencies in Coweta County to collaborate and collectively hire an independent third-party facilitator or firm specializing in such activities to facilitate a series of community forums about race, equity, inclusion, and justice in our community and provide for public input on practices, policies and procedures for/of the Parties; and

WHEREAS, it is anticipated that this process will promote reconciliation, equity, inclusion, and social change where such issues impair the community relations, undermine fairness and honor, and complicate civic affairs given the challenges facing the communing and the respective agencies; and

NOW, THEREFORE, for and in consideration of the premises and undertakings as hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties DO HEREBY AGREE, as follows:

## **ARTICLE 1.**

### **EFFECTIVE DATE, TERM AND TERMINATION**

This Agreement shall become effective upon its execution and shall continue in effect until the scope of services set out in Article 3 have been completed.

Any Party may terminate this Agreement without cause with a sixty (60) days written notice.

If a Party elects to terminate this Agreement as provided herein, each Party shall pay all costs incurred, as of the date of the other Party's receipt of such notice of termination, in accordance with Article 3 Cost Sharing. In the event of termination by a Party, the Parties shall use commercially reasonable efforts to mitigate the costs, damages, and charges arising as a consequence of termination.

## **ARTICLE 2.**

### **REPRESENTATIONS**

Each of the Cities, the County, Elected Officials, and the Board makes the following representations with respect to itself as the basis for the undertakings on its part herein contained:

The Cities are municipal corporations duly created and organized under the Constitution and laws of the State. Under the Constitution and laws of the State, the Cities are authorized to execute, deliver, and perform their respective obligations under this Agreement. The Cities have duly authorized the execution, delivery, and performance of this Agreement. This Agreement is a valid, binding and enforceable obligation of the Cities and was authorized and approved at a public meeting pursuant to the Open Meetings Act, O.C.G. § 50-14-1 et seq.

The County is a political subdivision duly created and organized under the Constitution and laws of the State. Under the Constitution and laws of the State, the County is authorized to execute, deliver, and perform its obligations under this Agreement. The County has duly authorized the execution, delivery, and performance of this Agreement. This Agreement is a valid, binding, and enforceable obligation of the County and was authorized and approved at a public meeting pursuant to the Open meetings Act, O.C.G.A § 50-14-1 et seq.

The Elected Officials make the following representations as the bases for the undertakings on their part herein contained:

By the virtue of their position as a duly elected constitutional officer or official of the State of Georgia they are authorized to execute, deliver and perform its obligations under this Agreement.

The Board is a political subdivision duly created and organized under the Constitution and laws of the State. Under the Constitution and laws of the State, the County is authorized to execute, deliver, and perform its obligations under this Agreement. The County has duly authorized the execution, delivery, and performance of this Agreement. This Agreement is a valid, binding, and enforceable obligation of the County and was authorized and approved at a public meeting pursuant to the Open meetings Act, O.C.G.A § 50-14-1 et seq.

### **ARTICLE 3.**

#### **PROJECT GENERAL SCOPE OF SERVICES**

The County, the Cities, the Elected Officials and the Board agree, as follows:

The Parties designate the City of Newnan as the entity which will solicit proposals from individuals or firms with a strong history of facilitating community forums, experience in capturing the community and agency concerns, experience in creating a plan of action based on those conversations, and a track record of performance to implement that plan, which proposals shall be considered by the Parties and upon the consent from majority of the Parties, one or more such individual(s) or firm(s) to be selected and contracted with by the City of Newnan.

It is anticipated that the selected individual(s) and/or firm(s) shall, at a minimum, (1) schedule a kick-off meeting with the Parties, (2) provide for a series of public forums to be held in facilities providing maximum participation in accordance with all COVID-19 considerations at such locations providing easy access to members of the community to enable members of the community the opportunity to fully participate in furthering community building and trust building, (3) compiling the comments and data received and preparing such reports and recommendations deemed appropriate, (4) presenting such reports and recommendations to the participating Parties for consideration and implementation, as deemed appropriate by the participating Parties.

Specifically, to include:

1. Kick-off meeting with the Parties
2. Conduct town hall forums
  - a. Two (2) inside incorporated limits of City of Newnan
  - b. Four (4) in unincorporated Coweta County or inside incorporated limits of other Cities in Coweta County.
3. Develop other platforms for community input
  - a. Surveys
  - b. Use of technology
  - c. Small focus groups
4. Identify major themes and develop summary report; data driven if appropriate
5. Prepare and deliver executive summary, recommendations, and identification of community partners

**ARTICLE 4.**

**COST SHARING**

The County, the Cities, the Elected Officials and the Board agree, as follows:

The cost of the Services set out in Article 3 shall be shared as follows:

1.	City of Newnan	35%
2.	Coweta County	25%
3.	Board of Education	25%
4.	City of Grantville	5%
5.	City of Senoia	5%
6.	City of Palmetto	5%
7.	Town of Moreland	0%
8.	Town of Sharpsburg	0%
9.	Town of Turin	0%
10.	Town of Haralson	0%
11.	Sheriff	0%
12.	District Attorney	0%
13.	Solicitor General	0%



## ARTICLE 5.

### NOTICES

All notices, consents, waivers, directions, requests or other instruments or communications provided for under this Agreement shall be deemed properly given when delivered personally or sent by registered or certified United States mail, postage prepaid, as follows:

- (a) Coweta County Board of Commissioners  
22 East Broad Street  
Newnan, Georgia 30263  
Attention: County Administrator
- (b) City of Newnan  
Post Office Box 1193  
Newnan, Georgia 30264  
Attention: City Manager
- (c) City of Grantville  
Post Office Box 160  
Grantville, Georgia 30220  
Attention: City Manager
- (d) City of Senoia  
Post Office Box 310  
Senoia, Georgia 30276  
Attention: City Administrator
- (e) City of Palmetto  
Post Office Box 190  
Palmetto, Georgia 30268  
Attention: City Manager
- (f) Town of Moreland  
Post Office Box 158  
Moreland, Georgia 30259  
Attention: Town Clerk
- (g) Town of Sharpsburg  
Post Office Box 397  
Sharpsburg, Georgia 30277  
Attention: Mayor

- (h) Town of Turin  
Post Office Box 86  
Turin, Georgia 30289  
Attention: Town Clerk
- (i) Town of Haralson  
Post Office Box 155  
Haralson, Georgia 30229  
Attention: Mayor
- (j) Sheriff of Coweta County, Georgia  
560 Greison Trail  
Newnan, Georgia 30263  
Attention: Sheriff
- (k) District Attorney's Office, Coweta Judicial Circuit  
Post Office Box 2564  
Newnan, Georgia 30264  
Attention: District Attorney
- (l) Solicitor General, Coweta County  
72 Greenville Street  
Newnan, Georgia 30263  
Attention: Solicitor General
- (m) Board of Education of Coweta County, Georgia  
237 Jackson Street  
Newnan, Georgia 30263  
Attention: Superintendent

**ARTICLE 6.**

**MISCELLANEOUS**

The County, the Cities, the Constitutional Officers and the Board agree, as follows:

(a) Should any phrase, clause, sentence or paragraph herein contained be held invalid or unconstitutional, it shall in nowise affect the remaining provisions of this Agreement, which said provisions shall remain in full force and effect.

(b) This Agreement may be executed in several counterparts, each of which shall be an original but all of which shall constitute but one and the same instrument.

(c) This Agreement shall be construed and enforced in accordance with the laws of the State of Georgia.

IN WITNESS WHEREOF, the parties hereto, acting by and through their duly authorized officers, have caused this Agreement to be executed in multiple counterparts under seals as of the day and year first above written.

COWETA COUNTY, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Chairman

Attest:

\_\_\_\_\_  
Clerk

(Intergovernmental Agreement)

CITY OF NEWNAN, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk

CITY OF GRANTVILLE, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk

CITY OF SENOIA, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk

CITY OF PALMETTO, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk



TOWN OF MORELAND, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk

TOWN OF SHARPSBURG, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk

TOWN OF TURIN, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk

TOWN OF HARALSON, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
Clerk

SHERIFF, COWETA COUNTY, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Sheriff

Attest:

\_\_\_\_\_  
Clerk

THE BOARD OF EDUCATION OF  
COWETA COUNTY, GEORGIA

(SEAL)

By: \_\_\_\_\_  
Board Member

Attest:

\_\_\_\_\_  
Clerk

COWETA COUNTY JUDICIAL CIRCUIT

(SEAL)

By: \_\_\_\_\_  
District Attorney

(Intergovernmental Agreement)

COWETA COUNTY SOLICITOR

(SEAL)

By: \_\_\_\_\_  
Solicitor General

(Intergovernmental Agreement)