



CITY OF JONESBORO
Regular Meeting
170 SOUTH MAIN STREET
July 11, 2022 – 6:00 PM

NOTE: As set forth in the Americans with Disabilities Act of 1990, the City of Jonesboro will assist citizens with special needs given proper notice to participate in any open meetings of the City of Jonesboro. Please contact the City Clerk's Office via telephone (770-478-3800) or email at rclark@jonesboroqa.com should you need assistance.

Agenda

- I. CALL TO ORDER - MAYOR JOY B. DAY**
- II. ROLL CALL - RICKY L. CLARK, JR., CITY MANAGER**
- III. INVOCATION**
- IV. PLEDGE OF ALLEGIANCE**
- V. ADOPTION OF AGENDA**
- VI. PRESENTATIONS**
- VII. PUBLIC HEARING**
 1. Public Hearing regarding Conditional Use Permit, 22-CU-008, application for a "selfie museum" by The Lansky Partnership LLLP, property owner, and Kathy Butler, applicant, for property at 7983 North Main Street (Parcel No. 13210D B004) Jonesboro, Georgia 30236.
 2. Public Hearing regarding Conditional Use Permit application, 22-CU-010, for glass contractor warehousing / storage by Casey Investment Group LLC, property owner, and Victor Garcia, applicant, for property at 9192 Tara Boulevard, Building D (Parcel No. 06032A B001), Jonesboro, Georgia 30236.
 3. Public Hearing regarding re-adoption of the Official Zoning Map for the City of Jonesboro, 22-MA-003, Ord. 2022-015.
 4. Public Hearing regarding text amendment to the City of Jonesboro Code of Ordinances, 22-TA-012, Ord. 2022-016, regarding further revisions and updates to the "Table of Uses Allowed by Zoning District", Section 86-204, of Article VI – Conditional Uses, Chapter 86 – Zoning, of the City of Jonesboro Code of Ordinances.

5. Public Hearing regarding Alcohol Beverage Pouring license, 22-ALC-007, to dispense beer, wine & distilled spirits at 8562 Tara Boulevard, Jonesboro, Georgia 30236. The legal business name is Jamrock South, Inc. Demar Bromfield has requested to be the License Representative.

VIII. PUBLIC COMMENT (PLEASE LIMIT COMMENTS TO THREE (3) MINUTES)

IX. MINUTES

1. Consideration of the Minutes of the June 13, 2022 Regular Meeting.

X. FINANCIAL STATEMENTS - NINA ROBINSON, DIRECTOR OF FINANCE

1. Council to consider and approve un-audited Financial Statements for the operating period ended May 31, 2022

XI. CONSENT AGENDA

XII. OLD BUSINESS

XIII. NEW BUSINESS

1. Council to consider acceptance of annual audit results and the resulting financial statements for the twelve month operating period ended December 31, 2021.
2. Council to consider approval of Alcohol Beverage Pouring license, 22-ALC-007, to dispense beer, wine & distilled spirits at 8562 Tara Boulevard, Jonesboro, Georgia 30236. The legal business name is Jamrock South, Inc. Demar Bromfield has requested to be the License Representative.
3. Council to consider approval purchasing a Dell RS650 Server for City Center building.
4. Council to consider approval of the Jonesboro Police Department participating in a joint Crime Suppression Task Force.
5. Council to consider approval text amendment to the City of Jonesboro Code of Ordinances, 22-TA-012, Ord. 2022-016, regarding further revisions and updates to the "Table of Uses Allowed by Zoning District", Section 86-204, of Article VI – Conditional Uses, Chapter 86 – Zoning, of the City of Jonesboro Code of Ordinances.
6. Council to consider re-adoption of the Official Zoning Map for the City of Jonesboro, 22-MA-003, Ord. 2022-015.
7. Council to consider approval of Conditional Use Permit application, 22-CU-010, for glass contractor warehousing / storage by Casey Investment Group LLC, property owner, and Victor Garcia, applicant, for property at 9192 Tara Boulevard, Building D (Parcel No. 06032A B001), Jonesboro, Georgia 30236.
8. Council to consider approval of Conditional Use Permit, 22-CU-008, application for a "selfie museum" by The Lansky Partnership LLLP, property owner, and Kathy Butler, applicant, for property at 7983 North Main Street (Parcel No. 13210D B004) Jonesboro, Georgia 30236.

XIV. REPORT OF MAYOR / CITY MANAGER

- XV. REPORT OF CITY COUNCILMEMBERS**
- XVI. OTHER BUSINESS**
- XVII. ADJOURNMENT**

**CITY OF JONESBORO
REGULAR MEETING
170 SOUTH MAIN STREET
June 13, 2022 – 6:00 PM**

MINUTES

The City of Jonesboro Mayor & Council held their Regular Meeting on Monday, June 13, 2022. The meeting was held at 6:00 PM at the Jonesboro Police Station, 170 South Main Street, Jonesboro, Georgia.

- I. CALL TO ORDER - MAYOR JOY B. DAY**
- II. ROLL CALL - RICKY L. CLARK, JR., CITY MANAGER**

Attendee Name	Title	Status	Arrived
Pat Sebo-Hand	Councilmember	Present	
Bobby Lester	Councilmember	Present	
Tracey Messick	Mayor Pro Tem	Present	
Billy Powell	Councilmember	Present	
Donya Sartor	Councilmember	Present	
Ed Wise	Councilmember	Absent	
Joy B. Day	Mayor	Present	
Ricky L. Clark	City Manager	Present	
Pat Daniel	Assistant City Clerk	Present	
David Allen	Community Development Director	Present	
Cable Glenn-Brooks	Executive Assistant	Present	
Derry Walker	Chief Code Enforcement	Present	
Tommy Henderson	Chief of Police	Present	
Shanika Wright	Court Administrator	Present	
Maria Wetherington	Operations Assistant	Present	
Rodney Virgil	Information Technology Specialist	Present	
Nina Robinson	Finance Director	Present	
Alicia Wingster	Finance Technician	Present	

Minutes Acceptance: Minutes of Jun 13, 2022 6:00 PM (MINUTES)

III. **INVOCATION - LED BY DAVID ALLEN, COMMUNITY DEVELOPMENT DIRECTOR.**

IV. **PLEDGE OF ALLEGIANCE**

V. **ADOPTION OF AGENDA**

1. Motion to adopt the agenda with the following amendments.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Pat Sebo-Hand, Councilmember
SECONDER:	Donya Sartor, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT:	Wise

Under New Business add Item No. 4 - Resolution re-appointing members to the Housing authority.

Under Other Business Item No. 1 - Add the discussion of personnel related matters as well as real estate to Executive Session.

VI. **PRESENTATIONS**

1. MARTA updates to the Clayton County Transit Hub Project.

At this time, Emily Rusler was present to provide updates:

- Currently reconstructing the existing facility to include a fully equipped transit hub; customer service, restrooms, kiosk to purchase Breeze cards and security office.
- First year of the planning phase; completed the 30% design, going into the final design
and onto construction for an estimated completion in mid-2023.

VII. **PUBLIC HEARING**

1. Public Hearing regarding text amendment to the City of Jonesboro Code of Ordinances, 22-TA-011, Ord. 2022-013, regarding proposed revisions and additions to Chapter 14, Animals, of the City of Jonesboro Code of Ordinances.

RESULT:	CLOSED
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At this time, Mayor Day opened the Public Hearing. As none were present to speak, the Public Hearing was duly adjourned.

2. Public Hearing regarding Historic Property Designation for a Rosenwald School building and grounds, Ord. 2022-014, by State School Building Authority (Clayton County School District), property owner, and City of Jonesboro, applicant, for property at 155 Smith Street (Parcel No. 13241A B009), Jonesboro, Georgia 30236.

RESULT:**CLOSED**

At this time, Mayor Day opened the Public Hearing. Dr. Sidney Chapman, Historian from Clayton County Public Schools was present to thank Mayor and Council for their consideration and support in designating the Rosenwald School as a Historic property. As no others were present to speak, the Public Hearing was duly adjourned.

3. Public Hearing regarding Conditional Use Permit application, 22-CU-009, for a food pantry by Patricia Okwuosa, property owner, and Atlanta Community Food Bank Inc., applicant, for property at 242 Stockbridge Road (Parcel No. 12017D B003), Suites 10 and 11, Jonesboro, Georgia 30236.

RESULT:**CLOSED**

At this time, Mayor Day opened the Public Hearing. As none were present to speak, the Public Hearing was duly adjourned.

4. Public Hearing regarding Alcohol Beverage Pouring license, 22-ALC-006, to dispense beer, wine & distilled spirits at 8107 Tara Boulevard, Jonesboro, Georgia 30236. The legal business name is Xian Sheng Five, LLC. Ri Yao Wang has requested to be the License Representative.

RESULT:**CLOSED**

At this time, Mayor Day opened the Public Hearing. As none were present to speak, the Public Hearing was duly adjourned.

VIII. PUBLIC COMMENT (PLEASE LIMIT COMMENTS TO THREE (3) MINUTES) - NONE

IX. MINUTES

1. Consideration of the Minutes of the June 6, 2022 Work Session.

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Pat Sebo-Hand, Councilmember
SECONDER:	Tracey Messick, Mayor Pro Tem
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT:	Ed Wise

X. FINANCIAL STATEMENTS

1. Council to consider approval of Financial Statements for the operating period ended April 30, 2022.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Pat Sebo-Hand, Councilmember
SECONDER:	Donya Sartor, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT:	Wise

Minutes Acceptance: Minutes of Jun 13, 2022 6:00 PM (MINUTES)

XI. CONSENT AGENDA

RESULT: ADOPTED [UNANIMOUS]
MOVER: Donya Sartor, Councilmember
SECONDER: Billy Powell, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Ed Wise

1. Council to consider approval of Whitley Engineering for on-call engineering services.
2. Council to consider approval of a budget amendment to fund 540- Solid Waste to increase expenditures from \$163,250 to \$172,323 an increase of \$9,073 to allow for major grounds cleanup at Lee Street Park.
3. Council to consider approval of a fee waiver for usage of Lee Street Park by the Boy Scouts of America for a "Scouts in the Community Event" to be held on July 30, 2022.

XII. OLD BUSINESS

1. Council to consider approval of Alcohol Beverage Pouring license, 22-ALC-006, to dispense beer, wine & distilled spirits at 8107 Tara Boulevard, Jonesboro, Georgia 30236. The legal business name is Xian Sheng Five, LLC dba Hot Crab Juicy Seafood. Ri Yao Wang has requested to be the License Representative.

RESULT: APPROVED [UNANIMOUS]
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Bobby Lester, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

2. Council to consider approval of Conditional Use Permit application, 22-CU-009, for a food pantry by Patricia Okwuosa, property owner, and Atlanta Community Food Bank Inc., applicant, for property at 242 Stockbridge Road (Parcel No. 12017D B003), Suites 10 and 11, Jonesboro, Georgia 30236.

RESULT: APPROVED [UNANIMOUS]
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Tracey Messick, Mayor Pro Tem
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

3. Council to consider approval of Historic Property Designation for a Rosenwald School building and grounds, Ord. 2022-014, by State School Building Authority (Clayton County School District), property owner, and City of Jonesboro, applicant, for property at 155 Smith Street (Parcel No. 13241A B009), Jonesboro, Georgia 30236.

RESULT: APPROVED [UNANIMOUS]
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Tracey Messick, Mayor Pro Tem
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

Minutes Acceptance: Minutes of Jun 13, 2022 6:00 PM (MINUTES)

4. Council to consider approval of text amendment to the City of Jonesboro Code of Ordinances, 22-TA-011, Ord. 2022-013, regarding proposed revisions and additions to Chapter 14, Animals, of the City of Jonesboro Code of Ordinances.

RESULT: APPROVED [UNANIMOUS]
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Donya Sartor, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

The following are revisions made to the ordinance after the first read on June 6, 2022.

- Recommend to the Municipal Court Judge court-ordered euthanasia for certain dogs qualified for classification as dangerous or vicious dogs after a hearing has been conducted, per Sec. 14-31(b)
- Dog owners subject to an Animal Control Board ruling may first appeal the ruling to the County Probate Court, per O.C.G.A. 15-9-30.9 (b), for appellate review.
- Prosecution of code violations related to this chapter shall be handled through the City solicitor and resultant fine amounts shall be set at the discretion of the presiding Municipal Court Judge.

XIII. NEW BUSINESS

1. Council to consider approval of proposed FY 2022 Budget Amendments.

RESULT: APPROVED [UNANIMOUS]
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Tracey Messick, Mayor Pro Tem
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

2. Council to consider approval of selecting a vendor for the scanner and x-ray machine for the Jonesboro City Center.

RESULT: APPROVED [UNANIMOUS]
MOVER: Donya Sartor, Councilmember
SECONDER: Bobby Lester, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

3. Council to consider approval of the Police Department's participation in a joint crime suppression task force.

RESULT: **TABLED [UNANIMOUS]** **Next: 7/11/2022 6:00 PM**
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Billy Powell, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

For discussion purposes, Chief Henderson provided the following details:

- Local agencies will join together to create a Crime Suppression Task Force based on crime statistics submitted by each city.
- Each jurisdiction has been asked to allocate one or two officers to work on the Task Force and will work in the respective jurisdiction based on crime trends. Work schedule is undetermined at this time.
- Grant Funds maybe available.

4. Council to consider the re-appointment of members to the Jonesboro Housing Authority.

RESULT: **APPROVED [UNANIMOUS]**
MOVER: Pat Sebo-Hand, Councilmember
SECONDER: Bobby Lester, Councilmember
AYES: Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT: Wise

Re-appointment of Tammy Stanley, Chairperson for an additional three years term ending April 29, 2025.

Re-appointment of Larry Ford, housing resident, one year term to end June 13, 2023.

XIV. REPORT OF MAYOR / CITY MANAGER - NONE

XV. REPORT OF CITY COUNCILMEMBERS

Councilwoman Donya Sartor - Reminded everyone of the Juneteenth events throughout the weekend beginning with Dinner and Dashikis on Broad Street Friday night, Juneteenth Festival on Saturday at Lee Street Park and the Gospel Celebration on Sunday at Lee Street Park. Volunteer opportunities are available for each event.

Councilman Bobby Lester - Expressed his concerns with the number of streetlights that need to be repaired by Georgia Power and requests that a representative come before Mayor and Council to provide an update.

Councilman Billy Powell - None

Councilwoman Tracey Messick - None

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Councilwoman Sebo-Hand - Reminded everyone that of the Farmers Market every Saturday from 9:00 am to 1:00 pm. Fresh vegetables coming in the next few weeks.

XVI. OTHER BUSINESS

- 1. Executive Session for the purpose of discussing the conveyance of real estate and personnel related matters at 6:51 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Tracey Messick, Mayor Pro Tem
SECONDER:	Pat Sebo-Hand, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT:	Wise

- 2. Adjourn Executive Session and resume Regular Session at 7:41 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Donya Sartor, Councilmember
SECONDER:	Billy Powell, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT:	Wise

- 3. Consider any action(s) if necessary based on decision(s) made in the Executive Session

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Donya Sartor, Councilmember
SECONDER:	Pat Sebo-Hand, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT:	Wise

Approve an addendum to the budget to execute payout of Annual Leave Plus from the ARPA funding.

XVII. ADJOURNMENT

- 1. Motion to adjourn at 7:42 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Billy Powell, Councilmember
SECONDER:	Pat Sebo-Hand, Councilmember
AYES:	Sebo-Hand, Lester, Messick, Powell, Sartor
ABSENT:	Wise

Minutes Acceptance: Minutes of Jun 13, 2022 6:00 PM (MINUTES)

JOY B. DAY – MAYOR
MANAGER

RICKY L. CLARK, JR. – CITY

Minutes Acceptance: Minutes of Jun 13, 2022 6:00 PM (MINUTES)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

10.1

- 1

COUNCIL MEETING DATE

July 11, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider and approve un-audited Financial Statements for the operating period ended May 31, 2022

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Consideration and Approval of Financial Reports

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Innovative Leadership**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Attached, hereto, is the presentation of the Financial Statements for the five-month period ended May 31, 2022.

Highlights:

May 2022 month end operating results presents activity for the first 5 months of the fiscal year. All departments are managing spending appropriations and operations effectively. As a response to the issues that are associated with an aging vehicle fleet, the slow production rate to replace vehicles previously ordered, and the absence of an on staff mechanic, priorities have shifted from fleet acquisition to fleet maintenance. In response, line-item resources are being evaluated to make resources available and maintain efficient operations.

The summary and detail reports that accompany this presentation indicate operating efficiency and revenue trends that reflect financial stability.

The Finance division continues to focus on matters related to the completion of the annual audit and other annual reporting requirements. In addition, we are confident in our progress and expect to meet our goal to issue an enhanced financial report in the form of an ACFR by June 30, 2022.

Ongoing review of processes and procedures are ongoing to efficiently leverage technology and enhance operational and reporting results for internal and external users. We actively research any opportunity to improve processes, reduce waste, increase efficiency and safeguard city assets.

Nina Robinson, Finance Director will present.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

July, 11, 2022

Signature

City Clerk's Office

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

10.1

- Financial Report Ending MAY 2022
- RG FINANCIAL STATEMENT -MAY 2022
- RG FINANCIAL STATEMENT -MAY 2022
- Financial Report Ending MAY 2022

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

UNAUDITED Financial
Statement Presentation
for the Month ended
May 31, 2022
As of June 24, 2022

Presented by
Nina M. Robinson
Finance Director



Financial Revenue Review
GENERAL FUND
Period Ended May 31, 2022

- For the operating period ending May 31, 2022, revenue recognized is \$3,152,644 or 51.64% of the amended revenue budget, \$6,104,840. By comparison, May 2021 actual revenue recognized was \$2,979,398.51.
- Year to date expenditures are \$3,372,520 which represents a spend rate of 45% of the amended expense budget of \$6,104,840. Expenses recorded in May 2021 were \$3,342,562
- Factoring out the \$356,690 debt service payments paid in 2022 that were not part of 2021 operations, the spend rate for 2022 at May 2022 year to date is 39%. All departments are operating within the budget appropriations with some transfers between line items to reflect operational needs.
- Total tax revenue recognized as of the month end of May 2022 is \$2,409,987 and is inclusive of Property Tax revenue (Real, Personal, Motor vehicle) of \$954,615; LOST distributions of \$600,882, Franchise Fees of \$284,794, Occupation tax revenue (Business Licenses) is currently \$400,723.20- All taxes were due on April 15th.
- The Revenue and Expense statements that accompany this narrative provides a summarization and detail of the City's operating results to date for the General funds and other funds.
- All approved budget amendments are reflected in the reports as you will note that the budget is now referred to as "amended" versus "adopted".

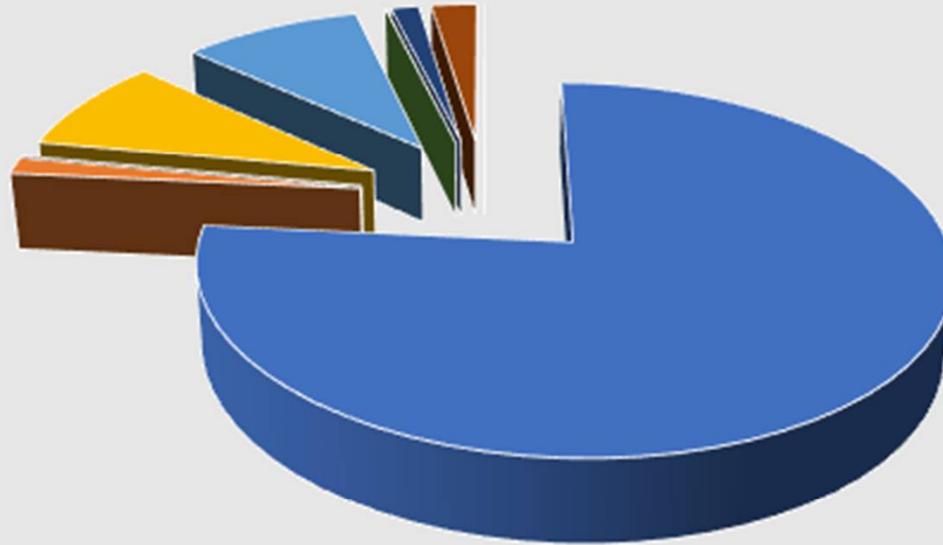
GENERAL FUND - SUMMARY OF REVENUES

Revenue Type	FY2021 AMENDED BUDGET	FY 2022 AMENDED BUDGET	YTD ACTUAL	% OF BUDGET REALIZED	% OF BUDGET REMAINING
Taxes	\$ 3,672,719	\$ 3,874,400	\$ 2,409,987	62%	38%
Licenses & Permits	\$ 233,363	\$ 170,300	\$ 46,952	28%	72%
Intergovernmental	\$ 101,611	\$ -	\$ -	0%	100%
Other Services	\$ 617,000	\$ 612,100	\$ 275,650	45%	55%
Fines and Forfeitures	\$ 550,000	\$ 550,000	\$ 297,413	54%	46%
Interest Income	\$ 1,000	\$ 2,000	\$ 1,256	63%	37%
Contributions & Donations	\$ 35,950	\$ 47,550	\$ 46,070	97%	3%
Miscellaneous	\$ 216,758	\$ 174,810	\$ 75,315	43%	57%
TRANSFERS IN	\$ 295,000	\$ 673,680	\$ -	0%	100%
TOTAL	\$ 5,723,401	\$ 6,104,840	\$ 3,152,644	52%	48%

GENERAL FUND - SUMMARY OF EXPENDITURES

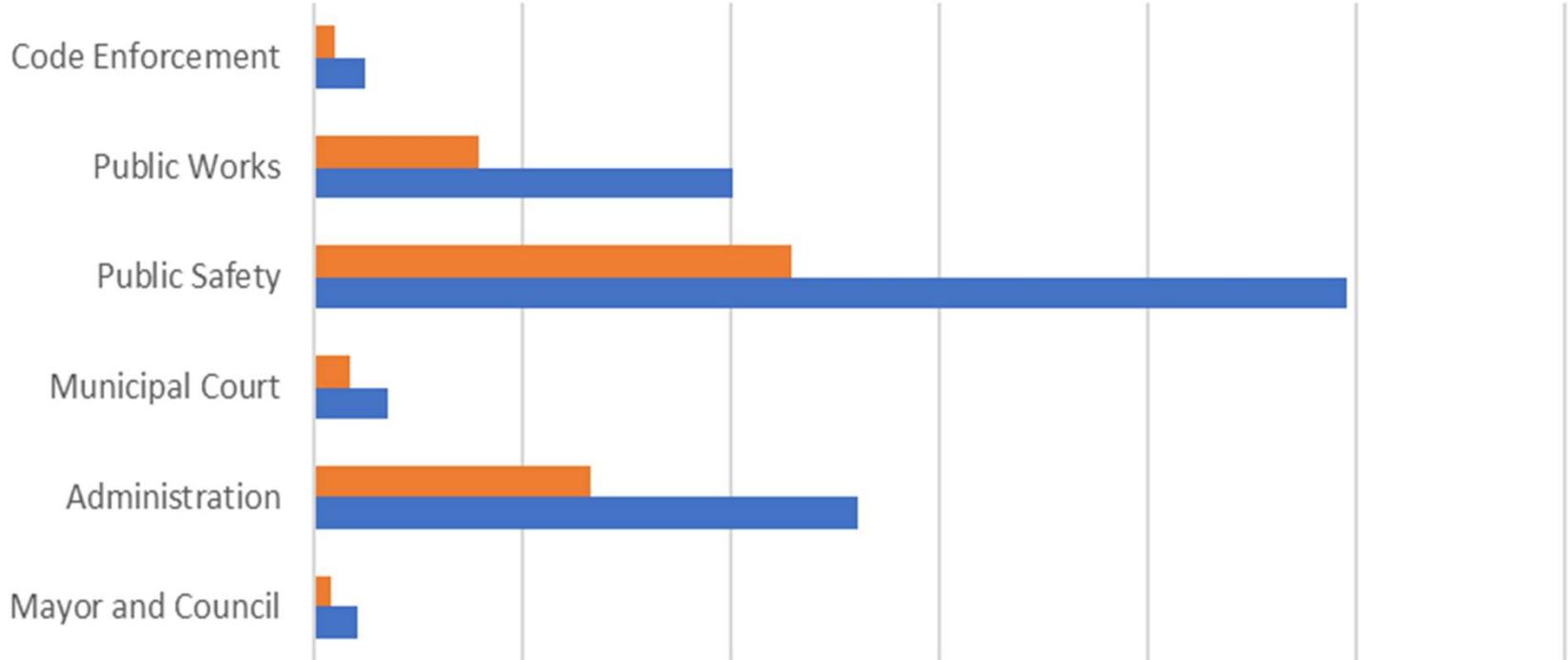
DEPARTMENT	FY2021 AMENDED BUDGET	FY 2022 AMENDED BUDGET	YTD ACTUAL	% OF BUDGET UTILIZED	% OF BUDGET REMAINING
Mayor and Council	\$ 106,365	\$ 123,189	\$ 41,366	34%	66%
Administration	\$ 1,306,223	\$ 1,419,717	\$ 664,852	47%	53%
Municipal Court	\$ 178,985	\$ 202,325	\$ 88,852	44%	56%
Public Safety	\$ 2,474,693	\$ 2,459,740	\$ 1,143,002	46%	54%
Public Works	\$ 1,005,428	\$ 1,038,119	\$ 395,179	38%	62%
Code Enforcement	\$ 124,915	\$ 150,503	\$ 52,739	35%	65%
Debt Service/Transfers	\$ 255,144	\$ 705,419	\$ 356,690	51%	49%
Contingency Reserve	\$ 271,648	\$ 5,828	\$ -	0%	100%
TOTAL	\$ 5,723,401	\$ 6,104,840	\$ 2,742,679	45%	55%

GENERAL FUND REVENUE SOURCES



- Taxes
- Licenses & Permits
- Intergovernmental
- Other Services
- Fines and Forfeitures
- Interest Income
- Contributions & Donations
- Miscellaneous
- TRANSFERS IN

GENERAL FUND USES



	Mayor and Council	Administration	Municipal Court	Public Safety	Public Works	Code Enforcement
YTD ACTUAL	\$41,366	\$664,852	\$88,852	\$1,143,002	\$395,179	\$52,739
FY 2022 AMENDED BUDGET	\$106,365	\$1,306,223	\$178,985	\$2,474,693	\$1,005,428	\$124,915

Attachment: Financial Report Ending MAY 2022 (3170 : Unaudited Financial Statements - Five Months

ALL FUNDS - SUMMARY OF REVENUES

FUND	AMENDED BUDGET	CURRENT PERIOD	YTD ACTUAL	% OF BUDGET USED	% OF BUDGET REMAINING
General Fund	\$ 6,104,840	\$ 384,832	\$ 3,152,644	52%	48%
State Confiscated Assets	\$ 5,000	\$ -	\$ -	0%	100%
DEA Federal Confiscated	\$ 45,000	\$ 4,852	\$ 17,301	38%	62%
LARP/LMIG/Capital	\$ 50,000	\$ 59,294	\$ 59,294	0%	100%
ARPA Funds	\$ 926,495	\$ -	\$ -	0%	100%
Hotel Motel Restricted	\$ 45,000	\$ 4,336	\$ 23,198	52%	48%
Technology Fund	\$ 48,000	\$ -	\$ 14,228	30%	70%
URA City Center	\$ 8,000,000	\$ -	\$ 8,000,000	0%	100%
SPLOST 15-21	\$ 1,800,706	\$ 273,092	\$ 273,092	15%	85%
Solid Waste Sanitation	\$ 240,880	\$ 2,590	\$ 257,436	107%	-7%
TOTAL	\$ 17,265,921	\$ 728,997	\$ 11,797,193		

ALL FUNDS - SUMMARY OF EXPENDITURES

FUND	AMENDED BUDGET	CURRENT PERIOD	YTD ACTUAL	% OF BUDGET USED	% OF BUDGET REMAINING
General Fund	\$ 6,104,840	\$ 406,890	\$ 2,742,679	45%	55%
State Confiscated Assets	\$ 7,800	\$ -	\$ -	0%	100%
DEA Federal Confiscated	\$ 96,357	\$ -	\$ 64,553	67%	33%
LARP/LMIG/Capital	\$ 50,000	\$ -	\$ -	0%	100%
ARPA Funds	\$ 926,495	\$ -	\$ 274,606	30%	70%
Hotel Motel Restricted	\$ 45,000	\$ 5,402	\$ 21,857	49%	51%
Technology Fund	\$ 48,000	\$ 4,000	\$ 16,000	33%	67%
URA City Center	\$ 8,000,000	\$ 717,456	\$ 2,942,269	37%	63%
SPLOST 15-21	\$ 1,800,706	\$ -	\$ -	0%	100%
Solid Waste Sanitation	\$ 207,350	\$ 10,758	\$ 98,092	47%	53%
TOTAL	\$ 17,286,548	\$ 1,144,506	\$ 6,160,056		

Attachment: Financial Report Ending MAY 2022 (3170 : Unaudited Financial Statements - Five Months

ALL Funds Overview

General Fund –May 2022 YTD revenue recognized is \$3,152,644 and YTD expenditures are \$2,742,679. At the end of 5 months, the revenue and expenses are trending at 52% and 45%, respectively.

Confiscated Assets Funds – Federal and State reflect all current activity related to revenues received from court dispositions. No YTD revenue activity for State confiscated funds in 2022. Federal revenue to date totals \$17,300. Resources are being used for Public Safety needs.

LMIG Funds - Grant was awarded and revenue of \$59,294 was received in May 2022.

ARPA Funds expenses year to date reflect the ongoing directives of council. Expenses reflect the use of funds for technology infrastructure

Hotel Motel Fund revenue is collected monthly. Payment to CCVB is posted monthly for the prior month's revenue received.

Technology Fund records inflow of receipts from Court activity and disbursements related to the IT services contract with VC3.

URA Fund reflects all current City Center Construction costs. An appropriation \$3M of fund balance was approved for the completion of the City Center overages related to the unanticipated rise in materials cost.

SPLOST Funds proceeds are designated to cover a portion of the City Center debt service requirements.

Solid Waste Fund records proceeds from annual Sanitation and Refuse invoices to date collected is 102% of annual budget. Expenditures includes salaries, professional disposal services and other operation costs.

SUMMARY

- § **May 2022 month end operating results presents activity for the first 5 months of the fiscal year. All departments are managing spending appropriations and operations effectively. As a response to the issues that are associated with an aging vehicle fleet, the slow production rate to replace vehicles previously ordered, and the absence of an on staff mechanic, priorities have shifted from fleet acquisition to fleet maintenance. In response, line item resources are being evaluated to make resources available and maintain efficient operations.**
- § **The summary and detail reports that accompany this presentation indicate operating efficiency and revenue trends that reflect financial stability.**
- § **The Finance division continues to focus on matters related to the completion of the annual audit and other annual reporting requirements. In addition, we are confident in our progress and expect to meet our goal to issue an enhanced financial report in the form of an ACFR by June 30, 2022.**
- § **On going review of processes and procedures are ongoing to efficiently leverage technology and enhance operational and reporting results for internal and external users. We actively research any opportunity to improve processes, reduce waste, increase efficiency and safeguard city assets.**

Financial Stability:

Protect and enhance revenue streams while maintaining a healthy fund reserve balance to provide for the expenditure of funds in support of the long-term priorities of the city.

Thank You!

Questions or Comments



100-GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
TAXES	3,874,400.00	222,503.72	0.00	2,409,986.59	0.00	1,464,413.41	62.20
LICENSES & PERMITS	170,300.00	9,127.00	0.00	46,952.00	0.00	123,348.00	27.57
CHARGES FOR SERVICES	612,100.00	50,040.55	0.00	275,650.80	0.00	336,449.20	45.03
FINES & FORFEITURES	550,000.00	79,868.00	0.00	297,413.46	0.00	252,586.54	54.08
INVESTMENT INCOME	2,000.00	619.24	0.00	1,255.93	0.00	744.07	62.80
CONTRIBUTION & DONATIONS	47,550.00	12,270.00	0.00	46,070.00	0.00	1,480.00	96.89
MISCELLANEOUS	174,810.00	10,403.62	0.00	75,315.23	0.00	99,494.77	43.08
OTHER FINANCING SOURCES	673,680.00	0.00	0.00	0.00	0.00	673,680.00	0.00
*** TOTAL REVENUES ***	6,104,840.00	384,832.13	0.00	3,152,644.01	0.00	2,952,195.99	51.64
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
MAYOR & COUNCIL	123,189.00	7,611.07	0.00	41,366.45	0.00	81,822.55	33.58
GENERAL ADMINISTRATION	2,130,964.00	134,150.46	210.51	977,288.78	44,252.38	1,109,633.35	47.93
COURT SERVICES	202,325.00	19,040.99	1,286.25	87,219.94	345.89	116,045.42	42.64
TOTAL GENERAL GOVERNMENT	2,456,478.00	160,802.52	1,496.76	1,105,875.17	44,598.27	1,307,501.32	46.77
<u>JUDICIAL</u>							
<u>PUBLIC SAFETY</u>							
POLICE	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	46.16
TOTAL PUBLIC SAFETY	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	46.16
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	38.07
TOTAL PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	38.07
<u>HEALTH & WELFARE</u>							
<u>HOUSING & DEVELOPMENT</u>							
CODE ENFORCEMENT DEPT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	35.04
TOTAL HOUSING & DEVELOPMENT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	35.04
<u>OTHER FINANCING USES</u>							
*** TOTAL EXPENDITURES ***	6,104,840.00	396,532.13	10,358.26	0.00	109,026.14	3,372,519.72	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(11,700.00)	10,358.26	3,152,644.01	(109,026.14)	(420,323.73)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
100-0000-31-1100 REAL PROPERTY-CURRE	700,000.00	7,421.07	0.00	683,737.11	0.00	16,262.89	97.68
100-0000-31-1110 PUBLIC UTILITY	48,000.00	0.00	0.00	47,858.89	0.00	141.11	99.71
100-0000-31-1115 STREET LIGHTS DISTRIC	0.00	(10,433.72)	0.00	0.00	0.00	0.00	0.00
100-0000-31-1300 PERSONAL PROPERTY-C	119,000.00	679.94	0.00	112,885.45	0.00	6,114.55	94.86
100-0000-31-1310 MOTOR VEHICLE TAX	10,000.00	441.50	0.00	3,034.84	0.00	6,965.16	30.35
100-0000-31-1315 TAVT	115,000.00	22,958.20	0.00	103,847.20	0.00	11,152.80	90.30
100-0000-31-1600 REAL ESTATE TFR TAX	0.00	900.00	0.00	3,251.74	0.00	(3,251.74)	0.00
100-0000-31-1610 RECORDING TRANSFE	1,000.00	2,329.20	0.00	4,558.98	0.00	(3,558.98)	455.90
100-0000-31-1710 ELECTRIC - GA PWR FR	240,000.00	0.00	0.00	238,971.08	0.00	1,028.92	99.57
100-0000-31-1730 GAS FRANCHISE FEES	22,000.00	0.00	0.00	9,270.04	0.00	12,729.96	42.14
100-0000-31-1750 TELEVISION CABLE	30,000.00	0.00	0.00	8,068.77	0.00	21,931.23	26.90
100-0000-31-1760 TELEPHONE	40,000.00	0.00	0.00	28,483.90	0.00	11,516.10	71.21
100-0000-31-3100 LOCAL OPTION SALES	1,550,000.00	155,375.67	0.00	600,881.54	0.00	949,118.46	38.77
100-0000-31-3190 VACANT PROPERTY FEES	100.00	0.00	0.00	150.00	0.00	(50.00)	150.00
100-0000-31-4200 ALCOHOLIC BEVERAGE	125,000.00	12,787.93	0.00	53,641.92	0.00	71,358.08	42.91
100-0000-31-4301 ALCOHOL BEVERAGE TAX	35,000.00	9,252.56	0.00	62,473.60	0.00	(27,473.60)	178.50
100-0000-31-6100 BUSINESS & OCCUPATI	386,000.00	20,530.07	0.00	400,723.20	0.00	(14,723.20)	103.81
100-0000-31-6200 INSURANCE PREMIUM T	405,000.00	0.00	0.00	0.00	0.00	405,000.00	0.00
100-0000-31-6300 FINANCIAL INSTITUTI	45,000.00	0.00	0.00	47,072.00	0.00	(2,072.00)	104.60
100-0000-31-9110 REAL PROPERTY	3,000.00	218.06	0.00	823.36	0.00	2,176.64	27.45
100-0000-31-9120 PERSONAL PROPERTY	200.00	43.24	0.00	252.97	0.00	(52.97)	126.49
100-0000-31-9500 FIFA	100.00	0.00	0.00	0.00	0.00	100.00	0.00
TOTAL TAXES	3,874,400.00	222,503.72	0.00	2,409,986.59	0.00	1,464,413.41	62.20
LICENSES & PERMITS							
100-0000-32-1101 APPLICATION FEE	500.00	915.00	0.00	3,915.00	0.00	(3,415.00)	783.00
100-0000-32-1102 ALCOHOL BACKGROUND CH	1,500.00	(330.00)	0.00	180.00	0.00	1,320.00	12.00
100-0000-32-1103 ALCOHOL IDENTIFICATIO	8,000.00	175.00	0.00	1,675.00	0.00	6,325.00	20.94
100-0000-32-1110 BEER/WINE LICENSE	34,000.00	0.00	0.00	9,000.00	0.00	25,000.00	26.47
100-0000-32-1130 ALCOHOL POURING LICEN	25,000.00	2,000.00	0.00	7,250.00	0.00	17,750.00	29.00
100-0000-32-1135 ALCOHOL PACKAGE STORE	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
100-0000-32-2001 PEDDLERS/FOOD TRUCKS	0.00	500.00	0.00	500.00	0.00	(500.00)	0.00
100-0000-32-2210 ZONING & LAND USE	12,000.00	734.00	0.00	4,334.00	0.00	7,666.00	36.12
100-0000-32-2230 SIGN	6,000.00	1,020.00	0.00	2,320.00	0.00	3,680.00	38.67
100-0000-32-3110 CERTIFICATE OF OC	3,000.00	245.00	0.00	1,925.00	0.00	1,075.00	64.17
100-0000-32-3120 BUILDING PERMITS	50,000.00	2,088.00	0.00	9,468.00	0.00	40,532.00	18.94
100-0000-32-3130 PLUMBING PERMITS	8,000.00	300.00	0.00	1,100.00	0.00	6,900.00	13.75
100-0000-32-3140 ELECTRICAL PERMIT	8,000.00	525.00	0.00	2,200.00	0.00	5,800.00	27.50
100-0000-32-3150 DEMOLITION PERMIT	200.00	100.00	0.00	300.00	0.00	(100.00)	150.00
100-0000-32-3160 HEATING/AIR PERMI	8,000.00	300.00	0.00	825.00	0.00	7,175.00	10.31
100-0000-32-3170 CERTIFICATE OF APPROP	600.00	225.00	0.00	725.00	0.00	(125.00)	120.83
100-0000-32-3201 FILMING FEES	100.00	0.00	0.00	50.00	0.00	50.00	50.00
100-0000-32-3900 OTHER	200.00	100.00	0.00	400.00	0.00	(200.00)	200.00
100-0000-32-3901 TREE REMOVAL PERMIT	100.00	200.00	0.00	650.00	0.00	(550.00)	650.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
100-0000-32-3910 YARD SALE PERMITS	100.00	30.00	0.00	135.00	0.00	(35.00)	135.00
TOTAL LICENSES & PERMITS	170,300.00	9,127.00	0.00	46,952.00	0.00	123,348.00	27.57
<u>INTERGOVERNMENTAL</u>							
<u>CHARGES FOR SERVICES</u>							
100-0000-34-1120 PROBATION FEE	550,000.00	35,935.23	0.00	247,012.58	0.00	302,987.42	44.91
100-0000-34-1930 PLAN REVIEW FEES	20,000.00	842.50	0.00	3,115.00	0.00	16,885.00	15.58
100-0000-34-2120 ACCIDENTS REPORTS ETC	10,000.00	980.10	0.00	7,135.50	0.00	2,864.50	71.36
100-0000-34-4320 STREET LIGHT DISTRICT	11,000.00	10,433.72	0.00	10,433.72	0.00	566.28	94.85
100-0000-34-5410 PARKING CHARGES	14,400.00	1,500.00	0.00	3,750.00	0.00	10,650.00	26.04
100-0000-34-6910 SALE OF CEMETERY	4,000.00	0.00	0.00	2,800.00	0.00	1,200.00	70.00
100-0000-34-6920 BURIAL FEES	500.00	50.00	0.00	250.00	0.00	250.00	50.00
100-0000-34-9300 RETURN CHECK FEE	0.00	35.00	0.00	60.00	0.00	(60.00)	0.00
100-0000-34-9500 CONVENIENCE FEE	1,200.00	264.00	0.00	1,094.00	0.00	106.00	91.17
100-0000-34-9900 OTHER CHARGES FOR S	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
TOTAL CHARGES FOR SERVICES	612,100.00	50,040.55	0.00	275,650.80	0.00	336,449.20	45.03
<u>FINES & FORFEITURES</u>							
100-0000-35-1170 MUNICIPAL BONDS	550,000.00	79,868.00	0.00	297,413.46	0.00	252,586.54	54.08
TOTAL FINES & FORFEITURES	550,000.00	79,868.00	0.00	297,413.46	0.00	252,586.54	54.08
<u>INVESTMENT INCOME</u>							
100-0000-36-1030 INTEREST REVENUES-GA.	1,000.00	471.14	0.00	914.57	0.00	85.43	91.46
100-0000-36-1070 INTEREST REVENUES -	1,000.00	148.10	0.00	341.36	0.00	658.64	34.14
TOTAL INVESTMENT INCOME	2,000.00	619.24	0.00	1,255.93	0.00	744.07	62.80
<u>CONTRIBUTION & DONATIONS</u>							
100-0000-37-1025 CONCERTS SPONSORS	35,900.00	12,000.00	0.00	32,500.00	0.00	3,400.00	90.53
100-0000-37-1026 CONTRIBUTIONS VETERAN	100.00	20.00	0.00	70.00	0.00	30.00	70.00
100-0000-37-1028 PUBLIC SAFETY INITIAT	10,550.00	0.00	0.00	10,550.00	0.00	0.00	100.00
100-0000-37-1051 GARDEN CLUB	1,000.00	250.00	0.00	2,950.00	0.00	(1,950.00)	295.00
TOTAL CONTRIBUTION & DONATIONS	47,550.00	12,270.00	0.00	46,070.00	0.00	1,480.00	96.89
<u>MISCELLANEOUS</u>							
100-0000-38-1010 PARK PAVILION RENTA	4,000.00	1,945.00	0.00	4,490.00	0.00	(490.00)	112.25
100-0000-38-1011 LEE STREET PARK RENTA	5,000.00	470.00	0.00	7,135.00	0.00	(2,135.00)	142.70
100-0000-38-1020 FIRE STATION RENTAL	98,000.00	0.00	0.00	0.00	0.00	98,000.00	0.00
100-0000-38-1030 EVENT VENDORS	2,500.00	1,075.00	0.00	3,025.00	0.00	(525.00)	121.00
100-0000-38-1034 FARMER'S MARKET VENDO	0.00	625.00	0.00	1,500.00	0.00	(1,500.00)	0.00
100-0000-38-1100 RENTAL PROPERTY	9,600.00	800.00	0.00	4,000.00	0.00	5,600.00	41.67
100-0000-38-2001 DISPOSAL FEES	1,400.00	225.00	0.00	985.00	0.00	415.00	70.36
100-0000-38-2003 GOLF CART FEE	200.00	25.00	0.00	62.50	0.00	137.50	31.25
100-0000-38-3100 REIMBURSEMENT DAMAGED	37,360.00	965.53	0.00	38,328.12	0.00	(968.12)	102.59
100-0000-38-9000 OTHER MISCELLANEOUS R	6,750.00	793.09	0.00	3,419.61	0.00	3,330.39	50.66
100-0000-38-9300 TOWING FEES	10,000.00	3,480.00	0.00	12,320.00	0.00	(2,320.00)	123.20
100-0000-38-9400 RESTITUTION	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TOTAL MISCELLANEOUS	174,810.00	10,403.62	0.00	75,315.23	0.00	99,494.77	43.08
OTHER FINANCING SOURCES							
100-0000-39-1210 TRANSFER IN - ARPA	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
100-0000-39-1211 TRANSFER IN SPLOST 21	480,680.00	0.00	0.00	0.00	0.00	480,680.00	0.00
100-0000-39-1212 TRANSFER IN- DDA	93,000.00	0.00	0.00	0.00	0.00	93,000.00	0.00
TOTAL OTHER FINANCING SOURCES	<u>673,680.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>673,680.00</u>	<u>0.00</u>
*** FUND TOTAL REVENUE ***	<u>6,104,840.00</u>	<u>384,832.13</u>	<u>0.00</u>	<u>3,152,644.01</u>	<u>0.00</u>	<u>2,952,195.99</u>	<u>51.64</u>

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-1300-51-1100 MAYOR/COUNCIL SALARIE	74,000.00	6,160.00	0.00	30,800.00	0.00	43,200.00	41.62
100-1300-51-2200 SOCIAL SECURITY	4,588.00	381.92	0.00	1,909.60	0.00	2,678.40	41.62
100-1300-51-2300 MEDICARE	1,073.00	89.32	0.00	446.57	0.00	626.43	41.62
100-1300-51-2700 WORKERS COMPENSATION	528.00	0.00	0.00	528.00	0.00	0.00	100.00
TOTAL PERSONNEL SERVICES	80,189.00	6,631.24	0.00	33,684.17	0.00	46,504.83	42.01
PURCHASED/CONTRACT SERV							
100-1300-52-3420 NEWSLETTER	13,000.00	672.94	0.00	4,209.69	0.00	8,790.31	32.38
100-1300-52-3500 TRAVEL - MAYOR	1,054.00	0.00	0.00	114.47	0.00	939.53	10.86
100-1300-52-3501 TRAVEL - SARTOR	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1300-52-3502 TRAVEL - MESSICK	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1300-52-3503 TRAVEL- LESTER	2,621.00	0.00	0.00	513.08	0.00	2,107.92	19.58
100-1300-52-3504 TRAVEL - POWELL	1,900.00	0.00	0.00	0.00	0.00	1,900.00	0.00
100-1300-52-3505 TRAVEL - SEBO-HAND	1,000.00	0.00	0.00	884.43	0.00	115.57	88.44
100-1300-52-3506 TRAVEL - WISE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1300-52-3600 DUES AND FEES	3,000.00	0.00	0.00	265.00	0.00	2,735.00	8.83
100-1300-52-3700 EDUC/TRAINING-MAYOR	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
100-1300-52-3701 EDUC/TRAINING-SARTOR	1,500.00	199.00	0.00	264.00	0.00	1,236.00	17.60
100-1300-52-3702 EDUC/TRAINING-MESSICK	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
100-1300-52-3703 EDUC/TRAINING-LESTER	825.00	0.00	0.00	150.00	0.00	675.00	18.18
100-1300-52-3704 EDUC/TRAINING-POWELL	675.00	0.00	0.00	0.00	0.00	675.00	0.00
100-1300-52-3705 EDUC/TRAINING-SEBO-HA	1,500.00	0.00	0.00	745.00	0.00	755.00	49.67
100-1300-52-3706 EDUC/TRAINING WISE	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
TOTAL PURCHASED/CONTRACT SERV	34,575.00	871.94	0.00	7,145.67	0.00	27,429.33	20.67
SUPPLIES							
100-1300-53-1110 OFFICE SUPPLIES	500.00	0.00	0.00	192.51	0.00	307.49	38.50
100-1300-53-1111 MISC SUPPLIES	5,000.00	0.00	0.00	96.92	0.00	4,903.08	1.94
100-1300-53-1130 UNIFORMS	500.00	0.00	0.00	0.00	0.00	500.00	0.00
100-1300-53-2001 SPEC INIT-MESSICK	500.00	0.00	0.00	0.00	0.00	500.00	0.00
100-1300-53-2002 SPEC INIT-POWELL	425.00	0.00	0.00	0.00	0.00	425.00	0.00
100-1300-53-2003 SPEC INIT-SARTOR	500.00	0.00	0.00	139.29	0.00	360.71	27.86
100-1300-53-2004 SPEC INIT-SEBO	500.00	107.89	0.00	107.89	0.00	392.11	21.58
100-1300-53-2005 SPEC INIT-WISE	500.00	0.00	0.00	0.00	0.00	500.00	0.00
TOTAL SUPPLIES	8,425.00	107.89	0.00	536.61	0.00	7,888.39	6.37
TOTAL MAYOR & COUNCIL	123,189.00	7,611.07	0.00	41,366.45	0.00	81,822.55	33.58

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-1500-51-1100 REGULAR EMPLOYEES	482,600.00	44,495.12	0.00	221,125.98	0.00	261,474.02	45.82
100-1500-51-1300 OVERTIME	3,100.00	437.40	0.00	2,295.23	0.00	804.77	74.04
100-1500-51-2100 GROUP INSURANCE	112,000.00	8,040.30	0.00	37,432.93	0.00	74,567.07	33.42
100-1500-51-2200 SOCIAL SECURITY (FI	29,917.00	2,685.51	0.00	13,333.28	0.00	16,583.72	44.57
100-1500-51-2300 MEDICARE	7,000.00	628.07	0.00	3,118.28	0.00	3,881.72	44.55
100-1500-51-2400 RETIREMENT CONTRIBU	31,000.00	0.00	0.00	30,944.28	0.00	55.72	99.82
100-1500-51-2600 UNEMPLOYMENT INSURA	1,000.00	24.60	0.00	417.55	0.00	582.45	41.76
100-1500-51-2700 WORKER'S COMPENSATI	16,400.00	0.00	0.00	11,242.37	0.00	5,157.63	68.55
TOTAL PERSONNEL SERVICES	683,017.00	56,311.00	0.00	319,909.90	0.00	363,107.10	46.84
PURCHASED/CONTRACT SERV							
100-1500-52-1210 ATTORNEY & LEGAL	90,000.00	9,067.95	0.00	31,664.54	0.00	58,335.46	35.18
100-1500-52-1220 AUDIT	42,500.00	35,000.00	0.00	40,700.00	0.00	1,800.00	95.76
100-1500-52-1230 ENGINEERING & PLANNI	30,000.00	0.00	0.00	600.00	0.00	29,400.00	2.00
100-1500-52-1240 INSPECTIONS	30,000.00	2,202.75	0.00	9,754.01	0.00	20,245.99	32.51
100-1500-52-1290 OTHER PROFESSIONA	37,500.00	551.98	0.00	2,360.06	0.00	35,139.94	6.29
100-1500-52-1300 TECHNICAL	162,750.00	6,347.87	0.00	27,443.56	3,334.99	131,971.45	18.91
100-1500-52-1310 PAYROLL PROCESSIN	16,000.00	1,603.07	0.00	9,017.61	0.00	6,982.39	56.36
100-1500-52-1320 BANK AND CREDIT C	3,300.00	0.00	0.00	1,228.11	0.00	2,071.89	37.22
100-1500-52-1330 SOFTWARE SUPPORT	20,000.00	2,000.00	0.00	12,261.00	688.00	7,051.00	64.75
100-1500-52-2250 PEST CONTROL	1,800.00	85.00	0.00	480.00	0.00	1,320.00	26.67
100-1500-52-2310 RENTAL OF LAND &	4,800.00	0.00	0.00	1,696.39	0.00	3,103.61	35.34
100-1500-52-2321 CITY EVENTS	45,900.00	16,933.94	0.00	20,859.13	0.00	25,040.87	45.44
100-1500-52-2330 RENTAL OF COPIERS	10,000.00	635.92	0.00	6,058.13	0.00	3,941.87	60.58
100-1500-52-3100 PROP CASLTY & LIAB IN	75,000.00	0.00	0.00	75,000.00	0.00	0.00	100.00
100-1500-52-3210 CABLE SERVICES	12,800.00	957.48	0.00	5,941.55	0.00	6,858.45	46.42
100-1500-52-3230 CELLULAR PHONES	4,000.00	383.09	0.00	2,247.22	0.00	1,752.78	56.18
100-1500-52-3260 POSTAGE	4,000.00	1,150.50	0.00	1,735.43	0.00	2,264.57	43.39
100-1500-52-3310 LEGAL NOTICES	7,000.00	0.00	0.00	2,772.00	0.00	4,228.00	39.60
100-1500-52-3330 PROMOTIONAL ADVERTISI	6,000.00	190.00	0.00	4,518.89	0.00	1,481.11	75.31
100-1500-52-3500 TRAVEL	5,000.00	0.00	0.00	1,337.73	0.00	3,662.27	26.75
100-1500-52-3600 DUES AND FEES	10,000.00	87.45	0.00	9,658.80	0.00	341.20	96.59
100-1500-52-3700 EDUCATION & TRAININ	6,000.00	0.00	0.00	1,166.00	0.00	4,834.00	19.43
100-1500-52-3701 WELLNESS PROGRAM	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1500-52-3905 SPECIAL EVENTS	10,000.00	1,398.91	0.00	1,516.06	0.00	8,483.94	15.16
TOTAL PURCHASED/CONTRACT SERV	635,350.00	74,595.91	0.00	270,016.22	4,022.99	361,310.79	43.13
SUPPLIES							
100-1500-53-1110 OFFICE SUPPLIES	20,000.00	406.86	210.51	8,891.01	6,995.43	4,324.07	78.38
100-1500-53-1171 BUILDING & FACILITIES	5,000.00	0.00	0.00	580.00	0.00	4,420.00	11.60
100-1500-53-1210 WATER/SEWERAGE	1,000.00	125.15	0.00	915.76	0.00	84.24	91.58
100-1500-53-1220 NATURAL GAS	3,500.00	133.50	0.00	960.71	0.00	2,539.29	27.45
100-1500-53-1230 ELECTRICITY	6,000.00	556.62	0.00	2,190.96	0.00	3,809.04	36.52
100-1500-53-1610 COMPUTR EQUIP/MAI	10,000.00	1,225.35	0.00	3,039.73	0.00	6,960.27	30.40

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
100-1500-53-1620 FURNITURE/FIXTURE	500.00	0.00	0.00	0.00	0.00	500.00	0.00
100-1500-53-1690 BEAUTIFICATION COM	1,000.00	76.78	0.00	491.94	0.00	508.06	49.19
TOTAL SUPPLIES	47,000.00	2,524.26	210.51	17,070.11	6,995.43	23,144.97	50.76
CAPITAL OUTLAY							
100-1500-54-2410 HARDWARE	34,250.00	0.00	0.00	0.00	33,233.96	1,016.04	97.03
TOTAL CAPITAL OUTLAY	34,250.00	0.00	0.00	0.00	33,233.96	1,016.04	97.03
OTHER COSTS							
100-1500-57-2100 DOWNTOWN DEVELOPMENT	10,000.00	0.00	0.00	10,000.00	0.00	0.00	100.00
100-1500-57-4001 RETURNED CHECKS	100.00	0.00	0.00	0.00	0.00	100.00	0.00
100-1500-57-9000 CONTINGENCIES	5,828.00	0.00	0.00	0.00	0.00	5,828.00	0.00
100-1500-57-9100 TUITION REIMBURSEMEN	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
TOTAL OTHER COSTS	25,928.00	0.00	0.00	10,000.00	0.00	15,928.00	38.57
DEBT SERVICE							
100-1500-58-1212 VEHICLE LEASE - ENTER	8,632.00	719.29	0.00	3,603.05	0.00	5,028.95	41.74
100-1500-58-1301 LEE STREET PARK URA P	170,000.00	0.00	0.00	170,000.00	0.00	0.00	100.00
100-1500-58-2000 DEBT SERVICE INTEREST	155,805.00	0.00	0.00	24,251.99	0.00	131,553.01	15.57
100-1500-58-2300 OTHER DEBT-INTEREST	324,875.00	0.00	0.00	162,437.51	0.00	162,437.49	50.00
100-1500-58-2301 INTEREST LEE STREET P	46,107.00	0.00	0.00	0.00	0.00	46,107.00	0.00
TOTAL DEBT SERVICE	705,419.00	719.29	0.00	360,292.55	0.00	345,126.45	51.07
OTHER FINANCING USES							
TOTAL GENERAL ADMINISTRATION	2,130,964.00	134,150.46	210.51	977,288.78	44,252.38	1,109,633.35	47.93

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 COURT SERVICES

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-2500-51-1100 SALARIES	81,000.00	5,657.33	0.00	27,901.25	0.00	53,098.75	34.45
100-2500-51-2100 INSURANCE	14,400.00	1,124.80	0.00	5,683.98	0.00	8,716.02	39.47
100-2500-51-2200 SOCIAL SECURITY	5,000.00	885.46	0.00	3,930.62	0.00	1,069.38	78.61
100-2500-51-2300 MEDICARE	1,200.00	207.09	0.00	919.74	0.00	280.26	76.65
100-2500-51-2400 RETIREMENT	4,000.00	0.00	0.00	3,992.81	0.00	7.19	99.82
100-2500-51-2600 UNEMPLOYMENT	25.00	0.00	0.00	0.00	0.00	25.00	0.00
100-2500-51-2700 WORKERS' COMPENSATION	2,600.00	0.00	0.00	1,602.65	0.00	997.35	61.64
TOTAL PERSONNEL SERVICES	108,225.00	7,874.68	0.00	44,031.05	0.00	64,193.95	40.68
PURCHASED/CONTRACT SERV							
100-2500-52-1290 JUDGE (SALARY)	45,000.00	5,915.00	0.00	20,825.00	0.00	24,175.00	46.28
100-2500-52-1291 SOLICITOR (SALARY)	40,500.00	5,251.31	0.00	18,271.31	0.00	22,228.69	45.11
100-2500-52-1320 COURT REPORTER/INTERP	2,500.00	0.00	0.00	945.00	0.00	1,555.00	37.80
100-2500-52-3310 LEGAL NOTICES	200.00	0.00	0.00	0.00	0.00	200.00	0.00
100-2500-52-3500 TRAVEL	750.00	0.00	0.00	505.35	0.00	244.65	67.38
100-2500-52-3600 DUES AND FEES	750.00	0.00	0.00	360.00	0.00	390.00	48.00
100-2500-52-3700 EDUCATION/TRAINING	1,400.00	0.00	0.00	150.00	0.00	1,250.00	10.71
TOTAL PURCHASED/CONTRACT SERV	91,100.00	11,166.31	0.00	41,056.66	0.00	50,043.34	45.07
SUPPLIES							
100-2500-53-1110 OFFICE SUPPLIES	2,000.00	0.00	0.00	98.00	98.00	1,804.00	9.80
100-2500-53-1610 COMPUTER EQUIPMENT	1,000.00	0.00	1,286.25	2,034.23	247.89	4.13	99.59
TOTAL SUPPLIES	3,000.00	0.00	1,286.25	2,132.23	345.89	1,808.13	39.73
TOTAL COURT SERVICES	202,325.00	19,040.99	1,286.25	87,219.94	345.89	116,045.42	42.64
TOTAL GENERAL GOVERNMENT	2,456,478.00	160,802.52	1,496.76	1,105,875.17	44,598.27	1,307,501.32	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET	
PERSONNEL SERVICES								
100-3200-51-1100	REGULAR EMPLOYEES	1,300,000.00	121,314.04	0.00	558,637.31	0.00	741,362.69	42.97
100-3200-51-1300	OVERTIME	20,000.00	713.03	0.00	5,742.08	0.00	14,257.92	28.71
100-3200-51-2100	GROUP INSURANCE	320,000.00	24,589.13	0.00	111,336.96	0.00	208,663.04	34.79
100-3200-51-2200	SOCIAL SECURITY (FI	89,029.00	7,272.87	0.00	33,451.28	0.00	55,577.72	37.57
100-3200-51-2300	MEDICARE	20,829.00	1,700.91	0.00	7,823.28	0.00	13,005.72	37.56
100-3200-51-2400	RETIREMENT CONTRIBU	79,856.22	0.00	0.00	79,856.22	0.00	0.00	100.00
100-3200-51-2600	UNEMPLOYMENT INSURA	2,857.00	37.23	0.00	858.35	0.00	1,998.65	30.04
100-3200-51-2700	WORKER'S COMPENSATI	55,000.00	0.00	0.00	25,635.61	0.00	29,364.39	46.61
TOTAL PERSONNEL SERVICES		1,887,571.22	155,627.21	0.00	823,341.09	0.00	1,064,230.13	43.62
PURCHASED/CONTRACT SERV								
100-3200-52-1330	SOFTWARE SUPPORT	21,000.00	0.00	0.00	13,558.54	5,515.82	1,925.64	90.83
100-3200-52-1340	DRUG TESTING	2,000.00	267.00	0.00	1,114.18	0.00	885.82	55.71
100-3200-52-1350	BACKGROUND INVESTIGAT	6,000.00	351.99	0.00	1,976.88	0.00	4,023.12	32.95
100-3200-52-2220	VEHICLE/EQUIPMENT	300.00	0.00	0.00	0.00	300.00	0.00	100.00
100-3200-52-2230	COMPUTER	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-3200-52-2250	PEST CONTROL	1,000.00	0.00	0.00	100.00	0.00	900.00	10.00
100-3200-52-2330	RENTAL OF COPIERS	3,500.00	345.40	0.00	1,308.55	0.00	2,191.45	37.39
100-3200-52-3100	PROPERTY CASUALTY LI	85,000.00	0.00	0.00	85,000.00	0.00	0.00	100.00
100-3200-52-3210	TELEPHONE	6,240.00	929.52	0.00	4,461.15	0.00	1,778.85	71.49
100-3200-52-3230	CELLULAR PHONES	20,000.00	1,678.04	0.00	9,012.65	0.00	10,987.35	45.06
100-3200-52-3260	POSTAGE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-3200-52-3500	TRAVEL	4,000.00	13.33	0.00	696.42	0.00	3,303.58	17.41
100-3200-52-3600	DUES AND FEES	2,000.00	0.00	0.00	322.00	0.00	1,678.00	16.10
100-3200-52-3700	EDUCATION & TRAININ	6,000.00	425.00	0.00	1,145.00	0.00	4,855.00	19.08
TOTAL PURCHASED/CONTRACT SERV		159,040.00	3,983.62	0.00	118,695.37	5,815.82	34,528.81	78.29
SUPPLIES								
100-3200-53-1110	OFFICE SUPPLIES	12,000.00	141.10	567.90	3,567.96	4,227.78	4,772.16	60.23
100-3200-53-1130	UNIFORMS	17,000.00	453.00	0.00	2,672.55	14,269.10	58.35	99.66
100-3200-53-1132	FIREARMS AND AMMUNITI	3,500.00	0.00	0.00	0.00	1,541.54	1,958.46	44.04
100-3200-53-1140	VEHICLE REPAIRS/ PAR	28,343.78	4,302.53	0.00	17,183.44	8,708.35	2,451.99	91.35
100-3200-53-1141	EQUIPMENT/REPAIRS (PD	1,500.00	145.88	0.00	205.88	2,354.12	1,060.00	170.67
100-3200-53-1151	COMMUNITY OUTREACH	6,250.00	865.99	8,293.60	13,691.67	0.00	851.93	86.37
100-3200-53-1171	BUILDING MAINTENANCE	2,000.00	55.00	0.00	1,430.94	330.00	239.06	88.05
100-3200-53-1210	WATER/SEWERAGE	2,000.00	124.08	0.00	591.10	0.00	1,408.90	29.56
100-3200-53-1220	NATURAL GAS	2,000.00	0.00	0.00	1,250.75	0.00	749.25	62.54
100-3200-53-1230	ELECTRICITY	10,000.00	1,642.57	0.00	6,699.05	0.00	3,300.95	66.99
100-3200-53-1270	GASOLINE	40,000.00	94.42	0.00	12,403.14	0.00	27,596.86	31.01
100-3200-53-1610	COMPUTR EQUIP/MAI	4,000.00	0.00	0.00	2,400.00	0.00	1,600.00	60.00
100-3200-53-1620	FURNITURE/FIXTURE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-3200-53-1690	OTHER SM EQUIP <	12,550.00	344.66	0.00	8,129.24	700.76	3,720.00	70.36
TOTAL SUPPLIES		142,143.78	8,169.23	8,861.50	70,225.72	32,131.65	48,647.91	65.78

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>							
100-3200-54-2201 VEHICLE EQUIPMENT	85,000.00	0.00	0.00	31,000.00	0.00	54,000.00	36.47
100-3200-54-2301 FURNITURE - FIXTURES	16,992.00	0.00	0.00	0.00	8,496.00	8,496.00	50.00
100-3200-54-2400 COMPUTERS - EQUIPMENT	4,000.00	0.00	0.00	0.00	755.00	3,245.00	18.88
100-3200-54-2500 OTHER EQUIPMENT	9,600.00	0.00	0.00	9,600.00	0.00	0.00	100.00
TOTAL CAPITAL OUTLAY	115,592.00	0.00	0.00	40,600.00	9,251.00	65,741.00	43.13
<u>DEBT SERVICE</u>							
100-3200-58-1220 VEHICLES- ENTERPR	141,000.00	9,253.06	0.00	44,226.51	0.00	96,773.49	31.37
100-3200-58-2101 INTEREST-SUNTRUST EQU	1,009.00	0.00	0.00	0.00	0.00	1,009.00	0.00
100-3200-58-2200 CAPITAL LEASE	7,900.00	0.00	0.00	0.00	0.00	7,900.00	0.00
100-3200-58-2220 VEHICLES INTEREST	5,484.00	0.00	0.00	0.00	0.00	5,484.00	0.00
TOTAL DEBT SERVICE	155,393.00	9,253.06	0.00	44,226.51	0.00	111,166.49	28.46
<u>OTHER FINANCING USES</u>							
TOTAL POLICE	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	46.16
TOTAL PUBLIC SAFETY	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-4100-51-1100 REGULAR EMPLOYEES	400,000.00	23,417.60	0.00	146,407.93	0.00	253,592.07	36.60
100-4100-51-1300 OVERTIME	8,000.00	1,259.22	0.00	1,556.53	0.00	6,443.47	19.46
100-4100-51-2100 GROUP INSURANCE	80,000.00	4,410.19	0.00	39,354.59	0.00	40,645.41	49.19
100-4100-51-2200 SOCIAL SECURITY (FI	18,054.00	1,760.10	0.00	10,282.59	0.00	7,771.41	56.95
100-4100-51-2300 MEDICARE	4,965.00	354.38	0.00	2,118.06	0.00	2,846.94	42.66
100-4100-51-2400 RETIREMENT CONTRIBU	29,000.00	0.00	0.00	28,947.88	0.00	52.12	99.82
100-4100-51-2600 UNEMPLOYMENT INSURA	1,000.00	34.34	0.00	333.31	0.00	666.69	33.33
100-4100-51-2700 WORKERS' COMPENSATI	24,000.00	0.00	0.00	6,790.38	0.00	17,209.62	28.29
TOTAL PERSONNEL SERVICES	565,019.00	31,235.83	0.00	235,791.27	0.00	329,227.73	41.73
PURCHASED/CONTRACT SERV							
100-4100-52-2160 TREE REMOVAL	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
100-4100-52-2210 STREET MAINTENANCE	5,000.00	0.00	0.00	2,150.00	5,706.00	(2,856.00)	157.12
100-4100-52-2250 PEST CONTROL	600.00	150.00	0.00	150.00	0.00	450.00	25.00
100-4100-52-3100 PROPERTY CASUALTY LI	35,000.00	0.00	0.00	35,000.00	0.00	0.00	100.00
100-4100-52-3210 TELEPHONE	2,000.00	231.81	0.00	1,287.80	0.00	712.20	64.39
100-4100-52-3230 CELLULAR PHONES	1,000.00	194.87	0.00	518.03	0.00	481.97	51.80
100-4100-52-3500 TRAVEL	1,500.00	0.00	0.00	304.28	0.00	1,195.72	20.29
100-4100-52-3600 DUES AND FEES	3,800.00	227.40	0.00	1,004.99	0.00	2,795.01	26.45
100-4100-52-3700 EDUCATION & TRAININ	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL PURCHASED/CONTRACT SERV	56,900.00	804.08	0.00	40,415.10	5,706.00	10,778.90	81.06
SUPPLIES							
100-4100-53-1110 OFFICE SUPPLIES	500.00	0.00	0.00	439.38	0.00	60.62	87.88
100-4100-53-1111 TOOLS	1,000.00	0.00	0.00	342.07	0.00	657.93	34.21
100-4100-53-1130 UNIFORMS	4,500.00	0.00	0.00	1,340.32	2,933.95	225.73	94.98
100-4100-53-1140 VEHICLE REPAIRS/ PAR	15,000.00	48.27	0.00	204.36	1,294.98	13,500.66	10.00
100-4100-53-1141 EQUIPMENT PARTS	5,000.00	75.23	0.00	469.62	1,530.38	3,000.00	40.00
100-4100-53-1142 SAFETY EQUIPMENT	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-4100-53-1143 SIGNS & BANNERS	2,000.00	0.00	0.00	0.00	110.00	1,890.00	5.50
100-4100-53-1144 CHRISTMAS SUPPLIES	95,000.00	0.00	0.00	0.00	0.00	95,000.00	0.00
100-4100-53-1150 LANDSCAPING SUPPL	5,000.00	0.00	0.00	815.00	185.00	4,000.00	20.00
100-4100-53-1160 PARKS SUPPLIES	7,000.00	1,324.73	0.00	2,250.71	3,228.02	1,521.27	78.27
100-4100-53-1171 BUILDING & FACILITY M	10,000.00	0.00	0.00	4,737.00	0.00	5,263.00	47.37
100-4100-53-1190 OTHER SUPPLIES	1,800.00	0.00	0.00	202.05	0.00	1,597.95	11.23
100-4100-53-1210 WATER/SEWERAGE	12,000.00	1,263.87	0.00	3,725.80	0.00	8,274.20	31.05
100-4100-53-1220 NATURAL GAS	4,500.00	239.87	0.00	2,224.09	0.00	2,275.91	49.42
100-4100-53-1230 ELECTRICITY	12,000.00	542.55	0.00	2,195.67	0.00	9,804.33	18.30
100-4100-53-1231 STREET LIGHTS - SIGNA	150,000.00	11,576.63	0.00	61,786.64	0.00	88,213.36	41.19
100-4100-53-1270 GASOLINE	8,500.00	0.00	0.00	1,880.49	0.00	6,619.51	22.12
100-4100-53-1690 OTHER SM EQUIP	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
TOTAL SUPPLIES	336,300.00	15,071.15	0.00	82,613.20	9,282.33	244,404.47	27.33

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>							
100-4100-54-2200 VEHICLES	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
TOTAL CAPITAL OUTLAY	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
<u>DEBT SERVICE</u>							
100-4100-58-1220 LEASE-VEHICLES	20,897.00	0.00	0.00	20,897.06	0.00	(0.06)	100.00
100-4100-58-2000 INTEREST	1,003.00	88.42	0.00	473.96	0.00	529.04	47.25
TOTAL DEBT SERVICE	21,900.00	88.42	0.00	21,371.02	0.00	528.98	97.58
<u>OTHER FINANCING USES</u>							
TOTAL PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	38.07

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
PUBLIC WORKS
STREET

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
OTHER COSTS							
OTHER FINANCING USES							
TOTAL PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 HOUSING & DEVELOPMENT
 CODE ENFORCEMENT DEPT

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>							
100-7450-51-1100 REGULAR EMPLOYEES	91,800.00	8,008.90	0.00	31,176.65	0.00	60,623.35	33.96
100-7450-51-2100 GROUP INSURANCE	24,070.00	2,255.04	0.00	7,689.54	0.00	16,380.46	31.95
100-7450-51-2200 SOCIAL SECURITY (FI	5,508.00	467.10	0.00	1,832.26	0.00	3,675.74	33.27
100-7450-51-2300 MEDICARE	1,515.00	109.24	0.00	428.51	0.00	1,086.49	28.28
100-7450-51-2400 RETIREMENT CONTRIBU	4,000.00	0.00	0.00	3,992.81	0.00	7.19	99.82
100-7450-51-2700 WORKERS' COMPENSATI	4,000.00	0.00	0.00	1,191.10	0.00	2,808.90	29.78
TOTAL PERSONNEL SERVICES	130,893.00	10,840.28	0.00	46,310.87	0.00	84,582.13	35.38
<u>PURCHASED/CONTRACT SERV</u>							
100-7450-52-3230 CELLULAR PHONES	2,400.00	80.70	0.00	861.34	0.00	1,538.66	35.89
100-7450-52-3500 TRAVEL	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
100-7450-52-3600 DUES AND FEES	300.00	0.00	0.00	0.00	0.00	300.00	0.00
100-7450-52-3700 EDUCATION & TRAININ	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
TOTAL PURCHASED/CONTRACT SERV	5,700.00	80.70	0.00	861.34	0.00	4,838.66	15.11
<u>SUPPLIES</u>							
100-7450-53-1130 UNIFORMS	1,000.00	0.00	0.00	144.00	856.00	0.00	100.00
100-7450-53-1131 COMPUTERS & EQUIPMENT	500.00	0.00	0.00	74.90	0.00	425.10	14.98
100-7450-53-1140 VEHICLE/EQUIPMENT	2,000.00	120.00	0.00	120.00	1,385.07	494.93	75.25
100-7450-53-1270 GASOLINE	4,000.00	0.00	0.00	706.69	0.00	3,293.31	17.67
TOTAL SUPPLIES	7,500.00	120.00	0.00	1,045.59	2,241.07	4,213.34	43.82
<u>CAPITAL OUTLAY</u>							
<u>DEBT SERVICE</u>							
100-7450-58-1220 LEASE - VEHICLE	6,410.00	456.03	0.00	2,280.15	0.00	4,129.85	35.57
TOTAL DEBT SERVICE	6,410.00	456.03	0.00	2,280.15	0.00	4,129.85	35.57
TOTAL CODE ENFORCEMENT DEPT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	35.04

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 HOUSING & DEVELOPMENT
 DOWNTOWN DEVELOPMENT DPT

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
<hr/>							
TOTAL HOUSING & DEVELOPMENT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 OTHER FINANCING USES
 SPECIAL PROJECTS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER FINANCING USES							
*** FUND TOTAL EXPENDITURES ***	6,104,840.00	396,532.13	10,358.26	2,633,652.40	109,026.14	3,372,519.72	44.76
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(11,700.00)	10,358.26	518,991.61	(109,026.14)	(420,323.73)	0.00
*** END OF REPORT ***							

210-CONFISCATED ASSETS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
FINES & FORFEITURES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
*** TOTAL REVENUES ***	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
TOTAL PUBLIC SAFETY	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(2,800.00)	0.00	0.00	0.00	0.00	(2,800.00)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

210-CONFISCATED ASSETS

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>FINES & FORFEITURES</u>							
210-0000-35-1320 CASH CONFISCATION	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
TOTAL FINES & FORFEITURES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
INVESTMENT INCOME							
MISCELLANEOUS							
OTHER FINANCING SOURCES							
*** FUND TOTAL REVENUE ***	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

210-CONFISCATED ASSETS
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES	=====	=====	=====	=====	=====	=====	=====

210-CONFISCATED ASSETS
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

210-CONFISCATED ASSETS
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<hr/>							
PURCHASED/CONTRACT SERV							
210-3200-52-1200 PROFESSIONAL	2,800.00	0.00	0.00	0.00	0.00	2,800.00	0.00
TOTAL PURCHASED/CONTRACT SERV	2,800.00	0.00	0.00	0.00	0.00	2,800.00	0.00
SUPPLIES							
<hr/>							
CAPITAL OUTLAY							
210-3200-54-2500 OTHER EQUIPMENT	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
TOTAL CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
OTHER COSTS							
<hr/>							
TOTAL POLICE	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
<hr/>							
TOTAL PUBLIC SAFETY	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

210-CONFISCATED ASSETS

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES

CURRENT
BUDGET

CURRENT
PERIOD

PRIOR YEAR
EXPENSE

Y-T-D
ACTUAL

Y-T-D
ENCUMBRANCE

BUDGET
BALANCE

% OF
BUDGET

DEBT SERVICE

OTHER FINANCING USES

CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
_____	_____	_____	_____	_____	_____	_____
=====	=====	=====	=====	=====	=====	=====

210-CONFISCATED ASSETS
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(2,800.00)	0.00	0.00	0.00	0.00	(2,800.00)	0.00
*** END OF REPORT ***							

211-DEA CONFISCATED ASSETS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
FINES & FORFEITURES	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45
*** TOTAL REVENUES ***	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
TOTAL PUBLIC SAFETY	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	96,357.00	0.00	0.00	0.00	31,056.76	31,804.24	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(51,357.00)	4,852.43	0.00	17,300.67	(31,056.76)	(4,104.91)	92.01

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

211-DEA CONFISCATED ASSETS

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
<u>FINES & FORFEITURES</u>							
211-0000-35-1320 CASH CONFISCATION	25,000.00	0.00	0.00	11,668.24	0.00	13,331.76	46.67
211-0000-35-1360 PROCEEDS-SALE OF	0.00	4,852.43	0.00	5,632.43	0.00	(5,632.43)	0.00
211-0000-35-1910 DEA OVERTIME RE-IMBUR	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
TOTAL FINES & FORFEITURES	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

211-DEA CONFISCATED ASSETS
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

211-DEA CONFISCATED ASSETS
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

211-DEA CONFISCATED ASSETS
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
211-3200-54-2200 VEHICLES	7,000.00	0.00	0.00	0.00	0.00	7,000.00	0.00
211-3200-54-2301 FURNITURE - FIXTURES	83,300.00	0.00	0.00	33,496.00	25,000.00	24,804.00	70.22
211-3200-54-2500 OTHER EQUIPMENT	6,057.00	0.00	0.00	0.00	6,056.76	0.24	100.00
TOTAL CAPITAL OUTLAY	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
OTHER COSTS							
DEBT SERVICE							
TOTAL POLICE	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
TOTAL PUBLIC SAFETY	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

211-DEA CONFISCATED ASSETS

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES

CURRENT
BUDGET

CURRENT
PERIOD

PRIOR YEAR
EXPENSE

Y-T-D
ACTUAL

Y-T-D
ENCUMBRANCE

BUDGET
BALANCE

% OF
BUDGET

DEBT SERVICE

OTHER FINANCING USES

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE							
OTHER FINANCING USES							
	=====	=====	=====	=====	=====	=====	=====

211-DEA CONFISCATED ASSETS
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
** REVENUE OVER (UNDER) EXPENDITURES *	(51,357.00)	4,852.43	0.00	(16,195.33)	(31,056.76)	(4,104.91)	92.01
*** END OF REPORT ***							

212-LMIG
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
INTERGOVERNMENTAL	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
*** TOTAL REVENUES ***	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
*** TOTAL EXPENDITURES ***	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	59,294.49	0.00	59,294.49	0.00	(59,294.49)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

212-LMIG

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
212-0000-33-4110 GA. D.O.T. GRANT	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
TOTAL INTERGOVERNMENTAL	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

212-LMIG
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

212-LMIG
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
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Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							

% OF YEAR COMPLETED: 41.67

212-LMIG

PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<hr/>							
PURCHASED/CONTRACT SERV							
<hr/>							
CAPITAL OUTLAY							
212-4100-54-1400 INFRASTRUCTURE	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL CAPITAL OUTLAY	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
<hr/>							
DEBT SERVICE							
<hr/>							
OTHER FINANCING USES							
<hr/>							
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
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Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

212-LMIG
PUBLIC WORKS
STREET

% OF YEAR COMPLETED: 41.67

EXPENDITURES

CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
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CAPITAL OUTLAY

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212-LMIG
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
*** FUND TOTAL EXPENDITURES ***	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	59,294.49	0.00	59,294.49	0.00	(59,294.49)	0.00
*** END OF REPORT ***							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
INTERGOVERNMENTAL	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
*** TOTAL REVENUES ***	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
GENERAL ADMINISTRATION	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	99.86
TOTAL GENERAL GOVERNMENT	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	99.86
<u>JUDICIAL</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
<u>HOUSING & DEVELOPMENT</u>							
*** TOTAL EXPENDITURES ***	926,495.00	0.00	0.00	0.00	205,670.00	651,888.61	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	(205,670.00)	274,606.39	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
230-0000-33-2100 ARPA 2021 LOCAL RECOV	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
TOTAL INTERGOVERNMENTAL	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
*** FUND TOTAL REVENUE ***	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

230-ARPA 2021 LOCAL RECOVERY
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
230-1500-51-1100 PERSONNEL COSTS	275,000.00	0.00	0.00	0.00	0.00	275,000.00	0.00
TOTAL PERSONNEL SERVICES	275,000.00	0.00	0.00	0.00	0.00	275,000.00	0.00
SUPPLIES							
230-1500-53-1610 TECHNOLOGY EQUIPMENT	0.00	0.00	0.00	68,936.39	205,670.00	(274,606.39)	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	68,936.39	205,670.00	(274,606.39)	0.00
TOTAL GENERAL ADMINISTRATION	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	99.86

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
 GENERAL GOVERNMENT
 COURT SERVICES

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
TOTAL GENERAL GOVERNMENT	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES	_____	_____	_____	_____	_____	_____	_____
SUPPLIES	_____	_____	_____	_____	_____	_____	_____
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

230-ARPA 2021 LOCAL RECOVERY

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
CAPITAL OUTLAY							
DEBT SERVICE							
OTHER FINANCING USES							
230-4100-61-1100 TRANSFERS TO OTHER FU	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
TOTAL OTHER FINANCING USES	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
PUBLIC WORKS
SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
 HOUSING & DEVELOPMENT
 CODE ENFORCEMENT DEPT

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
*** FUND TOTAL EXPENDITURES ***	926,495.00	0.00	0.00	68,936.39	205,670.00	651,888.61	29.64
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	(68,936.39)	(205,670.00)	274,606.39	0.00
*** END OF REPORT ***							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

275-HOTEL/ MOTEL TAX FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
TAXES	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
*** TOTAL REVENUES ***	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
GENERAL ADMINISTRATION	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
TOTAL GENERAL GOVERNMENT	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	45,000.00	5,401.95	0.00	0.00	0.00	23,142.85	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(1,066.45)	0.00	23,197.65	0.00	(1,340.50)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

275-HOTEL/ MOTEL TAX FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
275-0000-31-4100 HOTEL/MOTEL TAX	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
TOTAL TAXES	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
CONTRIBUTION & DONATIONS							
MISCELLANEOUS							
OTHER FINANCING SOURCES							
*** FUND TOTAL REVENUE ***	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

275-HOTEL/ MOTEL TAX FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

275-HOTEL/ MOTEL TAX FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
275-1500-52-3330 PROMOTIONAL ADVERTISI	0.00	0.00	0.00	2,995.00	0.00	(2,995.00)	0.00
TOTAL PURCHASED/CONTRACT SERV	0.00	0.00	0.00	2,995.00	0.00	(2,995.00)	0.00
OTHER COSTS							
275-1500-57-2100 PAYMENTS TO CCVB	45,000.00	5,401.95	0.00	18,862.15	0.00	26,137.85	41.92
TOTAL OTHER COSTS	45,000.00	5,401.95	0.00	18,862.15	0.00	26,137.85	41.92
TOTAL GENERAL ADMINISTRATION	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
TOTAL GENERAL GOVERNMENT	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

275-HOTEL/ MOTEL TAX FUND
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

275-HOTEL/ MOTEL TAX FUND
PUBLIC WORKS
PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE							
OTHER FINANCING USES							
	=====	=====	=====	=====	=====	=====	=====

275-HOTEL/ MOTEL TAX FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(1,066.45)	0.00	1,340.50	0.00	(1,340.50)	0.00
*** END OF REPORT ***							

290-TECHNOLOGY FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
CHARGES FOR SERVICES	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
*** TOTAL REVENUES ***	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
TOTAL PUBLIC SAFETY	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	48,000.00	4,000.00	0.00	0.00	0.00	28,000.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(4,000.00)	0.00	14,228.09	0.00	5,771.91	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

290-TECHNOLOGY FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
CHARGES FOR SERVICES							
290-0000-34-2910 TECHNOLOGY FEES COLLE	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
TOTAL CHARGES FOR SERVICES	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64

290-TECHNOLOGY FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

290-TECHNOLOGY FUND
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
290-3200-52-1330 SOFTWARE/COMPUTER SUP	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
TOTAL PURCHASED/CONTRACT SERV	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							
TOTAL POLICE	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
TOTAL PUBLIC SAFETY	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	0.00

290-TECHNOLOGY FUND
PUBLIC WORKS
PUBLIC WORKS
EXPENDITURES

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE							

290-TECHNOLOGY FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(4,000.00)	0.00	(5,771.91)	0.00	5,771.91	0.00
*** END OF REPORT ***							

310-URA - CITY CENTER
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
=====							
<u>EXPENDITURE SUMMARY</u>							
=====							
GENERAL GOVERNMENT							
PUBLIC SAFETY							
PUBLIC WORKS							
PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78
TOTAL PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78
DEBT SERVICE							
*** TOTAL EXPENDITURES ***	8,000,000.00	717,456.03	0.00	0.00	0.00	5,057,731.16	0.00
*** REVENUE OVER (UNDER) EXPENDITURES ***	(8,000,000.00)	(717,456.03)	0.00	0.00	0.00	(5,057,731.16)	36.78

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
INTERGOVERNMENTAL							
INVESTMENT INCOME							
OTHER FINANCING SOURCES							

310-URA - CITY CENTER
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
	=====	=====	=====	=====	=====	=====	=====
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Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER COSTS	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
310-4100-52-1200 PROFESSIONAL SERVICES	8,000,000.00	717,456.03	0.00	3,657,102.96	0.00	4,342,897.04	45.71
TOTAL PURCHASED/CONTRACT SERV	8,000,000.00	717,456.03	0.00	3,657,102.96	0.00	4,342,897.04	45.71
CAPITAL OUTLAY							
310-4100-54-1100 SITE IMPROVEMENTS	0.00	0.00	0.00	(714,834.12)	0.00	714,834.12	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	(714,834.12)	0.00	714,834.12	0.00
DEBT SERVICE							
OTHER FINANCING USES							
TOTAL PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	0.00
*** FUND TOTAL EXPENDITURES ***	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78
** REVENUE OVER (UNDER) EXPENDITURES *	(8,000,000.00)	(717,456.03)	0.00	(2,942,268.84)	0.00	(5,057,731.16)	36.78

*** END OF REPORT ***

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
MISCELLANEOUS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
*** TOTAL REVENUES ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
*** TOTAL EXPENDITURES ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
INTERGOVERNMENTAL							
INVESTMENT INCOME							
MISCELLANEOUS							
320-0000-38-9100 TRANSFER OF RESERVES	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
TOTAL MISCELLANEOUS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
OTHER FINANCING SOURCES							
*** FUND TOTAL REVENUE ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00

320-SPLOST FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL OUTLAY	_____	_____	_____	_____	_____	_____	_____
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

320-SPLOST FUND
 PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
320-4100-54-1100 SITES	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
TOTAL CAPITAL OUTLAY	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
DEBT SERVICE							
OTHER FINANCING USES							
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
*** FUND TOTAL EXPENDITURES ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*** END OF REPORT ***							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

325-SPLOST 15
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
MISCELLANEOUS	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
*** TOTAL REVENUES ***	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL PUBLIC SAFETY	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00
TOTAL PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00
*** TOTAL EXPENDITURES ***	868,001.00	0.00	0.00	0.00	0.00	868,001.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(5,710.00)	0.00	0.00	0.00	0.00	(5,710.00)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

325-SPLOST 15

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
INTERGOVERNMENTAL							
INVESTMENT INCOME							
MISCELLANEOUS							
325-0000-38-9100 TRANSFER OF RESERVES	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
TOTAL MISCELLANEOUS	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
OTHER FINANCING SOURCES							
*** FUND TOTAL REVENUE ***	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

325-SPLOST 15
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

325-SPLOST 15
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
% OF YEAR COMPLETED: 41.67							
CAPITAL OUTLAY							
325-3200-54-2200 VEHICLE PURCHASE	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL CAPITAL OUTLAY	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
OTHER COSTS							
DEBT SERVICE							
TOTAL POLICE	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL PUBLIC SAFETY	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

	% OF YEAR COMPLETED: 41.67						
EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>							
325-4100-52-2210 STREET MAINTENANCE	5,710.00	0.00	0.00	0.00	0.00	5,710.00	0.00
TOTAL PURCHASED/CONTRACT SERV	5,710.00	0.00	0.00	0.00	0.00	5,710.00	0.00
<u>CAPITAL OUTLAY</u>							
325-4100-54-1200 MUNICIPAL COMPLEX	740,733.00	0.00	0.00	0.00	0.00	740,733.00	0.00
325-4100-54-1211 LEE STREET PARK	21,558.00	0.00	0.00	0.00	0.00	21,558.00	0.00
TOTAL CAPITAL OUTLAY	762,291.00	0.00	0.00	0.00	0.00	762,291.00	0.00
<u>DEBT SERVICE</u>							
TOTAL PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
% OF YEAR COMPLETED: 41.67							
SUPPLIES							
TOTAL PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00
*** FUND TOTAL EXPENDITURES ***	868,001.00	0.00	0.00	0.00	0.00	868,001.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(5,710.00)	0.00	0.00	0.00	0.00	(5,710.00)	0.00
*** END OF REPORT ***							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

330-SPLOST 21
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
TAXES	900,000.00	273,092.36	0.00	273,092.36	0.00	626,907.64	30.34
*** TOTAL REVENUES ***	900,000.00	273,092.36	0.00	273,092.36	0.00	626,907.64	30.34
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
*** TOTAL EXPENDITURES ***	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	361,320.00	273,092.36	0.00	273,092.36	0.00	88,227.64	75.58

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

330-SPLOST 21

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
330-0000-31-3201 SPLOST COLLECTIONS	<u>900,000.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>626,907.64</u>	<u>30.34</u>
TOTAL TAXES	<u>900,000.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>626,907.64</u>	<u>30.34</u>
*** FUND TOTAL REVENUE ***	<u>900,000.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>626,907.64</u>	<u>30.34</u>

330-SPLOST 21
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

330-SPLOST 21
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
% OF YEAR COMPLETED: 41.67							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
330-4100-54-1200 MUNICIPAL COMPLEX	480,680.00	0.00	0.00	0.00	0.00	480,680.00	0.00
TOTAL CAPITAL OUTLAY	480,680.00	0.00	0.00	0.00	0.00	480,680.00	0.00
DEBT SERVICE							
330-4100-58-1220 VEHICLE LEASES	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
TOTAL DEBT SERVICE	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
330-SPLOST 21 PUBLIC WORKS SANITATION							% OF YEAR COMPLETED: 41.67
SUPPLIES							
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
*** FUND TOTAL EXPENDITURES ***	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	361,320.00	273,092.36	0.00	273,092.36	0.00	88,227.64	75.58
*** END OF REPORT ***							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

540-SOLID WASTE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
CHARGES FOR SERVICES	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87
*** TOTAL REVENUES ***	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
SANITATION	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
TOTAL PUBLIC WORKS	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
*** TOTAL EXPENDITURES ***	207,350.00	10,757.62	0.00	0.00	34,683.80	109,258.42	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	33,530.00	(8,167.62)	0.00	257,435.88	(34,683.80)	(125,814.30)	475.23

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

540-SOLID WASTE FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CHARGES FOR SERVICES</u>							
540-0000-34-4110 REFUSE COLLECTION	240,880.00	2,480.00	0.00	257,055.88	0.00	(16,175.88)	106.72
540-0000-34-4190 RETURN CART FEE- OTHE	0.00	110.00	0.00	380.00	0.00	(380.00)	0.00
TOTAL CHARGES FOR SERVICES	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

540-SOLID WASTE FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

540-SOLID WASTE FUND
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL OUTLAY	_____	_____	_____	_____	_____	_____	_____
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

540-SOLID WASTE FUND
PUBLIC WORKS
PUBLIC WORKS
EXPENDITURES

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE							

540-SOLID WASTE FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
540-4300-51-1100 REGULAR EMPLOYEES	57,000.00	4,384.62	0.00	21,923.10	0.00	35,076.90	38.46
540-4300-51-2100 GROUP INSURANCE	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00
540-4300-51-2200 SOCIAL SECURITY (FICA)	353.00	27.14	0.00	135.70	0.00	217.30	38.44
540-4300-51-2300 MEDICARE	827.00	63.60	0.00	318.00	0.00	509.00	38.45
540-4300-51-2700 WORKERS COMPENSATION	3,020.00	0.00	0.00	1,867.89	0.00	1,152.11	61.85
TOTAL PERSONNEL SERVICES	65,200.00	4,475.36	0.00	24,244.69	0.00	40,955.31	37.19
PURCHASED/CONTRACT SERV							
540-4300-52-1290 OTHER PROFESSIONAL FE	35,000.00	0.00	0.00	0.00	0.00	35,000.00	0.00
540-4300-52-2110 DISPOSAL (LANDFILL FE	83,254.00	6,282.26	0.00	30,496.10	34,183.80	18,574.10	77.69
540-4300-52-3100 INSURANCE (NON-BENEFIT	6,746.00	0.00	0.00	6,746.00	0.00	0.00	100.00
TOTAL PURCHASED/CONTRACT SERV	125,000.00	6,282.26	0.00	37,242.10	34,183.80	53,574.10	57.14
SUPPLIES							
540-4300-53-1100 SUPPLIES/MATERIALS	300.00	0.00	0.00	0.00	0.00	300.00	0.00
540-4300-53-1130 UNIFORMS	250.00	0.00	0.00	0.00	0.00	250.00	0.00
540-4300-53-1140 VEHICLE/EQUIPMENT PAR	3,500.00	0.00	0.00	399.55	500.00	2,600.45	25.70
540-4300-53-1172 PARKS & GROUNDS MAINT	9,100.00	0.00	0.00	0.00	0.00	9,100.00	0.00
540-4300-53-1270 GASOLINE	4,000.00	0.00	0.00	1,521.44	0.00	2,478.56	38.04
TOTAL SUPPLIES	17,150.00	0.00	0.00	1,920.99	500.00	14,729.01	14.12
CAPITAL OUTLAY							
OTHER COSTS							
DEBT SERVICE							
TOTAL SANITATION	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
TOTAL PUBLIC WORKS	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	0.00
*** FUND TOTAL EXPENDITURES ***	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
** REVENUE OVER (UNDER) EXPENDITURES **	33,530.00	(8,167.62)	0.00	194,028.10	(34,683.80)	(125,814.30)	475.23

*** END OF REPORT ***

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
TAXES	3,874,400.00	222,503.72	0.00	2,409,986.59	0.00	1,464,413.41	62.20
LICENSES & PERMITS	170,300.00	9,127.00	0.00	46,952.00	0.00	123,348.00	27.57
CHARGES FOR SERVICES	612,100.00	50,040.55	0.00	275,650.80	0.00	336,449.20	45.03
FINES & FORFEITURES	550,000.00	79,868.00	0.00	297,413.46	0.00	252,586.54	54.08
INVESTMENT INCOME	2,000.00	619.24	0.00	1,255.93	0.00	744.07	62.80
CONTRIBUTION & DONATIONS	47,550.00	12,270.00	0.00	46,070.00	0.00	1,480.00	96.89
MISCELLANEOUS	174,810.00	10,403.62	0.00	75,315.23	0.00	99,494.77	43.08
OTHER FINANCING SOURCES	673,680.00	0.00	0.00	0.00	0.00	673,680.00	0.00
*** TOTAL REVENUES ***	6,104,840.00	384,832.13	0.00	3,152,644.01	0.00	2,952,195.99	51.64
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
MAYOR & COUNCIL	123,189.00	7,611.07	0.00	41,366.45	0.00	81,822.55	33.58
GENERAL ADMINISTRATION	2,130,964.00	134,150.46	210.51	977,288.78	44,252.38	1,109,633.35	47.93
COURT SERVICES	202,325.00	19,040.99	1,286.25	87,219.94	345.89	116,045.42	42.64
TOTAL GENERAL GOVERNMENT	2,456,478.00	160,802.52	1,496.76	1,105,875.17	44,598.27	1,307,501.32	46.77
<u>JUDICIAL</u>							
<u>PUBLIC SAFETY</u>							
POLICE	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	46.16
TOTAL PUBLIC SAFETY	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	46.16
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	38.07
TOTAL PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	38.07
<u>HEALTH & WELFARE</u>							
<u>HOUSING & DEVELOPMENT</u>							
CODE ENFORCEMENT DEPT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	35.04
TOTAL HOUSING & DEVELOPMENT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	35.04
<u>OTHER FINANCING USES</u>							
*** TOTAL EXPENDITURES ***	6,104,840.00	396,532.13	10,358.26	0.00	109,026.14	3,372,519.72	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(11,700.00)	10,358.26	3,152,644.01	(109,026.14)	(420,323.73)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
100-0000-31-1100 REAL PROPERTY-CURRE	700,000.00	7,421.07	0.00	683,737.11	0.00	16,262.89	97.68
100-0000-31-1110 PUBLIC UTILITY	48,000.00	0.00	0.00	47,858.89	0.00	141.11	99.71
100-0000-31-1115 STREET LIGHTS DISTRIC	0.00	10,433.72	0.00	0.00	0.00	0.00	0.00
100-0000-31-1300 PERSONAL PROPERTY-C	119,000.00	679.94	0.00	112,885.45	0.00	6,114.55	94.86
100-0000-31-1310 MOTOR VEHICLE TAX	10,000.00	441.50	0.00	3,034.84	0.00	6,965.16	30.35
100-0000-31-1315 TAVT	115,000.00	22,958.20	0.00	103,847.20	0.00	11,152.80	90.30
100-0000-31-1600 REAL ESTATE TFR TAX	0.00	900.00	0.00	3,251.74	0.00	3,251.74	0.00
100-0000-31-1610 RECORDING TRANSFE	1,000.00	2,329.20	0.00	4,558.98	0.00	3,558.98	455.90
100-0000-31-1710 ELECTRIC - GA PWR FR	240,000.00	0.00	0.00	238,971.08	0.00	1,028.92	99.57
100-0000-31-1730 GAS FRANCHISE FEES	22,000.00	0.00	0.00	9,270.04	0.00	12,729.96	42.14
100-0000-31-1750 TELEVISION CABLE	30,000.00	0.00	0.00	8,068.77	0.00	21,931.23	26.90
100-0000-31-1760 TELEPHONE	40,000.00	0.00	0.00	28,483.90	0.00	11,516.10	71.21
100-0000-31-3100 LOCAL OPTION SALES	1,550,000.00	155,375.67	0.00	600,881.54	0.00	949,118.46	38.77
100-0000-31-3190 VACANT PROPERTY FEES	100.00	0.00	0.00	150.00	0.00	50.00	150.00
100-0000-31-4200 ALCOHOLIC BEVERAGE	125,000.00	12,787.93	0.00	53,641.92	0.00	71,358.08	42.91
100-0000-31-4301 ALCOHOL BEVERAGE TAX	35,000.00	9,252.56	0.00	62,473.60	0.00	27,473.60	178.50
100-0000-31-6100 BUSINESS & OCCUPATI	386,000.00	20,530.07	0.00	400,723.20	0.00	14,723.20	103.81
100-0000-31-6200 INSURANCE PREMIUM T	405,000.00	0.00	0.00	0.00	0.00	405,000.00	0.00
100-0000-31-6300 FINANCIAL INSTITUTI	45,000.00	0.00	0.00	47,072.00	0.00	2,072.00	104.60
100-0000-31-9110 REAL PROPERTY	3,000.00	218.06	0.00	823.36	0.00	2,176.64	27.45
100-0000-31-9120 PERSONAL PROPERTY	200.00	43.24	0.00	252.97	0.00	52.97	126.49
100-0000-31-9500 FIFA	100.00	0.00	0.00	0.00	0.00	100.00	0.00
TOTAL TAXES	3,874,400.00	222,503.72	0.00	2,409,986.59	0.00	1,464,413.41	62.20
LICENSES & PERMITS							
100-0000-32-1101 APPLICATION FEE	500.00	915.00	0.00	3,915.00	0.00	3,415.00	783.00
100-0000-32-1102 ALCOHOL BACKGROUND CH	1,500.00	330.00	0.00	180.00	0.00	1,320.00	12.00
100-0000-32-1103 ALCOHOL IDENTIFICATIO	8,000.00	175.00	0.00	1,675.00	0.00	6,325.00	20.94
100-0000-32-1110 BEER/WINE LICENSE	34,000.00	0.00	0.00	9,000.00	0.00	25,000.00	26.47
100-0000-32-1130 ALCOHOL POURING LICEN	25,000.00	2,000.00	0.00	7,250.00	0.00	17,750.00	29.00
100-0000-32-1135 ALCOHOL PACKAGE STORE	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
100-0000-32-2001 PEDDLERS/FOOD TRUCKS	0.00	500.00	0.00	500.00	0.00	500.00	0.00
100-0000-32-2210 ZONING & LAND USE	12,000.00	734.00	0.00	4,334.00	0.00	7,666.00	36.12
100-0000-32-2230 SIGN	6,000.00	1,020.00	0.00	2,320.00	0.00	3,680.00	38.67
100-0000-32-3110 CERTIFICATE OF OC	3,000.00	245.00	0.00	1,925.00	0.00	1,075.00	64.17
100-0000-32-3120 BUILDING PERMITS	50,000.00	2,088.00	0.00	9,468.00	0.00	40,532.00	18.94
100-0000-32-3130 PLUMBING PERMITS	8,000.00	300.00	0.00	1,100.00	0.00	6,900.00	13.75
100-0000-32-3140 ELECTRICAL PERMIT	8,000.00	525.00	0.00	2,200.00	0.00	5,800.00	27.50
100-0000-32-3150 DEMOLITION PERMIT	200.00	100.00	0.00	300.00	0.00	100.00	150.00
100-0000-32-3160 HEATING/AIR PERMI	8,000.00	300.00	0.00	825.00	0.00	7,175.00	10.31
100-0000-32-3170 CERTIFICATE OF APPROP	600.00	225.00	0.00	725.00	0.00	125.00	120.83
100-0000-32-3201 FILMING FEES	100.00	0.00	0.00	50.00	0.00	50.00	50.00
100-0000-32-3900 OTHER	200.00	100.00	0.00	400.00	0.00	200.00	200.00
100-0000-32-3901 TREE REMOVAL PERMIT	100.00	200.00	0.00	650.00	0.00	550.00	650.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
100-0000-32-3910 YARD SALE PERMITS	100.00	30.00	0.00	135.00	0.00	(35.00)	135.00
TOTAL LICENSES & PERMITS	170,300.00	9,127.00	0.00	46,952.00	0.00	123,348.00	27.57
<u>INTERGOVERNMENTAL</u>							
<u>CHARGES FOR SERVICES</u>							
100-0000-34-1120 PROBATION FEE	550,000.00	35,935.23	0.00	247,012.58	0.00	302,987.42	44.91
100-0000-34-1930 PLAN REVIEW FEES	20,000.00	842.50	0.00	3,115.00	0.00	16,885.00	15.58
100-0000-34-2120 ACCIDENTS REPORTS ETC	10,000.00	980.10	0.00	7,135.50	0.00	2,864.50	71.36
100-0000-34-4320 STREET LIGHT DISTRICT	11,000.00	10,433.72	0.00	10,433.72	0.00	566.28	94.85
100-0000-34-5410 PARKING CHARGES	14,400.00	1,500.00	0.00	3,750.00	0.00	10,650.00	26.04
100-0000-34-6910 SALE OF CEMETERY	4,000.00	0.00	0.00	2,800.00	0.00	1,200.00	70.00
100-0000-34-6920 BURIAL FEES	500.00	50.00	0.00	250.00	0.00	250.00	50.00
100-0000-34-9300 RETURN CHECK FEE	0.00	35.00	0.00	60.00	0.00	(60.00)	0.00
100-0000-34-9500 CONVENIENCE FEE	1,200.00	264.00	0.00	1,094.00	0.00	106.00	91.17
100-0000-34-9900 OTHER CHARGES FOR S	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
TOTAL CHARGES FOR SERVICES	612,100.00	50,040.55	0.00	275,650.80	0.00	336,449.20	45.03
<u>FINES & FORFEITURES</u>							
100-0000-35-1170 MUNICIPAL BONDS	550,000.00	79,868.00	0.00	297,413.46	0.00	252,586.54	54.08
TOTAL FINES & FORFEITURES	550,000.00	79,868.00	0.00	297,413.46	0.00	252,586.54	54.08
<u>INVESTMENT INCOME</u>							
100-0000-36-1030 INTEREST REVENUES-GA.	1,000.00	471.14	0.00	914.57	0.00	85.43	91.46
100-0000-36-1070 INTEREST REVENUES -	1,000.00	148.10	0.00	341.36	0.00	658.64	34.14
TOTAL INVESTMENT INCOME	2,000.00	619.24	0.00	1,255.93	0.00	744.07	62.80
<u>CONTRIBUTION & DONATIONS</u>							
100-0000-37-1025 CONCERTS SPONSORS	35,900.00	12,000.00	0.00	32,500.00	0.00	3,400.00	90.53
100-0000-37-1026 CONTRIBUTIONS VETERAN	100.00	20.00	0.00	70.00	0.00	30.00	70.00
100-0000-37-1028 PUBLIC SAFETY INITIAT	10,550.00	0.00	0.00	10,550.00	0.00	0.00	100.00
100-0000-37-1051 GARDEN CLUB	1,000.00	250.00	0.00	2,950.00	0.00	(1,950.00)	295.00
TOTAL CONTRIBUTION & DONATIONS	47,550.00	12,270.00	0.00	46,070.00	0.00	1,480.00	96.89
<u>MISCELLANEOUS</u>							
100-0000-38-1010 PARK PAVILION RENTA	4,000.00	1,945.00	0.00	4,490.00	0.00	(490.00)	112.25
100-0000-38-1011 LEE STREET PARK RENTA	5,000.00	470.00	0.00	7,135.00	0.00	(2,135.00)	142.70
100-0000-38-1020 FIRE STATION RENTAL	98,000.00	0.00	0.00	0.00	0.00	98,000.00	0.00
100-0000-38-1030 EVENT VENDORS	2,500.00	1,075.00	0.00	3,025.00	0.00	(525.00)	121.00
100-0000-38-1034 FARMER'S MARKET VENDO	0.00	625.00	0.00	1,500.00	0.00	(1,500.00)	0.00
100-0000-38-1100 RENTAL PROPERTY	9,600.00	800.00	0.00	4,000.00	0.00	5,600.00	41.67
100-0000-38-2001 DISPOSAL FEES	1,400.00	225.00	0.00	985.00	0.00	415.00	70.36
100-0000-38-2003 GOLF CART FEE	200.00	25.00	0.00	62.50	0.00	137.50	31.25
100-0000-38-3100 REIMBURSEMENT DAMAGED	37,360.00	965.53	0.00	38,328.12	0.00	(968.12)	102.59
100-0000-38-9000 OTHER MISCELLANEOUS R	6,750.00	793.09	0.00	3,419.61	0.00	3,330.39	50.66
100-0000-38-9300 TOWING FEES	10,000.00	3,480.00	0.00	12,320.00	0.00	(2,320.00)	123.20
100-0000-38-9400 RESTITUTION	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TOTAL MISCELLANEOUS	174,810.00	10,403.62	0.00	75,315.23	0.00	99,494.77	43.08
OTHER FINANCING SOURCES							
100-0000-39-1210 TRANSFER IN - ARPA	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
100-0000-39-1211 TRANSFER IN SPLOST 21	480,680.00	0.00	0.00	0.00	0.00	480,680.00	0.00
100-0000-39-1212 TRANSFER IN- DDA	93,000.00	0.00	0.00	0.00	0.00	93,000.00	0.00
TOTAL OTHER FINANCING SOURCES	673,680.00	0.00	0.00	0.00	0.00	673,680.00	0.00
*** FUND TOTAL REVENUE ***	6,104,840.00	384,832.13	0.00	3,152,644.01	0.00	2,952,195.99	51.64

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-1300-51-1100 MAYOR/COUNCIL SALARIE	74,000.00	6,160.00	0.00	30,800.00	0.00	43,200.00	41.62
100-1300-51-2200 SOCIAL SECURITY	4,588.00	381.92	0.00	1,909.60	0.00	2,678.40	41.62
100-1300-51-2300 MEDICARE	1,073.00	89.32	0.00	446.57	0.00	626.43	41.62
100-1300-51-2700 WORKERS COMPENSATION	528.00	0.00	0.00	528.00	0.00	0.00	100.00
TOTAL PERSONNEL SERVICES	80,189.00	6,631.24	0.00	33,684.17	0.00	46,504.83	42.01
PURCHASED/CONTRACT SERV							
100-1300-52-3420 NEWSLETTER	13,000.00	672.94	0.00	4,209.69	0.00	8,790.31	32.38
100-1300-52-3500 TRAVEL - MAYOR	1,054.00	0.00	0.00	114.47	0.00	939.53	10.86
100-1300-52-3501 TRAVEL - SARTOR	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1300-52-3502 TRAVEL - MESSICK	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1300-52-3503 TRAVEL- LESTER	2,621.00	0.00	0.00	513.08	0.00	2,107.92	19.58
100-1300-52-3504 TRAVEL - POWELL	1,900.00	0.00	0.00	0.00	0.00	1,900.00	0.00
100-1300-52-3505 TRAVEL - SEBO-HAND	1,000.00	0.00	0.00	884.43	0.00	115.57	88.44
100-1300-52-3506 TRAVEL - WISE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1300-52-3600 DUES AND FEES	3,000.00	0.00	0.00	265.00	0.00	2,735.00	8.83
100-1300-52-3700 EDUC/TRAINING-MAYOR	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
100-1300-52-3701 EDUC/TRAINING-SARTOR	1,500.00	199.00	0.00	264.00	0.00	1,236.00	17.60
100-1300-52-3702 EDUC/TRAINING-MESSICK	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
100-1300-52-3703 EDUC/TRAINING-LESTER	825.00	0.00	0.00	150.00	0.00	675.00	18.18
100-1300-52-3704 EDUC/TRAINING-POWELL	675.00	0.00	0.00	0.00	0.00	675.00	0.00
100-1300-52-3705 EDUC/TRAINING-SEBO-HA	1,500.00	0.00	0.00	745.00	0.00	755.00	49.67
100-1300-52-3706 EDUC/TRAINING WISE	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
TOTAL PURCHASED/CONTRACT SERV	34,575.00	871.94	0.00	7,145.67	0.00	27,429.33	20.67
SUPPLIES							
100-1300-53-1110 OFFICE SUPPLIES	500.00	0.00	0.00	192.51	0.00	307.49	38.50
100-1300-53-1111 MISC SUPPLIES	5,000.00	0.00	0.00	96.92	0.00	4,903.08	1.94
100-1300-53-1130 UNIFORMS	500.00	0.00	0.00	0.00	0.00	500.00	0.00
100-1300-53-2001 SPEC INIT-MESSICK	500.00	0.00	0.00	0.00	0.00	500.00	0.00
100-1300-53-2002 SPEC INIT-POWELL	425.00	0.00	0.00	0.00	0.00	425.00	0.00
100-1300-53-2003 SPEC INIT-SARTOR	500.00	0.00	0.00	139.29	0.00	360.71	27.86
100-1300-53-2004 SPEC INIT-SEBO	500.00	107.89	0.00	107.89	0.00	392.11	21.58
100-1300-53-2005 SPEC INIT-WISE	500.00	0.00	0.00	0.00	0.00	500.00	0.00
TOTAL SUPPLIES	8,425.00	107.89	0.00	536.61	0.00	7,888.39	6.37
TOTAL MAYOR & COUNCIL	123,189.00	7,611.07	0.00	41,366.45	0.00	81,822.55	33.58

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-1500-51-1100 REGULAR EMPLOYEES	482,600.00	44,495.12	0.00	221,125.98	0.00	261,474.02	45.82
100-1500-51-1300 OVERTIME	3,100.00	437.40	0.00	2,295.23	0.00	804.77	74.04
100-1500-51-2100 GROUP INSURANCE	112,000.00	8,040.30	0.00	37,432.93	0.00	74,567.07	33.42
100-1500-51-2200 SOCIAL SECURITY (FI	29,917.00	2,685.51	0.00	13,333.28	0.00	16,583.72	44.57
100-1500-51-2300 MEDICARE	7,000.00	628.07	0.00	3,118.28	0.00	3,881.72	44.55
100-1500-51-2400 RETIREMENT CONTRIBU	31,000.00	0.00	0.00	30,944.28	0.00	55.72	99.82
100-1500-51-2600 UNEMPLOYMENT INSURA	1,000.00	24.60	0.00	417.55	0.00	582.45	41.76
100-1500-51-2700 WORKER'S COMPENSATI	16,400.00	0.00	0.00	11,242.37	0.00	5,157.63	68.55
TOTAL PERSONNEL SERVICES	683,017.00	56,311.00	0.00	319,909.90	0.00	363,107.10	46.84
PURCHASED/CONTRACT SERV							
100-1500-52-1210 ATTORNEY & LEGAL	90,000.00	9,067.95	0.00	31,664.54	0.00	58,335.46	35.18
100-1500-52-1220 AUDIT	42,500.00	35,000.00	0.00	40,700.00	0.00	1,800.00	95.76
100-1500-52-1230 ENGINEERING & PLANNI	30,000.00	0.00	0.00	600.00	0.00	29,400.00	2.00
100-1500-52-1240 INSPECTIONS	30,000.00	2,202.75	0.00	9,754.01	0.00	20,245.99	32.51
100-1500-52-1290 OTHER PROFESSIONA	37,500.00	551.98	0.00	2,360.06	0.00	35,139.94	6.29
100-1500-52-1300 TECHNICAL	162,750.00	6,347.87	0.00	27,443.56	3,334.99	131,971.45	18.91
100-1500-52-1310 PAYROLL PROCESSIN	16,000.00	1,603.07	0.00	9,017.61	0.00	6,982.39	56.36
100-1500-52-1320 BANK AND CREDIT C	3,300.00	0.00	0.00	1,228.11	0.00	2,071.89	37.22
100-1500-52-1330 SOFTWARE SUPPORT	20,000.00	2,000.00	0.00	12,261.00	688.00	7,051.00	64.75
100-1500-52-2250 PEST CONTROL	1,800.00	85.00	0.00	480.00	0.00	1,320.00	26.67
100-1500-52-2310 RENTAL OF LAND &	4,800.00	0.00	0.00	1,696.39	0.00	3,103.61	35.34
100-1500-52-2321 CITY EVENTS	45,900.00	16,933.94	0.00	20,859.13	0.00	25,040.87	45.44
100-1500-52-2330 RENTAL OF COPIERS	10,000.00	635.92	0.00	6,058.13	0.00	3,941.87	60.58
100-1500-52-3100 PROP CASLTY & LIAB IN	75,000.00	0.00	0.00	75,000.00	0.00	0.00	100.00
100-1500-52-3210 CABLE SERVICES	12,800.00	957.48	0.00	5,941.55	0.00	6,858.45	46.42
100-1500-52-3230 CELLULAR PHONES	4,000.00	383.09	0.00	2,247.22	0.00	1,752.78	56.18
100-1500-52-3260 POSTAGE	4,000.00	1,150.50	0.00	1,735.43	0.00	2,264.57	43.39
100-1500-52-3310 LEGAL NOTICES	7,000.00	0.00	0.00	2,772.00	0.00	4,228.00	39.60
100-1500-52-3330 PROMOTIONAL ADVERTISI	6,000.00	190.00	0.00	4,518.89	0.00	1,481.11	75.31
100-1500-52-3500 TRAVEL	5,000.00	0.00	0.00	1,337.73	0.00	3,662.27	26.75
100-1500-52-3600 DUES AND FEES	10,000.00	87.45	0.00	9,658.80	0.00	341.20	96.59
100-1500-52-3700 EDUCATION & TRAININ	6,000.00	0.00	0.00	1,166.00	0.00	4,834.00	19.43
100-1500-52-3701 WELLNESS PROGRAM	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-1500-52-3905 SPECIAL EVENTS	10,000.00	1,398.91	0.00	1,516.06	0.00	8,483.94	15.16
TOTAL PURCHASED/CONTRACT SERV	635,350.00	74,595.91	0.00	270,016.22	4,022.99	361,310.79	43.13
SUPPLIES							
100-1500-53-1110 OFFICE SUPPLIES	20,000.00	406.86	210.51	8,891.01	6,995.43	4,324.07	78.38
100-1500-53-1171 BUILDING & FACILITIES	5,000.00	0.00	0.00	580.00	0.00	4,420.00	11.60
100-1500-53-1210 WATER/SEWERAGE	1,000.00	125.15	0.00	915.76	0.00	84.24	91.58
100-1500-53-1220 NATURAL GAS	3,500.00	133.50	0.00	960.71	0.00	2,539.29	27.45
100-1500-53-1230 ELECTRICITY	6,000.00	556.62	0.00	2,190.96	0.00	3,809.04	36.52
100-1500-53-1610 COMPUTR EQUIP/MAI	10,000.00	1,225.35	0.00	3,039.73	0.00	6,960.27	30.40

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
100-1500-53-1620 FURNITURE/FIXTURE	500.00	0.00	0.00	0.00	0.00	500.00	0.00
100-1500-53-1690 BEAUTIFICATION COM	1,000.00	76.78	0.00	491.94	0.00	508.06	49.19
TOTAL SUPPLIES	47,000.00	2,524.26	210.51	17,070.11	6,995.43	23,144.97	50.76
CAPITAL OUTLAY							
100-1500-54-2410 HARDWARE	34,250.00	0.00	0.00	0.00	33,233.96	1,016.04	97.03
TOTAL CAPITAL OUTLAY	34,250.00	0.00	0.00	0.00	33,233.96	1,016.04	97.03
OTHER COSTS							
100-1500-57-2100 DOWNTOWN DEVELOPMENT	10,000.00	0.00	0.00	10,000.00	0.00	0.00	100.00
100-1500-57-4001 RETURNED CHECKS	100.00	0.00	0.00	0.00	0.00	100.00	0.00
100-1500-57-9000 CONTINGENCIES	5,828.00	0.00	0.00	0.00	0.00	5,828.00	0.00
100-1500-57-9100 TUITION REIMBURSEMEN	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
TOTAL OTHER COSTS	25,928.00	0.00	0.00	10,000.00	0.00	15,928.00	38.57
DEBT SERVICE							
100-1500-58-1212 VEHICLE LEASE - ENTER	8,632.00	719.29	0.00	3,603.05	0.00	5,028.95	41.74
100-1500-58-1301 LEE STREET PARK URA P	170,000.00	0.00	0.00	170,000.00	0.00	0.00	100.00
100-1500-58-2000 DEBT SERVICE INTEREST	155,805.00	0.00	0.00	24,251.99	0.00	131,553.01	15.57
100-1500-58-2300 OTHER DEBT-INTEREST	324,875.00	0.00	0.00	162,437.51	0.00	162,437.49	50.00
100-1500-58-2301 INTEREST LEE STREET P	46,107.00	0.00	0.00	0.00	0.00	46,107.00	0.00
TOTAL DEBT SERVICE	705,419.00	719.29	0.00	360,292.55	0.00	345,126.45	51.07
OTHER FINANCING USES							
TOTAL GENERAL ADMINISTRATION	2,130,964.00	134,150.46	210.51	977,288.78	44,252.38	1,109,633.35	47.93

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 GENERAL GOVERNMENT
 COURT SERVICES

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-2500-51-1100 SALARIES	81,000.00	5,657.33	0.00	27,901.25	0.00	53,098.75	34.45
100-2500-51-2100 INSURANCE	14,400.00	1,124.80	0.00	5,683.98	0.00	8,716.02	39.47
100-2500-51-2200 SOCIAL SECURITY	5,000.00	885.46	0.00	3,930.62	0.00	1,069.38	78.61
100-2500-51-2300 MEDICARE	1,200.00	207.09	0.00	919.74	0.00	280.26	76.65
100-2500-51-2400 RETIREMENT	4,000.00	0.00	0.00	3,992.81	0.00	7.19	99.82
100-2500-51-2600 UNEMPLOYMENT	25.00	0.00	0.00	0.00	0.00	25.00	0.00
100-2500-51-2700 WORKERS' COMPENSATION	2,600.00	0.00	0.00	1,602.65	0.00	997.35	61.64
TOTAL PERSONNEL SERVICES	108,225.00	7,874.68	0.00	44,031.05	0.00	64,193.95	40.68
PURCHASED/CONTRACT SERV							
100-2500-52-1290 JUDGE (SALARY)	45,000.00	5,915.00	0.00	20,825.00	0.00	24,175.00	46.28
100-2500-52-1291 SOLICITOR (SALARY)	40,500.00	5,251.31	0.00	18,271.31	0.00	22,228.69	45.11
100-2500-52-1320 COURT REPORTER/INTERP	2,500.00	0.00	0.00	945.00	0.00	1,555.00	37.80
100-2500-52-3310 LEGAL NOTICES	200.00	0.00	0.00	0.00	0.00	200.00	0.00
100-2500-52-3500 TRAVEL	750.00	0.00	0.00	505.35	0.00	244.65	67.38
100-2500-52-3600 DUES AND FEES	750.00	0.00	0.00	360.00	0.00	390.00	48.00
100-2500-52-3700 EDUCATION/TRAINING	1,400.00	0.00	0.00	150.00	0.00	1,250.00	10.71
TOTAL PURCHASED/CONTRACT SERV	91,100.00	11,166.31	0.00	41,056.66	0.00	50,043.34	45.07
SUPPLIES							
100-2500-53-1110 OFFICE SUPPLIES	2,000.00	0.00	0.00	98.00	98.00	1,804.00	9.80
100-2500-53-1610 COMPUTER EQUIPMENT	1,000.00	0.00	1,286.25	2,034.23	247.89	4.13	99.59
TOTAL SUPPLIES	3,000.00	0.00	1,286.25	2,132.23	345.89	1,808.13	39.73
TOTAL COURT SERVICES	202,325.00	19,040.99	1,286.25	87,219.94	345.89	116,045.42	42.64
TOTAL GENERAL GOVERNMENT	2,456,478.00	160,802.52	1,496.76	1,105,875.17	44,598.27	1,307,501.32	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET	
PERSONNEL SERVICES								
100-3200-51-1100	REGULAR EMPLOYEES	1,300,000.00	121,314.04	0.00	558,637.31	0.00	741,362.69	42.97
100-3200-51-1300	OVERTIME	20,000.00	713.03	0.00	5,742.08	0.00	14,257.92	28.71
100-3200-51-2100	GROUP INSURANCE	320,000.00	24,589.13	0.00	111,336.96	0.00	208,663.04	34.79
100-3200-51-2200	SOCIAL SECURITY (FI	89,029.00	7,272.87	0.00	33,451.28	0.00	55,577.72	37.57
100-3200-51-2300	MEDICARE	20,829.00	1,700.91	0.00	7,823.28	0.00	13,005.72	37.56
100-3200-51-2400	RETIREMENT CONTRIBU	79,856.22	0.00	0.00	79,856.22	0.00	0.00	100.00
100-3200-51-2600	UNEMPLOYMENT INSURA	2,857.00	37.23	0.00	858.35	0.00	1,998.65	30.04
100-3200-51-2700	WORKER'S COMPENSATI	55,000.00	0.00	0.00	25,635.61	0.00	29,364.39	46.61
TOTAL PERSONNEL SERVICES		1,887,571.22	155,627.21	0.00	823,341.09	0.00	1,064,230.13	43.62
PURCHASED/CONTRACT SERV								
100-3200-52-1330	SOFTWARE SUPPORT	21,000.00	0.00	0.00	13,558.54	5,515.82	1,925.64	90.83
100-3200-52-1340	DRUG TESTING	2,000.00	267.00	0.00	1,114.18	0.00	885.82	55.71
100-3200-52-1350	BACKGROUND INVESTIGAT	6,000.00	351.99	0.00	1,976.88	0.00	4,023.12	32.95
100-3200-52-2220	VEHICLE/EQUIPMENT	300.00	0.00	0.00	0.00	300.00	0.00	100.00
100-3200-52-2230	COMPUTER	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-3200-52-2250	PEST CONTROL	1,000.00	0.00	0.00	100.00	0.00	900.00	10.00
100-3200-52-2330	RENTAL OF COPIERS	3,500.00	345.40	0.00	1,308.55	0.00	2,191.45	37.39
100-3200-52-3100	PROPERTY CASUALTY LI	85,000.00	0.00	0.00	85,000.00	0.00	0.00	100.00
100-3200-52-3210	TELEPHONE	6,240.00	929.52	0.00	4,461.15	0.00	1,778.85	71.49
100-3200-52-3230	CELLULAR PHONES	20,000.00	1,678.04	0.00	9,012.65	0.00	10,987.35	45.06
100-3200-52-3260	POSTAGE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-3200-52-3500	TRAVEL	4,000.00	13.33	0.00	696.42	0.00	3,303.58	17.41
100-3200-52-3600	DUES AND FEES	2,000.00	0.00	0.00	322.00	0.00	1,678.00	16.10
100-3200-52-3700	EDUCATION & TRAININ	6,000.00	425.00	0.00	1,145.00	0.00	4,855.00	19.08
TOTAL PURCHASED/CONTRACT SERV		159,040.00	3,983.62	0.00	118,695.37	5,815.82	34,528.81	78.29
SUPPLIES								
100-3200-53-1110	OFFICE SUPPLIES	12,000.00	141.10	567.90	3,567.96	4,227.78	4,772.16	60.23
100-3200-53-1130	UNIFORMS	17,000.00	453.00	0.00	2,672.55	14,269.10	58.35	99.66
100-3200-53-1132	FIREARMS AND AMMUNITI	3,500.00	0.00	0.00	0.00	1,541.54	1,958.46	44.04
100-3200-53-1140	VEHICLE REPAIRS/ PAR	28,343.78	4,302.53	0.00	17,183.44	8,708.35	2,451.99	91.35
100-3200-53-1141	EQUIPMENT/REPAIRS (PD	1,500.00	145.88	0.00	205.88	2,354.12	1,060.00	170.67
100-3200-53-1151	COMMUNITY OUTREACH	6,250.00	865.99	8,293.60	13,691.67	0.00	851.93	86.37
100-3200-53-1171	BUILDING MAINTENANCE	2,000.00	55.00	0.00	1,430.94	330.00	239.06	88.05
100-3200-53-1210	WATER/SEWERAGE	2,000.00	124.08	0.00	591.10	0.00	1,408.90	29.56
100-3200-53-1220	NATURAL GAS	2,000.00	0.00	0.00	1,250.75	0.00	749.25	62.54
100-3200-53-1230	ELECTRICITY	10,000.00	1,642.57	0.00	6,699.05	0.00	3,300.95	66.99
100-3200-53-1270	GASOLINE	40,000.00	94.42	0.00	12,403.14	0.00	27,596.86	31.01
100-3200-53-1610	COMPUTR EQUIP/MAI	4,000.00	0.00	0.00	2,400.00	0.00	1,600.00	60.00
100-3200-53-1620	FURNITURE/FIXTURE	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-3200-53-1690	OTHER SM EQUIP <	12,550.00	344.66	0.00	8,129.24	700.76	3,720.00	70.36
TOTAL SUPPLIES		142,143.78	8,169.23	8,861.50	70,225.72	32,131.65	48,647.91	65.78

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>							
100-3200-54-2201 VEHICLE EQUIPMENT	85,000.00	0.00	0.00	31,000.00	0.00	54,000.00	36.47
100-3200-54-2301 FURNITURE - FIXTURES	16,992.00	0.00	0.00	0.00	8,496.00	8,496.00	50.00
100-3200-54-2400 COMPUTERS - EQUIPMENT	4,000.00	0.00	0.00	0.00	755.00	3,245.00	18.88
100-3200-54-2500 OTHER EQUIPMENT	9,600.00	0.00	0.00	9,600.00	0.00	0.00	100.00
TOTAL CAPITAL OUTLAY	115,592.00	0.00	0.00	40,600.00	9,251.00	65,741.00	43.13
<u>DEBT SERVICE</u>							
100-3200-58-1220 VEHICLES- ENTERPR	141,000.00	9,253.06	0.00	44,226.51	0.00	96,773.49	31.37
100-3200-58-2101 INTEREST-SUNTRUST EQU	1,009.00	0.00	0.00	0.00	0.00	1,009.00	0.00
100-3200-58-2200 CAPITAL LEASE	7,900.00	0.00	0.00	0.00	0.00	7,900.00	0.00
100-3200-58-2220 VEHICLES INTEREST	5,484.00	0.00	0.00	0.00	0.00	5,484.00	0.00
TOTAL DEBT SERVICE	155,393.00	9,253.06	0.00	44,226.51	0.00	111,166.49	28.46
<u>OTHER FINANCING USES</u>							
TOTAL POLICE	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	46.16
TOTAL PUBLIC SAFETY	2,459,740.00	177,033.12	8,861.50	1,097,088.69	47,198.47	1,324,314.34	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
100-4100-51-1100 REGULAR EMPLOYEES	400,000.00	23,417.60	0.00	146,407.93	0.00	253,592.07	36.60
100-4100-51-1300 OVERTIME	8,000.00	1,259.22	0.00	1,556.53	0.00	6,443.47	19.46
100-4100-51-2100 GROUP INSURANCE	80,000.00	4,410.19	0.00	39,354.59	0.00	40,645.41	49.19
100-4100-51-2200 SOCIAL SECURITY (FI	18,054.00	1,760.10	0.00	10,282.59	0.00	7,771.41	56.95
100-4100-51-2300 MEDICARE	4,965.00	354.38	0.00	2,118.06	0.00	2,846.94	42.66
100-4100-51-2400 RETIREMENT CONTRIBU	29,000.00	0.00	0.00	28,947.88	0.00	52.12	99.82
100-4100-51-2600 UNEMPLOYMENT INSURA	1,000.00	34.34	0.00	333.31	0.00	666.69	33.33
100-4100-51-2700 WORKERS' COMPENSATI	24,000.00	0.00	0.00	6,790.38	0.00	17,209.62	28.29
TOTAL PERSONNEL SERVICES	565,019.00	31,235.83	0.00	235,791.27	0.00	329,227.73	41.73
PURCHASED/CONTRACT SERV							
100-4100-52-2160 TREE REMOVAL	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
100-4100-52-2210 STREET MAINTENANCE	5,000.00	0.00	0.00	2,150.00	5,706.00	(2,856.00)	157.12
100-4100-52-2250 PEST CONTROL	600.00	150.00	0.00	150.00	0.00	450.00	25.00
100-4100-52-3100 PROPERTY CASUALTY LI	35,000.00	0.00	0.00	35,000.00	0.00	0.00	100.00
100-4100-52-3210 TELEPHONE	2,000.00	231.81	0.00	1,287.80	0.00	712.20	64.39
100-4100-52-3230 CELLULAR PHONES	1,000.00	194.87	0.00	518.03	0.00	481.97	51.80
100-4100-52-3500 TRAVEL	1,500.00	0.00	0.00	304.28	0.00	1,195.72	20.29
100-4100-52-3600 DUES AND FEES	3,800.00	227.40	0.00	1,004.99	0.00	2,795.01	26.45
100-4100-52-3700 EDUCATION & TRAININ	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL PURCHASED/CONTRACT SERV	56,900.00	804.08	0.00	40,415.10	5,706.00	10,778.90	81.06
SUPPLIES							
100-4100-53-1110 OFFICE SUPPLIES	500.00	0.00	0.00	439.38	0.00	60.62	87.88
100-4100-53-1111 TOOLS	1,000.00	0.00	0.00	342.07	0.00	657.93	34.21
100-4100-53-1130 UNIFORMS	4,500.00	0.00	0.00	1,340.32	2,933.95	225.73	94.98
100-4100-53-1140 VEHICLE REPAIRS/ PAR	15,000.00	48.27	0.00	204.36	1,294.98	13,500.66	10.00
100-4100-53-1141 EQUIPMENT PARTS	5,000.00	75.23	0.00	469.62	1,530.38	3,000.00	40.00
100-4100-53-1142 SAFETY EQUIPMENT	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
100-4100-53-1143 SIGNS & BANNERS	2,000.00	0.00	0.00	0.00	110.00	1,890.00	5.50
100-4100-53-1144 CHRISTMAS SUPPLIES	95,000.00	0.00	0.00	0.00	0.00	95,000.00	0.00
100-4100-53-1150 LANDSCAPING SUPPL	5,000.00	0.00	0.00	815.00	185.00	4,000.00	20.00
100-4100-53-1160 PARKS SUPPLIES	7,000.00	1,324.73	0.00	2,250.71	3,228.02	1,521.27	78.27
100-4100-53-1171 BUILDING & FACILITY M	10,000.00	0.00	0.00	4,737.00	0.00	5,263.00	47.37
100-4100-53-1190 OTHER SUPPLIES	1,800.00	0.00	0.00	202.05	0.00	1,597.95	11.23
100-4100-53-1210 WATER/SEWERAGE	12,000.00	1,263.87	0.00	3,725.80	0.00	8,274.20	31.05
100-4100-53-1220 NATURAL GAS	4,500.00	239.87	0.00	2,224.09	0.00	2,275.91	49.42
100-4100-53-1230 ELECTRICITY	12,000.00	542.55	0.00	2,195.67	0.00	9,804.33	18.30
100-4100-53-1231 STREET LIGHTS - SIGNA	150,000.00	11,576.63	0.00	61,786.64	0.00	88,213.36	41.19
100-4100-53-1270 GASOLINE	8,500.00	0.00	0.00	1,880.49	0.00	6,619.51	22.12
100-4100-53-1690 OTHER SM EQUIP	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
TOTAL SUPPLIES	336,300.00	15,071.15	0.00	82,613.20	9,282.33	244,404.47	27.33

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL OUTLAY</u>							
100-4100-54-2200 VEHICLES	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
TOTAL CAPITAL OUTLAY	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
<u>DEBT SERVICE</u>							
100-4100-58-1220 LEASE-VEHICLES	20,897.00	0.00	0.00	20,897.06	0.00	(0.06)	100.00
100-4100-58-2000 INTEREST	1,003.00	88.42	0.00	473.96	0.00	529.04	47.25
TOTAL DEBT SERVICE	21,900.00	88.42	0.00	21,371.02	0.00	528.98	97.58
<u>OTHER FINANCING USES</u>							
TOTAL PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	38.07

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
PUBLIC WORKS
STREET

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
OTHER COSTS							
OTHER FINANCING USES							
TOTAL PUBLIC WORKS	1,038,119.00	47,199.48	0.00	380,190.59	14,988.33	642,940.08	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 HOUSING & DEVELOPMENT
 CODE ENFORCEMENT DEPT

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PERSONNEL SERVICES</u>							
100-7450-51-1100 REGULAR EMPLOYEES	91,800.00	8,008.90	0.00	31,176.65	0.00	60,623.35	33.96
100-7450-51-2100 GROUP INSURANCE	24,070.00	2,255.04	0.00	7,689.54	0.00	16,380.46	31.95
100-7450-51-2200 SOCIAL SECURITY (FI	5,508.00	467.10	0.00	1,832.26	0.00	3,675.74	33.27
100-7450-51-2300 MEDICARE	1,515.00	109.24	0.00	428.51	0.00	1,086.49	28.28
100-7450-51-2400 RETIREMENT CONTRIBU	4,000.00	0.00	0.00	3,992.81	0.00	7.19	99.82
100-7450-51-2700 WORKERS' COMPENSATI	4,000.00	0.00	0.00	1,191.10	0.00	2,808.90	29.78
TOTAL PERSONNEL SERVICES	130,893.00	10,840.28	0.00	46,310.87	0.00	84,582.13	35.38
<u>PURCHASED/CONTRACT SERV</u>							
100-7450-52-3230 CELLULAR PHONES	2,400.00	80.70	0.00	861.34	0.00	1,538.66	35.89
100-7450-52-3500 TRAVEL	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
100-7450-52-3600 DUES AND FEES	300.00	0.00	0.00	0.00	0.00	300.00	0.00
100-7450-52-3700 EDUCATION & TRAININ	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0.00
TOTAL PURCHASED/CONTRACT SERV	5,700.00	80.70	0.00	861.34	0.00	4,838.66	15.11
<u>SUPPLIES</u>							
100-7450-53-1130 UNIFORMS	1,000.00	0.00	0.00	144.00	856.00	0.00	100.00
100-7450-53-1131 COMPUTERS & EQUIPMENT	500.00	0.00	0.00	74.90	0.00	425.10	14.98
100-7450-53-1140 VEHICLE/EQUIPMENT	2,000.00	120.00	0.00	120.00	1,385.07	494.93	75.25
100-7450-53-1270 GASOLINE	4,000.00	0.00	0.00	706.69	0.00	3,293.31	17.67
TOTAL SUPPLIES	7,500.00	120.00	0.00	1,045.59	2,241.07	4,213.34	43.82
<u>CAPITAL OUTLAY</u>							
<u>DEBT SERVICE</u>							
100-7450-58-1220 LEASE - VEHICLE	6,410.00	456.03	0.00	2,280.15	0.00	4,129.85	35.57
TOTAL DEBT SERVICE	6,410.00	456.03	0.00	2,280.15	0.00	4,129.85	35.57
TOTAL CODE ENFORCEMENT DEPT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	35.04

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 HOUSING & DEVELOPMENT
 DOWNTOWN DEVELOPMENT DPT

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
<hr/>							
TOTAL HOUSING & DEVELOPMENT	150,503.00	11,497.01	0.00	50,497.95	2,241.07	97,763.98	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

100-GENERAL FUND
 OTHER FINANCING USES
 SPECIAL PROJECTS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER FINANCING USES							
*** FUND TOTAL EXPENDITURES ***	6,104,840.00	396,532.13	10,358.26	2,633,652.40	109,026.14	3,372,519.72	44.76
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(11,700.00)	10,358.26	518,991.61	(109,026.14)	(420,323.73)	0.00
*** END OF REPORT ***							

210-CONFISCATED ASSETS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
FINES & FORFEITURES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
*** TOTAL REVENUES ***	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
TOTAL PUBLIC SAFETY	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(2,800.00)	0.00	0.00	0.00	0.00	(2,800.00)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

210-CONFISCATED ASSETS

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>FINES & FORFEITURES</u>							
210-0000-35-1320 CASH CONFISCATION	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
TOTAL FINES & FORFEITURES	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
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Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

210-CONFISCATED ASSETS
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

210-CONFISCATED ASSETS
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

210-CONFISCATED ASSETS
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<hr/>							
PURCHASED/CONTRACT SERV							
210-3200-52-1200 PROFESSIONAL	2,800.00	0.00	0.00	0.00	0.00	2,800.00	0.00
TOTAL PURCHASED/CONTRACT SERV	2,800.00	0.00	0.00	0.00	0.00	2,800.00	0.00
SUPPLIES							
<hr/>							
CAPITAL OUTLAY							
210-3200-54-2500 OTHER EQUIPMENT	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
TOTAL CAPITAL OUTLAY	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
OTHER COSTS							
<hr/>							
TOTAL POLICE	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
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TOTAL PUBLIC SAFETY	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
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Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

210-CONFISCATED ASSETS

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES

CURRENT
BUDGET

CURRENT
PERIOD

PRIOR YEAR
EXPENSE

Y-T-D
ACTUAL

Y-T-D
ENCUMBRANCE

BUDGET
BALANCE

% OF
BUDGET

DEBT SERVICE

OTHER FINANCING USES

CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
_____	_____	_____	_____	_____	_____	_____
=====	=====	=====	=====	=====	=====	=====

210-CONFISCATED ASSETS
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	7,800.00	0.00	0.00	0.00	0.00	7,800.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(2,800.00)	0.00	0.00	0.00	0.00	(2,800.00)	0.00
*** END OF REPORT ***							

211-DEA CONFISCATED ASSETS
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
FINES & FORFEITURES	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45
*** TOTAL REVENUES ***	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
TOTAL PUBLIC SAFETY	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	96,357.00	0.00	0.00	0.00	31,056.76	31,804.24	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(51,357.00)	4,852.43	0.00	17,300.67	(31,056.76)	(4,104.91)	92.01

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

211-DEA CONFISCATED ASSETS

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
<u>FINES & FORFEITURES</u>							
211-0000-35-1320 CASH CONFISCATION	25,000.00	0.00	0.00	11,668.24	0.00	13,331.76	46.67
211-0000-35-1360 PROCEEDS-SALE OF	0.00	4,852.43	0.00	5,632.43	0.00	(5,632.43)	0.00
211-0000-35-1910 DEA OVERTIME RE-IMBUR	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00
TOTAL FINES & FORFEITURES	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	45,000.00	4,852.43	0.00	17,300.67	0.00	27,699.33	38.45

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

211-DEA CONFISCATED ASSETS
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

211-DEA CONFISCATED ASSETS
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

211-DEA CONFISCATED ASSETS
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
211-3200-54-2200 VEHICLES	7,000.00	0.00	0.00	0.00	0.00	7,000.00	0.00
211-3200-54-2301 FURNITURE - FIXTURES	83,300.00	0.00	0.00	33,496.00	25,000.00	24,804.00	70.22
211-3200-54-2500 OTHER EQUIPMENT	6,057.00	0.00	0.00	0.00	6,056.76	0.24	100.00
TOTAL CAPITAL OUTLAY	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
OTHER COSTS							
DEBT SERVICE							
TOTAL POLICE	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
TOTAL PUBLIC SAFETY	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

211-DEA CONFISCATED ASSETS

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE							
OTHER FINANCING USES							
	=====	=====	=====	=====	=====	=====	=====

211-DEA CONFISCATED ASSETS
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	96,357.00	0.00	0.00	33,496.00	31,056.76	31,804.24	66.99
** REVENUE OVER (UNDER) EXPENDITURES *	(51,357.00)	4,852.43	0.00	(16,195.33)	(31,056.76)	(4,104.91)	92.01
*** END OF REPORT ***							

212-LMIG
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
INTERGOVERNMENTAL	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
*** TOTAL REVENUES ***	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
*** TOTAL EXPENDITURES ***	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	59,294.49	0.00	59,294.49	0.00	(59,294.49)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

212-LMIG

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
212-0000-33-4110 GA. D.O.T. GRANT	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
TOTAL INTERGOVERNMENTAL	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	50,000.00	59,294.49	0.00	59,294.49	0.00	(9,294.49)	118.59

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

212-LMIG
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

212-LMIG
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>	_____	_____	_____	_____	_____	_____	_____
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Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

% OF YEAR COMPLETED: 41.67

212-LMIG

PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>							
<u>CAPITAL OUTLAY</u>							
212-4100-54-1400 INFRASTRUCTURE	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL CAPITAL OUTLAY	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
<u>DEBT SERVICE</u>							
<u>OTHER FINANCING USES</u>							
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

212-LMIG
PUBLIC WORKS
STREET

% OF YEAR COMPLETED: 41.67

EXPENDITURES

CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
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CAPITAL OUTLAY

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212-LMIG
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
*** FUND TOTAL EXPENDITURES ***	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	59,294.49	0.00	59,294.49	0.00	(59,294.49)	0.00
*** END OF REPORT ***							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
INTERGOVERNMENTAL	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
*** TOTAL REVENUES ***	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
GENERAL ADMINISTRATION	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	99.86
TOTAL GENERAL GOVERNMENT	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	99.86
<u>JUDICIAL</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
<u>HOUSING & DEVELOPMENT</u>							
*** TOTAL EXPENDITURES ***	926,495.00	0.00	0.00	0.00	205,670.00	651,888.61	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	(205,670.00)	274,606.39	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
230-0000-33-2100 ARPA 2021 LOCAL RECOV	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
TOTAL INTERGOVERNMENTAL	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00
*** FUND TOTAL REVENUE ***	926,495.00	0.00	0.00	0.00	0.00	926,495.00	0.00

230-ARPA 2021 LOCAL RECOVERY
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

230-ARPA 2021 LOCAL RECOVERY
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
230-1500-51-1100 PERSONNEL COSTS	275,000.00	0.00	0.00	0.00	0.00	275,000.00	0.00
TOTAL PERSONNEL SERVICES	275,000.00	0.00	0.00	0.00	0.00	275,000.00	0.00
SUPPLIES							
230-1500-53-1610 TECHNOLOGY EQUIPMENT	0.00	0.00	0.00	68,936.39	205,670.00	(274,606.39)	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	68,936.39	205,670.00	(274,606.39)	0.00
TOTAL GENERAL ADMINISTRATION	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	99.86

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
 GENERAL GOVERNMENT
 COURT SERVICES

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
TOTAL GENERAL GOVERNMENT	275,000.00	0.00	0.00	68,936.39	205,670.00	393.61	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES	_____	_____	_____	_____	_____	_____	_____
SUPPLIES	_____	_____	_____	_____	_____	_____	_____
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

230-ARPA 2021 LOCAL RECOVERY

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
CAPITAL OUTLAY							
DEBT SERVICE							
OTHER FINANCING USES							
230-4100-61-1100 TRANSFERS TO OTHER FU	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
TOTAL OTHER FINANCING USES	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00

230-ARPA 2021 LOCAL RECOVERY
PUBLIC WORKS
SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	651,495.00	0.00	0.00	0.00	0.00	651,495.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

230-ARPA 2021 LOCAL RECOVERY
 HOUSING & DEVELOPMENT
 CODE ENFORCEMENT DEPT

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
*** FUND TOTAL EXPENDITURES ***	926,495.00	0.00	0.00	68,936.39	205,670.00	651,888.61	29.64
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	(68,936.39)	(205,670.00)	274,606.39	0.00
*** END OF REPORT ***							

275-HOTEL/ MOTEL TAX FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
TAXES	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
*** TOTAL REVENUES ***	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
GENERAL ADMINISTRATION	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
TOTAL GENERAL GOVERNMENT	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	45,000.00	5,401.95	0.00	0.00	0.00	23,142.85	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(1,066.45)	0.00	23,197.65	0.00	(1,340.50)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

275-HOTEL/ MOTEL TAX FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
275-0000-31-4100 HOTEL/MOTEL TAX	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
TOTAL TAXES	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55
CONTRIBUTION & DONATIONS							
MISCELLANEOUS							
OTHER FINANCING SOURCES							
*** FUND TOTAL REVENUE ***	45,000.00	4,335.50	0.00	23,197.65	0.00	21,802.35	51.55

275-HOTEL/ MOTEL TAX FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

275-HOTEL/ MOTEL TAX FUND
 GENERAL GOVERNMENT
 GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
275-1500-52-3330 PROMOTIONAL ADVERTISI	0.00	0.00	0.00	2,995.00	0.00	(2,995.00)	0.00
TOTAL PURCHASED/CONTRACT SERV	0.00	0.00	0.00	2,995.00	0.00	(2,995.00)	0.00
OTHER COSTS							
275-1500-57-2100 PAYMENTS TO CCVB	45,000.00	5,401.95	0.00	18,862.15	0.00	26,137.85	41.92
TOTAL OTHER COSTS	45,000.00	5,401.95	0.00	18,862.15	0.00	26,137.85	41.92
TOTAL GENERAL ADMINISTRATION	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
TOTAL GENERAL GOVERNMENT	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

275-HOTEL/ MOTEL TAX FUND
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

275-HOTEL/ MOTEL TAX FUND
PUBLIC WORKS
PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE							
OTHER FINANCING USES							
	=====	=====	=====	=====	=====	=====	=====

275-HOTEL/ MOTEL TAX FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	45,000.00	5,401.95	0.00	21,857.15	0.00	23,142.85	48.57
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(1,066.45)	0.00	1,340.50	0.00	(1,340.50)	0.00
*** END OF REPORT ***							

290-TECHNOLOGY FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
CHARGES FOR SERVICES	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
*** TOTAL REVENUES ***	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
TOTAL PUBLIC SAFETY	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
<u>PUBLIC WORKS</u>							
*** TOTAL EXPENDITURES ***	48,000.00	4,000.00	0.00	0.00	0.00	28,000.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(4,000.00)	0.00	14,228.09	0.00	5,771.91	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

290-TECHNOLOGY FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>INTERGOVERNMENTAL</u>							
CHARGES FOR SERVICES							
290-0000-34-2910 TECHNOLOGY FEES COLLE	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
TOTAL CHARGES FOR SERVICES	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	48,000.00	0.00	0.00	14,228.09	0.00	33,771.91	29.64

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

290-TECHNOLOGY FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

290-TECHNOLOGY FUND
 PUBLIC SAFETY
 POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
290-3200-52-1330 SOFTWARE/COMPUTER SUP	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
TOTAL PURCHASED/CONTRACT SERV	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
SUPPLIES							
CAPITAL OUTLAY							
OTHER COSTS							
TOTAL POLICE	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
TOTAL PUBLIC SAFETY	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

290-TECHNOLOGY FUND
PUBLIC WORKS
PUBLIC WORKS
EXPENDITURES

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE							

290-TECHNOLOGY FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
*** FUND TOTAL EXPENDITURES ***	48,000.00	4,000.00	0.00	20,000.00	0.00	28,000.00	41.67
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	(4,000.00)	0.00	(5,771.91)	0.00	5,771.91	0.00
*** END OF REPORT ***							

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78
TOTAL PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78
<u>DEBT SERVICE</u>							
*** TOTAL EXPENDITURES ***	8,000,000.00	717,456.03	0.00	0.00	0.00	5,057,731.16	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(8,000,000.00)	(717,456.03)	0.00	0.00	0.00	(5,057,731.16)	36.78

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
INTERGOVERNMENTAL							
INVESTMENT INCOME							
OTHER FINANCING SOURCES							

310-URA - CITY CENTER
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

310-URA - CITY CENTER

PUBLIC WORKS

PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
310-4100-52-1200 PROFESSIONAL SERVICES	8,000,000.00	717,456.03	0.00	3,657,102.96	0.00	4,342,897.04	45.71
TOTAL PURCHASED/CONTRACT SERV	8,000,000.00	717,456.03	0.00	3,657,102.96	0.00	4,342,897.04	45.71
CAPITAL OUTLAY							
310-4100-54-1100 SITE IMPROVEMENTS	0.00	0.00	0.00	(714,834.12)	0.00	714,834.12	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	(714,834.12)	0.00	714,834.12	0.00
DEBT SERVICE							
OTHER FINANCING USES							
TOTAL PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

310-URA - CITY CENTER
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	0.00
*** FUND TOTAL EXPENDITURES ***	8,000,000.00	717,456.03	0.00	2,942,268.84	0.00	5,057,731.16	36.78
** REVENUE OVER (UNDER) EXPENDITURES *	(8,000,000.00)	(717,456.03)	0.00	(2,942,268.84)	0.00	(5,057,731.16)	36.78

*** END OF REPORT ***

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
MISCELLANEOUS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
*** TOTAL REVENUES ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
*** TOTAL EXPENDITURES ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
INTERGOVERNMENTAL							
INVESTMENT INCOME							
MISCELLANEOUS							
320-0000-38-9100 TRANSFER OF RESERVES	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
TOTAL MISCELLANEOUS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
OTHER FINANCING SOURCES							
*** FUND TOTAL REVENUE ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

320-SPLOST FUND
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL OUTLAY	_____	_____	_____	_____	_____	_____	_____
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND
 PUBLIC WORKS
 PUBLIC WORKS

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
320-4100-54-1100 SITES	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
TOTAL CAPITAL OUTLAY	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
DEBT SERVICE							
OTHER FINANCING USES							
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

320-SPLOST FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
*** FUND TOTAL EXPENDITURES ***	38,415.00	0.00	0.00	0.00	0.00	38,415.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	0.00	0.00	0.00	0.00	0.00	0.00	0.00
*** END OF REPORT ***							

325-SPLOST 15
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
MISCELLANEOUS	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
*** TOTAL REVENUES ***	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
POLICE	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL PUBLIC SAFETY	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00
TOTAL PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00
*** TOTAL EXPENDITURES ***	868,001.00	0.00	0.00	0.00	0.00	868,001.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(5,710.00)	0.00	0.00	0.00	0.00	(5,710.00)	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

325-SPLOST 15

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
INTERGOVERNMENTAL							
INVESTMENT INCOME							
MISCELLANEOUS							
325-0000-38-9100 TRANSFER OF RESERVES	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
TOTAL MISCELLANEOUS	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00
OTHER FINANCING SOURCES							
*** FUND TOTAL REVENUE ***	862,291.00	0.00	0.00	0.00	0.00	862,291.00	0.00

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

325-SPLOST 15
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

325-SPLOST 15
GENERAL GOVERNMENT
GENERAL ADMINISTRATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>PURCHASED/CONTRACT SERV</u>	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
% OF YEAR COMPLETED: 41.67							
CAPITAL OUTLAY							
325-3200-54-2200 VEHICLE PURCHASE	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL CAPITAL OUTLAY	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
OTHER COSTS							
DEBT SERVICE							
TOTAL POLICE	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
TOTAL PUBLIC SAFETY	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00

		% OF YEAR COMPLETED: 41.67					
EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PURCHASED/CONTRACT SERV							
325-4100-52-2210 STREET MAINTENANCE	5,710.00	0.00	0.00	0.00	0.00	5,710.00	0.00
TOTAL PURCHASED/CONTRACT SERV	5,710.00	0.00	0.00	0.00	0.00	5,710.00	0.00
CAPITAL OUTLAY							
325-4100-54-1200 MUNICIPAL COMPLEX	740,733.00	0.00	0.00	0.00	0.00	740,733.00	0.00
325-4100-54-1211 LEE STREET PARK	21,558.00	0.00	0.00	0.00	0.00	21,558.00	0.00
TOTAL CAPITAL OUTLAY	762,291.00	0.00	0.00	0.00	0.00	762,291.00	0.00
DEBT SERVICE							
TOTAL PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00

		% OF YEAR COMPLETED: 41.67					
EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
SUPPLIES							
TOTAL PUBLIC WORKS	768,001.00	0.00	0.00	0.00	0.00	768,001.00	0.00
*** FUND TOTAL EXPENDITURES ***	868,001.00	0.00	0.00	0.00	0.00	868,001.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES *	(5,710.00)	0.00	0.00	0.00	0.00	(5,710.00)	0.00
*** END OF REPORT ***							

330-SPLOST 21
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
TAXES	900,000.00	273,092.36	0.00	273,092.36	0.00	626,907.64	30.34
*** TOTAL REVENUES ***	900,000.00	273,092.36	0.00	273,092.36	0.00	626,907.64	30.34
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
*** TOTAL EXPENDITURES ***	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	361,320.00	273,092.36	0.00	273,092.36	0.00	88,227.64	75.58

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

330-SPLOST 21

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
TAXES							
330-0000-31-3201 SPLOST COLLECTIONS	<u>900,000.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>626,907.64</u>	<u>30.34</u>
TOTAL TAXES	<u>900,000.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>626,907.64</u>	<u>30.34</u>
*** FUND TOTAL REVENUE ***	<u>900,000.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>273,092.36</u>	<u>0.00</u>	<u>626,907.64</u>	<u>30.34</u>

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

330-SPLOST 21
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							

330-SPLOST 21
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER COSTS	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
% OF YEAR COMPLETED: 41.67							
PURCHASED/CONTRACT SERV							
SUPPLIES							
CAPITAL OUTLAY							
330-4100-54-1200 MUNICIPAL COMPLEX	480,680.00	0.00	0.00	0.00	0.00	480,680.00	0.00
TOTAL CAPITAL OUTLAY	480,680.00	0.00	0.00	0.00	0.00	480,680.00	0.00
DEBT SERVICE							
330-4100-58-1220 VEHICLE LEASES	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
TOTAL DEBT SERVICE	58,000.00	0.00	0.00	0.00	0.00	58,000.00	0.00
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
330-SPLOST 21 PUBLIC WORKS SANITATION							% OF YEAR COMPLETED: 41.67
SUPPLIES							
TOTAL PUBLIC WORKS	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
*** FUND TOTAL EXPENDITURES ***	538,680.00	0.00	0.00	0.00	0.00	538,680.00	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	361,320.00	273,092.36	0.00	273,092.36	0.00	88,227.64	75.58
*** END OF REPORT ***							

540-SOLID WASTE FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
CHARGES FOR SERVICES	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87
*** TOTAL REVENUES ***	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87
<u>EXPENDITURE SUMMARY</u>							
<u>GENERAL GOVERNMENT</u>							
<u>PUBLIC SAFETY</u>							
<u>PUBLIC WORKS</u>							
SANITATION	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
TOTAL PUBLIC WORKS	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
*** TOTAL EXPENDITURES ***	207,350.00	10,757.62	0.00	0.00	34,683.80	109,258.42	0.00
** REVENUE OVER (UNDER) EXPENDITURES **	33,530.00	(8,167.62)	0.00	257,435.88	(34,683.80)	(125,814.30)	475.23

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

540-SOLID WASTE FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CHARGES FOR SERVICES</u>							
540-0000-34-4110 REFUSE COLLECTION	240,880.00	2,480.00	0.00	257,055.88	0.00	(16,175.88)	106.72
540-0000-34-4190 RETURN CART FEE- OTHE	0.00	110.00	0.00	380.00	0.00	(380.00)	0.00
TOTAL CHARGES FOR SERVICES	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87
<u>INVESTMENT INCOME</u>							
<u>MISCELLANEOUS</u>							
<u>OTHER FINANCING SOURCES</u>							
*** FUND TOTAL REVENUE ***	240,880.00	2,590.00	0.00	257,435.88	0.00	(16,555.88)	106.87

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

540-SOLID WASTE FUND
GENERAL GOVERNMENT
MAYOR & COUNCIL

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

540-SOLID WASTE FUND
PUBLIC SAFETY
POLICE

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL OUTLAY	_____	_____	_____	_____	_____	_____	_____
OTHER COSTS	_____	_____	_____	_____	_____	_____	_____
	=====	=====	=====	=====	=====	=====	=====
	=====	=====	=====	=====	=====	=====	=====

540-SOLID WASTE FUND
PUBLIC WORKS
PUBLIC WORKS
EXPENDITURES

% OF YEAR COMPLETED: 41.67

DEBT SERVICE

CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
=====	=====	=====	=====	=====	=====	=====

540-SOLID WASTE FUND
 PUBLIC WORKS
 SANITATION

% OF YEAR COMPLETED: 41.67

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR EXPENSE	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONNEL SERVICES							
540-4300-51-1100 REGULAR EMPLOYEES	57,000.00	4,384.62	0.00	21,923.10	0.00	35,076.90	38.46
540-4300-51-2100 GROUP INSURANCE	4,000.00	0.00	0.00	0.00	0.00	4,000.00	0.00
540-4300-51-2200 SOCIAL SECURITY (FICA)	353.00	27.14	0.00	135.70	0.00	217.30	38.44
540-4300-51-2300 MEDICARE	827.00	63.60	0.00	318.00	0.00	509.00	38.45
540-4300-51-2700 WORKERS COMPENSATION	3,020.00	0.00	0.00	1,867.89	0.00	1,152.11	61.85
TOTAL PERSONNEL SERVICES	65,200.00	4,475.36	0.00	24,244.69	0.00	40,955.31	37.19
PURCHASED/CONTRACT SERV							
540-4300-52-1290 OTHER PROFESSIONAL FE	35,000.00	0.00	0.00	0.00	0.00	35,000.00	0.00
540-4300-52-2110 DISPOSAL (LANDFILL FE	83,254.00	6,282.26	0.00	30,496.10	34,183.80	18,574.10	77.69
540-4300-52-3100 INSURANCE (NON-BENEFIT	6,746.00	0.00	0.00	6,746.00	0.00	0.00	100.00
TOTAL PURCHASED/CONTRACT SERV	125,000.00	6,282.26	0.00	37,242.10	34,183.80	53,574.10	57.14
SUPPLIES							
540-4300-53-1100 SUPPLIES/MATERIALS	300.00	0.00	0.00	0.00	0.00	300.00	0.00
540-4300-53-1130 UNIFORMS	250.00	0.00	0.00	0.00	0.00	250.00	0.00
540-4300-53-1140 VEHICLE/EQUIPMENT PAR	3,500.00	0.00	0.00	399.55	500.00	2,600.45	25.70
540-4300-53-1172 PARKS & GROUNDS MAINT	9,100.00	0.00	0.00	0.00	0.00	9,100.00	0.00
540-4300-53-1270 GASOLINE	4,000.00	0.00	0.00	1,521.44	0.00	2,478.56	38.04
TOTAL SUPPLIES	17,150.00	0.00	0.00	1,920.99	500.00	14,729.01	14.12
CAPITAL OUTLAY							
OTHER COSTS							
DEBT SERVICE							
TOTAL SANITATION	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
TOTAL PUBLIC WORKS	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	0.00
*** FUND TOTAL EXPENDITURES ***	207,350.00	10,757.62	0.00	63,407.78	34,683.80	109,258.42	47.31
** REVENUE OVER (UNDER) EXPENDITURES **	33,530.00	(8,167.62)	0.00	194,028.10	(34,683.80)	(125,814.30)	475.23

*** END OF REPORT ***

Attachment: RG FINANCIAL STATEMENT -MAY 2022 (3170 : Unaudited Financial Statements - Five

UNAUDITED Financial
Statement Presentation
for the Month ended
May 31, 2022
As of June 24, 2022

Presented by
Nina M. Robinson
Finance Director



Financial Revenue Review
GENERAL FUND
Period Ended May 31, 2022

- For the operating period ending May 31, 2022, revenue recognized is \$3,152,644 or 51.64% of the amended revenue budget, \$6,104,840. By comparison, May 2021 actual revenue recognized was \$2,979,398.51.
- Year to date expenditures are \$3,372,520 which represents a spend rate of 45% of the amended expense budget of \$6,104,840. Expenses recorded in May 2021 were \$3,342,562
- Factoring out the \$356,690 debt service payments paid in 2022 that were not part of 2021 operations, the spend rate for 2022 at May 2022 year to date is 39%. All departments are operating within the budget appropriations with some transfers between line items to reflect operational needs.
- Total tax revenue recognized as of the month end of May 2022 is \$2,409,987 and is inclusive of Property Tax revenue (Real, Personal, Motor vehicle) of \$954,615; LOST distributions of \$600,882, Franchise Fees of \$284,794, Occupation tax revenue (Business Licenses) is currently \$400,723.20- All taxes were due on April 15th.
- The Revenue and Expense statements that accompany this narrative provides a summarization and detail of the City's operating results to date for the General funds and other funds.
- All approved budget amendments are reflected in the reports as you will note that the budget is now referred to as "amended" versus "adopted".

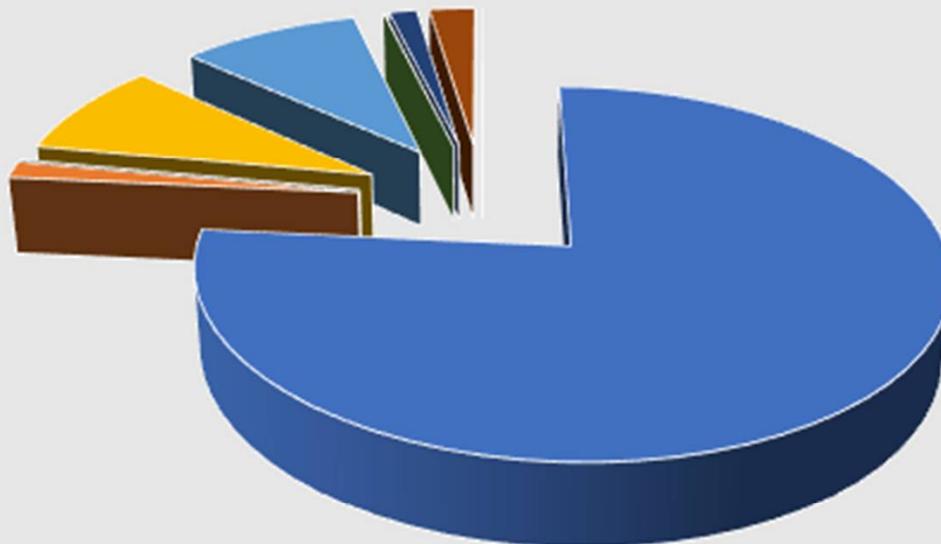
GENERAL FUND - SUMMARY OF REVENUES

Revenue Type	FY2021 AMENDED BUDGET	FY 2022 AMENDED BUDGET	YTD ACTUAL	% OF BUDGET REALIZED	% OF BUDGET REMAINING
Taxes	\$ 3,672,719	\$ 3,874,400	\$ 2,409,987	62%	38%
Licenses & Permits	\$ 233,363	\$ 170,300	\$ 46,952	28%	72%
Intergovernmental	\$ 101,611	\$ -	\$ -	0%	100%
Other Services	\$ 617,000	\$ 612,100	\$ 275,650	45%	55%
Fines and Forfeitures	\$ 550,000	\$ 550,000	\$ 297,413	54%	46%
Interest Income	\$ 1,000	\$ 2,000	\$ 1,256	63%	37%
Contributions & Donations	\$ 35,950	\$ 47,550	\$ 46,070	97%	3%
Miscellaneous	\$ 216,758	\$ 174,810	\$ 75,315	43%	57%
TRANSFERS IN	\$ 295,000	\$ 673,680	\$ -	0%	100%
TOTAL	\$ 5,723,401	\$ 6,104,840	\$ 3,152,644	52%	48%

GENERAL FUND - SUMMARY OF EXPENDITURES

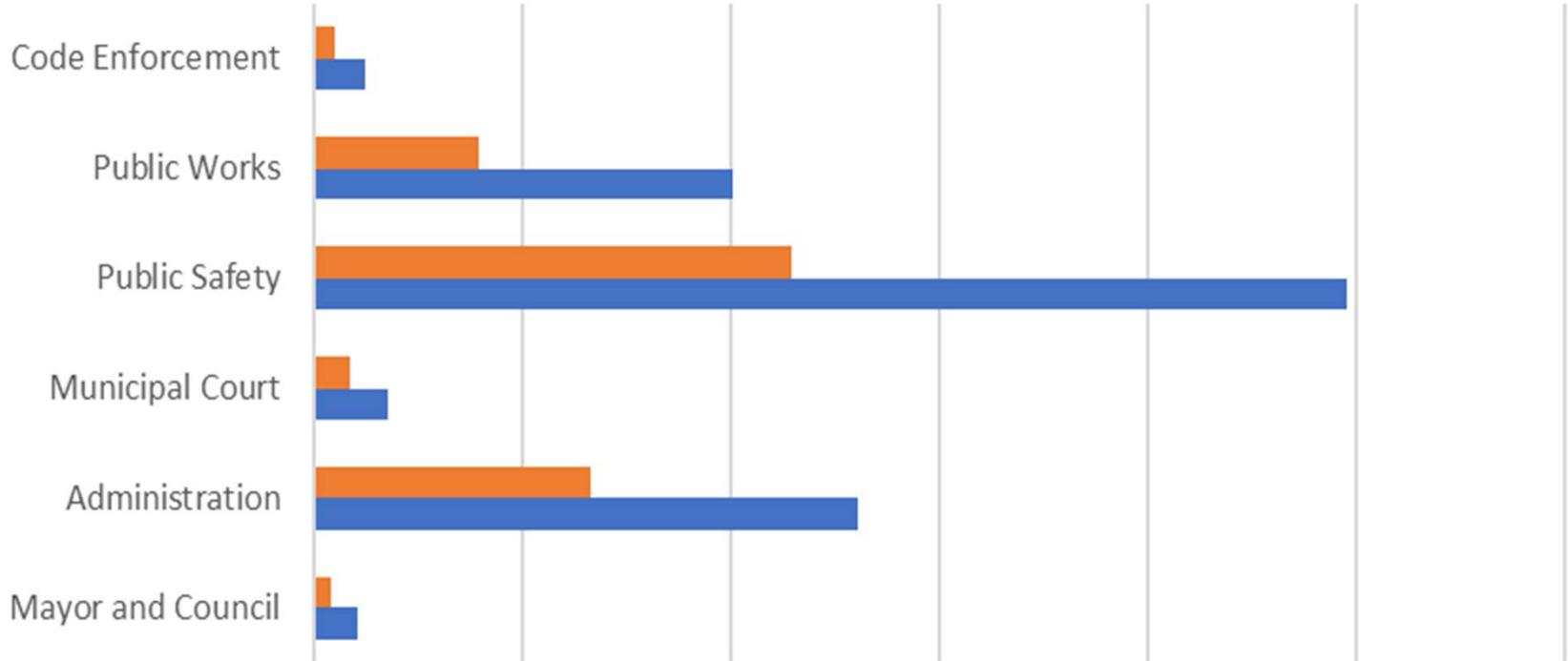
DEPARTMENT	FY2021 AMENDED BUDGET	FY 2022 AMENDED BUDGET	YTD ACTUAL	% OF BUDGET UTILIZED	% OF BUDGET REMAINING
Mayor and Council	\$ 106,365	\$ 123,189	\$ 41,366	34%	66%
Administration	\$ 1,306,223	\$ 1,419,717	\$ 664,852	47%	53%
Municipal Court	\$ 178,985	\$ 202,325	\$ 88,852	44%	56%
Public Safety	\$ 2,474,693	\$ 2,459,740	\$ 1,143,002	46%	54%
Public Works	\$ 1,005,428	\$ 1,038,119	\$ 395,179	38%	62%
Code Enforcement	\$ 124,915	\$ 150,503	\$ 52,739	35%	65%
Debt Service/Transfers	\$ 255,144	\$ 705,419	\$ 356,690	51%	49%
Contingency Reserve	\$ 271,648	\$ 5,828	\$ -	0%	100%
TOTAL	\$ 5,723,401	\$ 6,104,840	\$ 2,742,679	45%	55%

GENERAL FUND REVENUE SOURCES



- Taxes
- Licenses & Permits
- Intergovernmental
- Other Services
- Fines and Forfeitures
- Interest Income
- Contributions & Donations
- Miscellaneous
- TRANSFERS IN

GENERAL FUND USES



	Mayor and Council	Administration	Municipal Court	Public Safety	Public Works	Code Enforcement
■ YTD ACTUAL	\$41,366	\$664,852	\$88,852	\$1,143,002	\$395,179	\$52,739
■ FY 2022 AMENDED BUDGET	\$106,365	\$1,306,223	\$178,985	\$2,474,693	\$1,005,428	\$124,915

Attachment: Financial Report Ending MAY 2022 (3170 : Unaudited Financial Statements - Five Months

ALL FUNDS - SUMMARY OF REVENUES

FUND	AMENDED BUDGET	CURRENT PERIOD	YTD ACTUAL	% OF BUDGET USED	% OF BUDGET REMAINING
General Fund	\$ 6,104,840	\$ 384,832	\$ 3,152,644	52%	48%
State Confiscated Assets	\$ 5,000	\$ -	\$ -	0%	100%
DEA Federal Confiscated	\$ 45,000	\$ 4,852	\$ 17,301	38%	62%
LARP/LMIG/Capital	\$ 50,000	\$ 59,294	\$ 59,294	0%	100%
ARPA Funds	\$ 926,495	\$ -	\$ -	0%	100%
Hotel Motel Restricted	\$ 45,000	\$ 4,336	\$ 23,198	52%	48%
Technology Fund	\$ 48,000	\$ -	\$ 14,228	30%	70%
URA City Center	\$ 8,000,000	\$ -	\$ 8,000,000	0%	100%
SPLOST 15-21	\$ 1,800,706	\$ 273,092	\$ 273,092	15%	85%
Solid Waste Sanitation	\$ 240,880	\$ 2,590	\$ 257,436	107%	-7%
TOTAL	\$ 17,265,921	\$ 728,997	\$ 11,797,193		

ALL FUNDS - SUMMARY OF EXPENDITURES

FUND	AMENDED BUDGET	CURRENT PERIOD	YTD ACTUAL	% OF BUDGET USED	% OF BUDGET REMAINING
General Fund	\$ 6,104,840	\$ 406,890	\$ 2,742,679	45%	55%
State Confiscated Assets	\$ 7,800	\$ -	\$ -	0%	100%
DEA Federal Confiscated	\$ 96,357	\$ -	\$ 64,553	67%	33%
LARP/LMIG/Capital	\$ 50,000	\$ -	\$ -	0%	100%
ARPA Funds	\$ 926,495	\$ -	\$ 274,606	30%	70%
Hotel Motel Restricted	\$ 45,000	\$ 5,402	\$ 21,857	49%	51%
Technology Fund	\$ 48,000	\$ 4,000	\$ 16,000	33%	67%
URA City Center	\$ 8,000,000	\$ 717,456	\$ 2,942,269	37%	63%
SPLOST 15-21	\$ 1,800,706	\$ -	\$ -	0%	100%
Solid Waste Sanitation	\$ 207,350	\$ 10,758	\$ 98,092	47%	53%
TOTAL	\$ 17,286,548	\$ 1,144,506	\$ 6,160,056		

Attachment: Financial Report Ending MAY 2022 (3170 : Unaudited Financial Statements - Five Months

ALL Funds Overview

General Fund –May 2022 YTD revenue recognized is \$3,152,644 and YTD expenditures are \$2,742,679. At the end of 5 months, the revenue and expenses are trending at 52% and 45%, respectively.

Confiscated Assets Funds – Federal and State reflect all current activity related to revenues received from court dispositions. No YTD revenue activity for State confiscated funds in 2022. Federal revenue to date totals \$17,300. Resources are being used for Public Safety needs.

LMIG Funds - Grant was awarded and revenue of \$59,294 was received in May 2022.

ARPA Funds expenses year to date reflect the ongoing directives of council. Expenses reflect the use of funds for technology infrastructure

Hotel Motel Fund revenue is collected monthly. Payment to CCVB is posted monthly for the prior month's revenue received.

Technology Fund records inflow of receipts from Court activity and disbursements related to the IT services contract with VC3.

URA Fund reflects all current City Center Construction costs. An appropriation \$3M of fund balance was approved for the completion of the City Center overages related to the unanticipated rise in materials cost.

SPLOST Funds proceeds are designated to cover a portion of the City Center debt service requirements.

Solid Waste Fund records proceeds from annual Sanitation and Refuse invoices to date collected is 102% of annual budget. Expenditures includes salaries, professional disposal services and other operation costs.

SUMMARY

- § **May 2022 month end operating results presents activity for the first 5 months of the fiscal year. All departments are managing spending appropriations and operations effectively. As a response to the issues that are associated with an aging vehicle fleet, the slow production rate to replace vehicles previously ordered, and the absence of an on staff mechanic, priorities have shifted from fleet acquisition to fleet maintenance. In response, line item resources are being evaluated to make resources available and maintain efficient operations.**
- § **The summary and detail reports that accompany this presentation indicate operating efficiency and revenue trends that reflect financial stability.**
- § **The Finance division continues to focus on matters related to the completion of the annual audit and other annual reporting requirements. In addition, we are confident in our progress and expect to meet our goal to issue an enhanced financial report in the form of an ACFR by June 30, 2022.**
- § **On going review of processes and procedures are ongoing to efficiently leverage technology and enhance operational and reporting results for internal and external users. We actively research any opportunity to improve processes, reduce waste, increase efficiency and safeguard city assets.**

Financial Stability:

Protect and enhance revenue streams while maintaining a healthy fund reserve balance to provide for the expenditure of funds in support of the long-term priorities of the city.

Thank You!

Questions or Comments





CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.1

- 1

COUNCIL MEETING DATE

July 11, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider acceptance of annual audit results and the resulting financial statements for the twelve month operating period ended December 31, 2021.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Presentation and Discussion

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Innovative Leadership**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Attached, hereto, is the Audit Report resulting from the completion of the external audit conducted by Fulton and Kozak, LLC. This presentation provides an overview of the content of the audit report and the findings associated with the completion of the annual financial audit for the fiscal year ending December 31, 2021.

Highlights:

- Fulton and Kozak has issued a “clean” opinion
- The assets of the City exceeded its liabilities by \$25,535,532- \$ 6,248,478 of this amount represents unrestricted net position and can be used to meet the ongoing obligations to citizens and creditors
- At the end of the 2021, the unassigned fund balance for the general funds was \$6,952,639 which is 128 percent of total general fund expenditures indicating a healthy financial status.
- The City’s total ong-term debt increased by \$12,881,530 during 2021.

Dan Kozak , Fulton and Kozak, LLC will present

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- 2021 City of Jonesboro Audit Report

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

July, 11, 2022

Signature

City Clerk’s Office

CITY OF JONESBORO, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT

CITY OF JONESBORO, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

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CITY OF JONESBORO, GEORGIA

ELECTED OFFICIALS

MAYOR

Joy Day

CITY COUNCIL

Bobby Lester
Tracey Messick
Billy Powell
Donya Sartor
Pat Sebo
Ed Wise



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of City Council
City of Jonesboro, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Jonesboro, Georgia ("City") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Jonesboro, Georgia as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund and the ARPA Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Jonesboro, Georgia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Jonesboro, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial

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likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Jonesboro, Georgia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Jonesboro, Georgia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, amount other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11, the Schedule of Changes in the City's Net Pension Liability and Related Ratios on pages 45-46, and the Schedule of City Contributions on pages 47-48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Jonesboro, Georgia's basic financial statements. The introductory section, the combining and individual nonmajor fund financial statements and schedules, and the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the Schedule of Projects Constructed with Special Purpose Local Option Sales Tax are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, on our consideration of the City of Jonesboro, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Jonesboro, Georgia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Jonesboro, Georgia's internal control over financial reporting and compliance.


Morrow, Georgia
June 29, 2022

CITY OF JONESBORO MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Jonesboro, we offer readers of the City of Jonesboro's financial statements this narrative overview and analysis of the financial activities of the City of Jonesboro for fiscal year ended December 31, 2021.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$25,535,532 (*net position*). Of this amount, \$6,248,478 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$457,634.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$15,518,542, an increase of \$7,322,881 in comparison with the prior year. Of this amount \$215,451 is non-spendable, \$8,059,881 is restricted, \$290,571 is assigned, and \$6,952,639 is unassigned. The unassigned of \$6,952,639 consists of various assets netted against their respective liabilities. See page 17 for a detail and reconciliation to the governmental activities net position.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$6,952,639 or 128 percent of total general fund expenditures.
- The City's total long-term debt increased by \$12,881,530 during the current fiscal year. Components of this change include payments made on bond payable and capital leases netted with new capital leases and bond proceeds received in the current year.

Overview of the financial statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the City include general government, public safety, street, sanitation, and public works. The business-type activity of the City is solid waste management. The government-wide financial statements can be found on pages 12 through 14 of this report.

**CITY OF JONESBORO
MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued**

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Jonesboro maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the nine special revenue funds, and the two capital project funds.

The City adopts an annual appropriated budget for its general fund and special revenue funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15 through 20 of this report.

Proprietary fund. The City maintains one type of proprietary fund. *Enterprise funds* (a component of proprietary funds) are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses a utility enterprise fund to account for its sanitation operation.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sanitation operation which is considered to be a major fund of the City.

The basic proprietary fund financial statements can be found on pages 23 through 25 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 through 44 of this report.

**CITY OF JONESBORO
MANAGEMENT'S DISCUSSION AND ANALYSIS – Continued**

Government-wide financial analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Jonesboro, assets exceeded liabilities by \$25,535,532 at the close of the most recent fiscal year.

A portion of the City's net position (44 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt that is still outstanding used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**City of Jonesboro, Georgia
Net Position
Governmental Activities**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Current and other assets	\$ 18,255,558	\$ 8,677,792	\$ 9,577,766
Capital assets	<u>32,823,108</u>	<u>25,719,292</u>	<u>7,103,816</u>
Total assets	<u>51,078,666</u>	<u>34,397,084</u>	<u>16,681,582</u>
Deferred outflows of resources	<u>128,454</u>	<u>487,315</u>	<u>(358,861)</u>
Current liabilities	2,839,389	293,818	2,545,571
Long-term liabilities	<u>22,579,893</u>	<u>9,698,363</u>	<u>12,881,530</u>
Total liabilities	<u>25,419,282</u>	<u>9,992,181</u>	<u>15,427,101</u>
Deferred inflows of resources	<u>554,811</u>	<u>106,452</u>	<u>448,359</u>
Net position:			
Net investment in capital assets	10,978,325	17,332,841	(6,354,516)
Restricted	8,059,881	2,128,461	5,931,420
Unrestricted	<u>6,194,821</u>	<u>5,324,464</u>	<u>870,357</u>
Total net position	<u>\$ 25,233,027</u>	<u>\$ 24,785,766</u>	<u>\$ 447,261</u>

**CITY OF JONESBORO
MANAGEMENT'S DISCUSSION AND ANALYSIS – Continued**

**City of Jonesboro, Georgia
Net Position
Business-Type Activities**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Current and other assets	\$ 303,674	\$ 413,052	\$ (109,378)
Capital assets	<u>188,830</u>	<u>19,179</u>	<u>169,651</u>
Total assets	<u>492,504</u>	<u>432,231</u>	<u>60,273</u>
Current liabilities	<u>189,999</u>	<u>140,099</u>	<u>49,900</u>
Total liabilities	<u>189,999</u>	<u>140,099</u>	<u>49,900</u>
Net position:			
Net investment in capital assets	188,830	19,179	169,651
Unrestricted	<u>113,675</u>	<u>272,953</u>	<u>(159,278)</u>
Total net position	<u>\$ 302,505</u>	<u>\$ 292,132</u>	<u>\$ 10,373</u>

**City of Jonesboro, Georgia
Net Position
Total**

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Current and other assets	\$ 18,559,232	\$ 9,090,844	\$ 9,468,388
Capital assets	<u>33,011,938</u>	<u>25,738,471</u>	<u>7,273,467</u>
Total assets	<u>51,571,170</u>	<u>34,829,315</u>	<u>16,741,855</u>
Deferred outflows of resources	<u>128,454</u>	<u>487,315</u>	<u>(358,861)</u>
Current liabilities	3,029,388	433,917	2,595,471
Long-term liabilities	<u>22,579,893</u>	<u>9,698,363</u>	<u>12,881,530</u>
Total liabilities	<u>25,609,281</u>	<u>10,132,280</u>	<u>15,477,001</u>
Deferred inflows of resources	<u>554,811</u>	<u>106,452</u>	<u>448,359</u>
Net position:			
Net investment in capital assets	11,167,155	17,352,020	(6,184,865)
Restricted	8,059,881	2,128,461	5,931,420
Unrestricted	<u>6,308,496</u>	<u>5,597,417</u>	<u>711,079</u>
Total net position	<u>\$ 25,535,532</u>	<u>\$ 25,077,898</u>	<u>\$ 457,634</u>

**CITY OF JONESBORO
MANAGEMENT'S DISCUSSION AND ANALYSIS – Continued**

At the end of the current year, the City is able to report positive balances in both categories of net position.

The government's net position increased by \$457,634 during the current fiscal year.

The following tabulation summarizes the components of the City's change in net position.

**City of Jonesboro, Georgia
Change in Net Position**

(In millions of dollars)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue:						
Program Revenues:						
Charges for services	\$ 2.8	\$ 2.1	\$ 0.2	\$ 0.2	\$ 3.0	\$ 2.3
Capital grants and contributions	1.7	2.8	0.0	0.0	1.7	2.8
General Revenues:						
Taxes	3.6	2.8	0.0	0.0	3.6	2.8
Other	<u>0.1</u>	<u>0.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>	<u>0.4</u>
Total Revenues	<u>8.2</u>	<u>8.0</u>	<u>0.2</u>	<u>0.2</u>	<u>8.5</u>	<u>8.2</u>
Expenses:						
Primary government:						
Administrative	1.5	1.8	0.0	0.0	1.5	1.8
Police	3.2	2.7	0.0	0.0	3.2	2.7
Streets and public works	2.0	1.9	0.0	0.0	2.0	1.9
Interest on long-term debt	0.5	0.1	0.0	0.0	0.5	0.1
Bond issuance costs	0.4	0.0	0.0	0.0	0.4	0.0
Solid waste	<u>0.0</u>	<u>0.0</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>
Total Expenses	<u>7.7</u>	<u>6.5</u>	<u>0.2</u>	<u>0.2</u>	<u>8.0</u>	<u>6.7</u>
Increase in net position	0.5	1.5	0.0	0.0	0.5	1.5
Net position – beginning of year	<u>24.8</u>	<u>23.3</u>	<u>0.3</u>	<u>0.3</u>	<u>25.1</u>	<u>23.5</u>
Net position – end of year	<u>\$ 25.2</u>	<u>\$ 24.8</u>	<u>\$ 0.3</u>	<u>\$ 0.3</u>	<u>\$ 25.5</u>	<u>\$ 25.1</u>

Expenses and Program Revenues

For the most part, increases in expenses closely paralleled inflation and growth in the demand for services.

**CITY OF JONESBORO
MANAGEMENT'S DISCUSSION AND ANALYSIS – Continued**

Financial Analysis

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Jonesboro's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Jonesboro's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current year, the City's governmental funds reported combined ending fund balances of \$15,518,542, an increase of \$7,322,881 in comparison with the prior year. Of this amount, \$6,952,639 constitutes *unassigned fund balance*, which is available for spending at the City's discretion.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,952,639. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 128 percent of total general fund expenditures.

The fund balance of the City's general fund increased by \$1,232,064 during the current fiscal year. The primary factor in this increase was the additional funding received to cover the costs of the major capital projects.

Capital assets and debt administration

Capital assets. The City's investment in capital assets as of December 31, 2021, amounts to \$33,011,938 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, vehicles, machinery and equipment, and infrastructure. The total increase in the City's investment in capital assets for the current fiscal year was 28.3%.

**City of Jonesboro, Georgia
Capital Assets**

	Governmental Activities	Business-type Activities	Total	
			Current	Prior
Land	\$ 2,406,550	\$ -	\$ 2,406,550	\$ 2,406,550
Buildings	3,146,280	-	3,146,280	3,340,897
Improvements	94,701	-	94,701	94,701
Vehicles	878,904	390,730	1,269,634	1,046,526
Machinery and equipment	856,835	42,052	898,887	782,062
Infrastructure	23,245,586	-	23,245,586	14,992,166
Construction in progress	8,361,818	-	8,361,818	8,360,946
Parks and recreation	3,514,265	-	3,514,265	3,514,265
Less accumulated depreciation	<u>(9,681,831)</u>	<u>(243,952)</u>	<u>(9,925,783)</u>	<u>(8,799,642)</u>
Net	<u>\$ 32,823,108</u>	<u>\$ 188,830</u>	<u>\$ 33,011,938</u>	<u>\$ 25,738,471</u>

Additional information on the City of Jonesboro's capital assets can be found in Note 4-D on page 34 and 35 of this report.

**CITY OF JONESBORO
MANAGEMENT'S DISCUSSION AND ANALYSIS – Continued**

Long-term debt. At the end of the current year, the City had total bond debt outstanding of \$21,370,000; capital leases outstanding of \$381,609; and installment debt outstanding of \$93,174. The full amount comprises debt backed by the full faith and credit of the City.

Additional information on the City's long-term debt can be found in Note 4-F on pages 37 through 39 of this report.

Requests for Information

This financial report is designed to provide a general overview of the City of Jonesboro's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

The Office of the City Clerk
City of Jonesboro
124 North Avenue
Jonesboro, Georgia 30236

CITY OF JONESBORO, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2021

Assets	Governmental Activities	Business-Type Activities	Total
Cash	\$ 9,388,459	\$ 294,996	\$ 9,683,455
Receivables			
Taxes	304,918	-	304,918
Intergovernmental	521,453	-	521,453
Other	511,100	-	511,100
Prepaid items	31,615	-	31,615
Property held for sale	183,836	-	183,836
Internal balances	(8,678)	8,678	-
Restricted assets: cash	7,322,855	-	7,322,855
Capital assets:			
Land	2,406,550	-	2,406,550
Buildings	3,146,280	-	3,146,280
Improvements	94,701	-	94,701
Vehicles	878,904	390,730	1,269,634
Machinery and equipment	856,835	42,052	898,887
Infrastructure	23,245,586	-	23,245,586
Construction in progress	8,361,818	-	8,361,818
Parks and recreation	3,514,265	-	3,514,265
Accumulated depreciation	(9,681,831)	(243,952)	(9,925,783)
Total assets	<u>51,078,666</u>	<u>492,504</u>	<u>51,571,170</u>
Deferred outflows of resources			
Pension	<u>128,454</u>	<u>-</u>	<u>128,454</u>
Total deferred outflows of resources	<u>128,454</u>	<u>-</u>	<u>128,454</u>
Liabilities			
Accounts payable	1,205,082	10,735	1,215,817
Accounts payable – retainage	714,834	-	714,834
Intergovernmental payables	2,388	-	2,388
Accrued liabilities			
Payroll deductions	47,404	1,544	48,948
Accrued expenses	25,496	-	25,496
Accrued salaries	83,332	-	83,332
Accrued interest	209,428	-	209,428
Unearned revenue	551,425	177,720	729,145
Long-term liabilities			
Note payable due within one year	5,668	-	5,668
Capital leases due within one year	141,734	-	141,734
Bond payable due within one year	170,000	-	170,000
Note payable due in more than one year	87,506	-	87,506
Capital leases due in more than one year	239,875	-	239,875
Bond payable due in more than one year	21,200,000	-	21,200,000
Compensated absences	387,557	-	387,557
Net pension liability	<u>347,553</u>	<u>-</u>	<u>347,553</u>
Total liabilities	<u>\$ 25,419,282</u>	<u>\$ 189,999</u>	<u>\$ 25,609,281</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESBORO, GEORGIA
STATEMENT OF NET POSITION – (CONTINUED)
DECEMBER 31, 2021

	Governmental Activities	Business-Type Activities	Total
Deferred inflows of resources			
Pension	\$ 554,811	\$ -	\$ 554,811
Total deferred inflows of resources	554,811	-	554,811
Net position			
Net investment in capital assets	10,978,325	188,830	11,167,155
Restricted for –			
Capital projects	7,772,301	-	7,772,301
Police activities	160,855	-	160,855
Hotel/Motel	126,725	-	126,725
Unrestricted	6,194,821	113,675	6,308,496
Total net position	\$ 25,233,027	\$ 302,505	\$ 25,535,532

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		
		Charges For Services	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:						
Administrative	\$ 1,501,091	\$ 1,350,221	\$ -	\$ (150,870)	\$ -	\$ (150,870)
Police	3,247,215	1,263,472	-	(1,983,743)	-	(1,983,743)
Streets and public works	2,018,159	-	1,711,423	(306,736)	-	(306,736)
Community Development	48,850	142,998	-	94,148	-	94,148
Interest on long-term debt	531,898	-	-	(531,898)	-	(531,898)
Bond issuance costs	<u>408,255</u>	<u>-</u>	<u>-</u>	<u>(408,255)</u>	<u>-</u>	<u>(408,255)</u>
Total governmental activities	<u>7,755,468</u>	<u>2,756,691</u>	<u>1,711,423</u>	<u>(3,287,354)</u>	<u>-</u>	<u>(3,287,354)</u>
Business-type activities:						
Sanitation	<u>223,996</u>	<u>221,489</u>	<u>-</u>	<u>-</u>	<u>(2,507)</u>	<u>(2,507)</u>
Total business-type activities	<u>223,996</u>	<u>221,489</u>	<u>-</u>	<u>-</u>	<u>(2,507)</u>	<u>(2,507)</u>
Total	<u>\$ 7,979,464</u>	<u>\$ 2,978,180</u>	<u>\$ 1,711,423</u>	<u>\$ (3,287,354)</u>	<u>\$ (2,507)</u>	<u>\$ (3,289,861)</u>
General revenues:						
Property taxes				\$ 1,039,969	\$ -	\$ 1,039,969
Franchise taxes				562,355	-	562,355
Sales taxes				1,728,892	-	1,728,892
Alcoholic beverage taxes				215,412	-	215,412
Hotel motel taxes				82,242	-	82,242
Investment earnings				597	-	597
Contributions not restricted to specific programs				32,075	-	32,075
Miscellaneous				235,467	12,880	248,347
Loss from disposal of capital assets				<u>(162,394)</u>	<u>-</u>	<u>(162,394)</u>
Total general revenues				<u>3,734,615</u>	<u>12,880</u>	<u>3,747,495</u>
Change in net position				447,261	10,373	457,634
Net position – beginning of period				<u>24,785,766</u>	<u>292,132</u>	<u>25,077,898</u>
Net position – end of period				<u>\$ 25,233,027</u>	<u>\$ 302,505</u>	<u>\$ 25,535,532</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	<u>General Fund</u>	<u>SPLOST 2021</u>	<u>ARPA Fund</u>	<u>Urban Redevelopment Agency</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets						
Current assets:						
Cash	\$ 6,760,777	\$ 768,427	\$ 333,109	\$ -	\$ 1,526,146	\$ 9,388,459
Restricted cash	-	-	-	7,322,855	-	7,322,855
Taxes receivable	304,918	-	-	-	-	304,918
Intergovernmental receivables	216,148	193,800	-	111,505	-	521,453
Other receivables	491,056	-	-	-	20,044	511,100
Due from other funds	1,707	-	295,000	-	2,970	299,677
Prepaid items	31,615	-	-	-	-	31,615
Properties held for sale	<u>123,818</u>	<u>-</u>	<u>-</u>	<u>60,018</u>	<u>-</u>	<u>183,836</u>
Total current assets	<u>7,930,039</u>	<u>962,227</u>	<u>628,109</u>	<u>7,494,378</u>	<u>1,549,160</u>	<u>18,563,913</u>
Total assets	\$ <u>7,930,039</u>	\$ <u>962,227</u>	\$ <u>628,109</u>	\$ <u>7,494,378</u>	\$ <u>1,549,160</u>	\$ <u>18,563,913</u>
Liabilities						
Current liabilities:						
Accounts payable	\$ 143,646	\$ -	\$ 76,684	\$ 979,327	\$ 5,425	\$ 1,205,082
Accounts payable – retainage	-	-	-	714,834	-	714,834
Intergovernmental payable	2,388	-	-	-	-	2,388
Payroll deductions	47,404	-	-	-	-	47,404
Accrued expenses	25,496	-	-	-	-	25,496
Accrued wages	83,332	-	-	-	-	83,332
Due to other funds	306,648	-	-	-	1,707	308,355
Unearned revenue	<u>-</u>	<u>-</u>	<u>551,425</u>	<u>-</u>	<u>-</u>	<u>551,425</u>
Total current liabilities	<u>608,914</u>	<u>-</u>	<u>628,109</u>	<u>1,694,161</u>	<u>7,132</u>	<u>2,938,316</u>
Deferred inflow of resources						
Unavailable revenue – property taxes	\$ <u>107,055</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>107,055</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
BALANCE SHEET – CONTINUED
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	<u>General Fund</u>	<u>SPLOST 2021</u>	<u>ARPA Fund</u>	<u>Urban Redevelopment Agency</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund balances						
Non-spendable: Prepaid items	\$ 31,615	\$ -	\$ -	\$ -	\$ -	\$ 31,615
Non-spendable: Properties held for sale	123,818	-	-	60,018	-	183,836
Restricted: capital projects	-	962,227	-	5,740,199	1,069,875	7,772,301
Restricted: police activities	-	-	-	-	160,855	160,855
Restricted: hotel/motel	-	-	-	-	126,725	126,725
Assigned: Main Street	-	-	-	-	184,573	184,573
Assigned: cemetery	52,253	-	-	-	-	52,253
Assigned: tree fund	53,745	-	-	-	-	53,745
Unassigned	<u>6,952,639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,952,639</u>
Total fund balances	<u>7,214,070</u>	<u>962,227</u>	<u>-</u>	<u>5,800,217</u>	<u>1,542,028</u>	<u>15,518,542</u>
 Total liabilities, deferred inflow of resources, and fund balances	 <u>\$ 7,930,039</u>	 <u>\$ 962,227</u>	 <u>\$ 628,109</u>	 <u>\$ 7,494,378</u>	 <u>\$ 1,549,160</u>	 <u>\$ 18,563,913</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances – total governmental funds	\$ 15,518,542
Amounts reported for government activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	32,823,108
Some of the City’s taxes will be collected after year-end, but are not available soon enough to pay for the current period’s expenditures, and therefore are reported as deferred inflow of resources in the funds.	107,055
Net pension liability	(347,553)
Deferred outflows of resources related to the recording of the net pension liability are recognized as expense over time and, therefore, are not reported in the funds.	128,454
Deferred inflows of resources related to the recording of the net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.	(554,811)
Long-term liabilities, including bonds payable, capital leases, notes payable, compensated absences, and accrued interest are not due and payable in the current period and therefore are not reported in the funds.	<u>(22,441,768)</u>
Net position of governmental activities	<u>\$ 25,233,027</u>

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

The accompanying notes are an integral part of these financial statements.
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**CITY OF JONESBORO, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>General Fund</u>	<u>SPLOST 2021</u>	<u>ARPA Fund</u>	<u>Urban Redevelopment Agency</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES						
Taxes	\$ 3,671,931	\$ -	\$ -	\$ -	\$ 48,457	\$ 3,720,388
Licenses and permits	1,226,551	-	-	-	-	1,226,551
Intergovernmental	116,729	1,055,338	375,071	111,505	52,780	1,711,423
Charges for services	123,670	-	-	-	-	123,670
Fines and forfeitures	1,186,678	-	-	-	49,182	1,235,860
Interest on investments	583	-	-	-	14	597
Contributions and donations	32,075	-	-	-	-	32,075
Miscellaneous	225,777	-	-	9,690	116,541	352,008
Program receipts	-	-	-	-	27,612	27,612
Issuer fees	-	-	-	-	15,482	15,482
Membership fees	-	-	-	-	10,975	10,975
Total revenues	<u>6,583,994</u>	<u>1,055,338</u>	<u>375,071</u>	<u>121,195</u>	<u>321,043</u>	<u>8,456,641</u>
EXPENDITURES						
Current:						
Administrative	1,388,818	-	46,486	-	54,343	1,489,647
Police	2,556,945	-	180,852	-	48,000	2,785,797
Street and public works	921,748	93,111	71,049	-	10	1,085,918
Community development	-	-	-	-	43,441	43,441
Capital outlay:						
Police	140,673	-	-	-	-	140,673
Street and public works	90,583	-	76,684	8,061,666	107,859	8,336,792
Debt service:						
Principal	291,078	-	-	6,000,000	5,417	6,296,495
Interest	55,995	-	-	271,960	4,775	332,730
Bond issuance costs	-	-	-	408,255	-	408,255
Total expenditures	<u>5,445,840</u>	<u>93,111</u>	<u>375,071</u>	<u>14,741,881</u>	<u>263,845</u>	<u>20,919,748</u>
Excess of revenues over (under) expenditures	\$ <u>1,138,154</u>	\$ <u>962,227</u>	\$ <u>-</u>	\$ <u>(14,620,686)</u>	\$ <u>57,198</u>	\$ <u>(12,463,107)</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – CONTINUED
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>General Fund</u>	<u>SPLOST 2021</u>	<u>ARPA Fund</u>	<u>Urban Redevelopment Agency</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Other financing sources:						
Transfers	\$ (42,078)	\$ -	\$ -	\$ -	\$ 42,078	\$ -
Proceeds from capital lease	104,827	-	-	-	-	104,827
Proceeds from bonds	-	-	-	19,650,000	-	19,650,000
Proceeds from disposal of assets	<u>31,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,161</u>
Total other financing sources	<u>93,910</u>	<u>-</u>	<u>-</u>	<u>19,650,000</u>	<u>42,078</u>	<u>19,785,988</u>
Net change in fund balance	1,232,064	962,227	-	5,029,314	99,276	7,322,881
Fund balance:						
Beginning of period	<u>5,982,006</u>	<u>-</u>	<u>-</u>	<u>770,903</u>	<u>1,442,752</u>	<u>8,195,661</u>
End of period	<u>\$ 7,214,070</u>	<u>\$ 962,227</u>	<u>\$ -</u>	<u>\$ 5,800,217</u>	<u>\$ 1,542,028</u>	<u>\$ 15,518,542</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances – total governmental funds		\$ 7,322,881
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Capital outlay for the current period	8,447,595	
Depreciation expense for the current period	<u>(1,150,224)</u>	7,297,371
<p>Property taxes are reported as revenues in the funds when the resources are measurable and available. Property taxes are reported as revenues in the Statement of Activities when they represent a legally enforceable claim.</p>		
		(91,518)
<p>Governmental funds report proceeds from the sale of capital assets, whereas in the statement of activities, a gain or loss will be reported. Therefore, the change in fund balance will differ from the change in net position by the net book value of the capital assets sold.</p>		
		(193,555)
<p>Repayment of the principal of long-term debt consumes the current financial resources of governmental funds, however, has no effect on net position.</p>		
Proceeds from bonds	(19,650,000)	
Bond principal payments	6,165,000	
Proceeds from capital lease	(104,827)	
Capital lease principal payments	126,078	
Note payable principal payments	<u>5,417</u>	(13,458,332)
<p>The net pension liability did not require the use of current financial resources and therefore is not reported as expenditures in governmental funds.</p>		
		17,400
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Accrued interest	(199,168)	
Compensated absences	<u>(247,818)</u>	<u>(446,986)</u>
Change in net position of governmental activities		\$ <u>447,261</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESBORO, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGET AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES				
Taxes:				
Property	\$ 751,300	\$ 751,400	\$ 1,131,487	\$ 380,087
Franchise	342,000	342,000	562,355	220,355
Sales	1,450,000	1,655,000	1,728,892	73,892
Alcoholic beverages	135,000	135,000	215,412	80,412
Hotel/Motel	-	25,200	33,785	8,585
Licenses and permits	884,700	997,482	1,226,551	229,069
Intergovernmental	-	101,611	116,729	15,118
Charges for services	88,100	67,000	123,670	56,670
Fines and forfeitures	1,100,000	1,100,000	1,186,678	86,678
Investment income	10,000	1,000	583	(417)
Contributions and donations	30,100	35,950	32,075	(3,875)
Miscellaneous	<u>128,400</u>	<u>216,758</u>	<u>225,777</u>	<u>9,019</u>
Total revenues	<u>4,919,600</u>	<u>5,428,401</u>	<u>6,583,994</u>	<u>1,155,593</u>
EXPENDITURES				
Current:				
Administrative	1,234,951	1,452,984	1,388,818	64,166
Police	2,720,728	2,613,427	2,556,945	56,482
Street and public works	772,616	937,423	921,748	15,675
Capital outlay:				
Administrative	-	172,838	-	172,838
Police	73,940	146,310	140,673	5,637
Street and public works	-	82,500	90,583	(8,083)
Debt service:				
Principal	236,620	255,548	291,078	(35,530)
Interest	<u>30,745</u>	<u>30,293</u>	<u>55,995</u>	<u>(25,702)</u>
Total expenditures	<u>5,069,600</u>	<u>5,691,323</u>	<u>5,445,840</u>	<u>245,483</u>
(Deficiency) Excess of revenues (under) over expenditures	<u>(150,000)</u>	<u>(262,922)</u>	<u>1,138,154</u>	<u>1,401,076</u>
Other financing sources				
Transfer	-	262,922	(42,078)	(305,000)
Proceeds from capital lease	-	-	104,827	104,827
Proceeds from disposal of assets	<u>150,000</u>	<u>-</u>	<u>31,161</u>	<u>31,161</u>
Total	<u>150,000</u>	<u>262,922</u>	<u>93,910</u>	<u>(169,012)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	1,232,064	<u>1,232,064</u>
Fund balance – beginning of year			<u>5,982,006</u>	
Fund balance – end of year			<u>\$ 7,214,070</u>	

The accompanying notes are an integral part of these financial statements.

CITY OF JONESBORO, GEORGIA
SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND
ARPA FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental	\$ -	\$ 926,495	\$ 375,071	\$ (551,424)
Total revenues	<u>-</u>	<u>926,495</u>	<u>375,071</u>	<u>(551,424)</u>
EXPENDITURES				
Current:				
Administrative	-	46,486	46,486	-
Police	-	180,852	180,852	-
Street and public works	-	71,049	71,049	-
Total current expenditures	<u>-</u>	<u>298,387</u>	<u>298,387</u>	<u>-</u>
Capital outlay:				
Street and public works	-	333,108	76,684	256,424
Total capital outlay	<u>-</u>	<u>333,108</u>	<u>76,684</u>	<u>256,424</u>
Total expenditures	<u>-</u>	<u>631,495</u>	<u>375,071</u>	<u>256,424</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>-</u>	<u>295,000</u>	<u>-</u>	<u>(295,000)</u>
Other financing sources:				
Transfers	<u>-</u>	<u>(295,000)</u>	<u>-</u>	<u>295,000</u>
Total other financing sources	<u>-</u>	<u>(295,000)</u>	<u>-</u>	<u>295,000</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
STATEMENTS OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2021**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND
	Sanitation Fund
Assets	
Current assets:	
Cash	\$ 294,996
Due from other funds	<u>8,678</u>
Total current assets	<u>303,674</u>
Non-current assets:	
Capital assets	
Vehicles	390,730
Machinery and equipment	42,052
Less accumulated depreciation	<u>(243,952)</u>
Total capital assets (net of accumulated depreciation)	<u>188,830</u>
Total assets	<u>\$ 492,504</u>
Liabilities	
Current liabilities:	
Accounts payable	\$ 10,735
Payroll deductions	1,544
Unearned revenue	<u>177,720</u>
Total current liabilities	<u>189,999</u>
Total liabilities	<u>189,999</u>
Net Position	
Net investment in capital assets	188,830
Unrestricted	<u>113,675</u>
Total net position	<u>\$ 302,505</u>

The accompanying notes are an integral part of these financial statements.

CITY OF JONESBORO, GEORGIA
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND
	Sanitation Fund
Operating Revenues:	
Charges for services	\$ 221,489
Other	<u>12,880</u>
Total operating revenues	<u>234,369</u>
Operating Expenses:	
Supplies	120,227
Salaries and wages	54,626
Depreciation	32,808
Insurance	12,154
Payroll taxes	<u>4,181</u>
Total operating expenses	<u>223,996</u>
Income from operations	<u>10,373</u>
Change in net position	10,373
Total net position, beginning of year	<u>292,132</u>
Total net position, end of year	<u>\$ 302,505</u>

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
STATEMENTS OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND
	Sanitation Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 272,589
Cash paid to suppliers for goods and services	(122,245)
Cash paid to employees	<u>(57,263)</u>
Net cash provided by operating activities	<u>93,081</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of capital assets	<u>(202,459)</u>
Net cash used in investing activities	<u>(202,459)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Due to other funds	<u>(351,302)</u>
Net cash used in capital financing activities	<u>(351,302)</u>
NET CHANGE IN CASH	(460,680)
CASH AT BEGINNING OF YEAR	<u>755,676</u>
CASH AT END OF YEAR	<u>\$ 294,996</u>
 RECONCILIATION OF NET OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Net operating income	\$ 10,373
Adjustments to reconcile net operating income to net cash provided by operating activities:	
Depreciation expense	32,808
Increase in accounts payable	10,136
Increase in payroll deductions	1,544
Increase in deferred revenue	<u>38,220</u>
Net cash provided by operating activities	<u>\$ 93,081</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF JONESBORO, GEORGIA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

B. Reporting Entity

The City of Jonesboro was incorporated December 13, 1859. The City operates under the Mayor and Council form of government and provides general administrative services as authorized by its charter.

The City's combined balance sheet includes the amounts of all City operations. Management of the City has reviewed all potential component units to determine if any should be included in these financial statements. As defined by the Governmental Accounting Standards Board Statement 14, *component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.*

Management has concluded that there are two blended component units for the City. Blended component units, although legally separate entities, are, in substance, part of the government's operations. The Urban Redevelopment Agency was created by the City's elected officials to provide for the financing of construction projects throughout the City. Although legally separate, the Urban Redevelopment Agency is blended as a governmental fund into the primary government. Separate financial statements for the Agency are not issued.

The Downtown Development Authority was created by the City's elected officials to revitalize and redevelop the central business district of the City. Although legally separate, the Downtown Development Authority is blended as a governmental fund into the primary government. Separate financial statements for the Authority are not issued.

C. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. Government-wide and fund financial statements – (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges for services and 2) grants and contributions. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

D. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*; proprietary funds also use the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Sales tax, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *SPLOST 2021 fund* is used for projects related to the special purpose local option sales tax received.

The *ARPA fund* is used to account for the financial resources provided and subsequently expended from the American Rescue Plan grant received from the federal government.

The *Urban Redevelopment Agency* is used to provide for the financing of construction projects throughout the City.

The government reports the following major proprietary funds:

The sanitation fund accounts for the activities of the government's solid waste disposal operations.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

D. Measurement focus, basis of accounting, and financial statement presentation – (continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes other than special purpose sales taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

E. Assets, liabilities, and net position or equity

1. Deposits and investments

Cash consists of demand and interest-bearing deposits held in banks.

All deposits with financial institutions must be collateralized in an amount equal to 110% of uninsured deposits. In lieu of a surety bond, a depository of public funds may pledge as collateral any one or more of the securities as enumerated in OCGA 50-17-59.

Investments - Georgia law authorizes local governments to invest in the following types of obligations:

- Obligations of the State of Georgia or any other states;
- Obligations issued by the United States;
- Obligations fully insured or guaranteed by the United States government or governmental agency;
- Obligations of any corporation of the United States Government;
- Prime bankers' acceptances;
- The State of Georgia Local Government Investment Pool;
- Repurchase agreements; and
- Obligations of other political subdivisions of the State of Georgia.

Investments in the pension plan are reported at fair value.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. Assets, liabilities, and net position or equity – (continued)

2. Receivables and payables

Property taxes were levied on November 4, 2021 based upon property values assessed as of January 1. The City's millage rate is levied on taxable property, which is assessed at 40% of estimated fair market value. Tax bills were mailed on November 7, 2021, and payable on or before January 5, 2022, for the 2021 taxes. The City did not setup a lien date in the current year.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

3. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	20
Automobiles and trucks	5
Machinery and equipment	5/10
Furniture and fixtures	5
Improvements	5/10
Parks and recreation	40

4. Compensated absences

It is the City's policy to permit employees to accumulate earned, but unused annual and sick pay benefits. Annual and sick leave each accrue in hours at the rate of 13 days per year. In addition to the regular accrual, an employee shall receive an additional one-day of annual and sick leave for each two years of full-time service with the City, not to exceed twenty-two days per year. Annual leave may be accrued up to 360 hours or 45 days.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. Assets, liabilities, and net position or equity – (continued)

4. Compensated absences – (continued)

There is no limit on the amount of accrual for sick leave. Pay in lieu of accrued annual leave is authorized when an employee is separated from employment. An employee, upon separation from service, shall not be eligible to receive payment for any accumulated sick leave. The government-wide financial statements reflect an accrual for the earned, but unused vacation pay. The liability is recorded as compensated absences.

5. Fund equity

GASB previously issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds.

The governmental funds report five categories of fund balance, when applicable. *Non-spendable fund balances* refer to amounts that are not in non-spendable form or are legally required to remain intact. *Restricted fund balances* refer to amounts that are subject to externally enforceable legal restrictions by either debt covenants, or laws or regulations of other governments. *Committed fund balances* refer to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council through the adoption of a resolution prior to the end of the fiscal year. Only the City Council may modify or rescind the commitment. *Assigned fund balances* refer to amounts that are intended to be used for specific purposes. *Unassigned fund balances* refer to remaining spendable amounts. Fund expenditures and encumbrances are from restricted fund balance to the extent of the restricted fund revenue and followed by committed then assigned and unassigned fund balance.

When an expenditure is incurred for purposes for which committed, assigned, and unassigned net position could be used, the City considers committed funds to have been spent first, then assigned and then unassigned.

Equity for government-wide and proprietary fund statements is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted net position – Consists of net position with constraints placed on its use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

E. Assets, liabilities, and net position or equity – (continued)

5. Fund equity – (continued)

Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When an expenditure is incurred for purpose for which both restricted and unrestricted net position is available, the City considers restricted funds to have been spent first.

6. Deferred outflows of resources and deferred inflows of resources

GASB Statements No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and No. 65, *Items Previously Reported as Assets and Liabilities* established accounting and financial reporting for deferred outflows/inflows of resources and the concept of net position as the residual of all other elements presented in a statement of net position.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The City has one item that qualifies for reporting in this category, deferred amounts related to their pension plan. The deferred amount relates to differences in expected and actual expense, changes in assumptions, and differences in projected and actual earnings. Additionally, the City made contributions to the pension plan before year end but subsequent to the measurement date of the City’s net pension liability which are reported as deferred outflows of resources.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category, a deferred amount related to the pension plan in the statement of net position and unavailable revenue in the general fund. In the government-wide financial statements, the deferred amount is related to differences in expected and actual expenses for the pension plan. Unavailable property taxes are reported as a deferred inflow in the general fund.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$(22,441,768) difference are as follows:

Accrued interest	\$ (209,428)
Bonds payable	(21,370,000)
Capital leases payable	(381,609)
Note payable	(93,174)
Compensated absences	<u>(387,557)</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net position	<u><u>\$(22,441,768)</u></u>

3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The annual budget is the financial plan for the operation of the City for the ensuing annual period. The budget process provides for a professional management approach to the establishment of priorities and the implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the Government. The City is required to adopt an annual budget no later than the beginning of each fiscal year. The Mayor is required to prepare and submit a budget to the Council for review and adoption. The budget is accompanied by a message from the Mayor containing a statement of general fiscal policies of the City, the important features of the budgets, explanations of the major changes recommended for the next fiscal year, a general summary of the budgets, and such other comments and information as may be deemed pertinent. The Council may approve, reject, or modify the proposed budget. The council holds public hearings and a final budget must be prepared and approved no later than December 31.

Upon recommendation of the Mayor and approval of the Council, the City may make interfund or interdepartmental transfers in the current operating or capital improvements budgets at any regular or special meeting called for such purpose, provided funds are available. The budget is prepared and adopted on a basis consistent with generally accepted accounting principles.

Annual budgets are adopted for the General Fund, and Special Revenue Funds.

The legal level of budgetary control is the department level within individual funds. Increases in the total appropriations of a department, whether accomplished through an increase in estimated revenues or through a transfer of appropriations among departments, require the recommendation of the Mayor and approval of the Council.

Appropriations lapse at year-end.

Council made several supplemental budgetary appropriations throughout the year.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY – (Continued)

B. Excess of expenditures over appropriations

The following department/function expenditures exceeded the final 2021 year budgets:

General Fund:

Capital outlay: Street and public works	\$ 8,083
Debt service: Principal	35,530
Debt service: Interest	25,702

Downtown Development Authority:

Debt service: Principal	5,417
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4. DETAILED NOTES ON ALL FUNDS

A. Deposits

At year-end, the City's carrying amount of deposits was \$17,006,310 and the bank balance was \$17,158,970. Of the bank balance \$675,467 was covered by federal depository insurance or by collateral held by the City's agent in the City's name. Of the remaining balance, \$16,483,503 was collateralized by the pledging financial institution with securities held in its pooled account as provided for by state statutes.

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. All the City's deposits are covered by a combination of federal depository insurance and securities pledged by the financial institution as collateral to protect the deposits of the City as required under state law. Therefore, the City has no custodial credit risk for its deposits. The City does not have a deposit policy for custodial credit risk.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

4. DETAILED NOTES ON ALL FUNDS – (Continued)

B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor, in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>SPLOST 2021</u>	<u>Hotel/ Motel</u>	<u>Urban Redevelopment Agency</u>	<u>Downtown Development Authority</u>	<u>Total</u>
Receivables:						
Taxes	\$ 304,918	\$ -	\$ -	\$ -	\$ -	\$ 304,918
Intergovernmental	216,148	193,800	-	111,505	-	521,453
Other	<u>491,056</u>	<u>-</u>	<u>4,562</u>	<u>-</u>	<u>15,482</u>	<u>511,100</u>
Gross receivables	<u>\$ 1,012,122</u>	<u>\$ 193,800</u>	<u>\$ 4,562</u>	<u>\$ 111,505</u>	<u>\$ 15,482</u>	<u>\$ 1,337,471</u>

C. Interfund balances and transfers

Interfund balances and transfers represent amounts transferred among funds to establish new funds and meet cash flow requirements. Interfund balances and transfers for the year were as follows.

Interfund balances:

Due from: Hotel/Motel	\$ <u>1,707</u>
Due to: General Fund	\$ <u>1,707</u>
Due from: General Fund	\$306,648
Due to: Technology Fund	2,970
ARPA Fund	295,000
Sanitation Fund	<u>8,678</u>
	<u>\$306,648</u>

Interfund transfers:

From: General Fund	\$ <u>42,078</u>
To: Hotel/Motel	32,078
Downtown Development Authority	<u>10,000</u>
	<u>\$ 42,078</u>

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

4. DETAILED NOTES ON ALL FUNDS – (Continued)

D. Capital assets

Capital assets activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,406,550	\$ -	\$ -	\$ 2,406,550
Construction in progress	<u>8,360,946</u>	<u>8,061,666</u>	<u>8,060,794</u>	<u>8,361,818</u>
Total capital assets, not being depreciated	10,767,496	8,061,666	8,060,794	10,768,368
Capital assets, being depreciated:				
Buildings	3,340,897	7,260	201,877	3,146,280
Improvements	94,701	-	-	94,701
Vehicles	822,646	104,827	48,569	878,904
Machinery and equipment	775,619	81,216	-	856,835
Infrastructure	14,992,166	8,253,420	-	23,245,586
Parks and recreation	<u>3,514,265</u>	<u>-</u>	<u>-</u>	<u>3,514,265</u>
Total capital assets, being depreciated	<u>23,540,294</u>	<u>8,446,723</u>	<u>250,446</u>	<u>31,736,571</u>
Less accumulated depreciation for:				
Buildings	1,479,848	81,950	26,940	1,534,858
Improvements	50,333	5,773	-	56,106
Vehicles	504,681	100,811	29,951	575,541
Machinery and equipment	343,548	114,023	-	457,571
Infrastructure	5,800,089	759,810	-	6,559,899
Parks and recreation	<u>409,999</u>	<u>87,857</u>	<u>-</u>	<u>497,856</u>
Total accumulated depreciation	<u>8,588,498</u>	<u>1,150,224</u>	<u>56,891</u>	<u>9,681,831</u>
Total capital assets being depreciated, net	<u>14,951,796</u>	<u>7,296,499</u>	<u>193,555</u>	<u>22,054,740</u>
Governmental activities capital assets, net	<u>\$ 25,719,292</u>	<u>\$15,358,165</u>	<u>\$8,254,349</u>	<u>\$ 32,823,108</u>

Depreciation expense was charged to functions of the primary government as follows:

Governmental activities:

Administrative	\$ 64,533
Police	205,292
Streets	874,990
Community development	<u>5,409</u>
Total Depreciation Expense – Governmental Activities	<u>\$1,150,224</u>

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

4. DETAILED NOTES ON ALL FUNDS – (Continued)

Capital assets activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, being depreciated:				
Vehicles	\$ 223,880	\$ 166,850	\$ -	\$ 390,730
Machinery and equipment	<u>6,443</u>	<u>35,609</u>	<u>-</u>	<u>42,052</u>
Total capital assets, being depreciated	<u>230,323</u>	<u>202,459</u>	<u>-</u>	<u>432,782</u>
Less accumulated depreciation for:				
Vehicles	207,600	25,584	-	233,184
Machinery and equipment	<u>3,544</u>	<u>7,224</u>	<u>-</u>	<u>10,768</u>
Total accumulated depreciation	<u>211,144</u>	<u>32,808</u>	<u>-</u>	<u>243,952</u>
Business-type activities capital assets, net	\$ <u>19,179</u>	\$ <u>169,651</u>	\$ <u>-</u>	\$ <u>188,830</u>

E. Capital leases

The City has entered into lease agreements as lessee for financing the acquisition of police vehicles by means of lease. These agreements qualify as capital leases and therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Asset:		
Vehicles	\$ 727,988	\$ 125,480
Machinery and equipment	289,861	-
Less: accumulated depreciation	<u>(521,118)</u>	<u>(125,480)</u>
Total	\$ <u>496,731</u>	\$ <u>-</u>

Amortization of assets recorded under capital leases is included with depreciation expense.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2021, were as follows:

<u>Year ending December 31</u>	<u>Governmental Activities</u>
2022	\$ 154,816
2023	154,816
2024	98,561
2025	2,262
Less amount representing interest	<u>(28,845)</u>
Present value of minimum lease payments	\$ <u>381,610</u>

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

4. DETAILED NOTES ON ALL FUNDS – (Continued)

F. Long-term debt

Series 2015 Revenue Bond

On June 1, 2015, the Urban Redevelopment Agency of the City of Jonesboro, Georgia authorized the issuance and sale of \$2,500,000 in principal amount of its Revenue Bond (The City of Jonesboro, Georgia Project), Series 2015. The proceeds of the Series 2015 Bond will be applied to costs of acquiring, constructing, and installing an urban redevelopment project consisting of various improvements to Lee Street Park.

Annual maturities for the Series 2015 Bond are as follows:

Year ending December 31	Governmental Activities		
	Principal	Interest	Total
2022	\$ 170,000	\$ 46,107	\$ 216,107
2023	175,000	41,243	216,243
2024	180,000	36,237	216,237
2025	185,000	31,091	216,091
2026	190,000	25,803	215,803
2027-2030	<u>820,000</u>	<u>47,235</u>	<u>867,235</u>
	<u>\$ 1,720,000</u>	<u>\$ 227,716</u>	<u>\$ 1,947,716</u>

Series 2019, Series 2021A and Series 2021B Revenue Bonds

On December 31, 2019, the Urban Redevelopment Agency of the City of Jonesboro, Georgia authorized the issuance and sale of \$6,000,000 in principal amount of its Revenue Bond (Broad Street Project), Series 2019. The proceeds of the Series 2019 Bond will be applied to costs of construction of the Broad Street Project. The amount remaining on the Series 2019 Bond, \$5,872,500, was drawn down during 2020. The total outstanding balance on the Series 2019 Bond as of December 31, 2020 was \$6,000,000.

In January 2021, the Urban Redevelopment Agency of the City of Jonesboro, Georgia authorized the issuance and sale of \$14,125,000 in principal amount of its Revenue Bond, Series 2021A, and \$5,525,000 in principal amount of its Revenue Bond, Series 2021B. The proceeds of the Series 2021A and 2021B Bonds will be applied to costs of construction of the Municipal Complex. As part of the issuance of the Series 2021A and 2021B Bonds, the proceeds of the Series 2019 Bond were paid off.

Annual maturities for the Series 2021A Bond are as follows:

Year ending December 31	Governmental Activities		
	Principal	Interest	Total
2022	\$ -	\$ 324,875	\$ 324,875
2023	605,000	317,918	922,918
2024	615,000	303,888	918,888
2025	630,000	289,570	919,570
2026	645,000	274,908	919,908
2027-2031	3,460,000	1,142,295	4,602,295
2032-2036	<u>8,170,000</u>	<u>671,485</u>	<u>8,841,485</u>
	<u>\$14,125,000</u>	<u>\$ 3,324,938</u>	<u>\$17,449,938</u>

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

4. DETAILED NOTES ON ALL FUNDS – (Continued)

Annual maturities for the Series 2021B Bond are as follows:

Year ending December 31	Governmental Activities		
	Principal	Interest	Total
2022	\$ -	\$ 155,805	\$ 155,805
2023	225,000	152,633	377,633
2024	230,000	146,217	376,217
2025	235,000	139,661	374,661
2026	245,000	132,893	377,893
2027-2031	1,320,000	556,245	1,876,245
2032-2036	<u>3,270,000</u>	<u>331,349</u>	<u>3,601,349</u>
	<u>\$ 5,525,000</u>	<u>\$ 1,614,803</u>	<u>\$ 7,139,803</u>

Note payable

On April 25, 2019, the Downtown Development Authority took out a loan to purchase property in the City. The loan amount was \$106,250, with monthly payments of \$2,456 through April 25, 2034. The initial interest rate is 4.5%.

The future minimum note payments are as follows:

Year ending December 31	Governmental	
	Principal	Interest
2022	\$ 5,668	\$ 4,155
2023	5,931	3,892
2024	6,196	3,627
2025	6,494	3,329
2026	6,796	3,027
2027-2031	39,005	10,111
2032-2034	<u>23,084</u>	<u>1,476</u>
	<u>\$ 93,174</u>	<u>\$ 29,617</u>

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

4. DETAILED NOTES ON ALL FUNDS – (Continued)

Changes in long-term liabilities:

Long-term liability activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One year
Governmental activities:					
*Capital leases	\$ 402,860	\$ 104,828	\$ 126,078	\$ 381,610	\$ 141,734
*Bond payable	7,885,000	19,650,000	6,165,000	21,370,000	170,000
*Note payable	98,591	-	5,417	93,174	5,668
*Compensated absences	139,739	387,557	139,739	387,557	387,557
*Net pension liability	<u>1,172,173</u>	<u>-</u>	<u>824,620</u>	<u>347,553</u>	<u>-</u>
Total	<u>\$9,698,363</u>	<u>\$20,142,385</u>	<u>\$7,260,854</u>	<u>\$22,579,894</u>	<u>\$ 704,959</u>

* Typically liquidated with General Fund resources.

5. OTHER INFORMATION

A. Risk management

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance coverage on real and personal property, automobiles, and liability with a private insurance carrier.

B. Contingent liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will most likely not have a material effect on the financial condition of the government.

C. Joint venture

Under Georgia law, the City, in conjunction with other cities and counties in the thirteen County Metro Atlanta area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto. During its year ended December 31, 2021, the City paid all dues assessed. Membership in the ARC is required by the *Official Code of Georgia Annotated* (OCGA) Section 50-8-34 which provides for the organization structure of the Regional Commission (RC) in Georgia. The ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Atlanta Regional Commission
40 Courtland St. NE
Atlanta, GA 30303

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

5. OTHER INFORMATION – (Continued)

D. Hotel/Motel tax

The City has levied a lodging tax pursuant to state statutes. A summary of the transactions for the year ended December 31, 2021, follows:

Receipts		
Hotel/Motel tax collected		\$ 48,457
Expenditures		
Visitors Center/Tourism		46,348
Administrative		<u>7,995</u>
		<u>\$ (5,886)</u>

E. Employee retirement system and pension plans

Defined Benefit Pension Plan

Plan Description –

The City, as authorized by the City Council, has established a non-contributory defined pension plan, City of Jonesboro Retirement Plan (JRP), covering all full-time employees. JRP is affiliated with the Georgia Municipal Employees Benefit System (GMEBS), an agent multiple-employer pension plan administered by the Georgia Municipal Association. Contributions made by the City are commingled with contributions made by other members of GMEBS. The City does not own any securities on its own. Investment income from the securities is allocated on a pro rata basis. The Georgia Municipal Association issues a publicly available financial report that includes financial statements and required supplementary information for GMEBS. That report may be obtained by writing to Georgia Municipal Association, 201 Pryor Street, SW, Atlanta, Georgia, 30303 or by calling (404) 688-0472.

As provided by state law, benefit provisions for participants in GMEBS are established by the respective employers. As authorized by City Council, the plan provides pension benefits and death and disability benefits for all employees that have been employed full time for one year. Members may retire on reaching the age of 65, depending on their classification. Early retirement is possible on reaching the age of 55, depending on the member's classification. In addition, police officers can retire at age 55 and 10 years of service with full benefits. Benefits are calculated at 1.75% of the average monthly earnings for the period of the five highest years' earnings prior to retirement.

Current membership in the plan is as follows:

Retirees and beneficiaries currently receiving benefits	31
Terminated vested participants entitled to but not yet receiving benefits	15
Active participants	45
Active elected officials	<u>6</u>
Total number of participants	<u><u>97</u></u>

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

5. OTHER INFORMATION – (Continued)

Contributions: The plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the plan. The funding policy for the plan is to contribute an amount equal to the recommended contribution described below. For 2021, the actuarially determined contribution rate was 6.94% of covered payroll. For 2021, the City's contribution to the plan totaled \$147,734.

Net Pension Liability of the City

Effective October 1, 2014, the City implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, which significantly changed the City's accounting for pension amounts. The information disclosed below is presented in accordance with these new standards.

The City's net pension liability was measured as of July 1, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of March 31, 2021 with update procedures performed by the actuary to roll forward to the total pension liability measured as of July 1, 2021.

Actuarial assumptions: The total pension liability in the March 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	2.25% plus service-based merit increases
Investment rate of return	7.375%

Mortality rates were based on the Sex-distinct Pri-2012 head-count weighted Employee Mortality Table.

The actuarial assumptions used in the July 1, 2021 valuation were based on results of an actuarial experience study for the period January 1, 2015 – June 30, 2019. There is no cost-of-living adjustment by the Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The difference between the resulting rate and the rate on the ongoing basis is a margin for adverse deviation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2020 are summarized in the following table:

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

5. OTHER INFORMATION – (Continued)

<u>Asset Class</u>	<u>Allocation</u>	<u>Long-term Expected real rate of return*</u>
Domestic equity	45%	6.40%
International equity	20%	7.05%
Domestic fixed income	20%	1.15%
Real estate	10%	4.50%
Global fixed income	5%	1.25%
Cash	0%	0.00%

* Rates shows are net of the 2.25% assumed rate of inflation.

Discount rate: The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability of the City: The changes in the components of the net pension liability of the City for the year ended December 31, 2021, were as follows:

	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a) – (b)</u>
Balances at December 31, 2020	\$ 3,368,264	\$ 2,196,091	\$ 1,172,173
Changes for the year:			
Service cost	88,711	-	88,711
Interest	247,699	-	247,699
Differences between expected and actual experience	(38,651)	-	(38,651)
Contributions – employer	-	124,754	(124,754)
Net investment income	-	1,009,972	(1,009,972)
Benefit payments, including refunds of employee contributions	(196,698)	(196,698)	-
Administrative expense	-	(12,347)	12,347
Net changes	<u>101,061</u>	<u>925,681</u>	<u>(824,620)</u>
Balances at December 31, 2021	<u>\$ 3,469,325</u>	<u>\$ 3,121,772</u>	<u>\$ 347,553</u>

The required schedule of changes in the City's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

5. OTHER INFORMATION – (Continued)

Sensitivity of the net pension liability to changes in the discount rate: The following presents the net pension liability of the City, calculated using the discount rate of 7.375 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375 percent) or 1-percentage-point higher (8.375 percent) than the current rate:

	1% Decrease <u>(6.375%)</u>	Current Discount Rate <u>(7.375%)</u>	1% Increase <u>(8.375%)</u>
City's net pension liability	\$ 784,973	\$ 347,553	\$ (15,207)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of July 1, 2021, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the City recognized pension expense of \$107,354. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expense	\$ 33,719	\$ (99,957)
Changes in assumptions	94,735	-
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>(454,854)</u>
Total	<u>\$ 128,454</u>	<u>\$ (554,811)</u>

Amounts reports as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	
2022	\$ (63,652)
2023	(81,627)
2024	(110,854)
2025	<u>(170,224)</u>
	<u>\$ (426,357)</u>

CITY OF JONESBORO, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

6. POST EMPLOYMENT BENEFITS

Pursuant to City statutes, employees who retire with 30 or more years of service, but before they have attained the age to be eligible for Medicare benefits, the City provides health care coverage for up to 36 months. For the year 2021, no retired employees were eligible for this health care benefit.

CITY OF JONESBORO, GEORGIA
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total pension liability					
Service cost	\$ 88,711	\$ 105,574	\$ 103,671	\$ 99,296	\$ 97,219
Interest	247,699	228,775	230,023	204,176	206,386
Differences between expected and actual experience	(38,651)	9,440	(177,421)	144,995	(163,271)
Changes of assumptions	-	169,739	-	49,323	-
Benefit payments, including refunds of employee contributions	<u>(196,698)</u>	<u>(180,058)</u>	<u>(169,566)</u>	<u>(168,465)</u>	<u>(169,226)</u>
Net change in total pension liability	101,061	333,470	(13,293)	329,325	(28,892)
Total pension liability – beginning	<u>3,368,264</u>	<u>3,034,794</u>	<u>3,048,087</u>	<u>2,718,762</u>	<u>2,747,654</u>
Total pension liability – ending (a)	<u>\$ 3,469,325</u>	<u>\$ 3,368,264</u>	<u>\$ 3,034,794</u>	<u>\$ 3,048,087</u>	<u>\$ 2,718,762</u>
 Plan fiduciary net position					
Contributions – employer	\$ 124,754	\$ -	\$ 133,244	\$ 108,278	\$ 112,169
Net investment income	1,009,972	(161,099)	87,117	280,433	256,230
Benefit payments, including refunds of employee contributions	(196,698)	(180,058)	(169,566)	(168,465)	(169,226)
Administrative expenses	<u>(12,347)</u>	<u>(14,006)</u>	<u>(13,934)</u>	<u>(13,496)</u>	<u>(13,792)</u>
Net change in plan fiduciary net pension	925,681	(355,163)	36,861	206,750	185,381
Plan fiduciary net position – beginning	<u>2,196,091</u>	<u>2,551,254</u>	<u>2,514,393</u>	<u>2,307,643</u>	<u>2,122,262</u>
Plan fiduciary net position – ending (b)	<u>\$ 3,121,772</u>	<u>\$ 2,196,091</u>	<u>\$ 2,551,254</u>	<u>\$ 2,514,393</u>	<u>\$ 2,307,643</u>
 City's net pension liability – ending (a) - (b)	<u>\$ 347,553</u>	<u>\$ 1,172,173</u>	<u>\$ 483,540</u>	<u>\$ 533,694</u>	<u>\$ 411,119</u>
 Plan fiduciary net position as a percentage of the total pension liability	89.98%	65.20%	84.07%	82.49%	84.88%
 Covered-employee payroll	\$ 2,105,953	\$ 1,999,919	\$ 2,071,964	\$ 2,167,522	\$ 1,894,803
 City's net pension liability as a percentage of covered employee payroll	16.50%	58.61%	23.34%	24.62%	21.70%

Notes to the Schedule

The schedule will present 10 years of information once it is accumulated.

CITY OF JONESBORO, GEORGIA
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS – CONTINUED

	2016	2015
Total pension liability		
Service cost	\$ 94,317	\$ 88,349
Interest	197,911	188,558
Differences between expected and actual experience	(17,710)	45,382
Changes of assumptions	-	(44,312)
Benefit payments, including refunds of employee contributions	<u>(161,104)</u>	<u>(153,488)</u>
Net change in total pension liability	113,414	124,489
Total pension liability – beginning	<u>2,634,240</u>	<u>2,509,751</u>
Total pension liability – ending (a)	<u>\$ 2,747,654</u>	<u>\$ 2,634,240</u>
 Plan fiduciary net position		
Contributions – employer	\$ 213,208	\$ -
Net investment income	3,672	191,788
Benefit payments, including refunds of employee contributions	(161,104)	(153,488)
Administrative expenses	<u>(11,558)</u>	<u>(8,729)</u>
Net change in plan fiduciary net position	44,218	29,571
Plan fiduciary net position – beginning	<u>2,078,044</u>	<u>2,048,473</u>
Plan fiduciary net position – ending (b)	<u>\$ 2,122,262</u>	<u>\$ 2,078,044</u>
 City's net pension liability – ending (a) - (b)	<u>\$ 625,392</u>	<u>\$ 556,196</u>
 Plan fiduciary net position as a percentage of the total pension liability	77.24%	78.89%
 Covered-employee payroll	\$ 1,857,003	\$ 1,741,566
 City's net pension liability as a percentage of covered employee payroll	33.68%	31.94%

Notes to the Schedule
The schedule will present 10 years of information once it is accumulated.

Attachment: 2021 City of Jonesboro Audit Report (3171) : Audited Financial Statement Fiscal Year Ended

**CITY OF JONESBORO, GEORGIA
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CITY CONTRIBUTIONS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ - ¹	\$ 124,754	\$ 133,244	\$ 108,278	\$ 112,169
Contributions in relation to the actuarially determined	- ¹	124,754 ²	133,244	108,278	112,169
Contribution deficiency (excess)	- ¹	-	-	-	-
Covered-employee payroll	- ¹	1,999,919 ³	2,071,964	2,167,522	1,894,803
Contributions as a percentage of Covered-employee payroll	- ¹	6.24%	6.43%	5.00%	5.92%

¹ 2021 information will be determined after fiscal year end and will be included in the 2022 valuation report.

² Contributions are recorded based on date of receipt into the GMEBS trust. Minor timing issues in receipt of monthly payments are not indicative of non-compliance with GMEBS funding policy. A plan is in compliance with the GMEBS funding policy if it pays either the dollar amount or the percentage of employee-covered payroll of the actuarially determined contributions.

³ 2020 covered payroll is based on data collected as of March 31, 2020 for the 2020 actuarial valuation.

Notes to the Schedule

Valuation date	July 1, 2021
Actuarial cost method	Projected Unit Credit
Amortization method	Closed level dollar for remaining unfunded liability
Remaining amortization period	Remaining amortization period varies for the bases, with a net effective amortization period of 15 years
Asset valuation method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted, if necessary, to be within 20% of market value.
Actuarial assumptions:	
Investment rate of return	7.375%
Projected salary increase	2.25% plus service-based merit increases

CITY OF JONESBORO, GEORGIA
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CITY CONTRIBUTIONS – CONTINUED

	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 118,870	\$ 94,338
Contributions in relation to the actuarially determined Contribution	118,870	94,338
Contribution deficiency (excess)	-	-
Covered-employee payroll	1,857,003	1,741,566
Contributions as a percentage of Covered-employee payroll	6.40%	5.42%

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**CITY OF JONESBORO, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	Special Revenue Funds					
	Confiscated Fund	DEA Confiscated Fund	LMIG Fund	Hotel/Motel Tax Fund	Technology Fund	Downtown Development Authority
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 42,586	\$ 114,318	\$ -	\$ 123,870	\$ 981	\$ 174,516
Other receivables	-	-	-	4,562	-	15,482
Due from other funds	-	-	-	-	2,970	-
Total assets	\$ 42,586	\$ 114,318	\$ -	\$ 128,432	\$ 3,951	\$ 189,998
LIABILITIES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,425
Due to other funds	-	-	-	1,707	-	-
Fund balance:						
Restricted	42,586	114,318	-	126,725	3,951	-
Assigned	-	-	-	-	-	184,573
Total liabilities and fund balance	\$ 42,586	\$ 114,318	\$ -	\$ 128,432	\$ 3,951	\$ 189,998

Attachment: 2021 City of Jonesboro Audit Report (3171) : Audited Financial Statement Fiscal Year Ended

**CITY OF JONESBORO, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS – (CONTINUED)
DECEMBER 31, 2021**

	<u>Capital Projects Fund</u>		
	<u>SPLOST Fund</u>	<u>SPLOST 15 Fund</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 29,399	\$ 1,040,476	\$ 1,526,146
Other receivables	-	-	20,044
Due from other funds	<u>-</u>	<u>-</u>	<u>2,970</u>
Total assets	<u>\$ 29,399</u>	<u>\$ 1,040,476</u>	<u>\$ 1,549,160</u>
 LIABILITIES AND FUND BALANCE			
Current liabilities:			
Accounts payable	\$ -	\$ -	\$ 5,425
Due to other funds	-	-	1,707
Fund balance:			
Restricted	29,399	1,040,476	1,357,455
Assigned	<u>-</u>	<u>-</u>	<u>184,573</u>
Total liabilities and fund balance	<u>\$ 29,399</u>	<u>\$ 1,040,476</u>	<u>\$ 1,549,160</u>

**CITY OF JONESBORO, GEORGIA
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	Special Revenue Funds				
	Confiscated Fund	DEA Confiscated Fund	LMIG Fund	Hotel/Motel Tax Fund	Technology Fund
REVENUES:					
Hotel/Motel tax	\$ -	\$ -	\$ -	\$ 48,457	\$ -
Intergovernmental	-	-	52,780	-	-
Fines and forfeitures	-	-	-	-	49,182
Interest on investments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Program receipts	-	27,612	-	-	-
Issuer fees	-	-	-	-	-
Membership fees	-	-	-	-	-
Total revenues	<u>-</u>	<u>27,612</u>	<u>52,780</u>	<u>48,457</u>	<u>49,182</u>
EXPENDITURES:					
Current:					
Administrative	-	-	-	54,343	-
Police	-	-	-	-	48,000
Street and public works	-	-	-	-	-
Community development	-	-	-	-	-
Total current expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,343</u>	<u>48,000</u>
Capital outlay:					
Police	-	-	-	-	-
Street and public works	-	-	98,843	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>98,843</u>	<u>-</u>	<u>-</u>
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>98,843</u>	<u>54,343</u>	<u>48,000</u>
Excess (Deficiency) of revenues over expenditures	<u>-</u>	<u>27,612</u>	<u>(46,063)</u>	<u>(5,886)</u>	<u>1,182</u>
Other financing sources:					
Transfers	-	-	-	32,078	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,078</u>	<u>-</u>
Net change in fund balance	-	27,612	(46,063)	26,192	1,182
Fund balance, beginning of year	<u>42,586</u>	<u>86,706</u>	<u>46,063</u>	<u>100,533</u>	<u>2,769</u>
Fund balance, end of year	<u>\$ 42,586</u>	<u>\$ 114,318</u>	<u>\$ -</u>	<u>\$ 126,725</u>	<u>\$ 3,951</u>

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

CITY OF JONESBORO, GEORGIA
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS – (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue			Total Nonmajor Governmental Funds
	Funds	Capital Projects Fund		
	Downtown Development Authority	SPLOST Fund	SPLOST 15 Fund	
REVENUES:				
Hotel/Motel tax	\$ -	\$ -	\$ -	\$ 48,457
Intergovernmental	-	-	-	52,780
Fines and forfeitures	-	-	-	49,182
Interest on investments	14	-	-	14
Miscellaneous	116,541	-	-	116,541
Program receipts	-	-	-	27,612
Issuer fees	15,482	-	-	15,482
Membership fees	<u>10,975</u>	<u>-</u>	<u>-</u>	<u>10,975</u>
Total revenues	<u>143,012</u>	<u>-</u>	<u>-</u>	<u>321,043</u>
EXPENDITURES:				
Current:				
Administrative	-	-	-	54,343
Police	-	-	-	48,000
Street and public works	-	-	10	10
Community development	<u>43,441</u>	<u>-</u>	<u>-</u>	<u>43,441</u>
Total current expenditures	<u>43,441</u>	<u>-</u>	<u>10</u>	<u>145,794</u>
Capital outlay:				
Police	-	-	-	-
Street and public works	<u>-</u>	<u>9,016</u>	<u>-</u>	<u>107,859</u>
Total capital outlay	<u>-</u>	<u>9,016</u>	<u>-</u>	<u>107,859</u>
Debt service:				
Principal	5,417	-	-	5,417
Interest	<u>4,775</u>	<u>-</u>	<u>-</u>	<u>4,775</u>
Total debt service	<u>10,192</u>	<u>-</u>	<u>-</u>	<u>10,192</u>
Total expenditures	<u>53,633</u>	<u>9,016</u>	<u>10</u>	<u>263,845</u>
Excess (Deficiency) of revenues over expenditures	<u>89,379</u>	<u>(9,016)</u>	<u>(10)</u>	<u>57,198</u>
Other financing sources:				
Transfers	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>42,078</u>
Total other financing sources	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>42,078</u>
Net change in fund balance	99,379	(9,016)	(10)	99,276
Fund balance, beginning of year	<u>85,194</u>	<u>38,415</u>	<u>1,040,486</u>	<u>1,442,752</u>
Fund balance, end of year	<u>\$ 184,573</u>	<u>\$ 29,399</u>	<u>\$ 1,040,476</u>	<u>\$ 1,542,028</u>

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND
 CONFISCATED ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Program receipts	\$ <u>10,000</u>	\$ <u>10,000</u>	\$ <u>-</u>	\$ <u>(10,000)</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
EXPENDITURES				
Current:				
Police	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total current expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Capital outlay:				
Police	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	\$ <u>-</u>	\$ <u>-</u>	<u>-</u>	\$ <u>-</u>
Fund balance, beginning of year			<u>42,586</u>	
Fund balance, end of year			\$ <u>42,586</u>	

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND
 DEA CONFISCATED ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Miscellaneous	\$ 20,000	\$ 13,057	\$ -	\$ (13,057)
Program receipts	<u>25,000</u>	<u>14,557</u>	<u>27,612</u>	<u>13,055</u>
Total revenues	<u>45,000</u>	<u>27,614</u>	<u>27,612</u>	<u>(2)</u>
EXPENDITURES				
Current:				
Police	<u>-</u>	<u>27,614</u>	<u>-</u>	<u>27,614</u>
Total current expenditures	<u>-</u>	<u>27,614</u>	<u>-</u>	<u>27,614</u>
Total expenditures	<u>-</u>	<u>27,614</u>	<u>-</u>	<u>27,614</u>
Net change in fund balance	\$ <u>45,000</u>	\$ <u>-</u>	27,612	\$ <u>27,612</u>
Fund balance, beginning of year			<u>86,706</u>	
Fund balance, end of year			\$ <u>114,318</u>	

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND
 LMIG FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental	\$ <u>50,000</u>	\$ <u>52,780</u>	\$ <u>52,780</u>	\$ _____ -
Total revenues	<u>50,000</u>	<u>52,780</u>	<u>52,780</u>	_____ -
EXPENDITURES				
Capital outlay:				
Street and public works	_____ -	<u>98,843</u>	<u>98,843</u>	_____ -
Total expenditures	_____ -	<u>98,843</u>	<u>98,843</u>	_____ -
Net change in fund balance	\$ <u>50,000</u>	\$ <u>(46,063)</u>	(46,063)	\$ _____ -
Fund balance, beginning of year			<u>46,063</u>	
Fund balance, end of year			\$ _____ -	

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND
 HOTEL/MOTEL TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes				
Hotel/Motel tax	\$ 65,000	\$ 65,000	\$ 48,457	\$ (16,543)
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>48,457</u>	<u>(16,543)</u>
EXPENDITURES				
Current:				
Administrative	<u>65,000</u>	<u>65,000</u>	<u>54,343</u>	<u>10,657</u>
Total current expenditures	<u>65,000</u>	<u>65,000</u>	<u>54,343</u>	<u>10,657</u>
Total expenditures	<u>65,000</u>	<u>65,000</u>	<u>54,343</u>	<u>10,657</u>
(Deficiency) Excess of revenues (under) over expenditures	<u>-</u>	<u>-</u>	<u>(5,886)</u>	<u>(5,886)</u>
Other financing sources:				
Transfers	<u>-</u>	<u>-</u>	<u>32,078</u>	<u>32,078</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>32,078</u>	<u>32,078</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	26,192	<u>\$ 26,192</u>
Fund balance, beginning of year			<u>100,533</u>	
Fund balance, end of year			<u>\$ 126,725</u>	

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
 SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
 IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND
 TECHNOLOGY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Fines and forfeitures	\$ <u>48,000</u>	\$ <u>48,000</u>	\$ <u>49,182</u>	\$ <u>1,182</u>
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>49,182</u>	<u>1,182</u>
EXPENDITURES				
Current:				
Police	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>	<u>-</u>
Total current expenditures	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>	<u>-</u>
Total expenditures	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	\$ <u>-</u>	1,182	\$ <u>1,182</u>
Fund balance, beginning of year			<u>2,769</u>	
Fund balance, end of year			<u>\$ 3,951</u>	

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

CITY OF JONESBORO, GEORGIA
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUND
DOWNTOWN DEVELOPMENT AUTHORITY
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET AMOUNTS</u>			VARIANCE WITH FINAL BUDGET
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
REVENUES				
Interest on investments	\$ -	\$ -	\$ 14	\$ 14
Miscellaneous	35,900	35,400	116,541	81,141
Issuer fees	13,000	13,000	15,482	2,482
Membership revenue	<u>13,000</u>	<u>13,000</u>	<u>10,975</u>	<u>(2,025)</u>
Total revenues	<u>61,900</u>	<u>61,400</u>	<u>143,012</u>	<u>81,612</u>
EXPENDITURES				
Current:				
Community development	<u>60,800</u>	<u>60,300</u>	<u>43,441</u>	<u>16,859</u>
Total current expenditures	<u>60,800</u>	<u>60,300</u>	<u>43,441</u>	<u>16,859</u>
Debt service:				
Principal	-	-	5,417	(5,417)
Interest	<u>5,200</u>	<u>5,200</u>	<u>4,775</u>	<u>425</u>
Total debt service	<u>5,200</u>	<u>5,200</u>	<u>10,192</u>	<u>(4,992)</u>
Total expenditures	<u>66,000</u>	<u>66,000</u>	<u>53,633</u>	<u>11,867</u>
(Deficiency) Excess of revenues (under) over expenditures	<u>(4,100)</u>	<u>(4,100)</u>	<u>89,379</u>	<u>93,479</u>
Other financing sources:				
Transfers	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total other financing sources	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balances	<u>\$ 5,900</u>	<u>\$ 5,900</u>	99,379	<u>\$ 93,479</u>
Fund balance, beginning of year			<u>85,194</u>	
Fund balance, end of year			<u>\$ 184,573</u>	

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
 SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
 CAPITAL PROJECTS FUND
 URBAN REDEVELOPMENT AGENCY
 FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>TOTAL ESTIMATED PROJECT COSTS</u>	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTAL</u>
EXPENDITURES				
Park construction	\$ 8,292,500	\$ 7,771,995	\$ -	\$ 7,771,995
City Hall Project	13,500,000	-	8,061,666	8,061,666
Payoff BB&T Line of Credit	6,000,000	-	6,000,000	6,000,000
Interest expense	492,697	-	271,960	271,960
Bond issuance costs	<u>614,803</u>	<u>207,500</u>	<u>408,255</u>	<u>615,755</u>
	<u>\$ 28,900,000</u>	<u>\$ 7,979,495</u>	<u>\$ 14,741,881</u>	<u>\$ 22,721,376</u>

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Project	Total Estimated Project Costs	Expenditures		Total
		Prior Years	Current Year	
SPLOST 2012:				
Streets, curbs, and sidewalks	\$ 3,170,000	\$ 1,957,299	\$ 9,016	\$ 1,966,315
Cemetery remapping, paving, and lighting	450,000	-	-	-
Gateway projects	500,000	-	-	-
Streetscape projects	2,150,000	2,150,000	-	2,150,000
Parks and recreation facilities	<u>1,850,000</u>	<u>1,161,175</u>	<u>-</u>	<u>1,161,175</u>
	<u>\$ 8,120,000</u>	<u>\$ 5,268,474</u>	<u>\$ 9,016</u>	<u>\$ 5,277,490</u>
SPLOST 2015:				
Infrastructure projects	\$ 2,205,039	\$ 2,979,891	\$ -	\$ 2,979,891
Public safety – public works Equipment and vehicles	450,000	38,909	10	38,919
Park enhancements	300,000	853,618	-	853,618
Municipal complex	<u>2,000,000</u>	<u>306,007</u>	<u>-</u>	<u>306,007</u>
	<u>\$ 4,955,039</u>	<u>\$ 4,178,425</u>	<u>\$ 10</u>	<u>\$ 4,178,435</u>
SPLOST 2021:				
Real and Personal Property for Broad Street	% of collections	\$ -	\$ -	\$ -
Road, Street, Bridges, and Public Infrastructure	% of collections	-	-	-
Real and Personal Property for City Government Buildings including a New City Center	% of collections	-	-	-
Streetscape Improvements	% of collections	<u>-</u>	<u>93,111</u>	<u>93,111</u>
		<u>\$ -</u>	<u>\$ 93,111</u>	<u>\$ 93,111</u>

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of City Council
City of Jonesboro, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Jonesboro, Georgia as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Jonesboro, Georgia’s basic financial statements and have issued our report thereon dated June 29, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Jonesboro, Georgia’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Jonesboro, Georgia’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Jonesboro, Georgia’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule

of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Jonesboro, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Jonesboro, Georgia's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City of Jonesboro, Georgia's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of Jonesboro, Georgia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Morrow, Georgia
June 29, 2022

**CITY OF JONESBORO, GEORGIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

2021-001: Significant Number of Proposed Adjustments

Criteria: The auditor had to make a high number of journal entries, some material, during the audit.

Condition: These misstatements were not discovered during the course of closing the books and records of the City indicating a deficiency in appropriate reviews of the financial statements during the year.

Effect: Without the adjustments made throughout the year, the financial statements that are given to the council for review are misstated and could lead to decisions being made on incomplete financial information.

Recommendations: We recommend that on a monthly basis the City review the financials and work with the finance manager to close out the books, making any necessary adjustments.

Views of Responsible Officials and Corrective Actions: The City agrees with this finding. Please refer to the Corrective Action Plan.

Attachment: 2021 City of Jonesboro Audit Report (3171 : Audited Financial Statement Fiscal Year Ended December 2021)

**CITY OF JONESBORO, GEORGIA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021**

2020-001: Significant Number of Proposed Adjustments

- Criteria:** The auditor had to make a high number of journal entries, some material, during the audit.
- Condition:** These misstatements were not discovered during the course of closing the books and records of the city indicating a deficiency in internal controls over the financial reporting process.
- Effect:** Without the adjustments made throughout the year, the financial statements that are given to the council for review are misstated and could lead to decisions being made on incomplete financial information.
- Status:** Unresolved. See current year finding 2021-001.

2020-002: SPLOST Funds in Excess of Voter Approved Referendum

- Criteria:** SPLOST Funds were spent in excess of the specified budget in the voter approved referendum.
- Condition:** Georgia Law requires that SPLOST funds be used for the purposes and amounts specified in the voter approved referendum.
- Cause:** SPLOST spending has not been tracked in comparison with the budget specified in the voter approved referendum.
- Effect:** SPLOST funds were not spent in accordance with the voter approved referendum.
- Status:** Resolved.

**CITY OF JONESBORO, GEORGIA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021**

Finding 2020-003: Schedule of Expenditures of Federal Awards

Criteria:	2 CFR 200.510(b) – Schedule of expenditures of Federal awards – The auditee must prepare a SEFA for the period covered by the auditee’s financial statements. The SEFA must list total Federal awards expended listed by CFDA number, the name of the Pass-Through Entity and the identifying number assigned and include notes that describe the significant accounting policies used in preparing the schedule.
Condition:	The Schedule of Expenditures of Federal and State Awards (SEFA) did not contain all appropriate information required of the auditee. These errors were corrected during the course of the audit. However, the occurrence of these errors indicates a lack of internal controls over the preparation of a complete and accurate SEFA.
Effect:	Absent effective procedures for reviewing the SEFA and notes to the SEFA, information may not be reported accurately and in accordance with Federal and other guidelines.
Status:	Resolved.

June 29, 2022

**MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2020**

Finding: 2021-001 Significant Number of Proposed Adjustments

Correction action: Management will institute measures to ensure proper statement of financials at year-end.

Responsible Person: Nina Robinson, Finance Director

Proposed completion date: December 31, 2022



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.2

- 2

COUNCIL MEETING DATE

July 11, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider approval of Alcohol Beverage Pouring license, 22-ALC-007, to dispense beer, wine & distilled spirits at 8562 Tara Boulevard, Jonesboro, Georgia 30236. The legal business name is Jamrock South, Inc. Demar Bromfield has requested to be the License Representative.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Chapter 6, Alcoholic Beverages

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes Economic Development, Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

The applicant is applying to transfer a consumption on premises of distilled spirits, beer, and wine for the "Jamrock Jerk South" restaurant being relocated to 8562 Tara Blvd from its previous location at 265 Jonesboro Road. The restaurant's new location should be finished in late July or early August.

Background:

1. This location currently does not have an Alcohol Beverage License to pour distilled spirits, beer and wine. Applicant has been approved to operate a restaurant at this location, which is in the final stages.
2. The subject restaurant is located in the Farmers Furniture Shopping Center. Surrounding zoning, general plan land use designations and existing uses are denoted as primarily C-2 (Highway Commercial), with some residential towards the rear.
3. Purpose. The C-2 highway commercial district is established to accommodate intense retail and service commercial uses along Jonesboro's arterial highways. A broad range of such uses anticipates traffic from surrounding areas traveling through the city and affords a broad segment of the business community access to the large customer volumes associated with such locations. The automobile is the principal means of transit for shoppers in this district, and convenient on-premises parking is a primary concern. Given the value of arterial locations intended to capture heavy retail traffic, such industrial uses as manufacturing, distribution and processing are prohibited in order to reserve high visibility and enhanced access locations for highway commercial uses.
4. Factual. This address has had alcohol service in the past several years (Taste of Thailand). In moving here, Jamrock hopes to take advantage of heavy traffic flow on Tara Boulevard.

Facts & Issues:

1. Ricky Clark, City Manager has reviewed the application packet. All requirements, per Chapter 6- Alcoholic Beverages, were met.
2. The Jonesboro Chief of Police has already conducted a computerized criminal history records check (annually) for the applicant at the Jonesboro Road location and recommended approval based upon the background information received.
3. As required by Section 6-47, the applicant is required to submit a land survey, demonstrating compliance with the

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

July, 11, 2022

Signature

City Clerk's Office

setbacks of that Code Section. The applicant will get his own survey soon, but the former Taste of Thailand survey enclosed can still apply for the hearing, as nothing has changed in the immediate area, in terms of churches, schools, etc. Per Section 6-47, for those establishments selling beer, wine and distilled spirits, the licensee's premises cannot be located within 100 yards of any church building or within 200 yards of any school or education building, school ground, or college campus as defined in O.C.G.A. § 3-3-21. The survey presented shows that the nearest church (Shiloh Baptist) is 294 yards away, nearest school (Elite Scholars Academy) 400 yards away, and there are no Alcohol Treatment Center close by (within 100 yards).

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

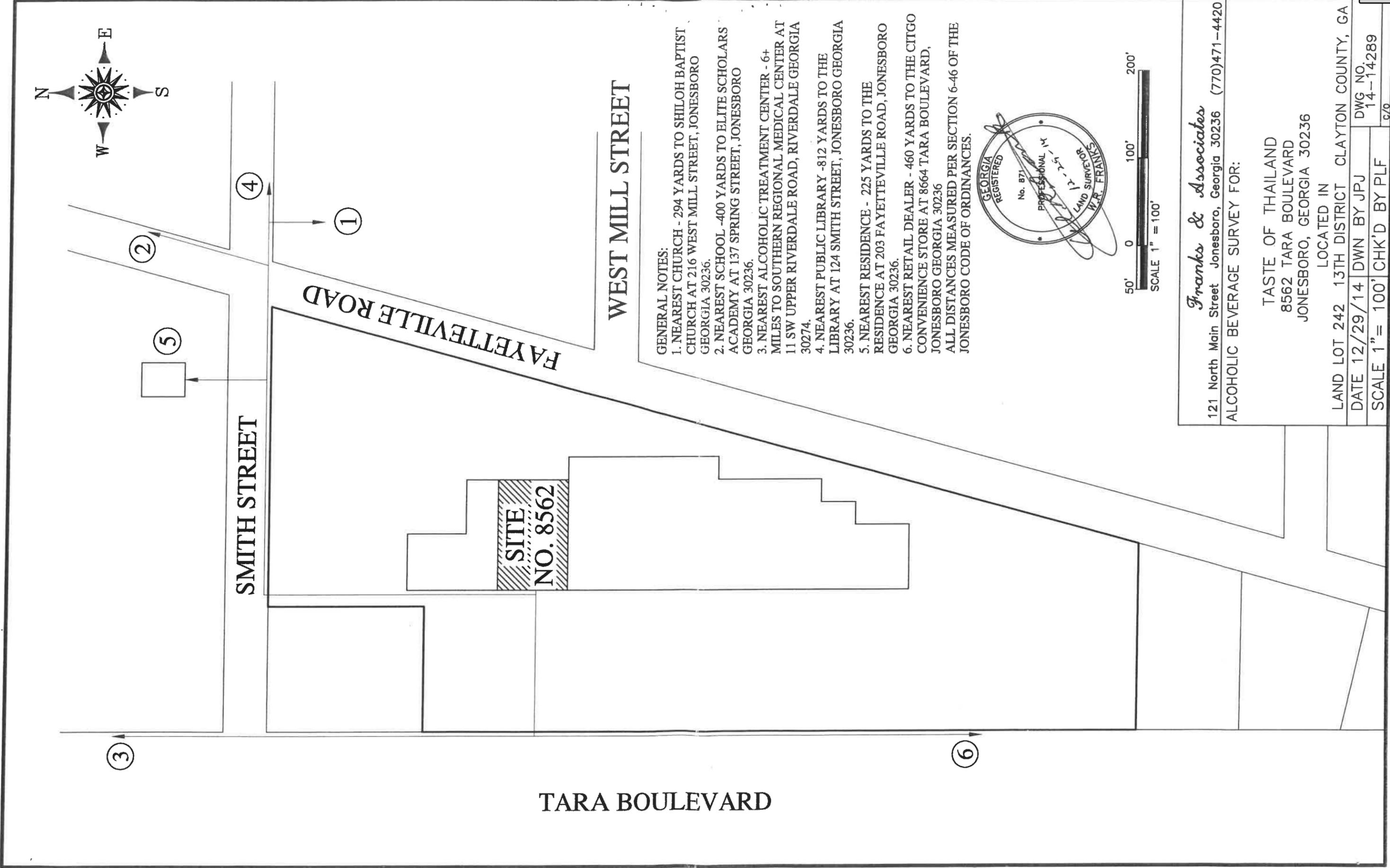
\$100 (Transferring active application from one location to another)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

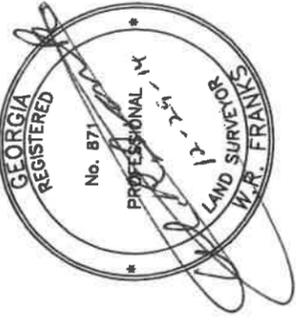
- Survey
- Sign
- Jamrock Tara Blvd - Legal Notice
- Acceptance Letter

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval



- GENERAL NOTES:**
1. NEAREST CHURCH - 294 YARDS TO SHILOH BAPTIST CHURCH AT 216 WEST MILL STREET, JONESBORO GEORGIA 30236.
 2. NEAREST SCHOOL - 400 YARDS TO ELITE SCHOLARS ACADEMY AT 137 SPRING STREET, JONESBORO GEORGIA 30236.
 3. NEAREST ALCOHOLIC TREATMENT CENTER - 6+ MILES TO SOUTHERN REGIONAL MEDICAL CENTER AT 11 SW UPPER RIVERDALE ROAD, RIVERDALE GEORGIA 30274.
 4. NEAREST PUBLIC LIBRARY - 812 YARDS TO THE LIBRARY AT 124 SMITH STREET, JONESBORO GEORGIA 30236.
 5. NEAREST RESIDENCE - 225 YARDS TO THE RESIDENCE AT 203 FAYETTEVILLE ROAD, JONESBORO GEORGIA 30236.
 6. NEAREST RETAIL DEALER - 460 YARDS TO THE CITGO CONVENIENCE STORE AT 8664 TARA BOULEVARD, JONESBORO GEORGIA 30236
- ALL DISTANCES MEASURED PER SECTION 6-46 OF THE JONESBORO CODE OF ORDINANCES.



Franks & Associates
 121 North Main Street Jonesboro, Georgia 30236 (770)471-4420

ALCOHOLIC BEVERAGE SURVEY FOR:

TASTE OF THAILAND
 8562 TARA BOULEVARD
 JONESBORO, GEORGIA 30236

LOCATED IN
 LAND LOT 242 13TH DISTRICT CLAYTON COUNTY, GA

DATE 12/29/14 DWN BY JPY
 SCALE 1" = 100' CHK'D BY PLF

DWG NO.
 14-14289
 c/o



CITY OF JONESBORO
PUBLIC NOTICE
 An application has been filed for a
ALCOHOL LICENSE
 at this location
8562 TARA BLVD
A PUBLIC HEARING on this application will be
 held on **JULY 11 20 22**, at **6** p.m.
 Any questions, call City Hall at **770-478-3800**
 Date of Posting **JUNE 24 20 22**
ATTENTION
DO NOT REMOVE UNTIL ABOVE MEETING DATE
 Approved receipt drawing or removing this sign shall be guilty of a misdemeanor.

Attachment: Sign (3183 : Jamrock Alcohol License - 8562 Tara Boulevard)

CITY OF JONESBORO PUBLIC NOTICE

An application has been filed for a

ALCOHOL LICENSE

at this location

8562 TARA BLVD

A PUBLIC HEARING on this application will be held on **JULY 11 20 22**, at **6** p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting - **JUNE 24 20 22**

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE
Anyone caught defacing or removing this sign shall be guilty of a misdemeanor

Legal Notice

An application has been submitted to the City of Jonesboro Mayor and City Council for an Alcohol Beverage Pouring license to dispense beer, wine & distilled spirits at 8562 Tara Boulevard, Jonesboro, Georgia 30236. The legal business name is Jamrock South, Inc. Demar Bromfield has requested to be the License Representative. The application will be granted or denied by Mayor and City Council at 6:00 p.m. on July 11, 2022. The required Public Hearing will also be held at that time. The meeting will be held at the Jonesboro Police Department located at 170 South Main Street.

Ricky L. Clark, Jr.
City Manager

Publish 6/29/2022



MEMORANDUM

To: Demar Bromfield
8562 Tara Boulevard
Jonesboro, Georgia 30236

From: David D. Allen, Community Development Director
124 North Avenue
Jonesboro, GA 30236

Date: July 6, 2022

Re: Notification of Request for an Alcohol Beverage License – Pouring of Beer, Wine, and Distilled Spirits, 8562 Tara Blvd.

To Whom It May Concern:

This letter is to serve as notification that the City of Jonesboro will consider your request for the pouring of beer, wine, and distilled spirits at the property located at 8562 Tara Boulevard, Jonesboro, Georgia.

A Public Hearing has been scheduled for Monday, July 11, 2022 before the Jonesboro Mayor and City Council to consider the request as described above. Your presence is strongly recommended.

Should you have any questions regarding the decision, please do not hesitate to contact me at 770-478-3800 or at rclark@jonesboroga.com

Sincerely,

A handwritten signature in blue ink, appearing to be "D. Allen", with a long horizontal stroke extending to the right.

David D. Allen
Community Development Director

	CITY OF JONESBORO, GEORGIA COUNCIL Agenda Item Summary		Agenda Item # - 3
			COUNCIL MEETING DATE July 11, 2022
Requesting Agency (Initiator) Office of the City Manager	Sponsor(s)		
Requested Action <i>(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)</i> Council to consider approval purchasing a Dell RS650 Server for City Center building.			
Requirement for Board Action <i>(Cite specific Council policy, statute or code requirement)</i> Server Upgrade for City Center			
Is this Item Goal Related? <i>(If yes, describe how this action meets the specific Board Focus Area or Goal)</i> Yes Innovative Leadership, City Re-branding			
Summary & Background <i>(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)</i>			
<p>Purpose:</p> <p>The purpose of this item is to install a Dell Power Edge R650 Server in the Jonesboro City Center not to exceed the amount of \$23,137.14 for hardware, software, labor, and applicable project fee.</p> <p>The City of Jonesboro currently has three active servers, one located in the City Hall building and two located at the Police Department. The reasoning for the new Dell R650 server is to migrate and combine all services and applications running from the three servers into one server. Currently, our existing servers do not have the capacity to handle all of the data necessary for the day-to-day operations of the City. y, the three active servers are not capable of hosting all the data combined for services. For operational efficiency, wWe would like to host all programs and services and applications to be hosted in one location and easily accessed by city employees from various departments.</p> <p>The server will host Incode, Courtware, Interop, Quickbooks, shared drive for the police department, & city hall share drive. As of now, for some of the collaborative programs, the Police Department must utilize VPN (tunnel) of new for some of the applications the police department uses, PD has to VPN (tunnel) into the city hall's network to access the server that's hosting the application, and vice versa. A new server hosting all applications on the same network will eliminate the VPN factor and make all applications, and shared drives accessible to employees within the new facility building.</p> <p>An additional benefit of the Dell Power Edge R650 Server is that it is a mounted server that sits on a communication rack in the City Center's communication closet. Our current servers are desktop servers that sit on the floor and can easily be damaged by traffic in & out of the comms closet or even water flooding.</p> <p>Staff is seeking approval for the Dell Power Edge R650 Server as we move into the City Center not to Exceed \$23,137.14</p> <p>This quote is provided by VC3 our 10-year+ IT Equipment Provider.</p> <p>Hardware:</p> <p>Dell PowerEdge R650 - \$8,081.71</p> <p>Labor/ Project Fee /Software</p>			

Formatted: Justified

FOLLOW-UP APPROVAL ACTION (City Clerk)		
Typed Name and Title Ricky L. Clark, City Manager	Date July, 11, 2022	
Signature	City Clerk's Office	

Software and Operating system - \$9,542.43

Project Fee and labor - \$4,613.00

Total: \$23,137.14

VC3:

- Server – PowerEdge R650
 - Intel Xeon Silver 4310 processor
 - RAID
 - Bezel, cables, and brackets
 - iDRAC
 - ProSupport Mission Critical 4-Hour 7x24 Onsite Service with Emergency Dispatch 5 Years
 - ProSupport Mission Critical 7x24 Technical Support and Assistance 5 Years
 - 128 GB of RDIMM Memory
 - Self-Encrypting Hard Drives

- Software
 - Windows Server 2022
 - Server User Licenses
 - Virtual Machine Operating system ESXi
- Labor
 - Initial Setup/Configuration - Server
 - Create and configure 2 Server VM servers
 - Customize one server to replace JBPD-SRV-02 as the domain controller, migrate applicable roles

 - Customize one server to replace JBCH-SRV-01
 - Migrate QuickBooks from JBCH-SRV-01 to the appropriate replacement server
 - Work with vendor to Migrate INCODE from JBCH-SRV-01
 - Migrate JBPD-SRV-03 and -04 to new hardware
 - Shutdown/decommission old servers/hardware
 - Work with Network vendor to make necessary networking changes for all involved software/DHCP/DNS (physical consolidation between CH and PD also happening currently)
 - Update documentation/monitoring/backups

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Hardware:

Dell PowerEdge R650 - \$8,081.71

Labor/ Project Fee /Software

Software and Operating system - \$9,542.43

Project Fee and labor - \$4,613.00

Total: \$23,137.14 – Appropriated from remaining ARPA Funds

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

- Dell R650 Server
- City Hall Server
- Police Department Server

Staff Recommendation (Type Name, Title, Agency and Phone)

Approval



Attachment: Dell R650 Server (3184 : City Center Server Upgrade)



PROPERTY OF
CITY OF JONESBORO
0429

ILO Default Network Setting
Server Serial Number: MX2418008.X
User Name: Administrator
DNS Name: ILOMX2418008.X
Password: 8YX6V8NU

JBCH-SRV-01

compact disc
RW

DVD RW

hp



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.4

- 4

COUNCIL MEETING DATE

July 11, 2022

Requesting Agency (Initiator)

Police

Sponsor(s)

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*

Council to consider approval of the Jonesboro Police Department participating in a joint Crime Suppression Task Force.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*

Review of Memorandum of Understanding for participation in a joint crime suppression task force.

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*

Yes **Safety, Health and Wellbeing**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

The Jonesboro Police Department seeks to participate in a joint crime suppression task force with the Clayton County Police Department and the cities of Forest Park, Lake City, Lovejoy, Riverdale, and Morrow within and throughout unincorporated Clayton County and within the corporate limits of participating cities to deter violent crime, gang activity, and drug crimes. The details of the operation are outlined in the Memorandum of Understanding (MOU).

Law enforcement agencies throughout the country are facing challenging times. From the pandemic's effects to significantly delayed supply chain demand to personnel shortages. The number one mission to provide public safety services to enhance the quality of life of all our citizens has not changed. We have discovered that it takes a collaborative effort of all agencies and the public to affect crime positively.

Participation in this task force is demonstrative of our efforts to work closely with partners locally and regionally for the benefit of the City of Jonesboro. We rely on our partners for assistance in many situations. Several agencies have used this crime-fighting concept nationwide to achieve desired outcomes. As we have seen in the recent rise of active shooter incidents, multiple jurisdictions respond collaboratively to restore peace.

Under this "MOU", our agencies will serve as a CAGE Unit. CAGE is an acronym for Criminal Apprehension and Gang Enforcement. The purpose is to target drug crimes, gang activity, and violent crimes in Clayton County, irrespective of jurisdictional boundaries.

Each participating agency shall provide personnel and all equipment required to conduct the joint operation to its personnel, including a motor vehicle. Each agency is responsible for maintaining the fuel and insurance of any vehicle provided under the agreement. The designated officers will remain an employee of the agency. They will be entitled to wages, compensation, overtime, and other employment benefits afforded to a full-time Police Officer employee of the City of Jonesboro. The City of Jonesboro will be solely responsible for the payment of compensation to the officer should an on-duty injury arise out of or in the course of their employment while participating in the joint task force.

The importance of partnering and building relationships is evident in our desire to participate in this joint venture. However, we clearly understand that our first mission is to those we serve in the City of Jonesboro. Our dedicated men and women provide public safety services to approximately 5,100 citizens, increasing to about 20,000 travelers, workers, and commuters during business hours. Our allotment of sworn police officers is nineteen (19), broken down into fourteen (14) full-time, two part-time, and three reserve officers. I humbly request that the police officer allotment be increased by

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

July, 11, 2022

Signature

City Clerk's Office

one (1), making it fifteen (15) full-time sworn police officers to compensate for the Officer assigned to the task force. The estimated fiscal impact of one (1) full-time police officer is approximately \$60,500 and an additional \$4,000 for uniforms and equipment.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and future funding requirements.)

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Crime Suppression TF IGA D3 (002)
- Equitable Sharing MOU D1 (1)

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval

**STATE OF GEORGIA
COUNTY OF CLAYTON**

**CLAYTON COUNTY, GEORGIA AND THE CITIES OF FOREST PARK,
JONESBORO, LAKE CITY, LOVEJOY, MORROW, AND RIVERDALE**

JOINT CRIME SUPPRESSION TASK FORCE AGREEMENT

This intergovernmental agreement (hereinafter “the Agreement”) is entered into by:

CLAYTON COUNTY, a political subdivision of the State of Georgia, and the following municipal corporations chartered by the State of Georgia:

THE CITY OF FOREST PARK, THE CITY OF JONESBORO, THE CITY OF LAKE CITY, THE CITY OF LOVEJOY, THE CITY OF MORROW, AND THE CITY OF RIVERDALE

for the purpose of setting forth the parties’ rights and responsibilities with respect to the creation and operation of a Joint Crime Suppression Task Force which provides consolidated police action to target drug crimes, gang activity and violent crimes that occur throughout the County irrespective of jurisdiction boundaries.

WITNESSETH

WHEREAS, Article 9, Section 3, Paragraph 1 of the Constitution of the State of Georgia provides that counties and municipalities may contract with each other for joint services; and

WHEREAS, Clayton County, the cities of: Forest Park, Jonesboro, Lake City, Lovejoy, Morrow, and Riverdale (jointly “the parties”) have determined that there is a present and continuing need for conducting joint crime suppression operations to deter violent crime, gang activity and drug crimes; and

WHEREAS, the parties have determined that the best method to accomplish these joint activities is to have qualified personnel from the cities of: Forest Park, Jonesboro, Lake City, Lovejoy, Morrow, and Riverdale (collectively the Participating Cities) sworn in as police officer reserves as part of the Clayton County Police Department Crime Suppression Task Force; and

WHEREAS, the parties have determined that it is mutually beneficial to the public health, safety and welfare of the citizens of Clayton County, and the

Attachment: Crime Suppression TF IGA D3 (002) (3181 : Joint Crime Suppression Task Force)

Participating Cities to have joint task force for crime suppression throughout the county; and

WHEREAS, Clayton County and the Participating Cities are desirous of setting forth the rights and responsibilities of the Parties, and the authority of the Parties in joint operations and desire to provide for limited jurisdictional authority as provided in Article 9, Section 3 of the Constitution of the State of Georgia:

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and for other good and valuable consideration, the parties hereunto agree as follows:

SECTION 1: PREAMBLE

The foregoing recitals are true and correct and incorporated herein by reference.

SECTION 2: JOINT OPERATIONS

The Clayton County Police Department, the Police Departments of the cities of: Forest Park, Jonesboro, Lake City, Lovejoy, and Riverdale shall conduct joint crime suppression operations within and throughout unincorporated Clayton County and within the corporate limits of participating cities.

Prosecution for any arrests will be governed by venue (or as required by state law) and that each party agrees to allow the arresting officer (regardless of their actual employer) to participate in the prosecution of the case whether municipal, county or state court.

SECTION 3: DURATION

- A. This Agreement becomes effective immediately upon approval by the Board of Commissioners of Clayton County and for each participating city that approves the Agreement through their mayor and city council. Any amendment to this agreement must be in writing and approved by the parties through their governing bodies.
- B. This Agreement shall be for one year with four additional renewals for one year each for a total of five years. This agreement will automatically renew on the anniversary of its adoption by the Board of Commissioners unless otherwise terminated pursuant to the provisions contained herein.

- C. The Chief of Clayton County Police Department or the Chief of any of the Participating Cities may terminate his or her agency's participation in this Agreement upon a thirty (30) day written notice to the chiefs of police of the other participating parties.

SECTION 4: ASSIGNMENT OF PERSONNEL

Personnel from each Participating Agency shall remain employees of that agency and shall be entitled to salary, compensation and other benefits of employment only from their respective employer and shall have no employment rights or vesting as an employee of the other agencies.

SECTION 5: STRUCTURE AND SUPERVISION

- A. Joint operations under this Agreement shall be supervised by the Clayton County Police Department.
- B. Chain of Command – During joint operations, task force personnel shall report and answer to the Task Force Commander appointed by the Chief of Police of the Clayton County Police Department.
- C. During joint operations, all personnel shall adhere to the policies and procedures established by the Clayton County Police Department for the task force.
- D. During joint operations, Task Force members will be governed and agree to abide by, the use-of force policy, vehicle pursuit policy, and reporting policies of the Clayton County Police Department. Each member will receive a copy of the policy, acknowledge receipt and understanding of the policy supported by training as set forth in Section 7, E. 1. In the event of a Task Force use-of-force / vehicle pursuit incident or complaint, the incident or complaint will be documented and investigated by Clayton County Police Department Internal Affairs unit, with a final report and recommendations provided to the member agency.

SECTION 6: DUTIES

- A. Joint operations shall include illegal drug suppression. Each Participating Agency shall provide all equipment required to conduct the joint operation to its personnel including a motor vehicle. Each agency is responsible for maintenance, fuel and insurance of any vehicle provided pursuant to this agreement.

- B. For purposes of this Agreement crime suppression shall include but is not limited to: surveillance, covert and overt investigations, sting operations, canine operations, illegal drug interdiction and details as assigned. All charges and arrests shall be written in the format prepared and used by the Clayton County Police Department to be submitted to the proper court.

SECTION 7: ADMINISTRATION PROCEDURES

- A. Swearing of appointed personnel – Officers of the Participating Cities shall be sworn in as police officers of the Clayton County Police Department Reserves pursuant to Chapter 54, Article I, Section 54-3 of the Code of Clayton County, Georgia. Once sworn, appointed personnel of the Participating Cities shall have, in addition to the police powers in their home jurisdictions, investigative and arrest powers within Clayton County, but only when performing the duties specified within this Agreement.
- B. Appointed personnel shall hold such appointment in the Clayton County Police Reserves at the discretion of the Clayton County Chief of Police. Participating agencies may also withdraw their own personnel from the Task Force at their discretion.
- C. Appointed personnel may hold an advanced rank only with their employing agency. Outside of their primary jurisdiction, personnel shall hold the rank of agent with no seniority when involved in a joint operation. No rights or entitlements shall accrue to personnel, other than those allowed in their primary jurisdiction.
- D. Disciplinary Procedures – Failure to comply with the Joint Operation Supervisor’s orders may result in the immediate suspension from the program until the case can be reviewed by the Clayton County Chief of Police who may revoke the appointment and sworn commission in the Clayton County Police Department Reserve under this Agreement.
1. Complaints of insubordination or other serious violation shall be submitted by the Clayton County Assistant Chief of Police. After investigation and recommendation, the Clayton County Chief of Police shall have the authority and discretion to revoke or suspend the appointment and commission of such officer under this Agreement by submission, in writing, to the Chief of that officer’s employing agency.

2. Any internal investigation necessitated under this Agreement shall be conducted by the Clayton County Police Department in accordance with its Standard Operating Procedures. A copy of the investigation will be provided to the Chief of the officer's employing agency. All member agencies must cooperate in an internal investigation when requested.

E. Training

1. Each sworn city and county officer assigned to the Crime Suppression Task Force must qualify on the state's firearm course at the Clayton County Police range each calendar year. In addition, each sworn city and county officer must receive annual training in use-of-force, Title VII violation prevention and the County's Vehicle Use Policy to include vehicle pursuit policy and maintain the minimum training hours required by the Peace Officer Standards and Training Council. Each sworn city and county officer must satisfactorily complete the County's tri-annual training on harassment prevention.
2. Required training will be conducted at no expense to Task Force Members, and will be recorded on their individual GA POST training records.

SECTION 8: EMPLOYMENT STATUS OF APPOINTED PERSONNEL

- A. Personnel from each Participating Agency shall remain that agency's employee, and shall be entitled to salary, compensation and other benefits of employment only from their respective employer. Said employer is solely responsible for the payment of compensation to any appointed personnel who becomes injured arising out of or in the course of their employment while participating in activities under this Agreement.
- B. The parties agree that each is responsible for providing required benefits for their own employees assigned to the Task Force, including, but not limited to benefits under the Worker's Compensation Act.
- C. **Immunity and Defenses Not Waived**
Nothing contained herein shall be construed to constitute any waiver by the Participating Agencies of their respective Governmental Immunities. Each participant specifically reserves all immunities and defenses afforded to each of them under the Constitution and laws of the United States and the Constitution and laws of the State of Georgia.

SECTION 9: GOVERNING LAW

The parties agree that this Agreement shall be governed and construed in accordance with the laws of the State of Georgia. This Agreement has been signed in Clayton County, Georgia.

SECTION 10: MERGER CLAUSE

The parties agree that the terms of this Agreement include the entire agreement between the Parties and as such shall exclusively bind the Parties. No other representatives either oral or written may be used to contradict the terms of this Agreement.

SECTION 11: NO CREATION OF CAUSE OF ACTION

Nothing contained in this Agreement shall be construed as creating a right or cause of action for any participating officer, or any other third party, as against the Participating Agencies or their respective officers, agents, employees, insurers or assigns, nor as a right for any such third party to institute or maintain a suite which would not otherwise exist under the law as a legal claim against any of them.

SECTION 12: WAIVER

A waiver by any Party of any breach of any provision, term, covenant, or condition of this Agreement shall not be deemed a waiver of any subsequent breach of the same or any other provision, term, covenant or condition.

SECTION 13: SEVERABILITY

The Parties agree that each of the provisions included in this Agreement is separate, distinct and severable from the other and remaining provisions of this Agreement, and that the invalidity or unenforceability of any Agreement provision shall not affect the validity or enforceability of any other provision or provisions of this Agreement.

SECTION 14: EQUITABLE SHARING

- A. The parties agree to equitably share the monies seized by the Crime Suppression Task Force.
- B. With the exception of motor vehicles, seized items retained for law enforcement use may be assigned to any task force member. Once the

item is no longer needed, it shall be auctioned and the proceeds equitably shared according to the formula within this Section.

- C. Motor vehicles retained for law enforcement use may only be assigned to employees of the government owning the title to the motor vehicle. The ownership of a seized motor vehicle may be transferred to a member agency in lieu of that agency's equitable share based on the Kelly Blue Book value of the vehicle as a trade-in.
- D. Equitable sharing shall be based on the participating agency staffing contribution for the investigation that resulted in the forfeiture.

SECTION 15: GOVERNING BOARD AND NEW PARTIES

- A. A governing board shall consist of the Clayton County Chief of Police, who shall serve as Chair, and the chief of police of each participating city.
- B. The Board shall exist to oversee equitable sharing and the addition of new parties. The Chair may call meetings from time to time to discuss any issues regarding equitable sharing of the addition of new parties.
- C. Any police chief of a city within the County that is not a member of the joint task force may petition the governing board for admission by contacting the chair. The chair will call a meeting of the governing board to consider the request.
- D. If the board approves, the requesting city chief will obtain permission from his or her governing authority to join the joint task force. Upon receipt of the approval of the applicant city's mayor and counsel, the Chair will cause a new Joint Crime Suppression Task Force Agreement to be drawn for approval by the County Board of Commissioners and the mayor and council of member cities including the new member.
- E. Upon approval and execution of the new agreement, the Crime Suppression Task Force will begin operations.

SECTION 16: CERTIFICATION BY EACH PARTICIPATING PARTY

Each of the persons signing this Agreement herein certifies that he/she is over the age of eighteen (18), suffering no legal disability and that he/she has executed this Agreement only after said Agreement has been approved by the governing body of the Party. Each such person also certifies that he/she is authorized to bind his/her respective government to this Agreement.

IN WITNESS WHEREOF, the Parties have signed their names and affixed their seals to this Agreement, this _____ day of _____, 2022.

Jeffrey E. Turner, Chairman
Clayton County Board of Commissioners

Angelyne Butler, Mayor
City of Forest Park

Joy Brantley Day, Mayor
City of Jonesboro

Ronald Dodson, Mayor
City of Lake City

Bobby Cartwright, Mayor
City of Lovejoy

John Lampl, Mayor
City of Morrow

Dr. Evelyn Wynn-Dixon, Mayor
City of Riverdale

Attachment: Crime Suppression TF IGA D3 (002) (3181 : Joint Crime Suppression Task Force)

SECTION 17: CERTIFICATION BY EACH CHIEF OF POLICE

Each of the chiefs of police signing this Agreement herein certifies that he/she is over the age of eighteen (18), suffering no legal disability, and that he/she has executed this Agreement only after said Agreement has been approved by his/her governing body.

IN WITNESS WHEREOF, the Parties have signed their names and affixed their seals to this Agreement, this _____ day of _____, 2022.

Kevin Roberts, Chief of Police
Clayton County Police Department

Nathaniel Clark, Chief of Police
City of Forest Park

Tommy L. Henderson III, Chief of Police
City of Jonesboro

Anthony "Tony" Whitmire, Chief of Police
City of Lake City

Michael A. Gaddis, Chief of Police
City of Lovejoy

Renan Lopez de Azua, Chief of Police
City of Morrow

R. Todd Spivey, Chief of Police
City of Riverdale

Attachment: Crime Suppression TF IGA D3 (002) (3181 : Joint Crime Suppression Task Force)



Memorandum of Understanding Regarding Equitable Sharing by Joint Crime Suppression Task Force Members

Section 14 of Intergovernmental Agreement (IGA) that created the Joint Crime Suppression Task Force, sets out that the parties will equitably share the monies seized by the Task Force.

1. The Chiefs of Police of the member agencies do agree that the equitable sharing contemplated by Section 14 of the IGA will be distributed as follows:

The District Attorney will receive 10% pursuant to law;

The Clayton County Police Department will receive 30%; and

Each of the six City Police Departments will receive 10% each for a total of 60%.

2. The parties agree that any amendment to this MOU must be completed in writing and signed by the Chiefs of the member Police Departments.

IN AGREEMENT WITH THIS MEMORANDUM OF UNDERSTANDING FOR EQUITABLE SHARING, the Chiefs of Police of the member agencies have signed their names and affixed their seals to this Memorandum of Understanding, this _____ day of _____, 2022.

[Signatures on the following page.]

Memorandum of Understanding regarding equitable sharing
Page two

Kevin Roberts, Chief of Police
Clayton County Police Department

Nathaniel Clark, Chief of Police
City of Forest Park

Tommy L. Henderson III, Chief of Police
City of Jonesboro

Anthony "Tony" Whitmire, Chief of Police
City of Lake City

Michael A. Gaddis, Chief of Police
City of Lovejoy

David T. Snively, Chief of Police
City of Morrow

R. Todd Spivey, Chief of Police
City of Riverdale

Attachment: Equitable Sharing MOU D1 (1) (3181 : Joint Crime Suppression Task Force)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item # 13.5

- 5

COUNCIL MEETING DATE
 July 11, 2022

Requesting Agency (Initiator) Office of the City Manager	Sponsor(s) Community Development Director Allen
--------------------------------------------------------------------	-----------------------------------------------------------

Requested Action *(Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)*
 Council to consider approval text amendment to the City of Jonesboro Code of Ordinances, 22-TA-012, Ord. 2022-016, regarding further revisions and updates to the "Table of Uses Allowed by Zoning District", Section 86-204, of Article VI – Conditional Uses, Chapter 86 – Zoning, of the City of Jonesboro Code of Ordinances.

Requirement for Board Action *(Cite specific Council policy, statute or code requirement)*
 Section 86-204, Table of Uses

Is this Item Goal Related? *(If yes, describe how this action meets the specific Board Focus Area or Goal)*
 Community Planning, Neighborhood and Business Revitalization

Summary & Background *(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)*

Agency recommendation – Approval of updates and revisions to Sec. 86-204; The Table of Uses has been revised as a response to certain zoning situations that need to be addressed. The Table of Uses was last revised in March 2022

- 1. Providing for the "selfie museum" use as an item separate from regular museums and establishing districts in which the use is allowed.**
- 2. Clarifying where the use "museum" is allowed.**
- 3. Other clarifications of where certain uses are allowed.**

All changes are in bold red on the revised Table of Uses enclosed.

(Note: Based on the revisions above, the conditional use standards will be revised as an agenda item in August.)

Fiscal Impact *(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)*
 n/a

- Exhibits Attached** *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*
- Table of Uses 7.11.22
 - Legal Notice - Table of Uses Update July 2022
 - Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22)

Staff Recommendation *(Type Name, Title, Agency and Phone)*
Approval

FOLLOW-UP APPROVAL ACTION (City Clerk)		
Typed Name and Title Ricky L. Clark, City Manager	Date July, 11, 2022	
Signature	City Clerk's Office	

Sec. 86-204. - Table of Uses Allowed by Zoning Districts.

P = Use is permitted "by right" in the Zoning District indicated
 C = Use is permitted only as an approved conditional use permit (code section indicated)
 N = Use is not permitted in the Zoning District indicated

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
RESIDENTIAL USES														
n/a	Single Family Detached Dwelling, Site-Built	P	P	P	N	N	P	P	N	P	N	N	N	Sec. 86-111; Article VII; Sec. 86-117
n/a	Single Family Detached Dwelling, Manufactured, Mobile, or Modular with Permanent Foundation	N	N	N	N	N	N	N	N	N	N	N	N	Article VII
n/a	Two-Family Dwelling (Duplex)	N	N	N	N	C	N	N	N	C	N	N	N	Article VII; Sec. 86-117; Sec. 86-118
n/a	Triplexes and Quadruplexes, not part of Apartment Communities	N	N	N	N	N	N	N	N	N	N	N	N	
n/a	Single Family Attached (Townhouses and Condominiums)	N	N	N	C	C	C	C	N	C	N	N	N	Sec. 86-202; Sec. 86-117; Sec. 86-118
n/a	Multifamily (Apartments)	C	C	N	C	C	C	C	N	C	N	N	N	Sec. 86-205; Sec. 86-117; Sec. 86-118
n/a	Mixed Use Dwelling, including Lofts	N	N	N	C	P	C	C	C	P	C	N	N	Sec. 86-182; Sec. 86-117; Sec. 86-118

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
n/a	Recreational Vehicle, Trailer, or Camping Trailer, used as Living Quarters or Dwelling	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 86-62
n/a	Home Occupation	P	P	P	P	P	P	P	N	P	N	N	N	Sec. 86-274
n/a	"Tiny" Houses, with permanent foundations	N	N	N	N	N	N	N	N	C	N	N	N	Sec. 86-649
n/a	Guest Quarters / Mother-in-law Suites, accessory to principal dwelling	C	C	N	N	N	C	C	N	C	N	N	N	Sec. 86-650
INSTITUTIONAL USES														
8139	Business, Professional, Labor, Political and Similar Organizations	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-206
8132	Charitable Organization Offices, including Grantmaking and Giving Services	N	N	N	N	N	P	P	P	C	N	P	N	Sec. 86-207
62411	Child and Youth Services, including Adoption Agencies and Foster Services, but not Group or Youth Homes	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-208
8131	Churches and Other Places of Worship	N	N	N	C	N	C	C	C	C	C	C	C	Sec. 86-183
81311	Religious Organizations, other than Churches and other Places of Worship	N	N	N	N	N	C	C	C	C	C	C	C	Sec. 86-183

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
8134	Civic and Social Organizations, with provisions for Private Bar or Restaurant	N	N	N	N	N	C	C	C	C	C	C	C	Sec. 86-184; Chap. 6
81341	Civic and Social Organizations, without Bar or Restaurant	N	N	N	N	N	C	C	C	C	C	C	C	Sec. 86-185
624210	Community Food Services, such as Food Banks, with no Meals Prepared or Served on Premises (i.e. Soup Kitchens)	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-209; Sec. 86-118
62422	Community Housing Services, including transitional housing	C	C	N	N	C	N	N	C	N	N	N	N	Sec. 86-210; Sec. 86-118
62423	Emergency and Other Relief Services, but not Shelters or Resettlements	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-211
515	Broadcasting, Except Internet	N	N	N	N	N	C	C	C	C	C	C	P	Sec. 86-132, Sec. 86-199
51912	Libraries and Archives	C	C	N	C	C	C	C	P	C	C	C	N	Sec. 86-128
51913	Internet Publishing and Web Search Portals	N	N	N	N	N	P	P	P	C	N	P	P	Sec. 86-200
519130	Internet Broadcasting	N	N	N	N	N	C	C	C	C	N	P	P	Sec. 86-200
62441	Nursery school (Child Day Care Services) (Out of Home)	N	N	N	C	N	N	C	C	C	C	C	N	Sec. 86-122
624410	Family Day Care (In Home)	C	C	C	N	C	N	N	N	N	N	N	N	Sec. 86-123

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
62412	Adult Day Care (In Home)	C	C	C	N	C	N	N	N	N	N	N	N	Sec. 86-124
624120	Day Care Center (Out of Home)	N	N	N	C	N	N	C	C	C	C	C	N	Sec. 86-125
624190	Other Individual and Family Services, incl. Counseling (Except Offices of Mental Health Specialists)	N	N	N	N	N	P	P	P	N	N	C	N	Sec. 86-212
623110	Nursing Care Facilities, including Nursing Homes	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-213; Sec. 86-118
6232	Residential Mental Health Facilities	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-214; Sec. 86-118
62321	Residential Developmental Disability Homes (Major Disability)	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-215; Sec. 86-118
62322	Residential Mental and Substance Abuse Care	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-216; Sec. 86-118
62331	Continuing Care, Assisted Living Facilities	N	N	N	N	N	N	N	C	C	N	C	N	Sec. 86-217; Sec. 86-118
6214	Medical Outpatient Care Centers	N	N	N	N	N	N	C	P	C	N	C	N	Sec. 86-218
621410	Family Planning Centers, Including Family Planning Counseling	N	N	N	N	N	N	C	C	N	N	C	N	Sec. 86-219
62142	Outpatient Mental Health Centers	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-220

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
621420	Outpatient Substance Abuse Centers	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-499
621491	HMO Medical Centers	N	N	N	N	N	N	N	P	C	N	C	N	Sec.-86-500
621493	Freestanding Ambulatory Surgical and Emergency Centers	N	N	N	N	N	N	N	C	N	N	C	N	Sec.-86-501
62149	Other Outpatient Care Centers	N	N	N	N	N	N	N	C	C	N	C	N	Sec.-86-502
62191	Ambulance Services (Transportation)	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-645
621991	Blood and Organ Banks	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-140; Sec. 86-118
621999	All Other Miscellaneous Ambulatory Health Care Services	N	N	N	N	N	C	C	C	C	N	C	N	Sec 86-503
622110	General Medical and Surgical Hospitals	N	N	N	N	N	N	N	C	N	N	C	N	Sec.-86-504; Sec. 86-118
6222	Psychiatric and Substance Abuse Hospitals	N	N	N	N	N	N	N	C	N	N	N	N	Sec.-86-505; Sec. 86-118
6223	Other Hospitals	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-506
6239	Other Residential Care Facilities Care, Personal Care Homes	N	N	N	N	N	N	N	C	C	N	C	N	Sec. 86-126; Sec. 86-118

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
62399	Other Residential Care Facilities Care, Group Homes for Adults without Major Disabilities, and not involving Mental Health or Substance Abuse)	C	C	N	N	N	N	N	N	N	N	N	N	Sec. 86-127; Sec. 86-118
623990	Other Residential Care Facilities Care, Youth Homes	C	C	N	N	N	N	N	N	N	N	N	N	Sec. 86-507; Sec. 86-118
6113	Colleges, Universities and Professional Schools	N	N	N	N	N	N	C	C	C	N	C	C	Sec. 86-186
6111	Elementary and Secondary Schools, including religious schools	C	C	C	N	C	C	C	C	C	C	C	C	Sec. 86-187
6112	Junior Colleges	N	N	N	N	N	N	N	C	C	N	C	C	Sec. 86-188
623312	Retirement Community, without Nursing Care	N	N	N	N	P	N	C	P	P	N	N	N	Sec. 86-129; Sec. 86-118
8133	Social Advocacy Organizations	N	N	N	N	N	N	C	P	C	N	N	N	Sec. 86-508
813312	Environment and Conservation Organizations	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-509
6241	Social Services Assistance, including Individual and Family Services	N	N	N	N	N	N	C	P	C	N	C	N	Sec. 86-510
923	Administration of Human Resource Programs, Including Education, Public Health, and Veterans' Affairs, but not transitional housing	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
924	Administration of Environmental Quality Programs	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511
925	Administration of Housing Programs, Urban Planning, Rural, and Community Development, but not transitional housing	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511
9261	Administration of Economic Programs	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511
92612	Administration of Transportation Programs	N	N	N	P	N	C	C	P	C	N	C	N	Sec. 86-511
92613	Utility Regulation and Administration	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-512
92614	Agricultural Market and Commodity Regulation	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-513
92615	Licensing and Regulating Commercial Sectors	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-514
ARTS, ENTERTAINMENT, AND RECREATION														
7111	Performing Arts Theaters: Drama, Dance, Music	N	N	N	C	N	C	C	C	C	N	C	N	Sec. 86-193; 86-114
711110	Dinner Theaters, Cabaret, Concert Hall, Live Entertainment	N	N	N	C	N	C	C	N	C	N	C	N	Sec. 86-195; 86-114
711120	Dance Company Studios, without Theaters	N	N	N	C	N	C	C	C	C	C	C	N	86-114; Sec. 86-515

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
711130	Musical Groups and Artists, Live Entertainment	N	N	N	N	N	C	C	C	C	N	C	N	Sec. 86-135
711211	Sports Stadiums, Coliseums, Arenas, Amphitheaters	N	N	N	C	N	N	N	N	C	N	C	C	Sec. 86-194
711212	Racetracks, Including Small Vehicles, Go-Karts and Motorcycles	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-516; Sec. 86-118
71131	Promoters of Performing Arts, Sports & Similar Events W/ Facilities	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-517
711310	Art Center, Not Performing Arts	N	N	N	P	N	P	P	P	P	N	P	N	86-114
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities; Booking Agenc	N	N	N	N	N	P	P	P	P	N	P	N	86-114
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	N	N	N	N	N	P	P	P	C	N	P	N	86-114; Sec. 86-518
7115	Artist's Studios, Including Makerspaces	N	N	N	P	N	P	P	P	P	N	P	N	86-114
711510	Independent Artist, Writers, and Performers, Live Entertainment	N	N	N	N	N	C	C	C	C	N	C	N	86-114; Sec. 86-519
71311	Amusement and Theme Parks	N	N	N	N	N	N	N	N	C	N	C	C	Sec. 86-520; Sec. 86-118
71312	Amusement Arcades, Indoor	N	N	N	N	N	C	C	N	C	N	P	N	Sec. 86-130, Sec. 86-109 (c)(5); Sec. 86-118

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2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
7132	Gambling Industries	N	N	N	N	N	N	N	N	N	N	N	N	
7139	Other Amusement and Recreation Industries	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-521; Sec. 86-118
713991	Billiard and Pool Halls	N	N	N	N	N	C	C	N	N	N	C	N	Sec. 86-131, 86-109 c5; Sec. 86-118
713990	Recreational Shooting Clubs	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-636; Sec. 86-118
713990	Non-governmental Shooting Galleries and Shooting Ranges	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 86-118
713990	Hookah Lounge (Smoking Bar, but not Cigar Lounge)	N	N	N	N	N	C	C	N	C	N	C	N	Sec. 18-92; Sec. 86-118
713950	Bowling Centers	N	N	N	N	N	N	N	N	N	N	P	N	Sec. 86-118
713940	Fitness and Recreational Sports Centers, Health Clubs	N	N	N	C	N	C	C	C	P	C	P	N	Sec. 86-522
71391	Golf Courses and Country Clubs	C	C	C	N	C	N	N	C	C	N	N	N	Sec. 86-190; Sec. 86-118
512131	Motion Picture Theaters (except Drive-Ins)	N	N	N	N	N	C	C	N	C	N	C	N	Sec. 86-133; Sec. 86-118
512132	Drive-In Motion Picture Theaters	N	N	N	N	N	N	N	N	C	N	C	N	Sec. 86-134; Sec. 86-118
712110	Museums	N	N	N	C	N	C	C	C	C	N	C	N	Sec. 86-191
71212	Other Historical Sites, Open to General Public	N	N	N	N	N	C	C	C	N	N	N	N	Sec. 86-113; 86-523

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2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
712190	Nature Parks and Other Similar Institutions	N	N	N	P	N	C	C	P	P	P	N	N	Sec. 86-136
71213	Zoos and Botanical Gardens	N	N	N	N	N	N	N	C	C	N	N	N	Sec. 86-524; Sec. 86-118
71399	Neighborhood Rec. Centers, incl. Tennis, Pools & Active Primarily Outdoor Amenities, with or w/o Food Sales (Private)	N	N	N	N	C	N	N	C	C	C	C	N	Sec. 86-192
71399	Passive Parks, Playgrounds and Other Open Space Amenities, including Squares, Greens and Pocket Parks (private)	P	P	P	P	P	P	P	P	P	P	P	P	
71399	Community Recreation Facility (non-profit) including YMCA, Senior Centers, City Recreational Centers, and similar facilities linked to religious denominations	N	N	C	N	C	C	C	C	C	C	C	C	Sec. 86-189
51219	Postproduction Services and Other Motion Picture and Video Industries	N	N	N	N	N	P	P	C	P	C	P	P	Sec. 86-137; Sec. 86-118
51224	Sound Recording Studios	N	N	N	N	N	C	C	C	C	N	P	C	Sec. 86-138
51225	Record Production and Distribution	N	N	N	N	N	C	C	C	C	N	P	N	Sec. 86-138
713990	Cigar Lounges, with or Without Alcoholic Beverage Service	N	N	N	N	N	C	C	N	C	N	C	N	Sec. 86-642; Sec. 86-118
712110	Selfie Museums	N	N	N	N	N	C	C	P	P	P	P	N	Sec. 86-662

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
GENERAL OFFICE USES														
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	N	N	N	P	N	P	P	P	P	P	P	N	
5413	Architectural, Engineering, Land Planning, Drafting, Surveying, Mapping and Related Services	N	N	N	P	N	P	P	P	P	P	P	N	
54135	Building Inspection Services	N	N	N	P	N	P	P	P	P	P	P	N	
5221	Banks, Credit Unions and Savings Institutions	N	N	N	P	N	C	P	P	P	P	P	N	Sec. 86-139
5614	Business Support Services	N	N	N	N	N	P	P	P	C	P	P	N	Sec. 86-525
236	General Building Construction / Development, Office Only with no Outdoor Storage or Equipment Parking	N	N	N	N	N	C	C	P	N	N	P	P	Sec. 86-141; Sec. 86-118
236	General Building Construction / Development, with Outdoor Storage and / or Equipment Parking	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-142; Sec. 86-118
237	Heavy and Civil Engineering Construction, Office Only with no Outdoor Storage or Equipment Parking	N	N	N	N	N	C	C	C	N	N	C	P	Sec. 86-141; Sec. 86-118
237	Heavy and Civil Engineering Construction, with Outdoor Storage or Equipment Parking	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-142; Sec. 86-118

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
238	Specialty Trade Contractors, Office Only with no Outdoor Storage or Equipment Parking	N	N	N	N	N	C	C	P	N	N	P	P	Sec. 86- 141; Sec. 86-118
238	Specialty Trade Contractors, with Outdoor Storage and / or Equipment Parking	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86- 142; Sec. 86-118
5415	Computer Systems Design and Related Services	N	N	N	P	N	P	P	P	P	P	P	N	
52229	Consumer Lending and Credit	N	N	N	N	N	P	P	P	N	N	P	N	
522298	All Other Nondepository Credit Intermediation, Including Pawn Shops	N	N	N	N	N	N	N	N	N	N	C	N	Sec. 86-109 (c)(5); Sec. 86-526; Sec. 86-118
551114	Corporate Management Offices, Office Only	N	N	N	P	N	P	P	P	P	C	P	P	Sec. 86- 643
5222	Credit Card Issuing and Sales Financing	N	N	N	N	N	N	P	P	C	N	P	N	Sec. 86- 526
522390	Other Activities Related to Credit Intermediation, Including Check Cashing Services	N	N	N	N	N	N	N	N	C	N	P	N	Sec. 86-109 (c)(5); Sec. 86-526; Sec. 86-118
561311	Employment Placement Agencies (Staffing)	N	N	N	N	N	C	P	P	C	N	P	N	Sec. 86- 527
561330	Professional Employer Organizations (Staff Leasing Services)	N	N	N	N	N	C	P	P	C	N	P	N	Sec. 86- 527

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9211	Executive, Legislative, and Other General Government Support	N	N	N	P	N	P	P	P	C	N	N	N	Sec. 86-528
5612	Facilities Support Services	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-529; Sec. 86-118
52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities	N	N	N	N	N	N	C	P	N	N	P	N	Sec. 86-530
525	Funds, Trust, and Other Financial Vehicles	N	N	N	P	N	P	P	P	P	P	P	N	
524	Insurance Carriers and Related Activities	N	N	N	P	N	P	P	P	P	P	P	N	
5414	Interior Design, Graphic Design & Other Specialized Design Services	N	N	N	P	N	P	P	P	P	P	P	N	
9221	Justice, Public Order and Safety Activities	N	N	N	P	N	P	P	P	P	P	P	N	
621492	Kidney Dialysis Centers	N	N	N	N	N	N	C	P	C	N	C	N	Sec. 86-531; Sec. 86-118
5411	Legal Services, including Attorneys' Offices	P*	P*	P*	P	P*	P	P	P	P	P	P	P	*Home Occupation
531120	Lessors of Nonresidential Building (except Miniwarehouses), including Event Centers (Excluding funerals and wakes)	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-532; Sec. 86-118
5511	Management of Companies and Enterprises	N	N	N	N	N	P	P	P	P	N	P	P	

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5416	Management, Scientific, and Technical Consulting Services, including Executive Search and Management Consulting	N	N	N	N	N	P	P	P	P	N	P	N	
812199	Massage Therapy, State Licensed Only	N	N	N	N	N	C	C	C	P	P	P	N	Sec. 86-109 ©(5); 86- 533; Sec. 86-118
6215	Medical and Diagnostic Laboratories	N	N	N	N	N	C	C	P	P	N	P	P	Sec. 86-534
6212	Offices of Dentists	N	N	N	P	N	P	P	P	P	P	P	N	
521	Monetary Authorities-Central Bank	N	N	N	N	N	P	P	P	N	N	C	N	Sec. 86- 535
52231	Mortgage and Non-mortgage Loan Brokers	N	N	N	P	N	P	P	P	P	N	P	N	
5111	Newspaper, Periodical, Book, and Database Publishers	N	N	N	P*	N	P	P	P	P	N	P	N	*Excluding Adult Entertain- ment
511199	All Other Publishers	N	N	N	N	N	P	P	P	P	N	P	N	
5611	Office Administrative Services	N	N	N	P	N	P	P	P	P	P	P	P	
53132	Offices of Real Estate Appraisers	N	N	N	P	N	P	P	P	P	N	P	N	
53139	Other Activities Related to Real Estate	N	N	N	N	N	P	P	P	P	N	P	N	
5419	Other Professional, Scientific, and Technical Services	N	N	N	N	N	C	C	P	C	C	P	P	Sec. 86-536

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5312	Real Estate Agents and Brokers Offices	N	N	N	P	N	P	P	P	P	P	P	N	
5311	Real Estate Leasing Company	N	N	N	N	N	P	P	P	P	P	P	N	
53131	Real Estate Property Managers	N	N	N	N	N	P	P	P	P	P	P	N	
54171	Research and Development in the Physical, Engin., and Life Sciences	N	N	N	N	N	C	C	P	C	N	C	C	Sec. 86- 537
54172	Research and Develop- ment in the Social Sci- ences and Humanities	N	N	N	N	N	C	C	P	C	N	C	C	Sec. 86- 537
5417	Scientific Research and Development Services	N	N	N	N	N	C	C	P	C	N	C	C	Sec. 86- 537
523	Securities, Commodity Contract, and Other Fi- nancial Investments and Related Activities	N	N	N	N	N	P	P	P	C	N	P	N	Sec. 86- 538
5112	Software Publishers	N	N	N	P	N	P	P	P	P	N	P	N	
561320	Temporary Help Services, Manual Labor Pools	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-143, Sec. 86-109 (c)(5); Sec. 86-118
54194	Veterinary Services, in- cluding Animal Hospitals, No Outdoor Runs or Cages	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86- 144; Sec. 86-118
541940	Veterinary Services, including Animal Hospitals, With Outdoor Runs or Cages	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86- 539; Sec. 86-118

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6213	Offices of Other Health Practitioners	N	N	N	N	N	P	P	P	P	P	P	N	
621111	Offices of Physicians, Except Mental Health Specialists	N	N	N	P	N	P	P	P	P	P	P	N	
621112	Office of Mental Health Specialists	N	N	N	N	N	P	P	P	C	C	P	N	Sec. 86-540
	COMMERCIAL / RETAIL USES													
561990	Business Incubator, hosting administrative office suites	N	N	N	C	N	P	P	P	P	C	P	C	Sec. 86-651
5418	Advertising, Public Relations, and Related Services (Indoor Only)	N	N	N	P	N	P	P	P	P	N	P	N	
54185	Outdoor Advertising, Large-scale, including Billboard Displays	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-541; Sec. 86-118
811198	All Other Automotive Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
812990	All Other Personal Services, including tattoo parlors	N	N	N	N	N	C	C	C	C	C	C	N	Sec. 86-145, Sec. 86-109 (c)(5); Sec. 86-118
721199	All Other Travel Accommodation, including Short Term Rentals (Air BnBs)	C	C	N	N	N	C	C	C	C	C	N	N	Chapter 18; Sec. 86-542; Sec. 86-118
721211	RV Parks and Campgrounds	N	N	N	N	N	N	N	N	N	N	N	N	
811412	Appliance Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-653

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561613	Armored Car Services	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
811121	Automotive Body, Paint, Interior, and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86- 118; Sec. 86-652
811112	Automotive Exhaust Sys- tem Repair	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86- 118; Sec. 86-652
811191	Automotive Oil Change and Lubrication Shops	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86- 118; Sec. 86-662
811111	Automotive Repair, Gen- eral, including engine re- pair and replacement	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86- 118; Sec. 86-652
811113	Automotive Transmission Repair	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86- 118; Sec. 86-652
812111	Barber Shops	N	N	N	N	N	N	N	P	P	P	P	N	
812112	Beauty Salons, Including Hair, Makeup, Lashes and Brows, but not Day Spa, Med Spa, or Massage Therapy	N	N	N	N	N	N	N	P	P	P	P	N	
721191	Bed-and-Breakfast Inns	N	N	N	N	C	C	C	C	C	C	N	N	Sec. 86- 543; Sec. 86-118
6114	Business Schools and Computer and Management Training	N	N	N	N	N	N	C	C	C	N	C	N	Sec. 86-196
56143	Business Service Centers, including Copy Shops and Mail Centers	N	N	N	P	N	P	P	P	P	C	P	N	Sec. 86-544

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561439	Other Business Service Centers, Including Internet Cafe	N	N	N	P	N	P	P	P	P	C	P	N	Sec. 86-544
811192	Car Washes	N	N	N	N	N	N	N	N	C	N	C	C	Sec. 86-545 Sec. 86- 118;
81222	Cemeteries	C	C	C	N	C	N	N	C	N	C	C	N	Sec. 86- 146; Sec. 86-118
812220	Crematories, within Funeral Homes or Stand Alone	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-146; Sec. 86-546; Sec. 86-118
81231	Coin-Operated Laundries and Drycleaners, drop-off	N	N	N	N	N	N	N	N	N	C	P	C	Sec. 86- 547; Sec. 86-118
56144	Collection Agencies	N	N	N	N	N	P	P	P	N	N	P	N	
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance; No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86- 118; Sec. 86-654
5324	Small Machinery and Equipment Rental and Leasing	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
53241	Heavy Machinery and Equipment Rental and Leasing	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86- 548; Sec. 86-118
53221	Consumer Electronics and Appliances Rental, no outdoor storage	N	N	N	N	N	N	N	N	N	N	P	N	Sec. 86-118
532283	Home Health Equipment Rental	N	N	N	N	N	N	N	C	N	C	P	N	Sec. 86- 549; Sec. 86-118

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532284	Recreational Goods Rental, including golf cart rentals	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-550; Sec. 86-118
532289	All Other Consumer Goods Rental	N	N	N	N	N	N	N	N	N	C	P	N	Sec. 86-147; Sec. 86-118
532284	Consumer Goods Rental, including furniture rental, party supply rentals	N	N	N	N	N	N	N	C	N	C	P	N	Sec. 86-147; Sec. 86-118
561591	Convention Centers, Convention and Visitors Bureaus	N	N	N	C	N	P	P	P	P	N	P	N	Sec. 86-644
492	Couriers and Messenger Services	N	N	N	N	N	P	P	P	N	N	P	N	
561492	Court Reporting and Stenotype Services	N	N	N	N	N	P	P	P	N	N	P	N	
56145	Credit Bureaus	N	N	N	P	N	P	P	P	P	P	P	N	
518	Data Processing Services	N	N	N	N	N	P	P	P	N	N	P	N	
6244	Day Care Center and Group Day Care Home, Child	N	N	N	N	N	N	N	C	C	C	C	N	Sec. 86-122
6244	Family Day Care Home, Child (6 or fewer children in care)	C	C	C	N	C	C	C	N	N	N	N	N	Sec. 86-123
812191	Diet and Weight Reducing Centers	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-551
4543	Direct Selling Establishments, including Fuel Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-149; Sec. 86-118

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812320	Dry-cleaning and Laundry Services (except Coin-Operated)	N	N	N	C	N	C	C	C	P	C	P	P	Sec. 86-148
8112	Electronic and Precision Equipment Repair and Maintenance, no outdoor storage	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
454110	Electronic Shopping and Mail-Order Houses	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-552; Sec. 86-118
532281	Formal Wear & Costume Rental	N	N	N	P	N	P	P	N	P	C	P	N	Sec. 86-553
81221	Funeral Homes and Funeral Services	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-203; Sec. 86-118
5323	General Rental Centers	N	N	N	N	N	N	N	C	C	N	P	P	Sec. 86-150; Sec. 86-118
811411	Home and Garden Equipment Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-151; Sec. 86-118
6216	Home Health Care Services	N	N	N	N	N	P	P	P	P	N	P	N	
72111	Hotels (except Casino Hotels) and Motels, including Extended Stay Facilities	N	N	N	C	N	C	C	C	C	N	C	N	Sec. 86-554; Sec. 86-118
56161	Investigation and Security Services	N	N	N	N	N	P	P	P	P	N	P	N	

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533	Lessors of Non-financial Intangible Assets (not copyrighted works)	N	N	N	N	N	P	P	P	P	N	P	N	
81233	Linen and Uniform Supply	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
561622	Locksmiths	N	N	N	N	N	P	P	N	P	P	P	P	
54191	Marketing Research and Public Opinion Polling	N	N	N	N	N	P	P	P	P	N	P	N	
81299	Miscellaneous Personal Services, including bail bonding, dating services, shoe-shine services, wedding planning, fortunetelling and similar uses	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-145, Sec. 86-109 (c)(5); Sec. 86-118
48841	Motor Vehicle Towing and Storage	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-152, Sec. 86-109 (c)(5); Sec. 86-118
812113	Nail Salons	N	N	N	N	N	P	P	P	P	P	P	N	
53242	Office Machinery and Equipment Rental and Leasing	N	N	N	N	N	N	N	P	N	N	P	P	Sec. 86-118
812922	One-Hour Photo-finishing	N	N	N	N	N	P	P	P	N	P	P	N	
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
81112	Automotive Body, Interior, and Glass Repair / Replacement	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
5191	Other Information Services	N	N	N	N	N	P	P	P	P	N	P	N	

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81219	Other Personal Care Services, including day spa, med spa, but not tattoo parlor or massage therapy	N	N	N	N	N	C	C	N	C	N	P	N	Sec. 86-109 (c)(5); Sec. 86-118; Sec. 86-659
81293	Parking Lots and Garages, Commercial	N	N	N	C	N	C	C	C	C	C	C	C	Article XIII; Sec. 86-555; Sec. 86-118
92215	Parole Offices and Probation Offices	N	N	N	N	N	N	N	P	N	N	P	N	
92219	Other Justice and Safety Activities	N	N	N	N	N	P	P	P	P	P	P	P	
53211	Passenger Car Rental and Leasing	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-109 ©(5); Sec. 86-118
8114	Personal & Household Goods Repair & Maintenance, including jewelry, garments, watches, musical instruments and bicycles; No Outdoor Storage	N	N	N	P	N	P	P	P	P	P	P	P	Sec. 86-118
81291	Pet Care, Grooming, Training, Pet Sitting (except Veterinary Services)	N	N	N	N	N	C	C	C	N	C	P	P	Sec. 86-174; Sec. 86-118
812910	Animal Kennels / Boarding	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-556; Sec. 86-118
812910	Animal Rescue Shelter, Public or Private	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-557; Sec. 86-118
812921	Photo-finishing Laboratories (except One-Hour)	N	N	N	N	N	P	P	P	N	C	P	P	Sec. 86-558

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54192	Photographic Services and Studios, Including Framing Shops	N	N	N	P	N	P	P	P	N	C	P	P	Sec. 86-559
6115	Technical and Trade Schools	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-197; Sec. 86-118
611513	Apprenticeship Training	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-560; Sec. 86-118
561491	Repossession Services	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-153, Sec. 86-109 (c)(5); Sec. 86-118
81142	Re-upholstery and Furniture Repair, no outdoor storage	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-154; Sec. 86-118
811420	Antique Furniture Repair and Restoration Shop	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-561
721310	Rooming and Boarding Houses	N	N	N	N	C	N	N	N	N	N	N	N	Sec. 86-562; Sec. 86-118
561612	Security Guards and Patrol Services	N	N	N	N	N	N	N	P	N	N	P	P	
561621	Security Systems Services (except Locksmiths)	N	N	N	N	N	C	C	P	C	N	P	P	Sec. 86-563
5617	Services to Buildings and Dwellings, (including pest control, janitorial services, landscape services, carpet and upholstery cleaning, pool maintenance, drain or gutter cleaning)	N	N	N	N	N	N	N	C	N	C	P	P	Sec. 86-155; Sec. 86-118

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81143	Shoe Repair	N	N	N	P	N	P	P	N	P	P	P	P	
81149	Other Household Goods Repair and Maintenance	N	N	N	N	N	P	P	N	P	P	P	P	Sec. 86-118
5619	Other Support Services, including packaging and labeling, convention and trade show organizers, inventory, traffic control, water conditioning, lumber grading and related services	N	N	N	N	N	N	N	P	N	N	C	P	Sec. 86- 564; Sec. 86-118
561422	Telemarketing Bureaus	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86- 565; Sec. 86-118
561421	Telephone Answering Services	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-565
541380	Testing Laboratories	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86- 156
54193	Translation and Interpretation Services	N	N	N	N	N	P	P	P	N	N	P	N	
5615	Travel Agencies and Reservation Services	N	N	N	P	N	P	P	P	P	N	P	N	
56152	Tour Operators with Tour Vehicles	N	N	N	N	N	C	C	N	N	N	C	N	Sec. 86- 566; Sec. 86-118
53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing, including Moving Truck Rental	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-109 ©(5); Sec. 86-567; Sec. 86-118
4542	Vending Machine Operators	N	N	N	N	N	N	C	C	N	N	P	N	Sec. 86- 157; Sec. 86-118

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532282	Video Tape and Disc Rental	N	N	N	N	N	P	P	N	P	C	P	N	Sec. 86-177; Sec. 86-118
6116	Other Schools and Instruction, but not small-scale tutoring (10 students or less)	N	N	N	N	N	C	C	C	N	N	C	N	Sec. 86-198; Sec. 86-118
61161	Fine Arts Schools	N	N	N	P	N	P	P	C	C	N	P	N	Sec. 86-568
611610	Small-scale Pottery and Ceramics Shop	N	N	N	P	N	P	P	C	C	P	P	N	Sec. 86-569
61162	Sports and Recreation Instruction, including Exercise and Yoga	N	N	N	P	N	P	P	C	C	P	P	N	Sec. 86-570
611620	Sports and Recreation Instruction, including Gymnastics and Martial Arts	N	N	N	P	N	P	P	C	C	P	P	N	Sec. 86-571
6117	Educational Support Services (non-instructional)	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-572
611691	Small-scale Tutoring and Exam Preparation, 10 students or less	N	N	N	N	N	P	P	P	P	C	P	N	Sec. 86-655
6243	Vocational Rehabilitation Services	N	N	N	N	N	C	C	N	N	N	C	N	Sec. 86-158; Sec. 86-118
5621	Waste Collection	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-573; Sec. 86-118
562119	Other Waste Collection, Except Hazardous Waste	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-573; Sec. 86-118
5622	Waste Treatment and Disposal	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-574; Sec. 86-118

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
5629	Remediation and Other Waste Services	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-575; Sec. 86-118
562920	Materials Recovery Facilities, Including Collection Bins for Recyclable Materials	N	N	N	N	N	N	N	C	N	N	C	P	Sec. 86-640; Sec. 86-118
562991	Septic Tank and Related Services	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-576; Sec. 86-118
4431	Electronics and Appliance Stores, Including Computers and Cameras	N	N	N	P	N	P	P	N	P	N	P	N	
45392	Art Dealers	N	N	N	P	N	P	P	P	C	C	P	N	Sec. 86-577
453920	Art Gallery	N	N	N	P	N	P	P	C	C	C	P	N	Sec. 86-578
453920	Temporary, Outdoor Arts Market	N	N	N	N	N	C	C	C	N	N	N	N	Sec. 86-579
44131	Automotive Parts and Accessories Stores, With No Outdoor Storage, Excluding Tires	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
44131	Automotive Parts and Accessories Stores, With Outdoor Storage, Excluding Tires	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-580; Sec. 86-118
7224	Bars, Taverns and Other Drinking Places (Alcoholic Beverages)	N	N	N	N	N	C	C	N	P	C	P	N	Sec. 86-159
4453	Beer, Wine and Liquor Stores	N	N	N	N	N	N	N	N	N	N	C	N	Sec. 86-637; 6-44

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
45121	Book Stores and News Dealers	N	N	N	P*	N	P	P	P	P	P	P	N	*Excluding Adult Entertainmt
4441	Building Material and Supplies Dealers	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86- 161; Sec. 86-118
44419	Other Building Material Dealers, Lumber Yards	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-162
722514	Cafeterias, Grill Buffets, and Buffets	N	N	N	N	N	C	C	C	P	C	P	N	Sec. 86-581
44111	Car Dealers, New Vehicles Only	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86- 163; Sec. 86-118
441110	Car Dealers, New or Used Vehicles	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-163, Sec. 86-109 (c)(5); Sec. 86-118
44112	Car Dealers, Used Vehicles Only	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86- 163, Sec. 86-109 (c)(5); Sec. 86-118
4251	Electronic Markets and Agents and Brokers	N	N	N	N	N	N	N	P	N	N	P	N	
425120	Wholesale Trade Agents and Brokers, Incl. Automobile Brokers (Office Only)	N	N	N	N	N	N	N	N	N	N	P	N	Sec. 86- 163.1; Sec. 86-118
72232	Caterers	N	N	N	N	N	P	P	N	P	N	P	N	
4481	Clothing Stores	N	N	N	P	N	P	P	N	C	P	P	N	Sec. 86-164

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
44815	Clothing Accessories Stores	N	N	N	P	N	P	P	N	C	P	P	N	Sec. 86-164
44512	Convenience Food Stores with fuel pumps	N	N	N	N	N	N	N	N	C	N	C	C	Sec. 86-582; Sec. 86-118
445120	Convenience Food Stores without fuel pumps	N	N	N	N	N	N	N	N	C	C	C	C	Sec. 86-165; Sec. 86-118
44612	Cosmetics, Beauty Supplies, and Perfume Stores, with no care services	N	N	N	P	N	C	C	N	P	P	P	N	Sec. 86-638
452210	Department Stores	N	N	N	N	N	C	C	N	P	N	P	N	Sec. 86-583
453998	Store Retailers not Specified Elsewhere, Incl. Fireworks Shops but not Tobacco Stores	N	N	N	N	N	N	N	N	C	P	P	P	Sec. 86-584; Sec. 86-118
4531	Florists	N	N	N	P	N	P	P	N	P	P	P	N	
72231	Food Service Contractors	N	N	N	N	N	P	P	C	P	N	P	P	Sec. 86-585; Sec. 86-118
4421	Furniture Stores	N	N	N	N	N	C	C	N	P	P	P	N	Sec. 86-166
4422	Furnishings Stores (Minor Interior Décor Only)	N	N	N	P	N	P	P	N	P	P	P	N	
44221	Floor Covering Stores	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
442291	Window Treatment Stores	N	N	N	N	N	C	C	N	N	P	P	N	Sec. 86-586

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2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
4471	Gasoline Stations, Full Service	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-118; Sec. 86-582
44711	Gasoline Stations with Convenience Stores	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-118; Sec. 86-582
452319	All Other General Merchandise Stores	N	N	N	N	N	P	P	N	P	C	P	N	Sec. 86-167
44511	Grocery Stores and Supermarkets (except Specialty Food Stores and Convenience Food Stores)	N	N	N	N	N	C	C	N	P	C	P	N	Sec. 86-169
44413	Hardware Stores	N	N	N	N	N	C	C	N	P	P	P	P	Sec. 86-587; Sec. 86-118
45112	Hobby, Toy and Game Stores	N	N	N	P	N	P	P	N	P	P	P	N	
451120	Arts & Crafts Retail Sales, Supply Stores	N	N	N	P	N	P	P	C	C	C	P	N	Sec. 86-588
44411	Home Centers (Building Materials and Supplies)	N	N	N	N	N	N	N	N	P	N	C	P	Sec. 86-589; Sec. 86-118
4483	Jewelry, Luggage, and Leather Goods Stores	N	N	N	P	N	P	P	N	P	N	P	N	
4442	Lawn and Garden Equipment and Supplies Stores	N	N	N	N	N	N	C	N	N	C	P	P	Sec. 86-170; Sec. 86-118
44422	Nursery, Garden, and Farm Supply Stores	N	N	N	N	N	N	C	N	N	C	P	P	Sec. 86-170; Sec. 86-118
444220	Mulch and Gravel Sales, Outdoor Yards	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-656

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
44619	Miscellaneous Health and Personal Care Stores, including Health Foods and Specialty Health Products, but not CBD stores	N	N	N	P	N	P	P	N	P	P	P	N	
72233	Mobile Food Services, Including Carts and Individual Food Trucks	N	N	N	P	N	C	C	C	N	N	C	N	86-114; 86-590; Sec. 86-118
722330	Food Truck Courts and Parks	N	N	N	P	N	C	C	C	C	C	C	N	86-114; 86-591
44122	Motorcycle, Boat, and Other Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-160; Sec. 86-118
441228	Motorcycle, ATV, and Other Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-592; Sec. 86-118
45114	Musical Instrument and Supplies Stores	N	N	N	P	N	P	P	N	P	N	P	N	
45439	Other Direct Selling Establishments	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-593
4532	Office Supplies, Stationery, and Gift Stores	N	N	N	P	N	P	P	C	P	C	P	N	Sec. 86-171; Sec. 86-168
44613	Optical Goods Stores	N	N	N	P	N	P	P	N	P	C	P	N	Sec. 86-172
447190	Other Gasoline Stations (includes Truck stop)	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-594; Sec. 86-118
4412	Other Motor Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-595

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2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
44412	Paint and Wallpaper Stores	N	N	N	N	N	C	C	N	P	N	P	N	Sec. 86-639
45391	Pet and Pet Supplies Stores, no Outdoor Storage or Displays	N	N	N	N	N	C	C	N	C	N	P	N	Sec. 86-173; Sec. 86-118
44611	Pharmacies and Drug Stores	N	N	N	C	N	C	C	N	P	P	P	N	Sec. 86-175
443142	Music Stores (Prerecorded Tape, Compact Disc, and Records)	N	N	N	P	N	C	C	N	P	N	P	N	Sec. 86-176
44121	Recreational Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-596
722511	Restaurants, Full-Service, Family Restaurants	N	N	N	P	N	P	P	C	P	P	P	N	Sec. 86-597
722511	Restaurants, Full-Service, Quality Restaurants	N	N	N	P	N	P	P	C	P	P	P	N	Sec. 86-597
722513	Restaurants, Limited-Service, including Fast Food and Take-Out, with drive-through windows.	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-598; Sec. 86-118
722513	Restaurants, Limited-Service, including Fast Food and Take-Out, without drive-through windows.	N	N	N	P	N	P	P	C	P	P	P	P	Sec. 86-598
45113	Sewing, Needlework, and Piece Goods Stores	N	N	N	P	N	P	P	N	P	N	P	N	
4482	Shoe Stores	N	N	N	P	N	P	P	N	P	P	P	N	

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
722515	Snack and Nonalcoholic Beverage Bars, including cafes and coffee shops	N	N	N	P	N	P	P	C	P	P	P	P	Sec. 86-599
4452	Specialty Food Stores, including Meat, Fish, Fruit and Vegetable Markets, Baked Goods, Candy and Nut Stores	N	N	N	P	N	P	P	N	P	P	P	N	
445230	Outdoor Farmers Market	N	N	N	P	N	P	P	N	P	N	C	N	86-114; Sec. 86-600; Sec. 86-118
45111	Sporting Goods Stores, but not Firearms Dealers	N	N	N	N	N	P	P	N	P	C	P	N	Sec. 86-660
451110	Firearms Dealers, Online sales only	N	N	N	N	N	C	P	P	N	N	P	N	Sec. 86-661
451110	Firearms Dealers, physical store	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-657
44132	Tire Dealers	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-601; Sec. 86-118
484	Truck Transportation (Freight) Logistics	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-179; Sec. 86-118
4533	Used Merchandise Stores, including Thrift Stores but not Consignment Stores or Antique Shops	N	N	N	N	N	N	N	N	N	C	C	C	Sec. 86-178; Sec. 86-118
45331	Consignment Stores	N	N	N	N	N	C	C	N	C	C	P	N	Sec. 86-602
453310	Antique Shops, but not Flea Markets	N	N	N	P	N	P	P	N	P	N	P	N	

452311	Warehouse Clubs and Supercenters	N	N	N	N	N	N	N	N	N	C	N	P	N	Sec. 86-603; Sec. 86-118
2017															
NAICS	USES	R-2	R-4	R-C	C C M	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section	
45393	Manufactured, Mobile, Home Dealers	N	N	N	N	N	N	N	N	N	N	N	N	N	
45399	All Other Miscellaneous Store Retailers, including Flea Markets	N	N	N	N	N	C	C	N	C	C	C	N	Sec. 86-604; Sec. 86-118	
453991	Tobacco Stores, Cigar Shops, and Vape Shops CBD Stores, but not Cigar Lounge	N	N	N	N	N	N	N	N	C	P	P	N	Sec. 86-605; Sec. 86-118	
MANUFACTURING, WHOLESALING, AND WAREHOUSING															
337	Furniture and Related Product Manufacturing, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118	
337	Furniture and Related Product Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118	
3121	Beverage Manufacturing, Non-alcoholic, with No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P		
3121	Beverage Manufacturing, Non-alcoholic, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606	
812332	Industrial Launderers	N	N	N	N	N	N	N	N	N	N	N	P		
53113	Mini-warehouses and Self-	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-607; Sec.	

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	Storage Units (Indoor and Outdoor)														86-118
2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section	
339	Miscellaneous Manufacturing (including toys, jewelry, silverware, medical / dental equipment and supplies, sporting goods, office supplies, signs, caskets, gaskets, home accessories, etc. and similar processing/assembly of products), With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118	
339	Miscellaneous Manufacturing (including toys, jewelry, silverware, medical / dental equipment and supplies, sporting goods, office supplies, signs, caskets, gaskets, home accessories, etc. and similar processing/assembly of products), With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118	
51212	Motion Picture and Video Distribution	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-608	
51211	Motion Picture and Video Production	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-609	
322	Paper Manufacturing	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-610; Sec. 86-118	
512191	Preproduction and Other Related Industries	N	N	N	N	N	P	P	C	P	C	P	P	Sec. 86-137	

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323	Printing and Related Support Activities	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-611
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section
31211	Soft Drink and Ice Manufacturing, With no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
31211	Soft Drink and Ice Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
31212	Breweries, Large-Scale	N	N	N	N	N	C	C	N	N	N	N	C	Sec. 86-612; Sec. 86-118
312120	Micro-breweries	N	N	N	P	N	C	C	N	N	N	C	C	86-114; Sec. 86-613
312120	Brew Pubs and Growler Shops	N	N	N	P	N	C	C	N	N	N	C	N	86-114; Sec. 86-614
31214	Distilleries, Large-Scale	N	N	N	N	N	C	C	N	N	N	N	C	Sec. 86-615; Sec. 86-118
312140	Micro-distilleries	N	N	N	P	N	C	C	N	N	N	N	C	86-114; Sec. 86-616
3122	Tobacco Manufacturing	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec.

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																86-118
493	Warehousing and Storage	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-617; Sec. 86-118
2017																
NAICS	USES	R-2	R-4	R-C	C	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1		Code	Section
Code					M											
423	Merchant Wholesalers, Durable Goods, With No Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P		
423	Merchant Wholesalers, Durable Goods, With Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C		Sec. 86-618	
423930	Recyclable Material Merchant Wholesalers With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P			
423930	Recyclable Material Merchant Wholesalers With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C		Sec. 86-618	
424	Merchant Wholesalers, Non-Durable Goods (including piece goods), With No Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P			
424	Merchant Wholesalers, Non-Durable Goods (including piece goods), With Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C		Sec. 86-618	
311	Food Manufacturing, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P		Sec. 86-118	
311	Food Manufacturing, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C		Sec. 86-606; Sec. 86-118	

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313	Textile Mills, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
313	Textile Mills, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section	
314	Textile Product Mills, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
314	Textile Product Mills, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
315	Apparel and Apparel Accessories Manufacturing, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
315	Apparel and Apparel Accessories Manufacturing, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
316	Leather and Allied Product Manufacturing, Including footwear, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
316	Leather and Allied Product Manufacturing, Including footwear, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
321	Wood Product Manufacturing, Including Millwork, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
321	Wood Product Manufacturing, Including Millwork, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
324	Petroleum & Coal Products Manufact.	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec.

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																86-118
325	Chemical Manufacturing, Including Pharmaceutical and Medicine Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-619; Sec. 86-118
2017																
NAICS	USES	R-2	R-4	R-C	C	C	M	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section
Code																
326	Plastics and Rubber Products Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-620; Sec. 86-118
327	Non-metallic Mineral Product Manufact.	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
331	Primary Metal Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
332	Fabricated Metal Product Manufact. With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
332	Fabricated Metal Product Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
333	Machinery Manufacturing, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
333	Machinery Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
334	Computer and Electronic Product Manufactur., With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
334	Computer and Electronic Product Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118

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335	Electrical Equipment and Appliance Manufacturing With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
335	Electrical Equipment and Appliance Manufacturing With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section	
336	Transportation Equipment Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
TRANSPORTATION, COMMUNICATION, AND UTILITIES															
4855	Charter Bus Industry	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-621; Sec. 86-118	
4885	Freight Transportation Arrangement (Logistics)	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-622; Sec. 86-118	
488991	Packing and Crating	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-180; Sec. 86-118	
517312	Wireless Telecommunications Carriers (New Cell Towers)	N	N	N	N	N	C	C	C	N	C	C	C	Sec. 86-201; Chapter 70	
517312	Wireless Telecommunications Carriers (Co-Locations)	N	N	N	P	N	P	P	P	P	P	P	P	Sec. 86-201; Chapter 70	
517312	Wireless Telecommunications Carriers (Small Cell Permitting on New Poles in Right-of-Way)	P @	P @	P @	P @	P @	P #	P #	P	P @	P	P	P	#=Sec. 70-71(a)(10), @=Sec. 70-103	

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517312	Wireless Telecommunications Carriers (Small Cell Permitting on Existing Poles in Right-of-Way)	P	P	P	P	P	P	P	P	P	P	P	P	P	#=#	#=Sec. 70-71(a)(10)
4821	Rail Transportation Co. (Office Only)	N	N	N	N	N	C	C	P	N	N	C	P		Sec. 86-623; Sec. 86-118	
2017																
NAICS Code	USES	R-2	R-4	R-C	C C M	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section		
487	Scenic and Sightseeing Transportation	N	N	N	N	N	C	C	N	N	N	N	P		Sec. 86-624; Sec. 86-118	
485991	Special Needs Transportation	N	N	N	N	N	N	N	N	N	N	P	P		Sec. 86-118	
4852	Interurban and Rural Bus Transportation	N	N	N	N	N	N	N	C	N	N	N	C		Sec. 86-625; Sec. 86-118	
4853	Taxi and Limousine Service	N	N	N	N	N	N	N	N	N	N	C	C		Sec. 86-181; Sec. 86-118	
4851	Urban Transit Systems, except Taxi and Limousine Service	N	N	N	N	N	N	N	N	N	N	P	P			
4854	School & Employee Bus Transportation	N	N	N	N	N	N	N	C	N	N	N	C		Sec. 86-626; Sec. 86-118	
4882	Support Activities for Rail Transportation	N	N	N	N	N	C	C	C	N	N	N	C		Sec. 86-627; Sec. 86-118	
4884	Support Activities for Road Transportation	N	N	N	N	N	N	N	C	N	N	N	C		Sec. 86-628; Sec. 86-118	
4889	Other Support Activities for Transportation	N	N	N	N	N	N	N	C	N	N	N	C		Sec. 86-629; Sec. 86-118	

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491	Postal Service	N	N	N	N	N	C	C	P	N	C	P	P	Sec. 86-113; 86-630
AGRICULTURAL USES														
	Private, Non-commercial Garden	P	P	P	N	N	P	P	N	P	N	N	N	
2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	RM	H- 1	H- 2	O&I	MX	C- 1	C- 2	M- 1	Code Section
11142	Nursery and Floriculture Production	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-631; Sec. 86-118
111421	Nursery and Tree Production	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-631; Sec. 86-118
112	Animal Production, including all types of Livestock Farming	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 14-9 (f); Sec. 86-118
1123	Poultry and Egg Production, Commercial	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 86-118
	Other Poultry Production, Personal Use, Non-Commercial	P	P	N	N	N	P	P	N	N	N	N	N	Sec. 14-51; Sec. 86-118
1125	Aquaculture	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-646
11291	Apiculture (Beekeeping)	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-647
1152	Support Activities for Animal Production	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-648
UTILITIES														
2211	Power Generation and Supply	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-632
2212	Natural Gas Distribution	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-633

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2213	Water, Sewage, and Other Systems	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-634; Sec. 86-118
22132	Sewage Treatment Facilities	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-635; Sec. 86-118
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section	
221118	Electronic Vehicle Charging Stations	N	N	N	C	C	C	C	C	C	C	C	C	C	Sec. 86-658
	ADULT ENTERTAINMENT														
713990	Adult Entertainment Facilities	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-641; Sec. 86-118

(Ord. No. 05-08, 8-15-05; Ord. No. 2006-05, § 1, 9-19-2006; Ord. No. 2015-10, § 3, 8-10-2015; [Ord. No. 2016-03, § 2, 2-8-2016](#); Ord. No. [2017-03](#), § 1, 2-13-2017) (Ord. No. 2019-05, 2-11-19, 2-10-20) (8-10-20) (6-14-21) (3-14-22) **(7-11-22)**

Attachment: Table of Uses 7.11.22 (3180 : Table of Uses Revision)

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on July 11, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a proposed text amendment to the City of Jonesboro Code of Ordinances, regarding further revisions and updates to the “Table of Uses Allowed by Zoning District”, Section 86-204, of Article VI – Conditional Uses, Chapter 86 – Zoning, of the City of Jonesboro Code of Ordinances.

David Allen
Zoning Administrator / Community Development Director

Publish 6/22/22

STATE OF GEORGIA

CITY OF JONESBORO

ORDINANCE NO. 2022-

1 AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF JONESBORO,
2 GEORGIA, BY AMENDING SECTION 86-204 (TABLE OF USES ALLOWED BY ZONING
3 DISTRICT), IN ARTICLE VI (CONDITIONAL USES) OF CHAPTER 86 (ZONING); TO
4 PROVIDE FOR CODIFICATION; TO PROVIDE FOR SEVERABILITY; TO REPEAL
5 CONFLICTING ORDINANCES; TO PROVIDE AN ADOPTION DATE; TO PROVIDE AN
6 EFFECTIVE DATE; AND FOR OTHER PURPOSES ALLOWED BY LAW.

7 **WHEREAS**, the governing authority of the City of Jonesboro, Georgia (the “City”) are
8 the Mayor and Council thereof;

9 **WHEREAS**, the City is authorized by its Charter and state law to regulate zoning within
10 the limits of the City;

11 **WHEREAS**, the City desires to amend the table of permitted and conditional uses in its
12 Zoning Ordinance to clarify which zoning districts where certain uses are permissible and include
13 additional categories of uses;

14 **WHEREAS**, the City has complied with the notice and hearing requirements pursuant to
15 O.C.G.A. § 36-66-1 *et seq.*; and

16 **WHEREAS**, the health, safety and welfare of the citizens of the City will be positively
17 impacted by the adoption of this Ordinance.

18 **NOW THEREFORE**, be it and it is hereby ordained by the Mayor and Council of the
19 City of Jonesboro:

20 **Section 1.** The Code of Ordinances of the City of Jonesboro, Georgia, is hereby amended
21 by revising Section 86-204 (Table of Uses Allowed By Zoning District), in Article VI

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22 (Conditional Uses) of Chapter 86 (Zoning); to be read and codified as set forth in Exhibit A,
23 attached hereto and made a part by reference, with added text in red, bold, and underlined font.

24 **Section 2.** The preamble of this Ordinance shall be considered to be and is hereby
25 incorporated by reference as if fully set out herein.

26 **Section 3.** (a) It is hereby declared to be the intention of the Mayor and Council that all
27 sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their
28 enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

29 (b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest
30 extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this
31 Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this
32 Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the
33 greatest extent allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance
34 is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this
35 Ordinance.

36 (c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance
37 shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable
38 by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of
39 the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the
40 greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any
41 of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to
42 the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and
43 sections of the Ordinance shall remain valid, constitutional, enforceable and of full force and
44 effect.

45 **Section 4.** All ordinances and parts of ordinances in conflict herewith are hereby expressly
46 repealed to the extent of such conflict.

47 **Section 5.** Penalties in effect for violations of the Zoning Ordinance of the City of
48 Jonesboro, Georgia at the time of the effective date of this Ordinance shall be and are hereby made
49 applicable to this Ordinance and shall remain in full force and effect.

50 **Section 6.** The effective date of this Ordinance shall be the date of adoption unless
51 otherwise specified herein.

52 **Section 7.** The Ordinance shall be codified in a manner consistent with the laws of the
53 State of Georgia and the City of Jonesboro. It is the intention of the governing body, and it is
54 hereby ordained that the provisions of this Ordinance shall become and be made part of the Code
55 of Ordinances, City of Jonesboro, Georgia, and the sections of this Ordinance may be
56 renumbered to accomplish such intention.

57 **Section 8.** The City Clerk, with the concurrence of the City Attorney, is authorized to
58 correct any scrivener’s errors found in this Ordinance, including its exhibits, as enacted.

SO ORDAINED, this _____ day of _____, 2022.

CITY OF JONESBORO, GEORGIA

Joy Day, Mayor

ATTEST:

Ricky L. Clark, Jr., City Clerk

APPROVED AS TO FORM:

City Attorney

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

EXHIBIT A

59 **Sec. 86-204. - Table of Uses Allowed by Zoning Districts.**

- 60 P = Use is permitted "by right" in the Zoning District indicated
 61 C = Use is permitted only as an approved conditional use permit (code section indicated)
 62 N = Use is not permitted in the Zoning District indicated

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	R M	H- 1	H- 2	O& I	M X	C- 1	C- 2	M- 1	Code Section
	RESIDENTIAL USES													
n/a	Single Family Detached Dwelling, Site-Built	P	P	P	N	N	P	P	N	P	N	N	N	Sec. 86-111; Article VII; Sec. 86-117
n/a	Single Family Detached Dwelling, Manufactured, Mobile, or Modular with Permanent Foundation	N	N	N	N	N	N	N	N	N	N	N	N	Article VII
n/a	Two-Family Dwelling (Duplex)	N	N	N	N	C	N	N	N	C	N	N	N	Article VII; Sec. 86-117; Sec. 86-118
n/a	Triplexes and Quadruplexes, not part of Apartment Communities	N	N	N	N	N	N	N	N	N	N	N	N	
n/a	Single Family Attached (Townhouses and Condominiums)	N	N	N	C	C	C	C	N	C	N	N	N	Sec. 86-202; Sec. 86-117; Sec. 86-118
n/a	Multifamily (Apartments)	C	C	N	C	C	C	C	N	C	N	N	N	Sec. 86-205; Sec. 86-117; Sec. 86-118

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n/a	Mixed Use Dwelling, including Lofts	N	N	N	C	P	C	C	C	P	C	N	N	Sec. 86-182; Sec. 86-117; Sec. 86-118
2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	R M	H- 1	H- 2	O&I	M X	C- 1	C- 2	M- 1	Code Section
n/a	Recreational Vehicle, Trailer, or Camping Trailer, used as Living Quarters or Dwelling	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 86- 62
n/a	Home Occupation	P	P	P	P	P	P	P	N	P	N	N	N	Sec. 86- 274
n/a	“Tiny” Houses, with permanent foundations	N	N	N	N	N	N	N	N	C	N	N	N	Sec. 86- 649
n/a	Guest Quarters / Mother-in-law Suites, accessory to principal dwelling	C	C	N	N	N	C	C	N	C	N	N	N	Sec. 86- 650
INSTITUTIONAL USES														
8139	Business, Professional, Labor, Political and Similar Organizations	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86- 206
8132	Charitable Organization Offices, including Grantmaking and Giving Services	N	N	N	N	N	P	P	P	C	N	P	N	Sec. 86- 207
62411	Child and Youth Services, including Adoption Agencies and Foster Services, but not Group or Youth Homes	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86- 208

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8131	Churches and Other Places of Worship	N	N	N	C	N	C	C	C	C	C	C	C	Sec. 86-183
81311	Religious Organizations, other than Churches and other Places of Worship	N	N	N	N	N	C	C	C	C	C	C	C	Sec. 86-183
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
8134	Civic and Social Organizations, with provisions for Private Bar or Restaurant	N	N	N	N	N	C	C	C	C	C	C	C	Sec. 86-184; Chap. 6
81341	Civic and Social Organizations, without Bar or Restaurant	N	N	N	N	N	C	C	C	C	C	C	C	Sec. 86-185
624210	Community Food Services, such as Food Banks, with no Meals Prepared or Served on Premises (i.e. Soup Kitchens)	N	N	N	N	N	N	N	C	N	N	C	<u>C</u>	Sec. 86-209; Sec. 86-118
62422	Community Housing Services, including transitional housing	C	C	N	N	C	N	N	C	N	N	N	N	Sec. 86-210; Sec. 86-118
62423	Emergency and Other Relief Services, but not Shelters or Re-settlements	N	N	N	N	N	N	N	C	N	N	C	<u>C</u>	Sec. 86-211
515	Broadcasting, Except Internet	N	N	N	N	N	C	C	C	C	C	<u>C</u>	P	Sec. 86-132, Sec. 86-199
51912	Libraries and Archives	C	C	N	C	C	C	C	P	C	C	C	N	Sec. 86-128
51913	Internet Publishing and Web Search Portals	N	N	N	N	N	P	P	P	C	N	P	P	Sec. 86-200

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519130	Internet Broadcasting	N	N	N	N	N	C	C	C	C	N	P	P	Sec. 86-200
62441	Nursery school (Child Day Care Services) (Out of Home)	N	N	N	C	N	N	C	C	C	C	C	N	Sec. 86-122
624410	Family Day Care (In Home)	C	C	C	N	C	N	N	N	N	N	N	N	Sec. 86-123
2017														
NAICS Code	USES	R-2	R-4	R-C	C-C-M	R-M	H-1	H-2	O&I	M-X	C-1	C-2	M-1	Code Section
62412	Adult Day Care (In Home)	C	C	C	N	C	N	N	N	N	N	N	N	Sec. 86-124
624120	Day Care Center (Out of Home)	N	N	N	C	N	N	C	C	C	C	C	N	Sec. 86-125
624190	Other Individual and Family Services, incl. Counseling (Except Offices of Mental Health Specialists)	N	N	N	N	N	P	P	P	N	N	C	N	Sec. 86-212
623110	Nursing Care Facilities, including Nursing Homes	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-213; Sec. 86-118
6232	Residential Mental Health Facilities	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-214; Sec. 86-118
62321	Residential Developmental Disability Homes (Major Disability)	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-215; Sec. 86-118
62322	Residential Mental and Substance Abuse Care	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-216; Sec. 86-118
62331	Continuing Care, Assisted Living Facilities	N	N	N	N	N	N	N	C	C	N	C	N	Sec. 86-217; Sec. 86-118

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6214	Medical Outpatient Care Centers	N	N	N	N	N	N	C	P	C	N	C	N	Sec.-86-218
621410	Family Planning Centers, Including Family Planning Counseling	N	N	N	N	N	N	C	C	N	N	C	N	Sec. 86-219
62142	Outpatient Mental Health Centers	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-220
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
621420	Outpatient Substance Abuse Centers	N	N	N	N	N	N	N	C	N	N	N	N	Sec. 86-499
621491	HMO Medical Centers	N	N	N	N	N	N	N	P	C	N	C	N	Sec.-86-500
621493	Freestanding Ambulatory Surgical and Emergency Centers	N	N	N	N	N	N	N	C	N	N	C	N	Sec.-86-501
62149	Other Outpatient Care Centers	N	N	N	N	N	N	N	C	C	N	C	N	Sec.-86-502
62191	Ambulance Services (Transportation)	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-645
621991	Blood and Organ Banks	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-140; Sec. 86-118
621999	All Other Miscellaneous Ambulatory Health Care Services	N	N	N	N	N	C	C	C	C	N	C	N	Sec 86-503
622110	General Medical and Surgical Hospitals	N	N	N	N	N	N	N	C	N	N	C	N	Sec.-86-504; Sec. 86-118
6222	Psychiatric and Substance Abuse Hospitals	N	N	N	N	N	N	N	C	N	N	N	N	Sec.-86-505; Sec. 86-118

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6223	Other Hospitals	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-506
6239	Other Residential Care Facilities Care, Personal Care Homes	N	N	N	N	N	N	N	C	C	N	C	N	Sec. 86-126; Sec. 86-118
2017														
NAICS Code	USES	R-2	R-4	R-C	C-C-M	R-M	H-1	H-2	O&I	M-X	C-1	C-2	M-1	Code Section
62399	Other Residential Care Facilities Care, Group Homes for Adults without Major Disabilities, and not involving Mental Health or Substance Abuse)	C	C	N	N	N	N	N	N	N	N	N	N	Sec. 86-127; Sec. 86-118
623990	Other Residential Care Facilities Care, Youth Homes	C	C	N	N	N	N	N	N	N	N	N	N	Sec. 86-507; Sec. 86-118
6113	Colleges, Universities and Professional Schools	N	N	N	N	N	N	C	C	C	N	C	C	Sec. 86-186
6111	Elementary and Secondary Schools, including religious schools	C	C	C	N	C	C	C	C	C	C	C	C	Sec. 86-187
6112	Junior Colleges	N	N	N	N	N	N	N	C	C	N	C	C	Sec. 86-188
623312	Retirement Community, without Nursing Care	N	N	N	N	P	N	C	P	P	N	N	N	Sec. 86-129; Sec. 86-118
8133	Social Advocacy Organizations	N	N	N	N	N	N	C	P	C	N	N	N	Sec. 86-508
813312	Environment and Conservation Organizations	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-509

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6241	Social Services Assistance, including Individual and Family Services	N	N	N	N	N	N	C	P	C	N	C	N	Sec. 86-510
923	Administration of Human Resource Programs, Including Education, Public Health, and Veterans' Affairs, but not transitional housing	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511
2017														
NAICS	USES	R-2	R-4	R-C	C-C-M	R-M	H-1	H-2	O&I	M-X	C-1	C-2	M-1	Code Section
924	Administration of Environmental Quality Programs	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511
925	Administration of Housing Programs, Urban Planning, Rural, and Community Development, but not transitional housing	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511
9261	Administration of Economic Programs	N	N	N	P	N	C	C	P	P	N	P	N	Sec. 86-511
92612	Administration of Transportation Programs	N	N	N	P	N	C	C	P	C	N	C	N	Sec. 86-511
92613	Utility Regulation and Administration	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-512
92614	Agricultural Market and Commodity Regulation	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-513
92615	Licensing and Regulating Commercial Sectors	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-514
ARTS, ENTERTAINMENT, AND RECREATION														

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7111	Performing Arts Theaters: Drama, Dance, Music	N	N	N	C	N	C	C	C	C	N	C	N	Sec. 86-193; 86-114
711110	Dinner Theaters, Cabaret, Concert Hall, Live Entertainment	N	N	N	C	N	C	C	N	C	N	C	N	Sec. 86-195; 86-114
711120	Dance Company Studios, without Theaters	N	N	N	C	N	C	C	C	C	C	C	N	86-114; Sec. 86-515
2017														
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
711130	Musical Groups and Artists, Live Entertainment	N	N	N	N	N	C	C	C	C	N	C	N	Sec. 86-135
711211	Sports Stadiums, Coliseums, Arenas, Amphitheaters	N	N	N	C	N	N	N	N	C	N	C	C	Sec. 86-194
711212	Racetracks, Including Small Vehicles, Go-Karts and Motorcycles	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-516; Sec. 86-118
71131	Promoters of Performing Arts, Sports & Similar Events W/ Facilities	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-517
711310	Art Center, Not Performing Arts	N	N	N	P	N	P	P	P	P	N	P	N	86-114
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities; Booking <u>Agency</u>	N	N	N	N	N	P	P	P	P	N	P	N	86-114
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	N	N	N	N	N	P	P	P	C	N	P	N	86-114; Sec. 86-518

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7115	Artist's Studios, Including Makerspaces	N	N	N	P	N	P	P	P	P	N	P	N	86-114
711510	Independent Artist, Writers, and Performers, Live Entertainment	N	N	N	N	N	C	C	C	C	N	C	N	86-114; Sec. 86-519
71311	Amusement and Theme Parks	N	N	N	N	N	N	N	N	C	N	C	C	Sec. 86-520; Sec. 86-118
71312	Amusement Arcades, Indoor	N	N	N	N	N	C	C	N	C	N	P	N	Sec. 86-130, Sec. 86-109 (c)(5); Sec. 86-118
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
7132	Gambling Industries	N	N	N	N	N	N	N	N	N	N	N	N	
7139	Other Amusement and Recreation Industries	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-521; Sec. 86-118
713991	Billiard and Pool Halls	N	N	N	N	N	C	C	N	N	N	C	N	Sec. 86-131, 86-109 c5; Sec. 86-118
713990	Recreational Shooting Clubs	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-636; Sec. 86-118
713990	Non-governmental Shooting Galleries and Shooting Ranges	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 86-118
713990	Hookah Lounge (Smoking Bar, but not Cigar Lounge)	N	N	N	N	N	C	C	N	C	N	C	N	Sec. 18-92; Sec. 86-118
713950	Bowling Centers	N	N	N	N	N	N	N	N	N	N	P	N	Sec. 86-118
713940	Fitness and Recreational Sports Centers, Health Clubs	N	N	N	C	N	C	C	C	P	C	P	N	Sec. 86-522

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71391	Golf Courses and Country Clubs	C	C	C	N	C	N	N	C	C	N	N	N	Sec. 86-190; Sec. 86-118
512131	Motion Picture Theaters (except Drive-Ins)	N	N	N	N	N	C	C	N	C	N	C	N	Sec. 86-133; Sec. 86-118
512132	Drive-In Motion Picture Theaters	N	N	N	N	N	N	N	N	C	N	C	N	Sec. 86-134; Sec. 86-118
712110	Museums	N	N	N	C	N	C	C	C	C	N	C	N	Sec. 86-191
71212	Other Historical Sites, Open to General Public	N	N	N	N	N	C	C	C	N	N	N	N	Sec. 86-113; 86-523
2017														
NAICS	USES	R-2	R-4	R-C	C	R	H-1	H-2	O&I	M	C-1	C-2	M-1	Code Section
		M			M									
712190	Nature Parks and Other Similar Institutions	N	N	N	P	N	C	C	P	P	P	N	N	Sec. 86-136
71213	Zoos and Botanical Gardens	N	N	N	N	N	N	N	C	C	N	N	N	Sec. 86-524; Sec. 86-118
71399	Neighborhood Rec. Centers, incl. Tennis, Pools & Active Primarily Outdoor Amenities, with or w/o Food Sales (Private)	N	N	N	N	C	N	N	C	C	C	C	N	Sec. 86-192
71399	Passive Parks, Playgrounds and Other Open Space Amenities, including Squares, Greens and Pocket Parks (private)	P	P	P	P	P	P	P	P	P	P	P	P	
71399	Community Recreation Facility (non-profit) including YMCA, Senior Centers, City Recreational Centers, and similar facilities linked to religious denominations	N	N	C	N	C	C	C	C	C	C	C	C	Sec. 86-189

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51219	Postproduction Services and Other Motion Picture and Video Industries	N	N	N	N	N	P	P	C	P	C	P	P	Sec. 86-137; Sec. 86-118
51224	Sound Recording Studios	N	N	N	N	N	C	C	C	C	N	P	C	Sec. 86-138
51225	Record Production and Distribution	N	N	N	N	N	C	C	C	C	N	P	N	Sec. 86-138
713990	Cigar Lounges, with or Without Alcoholic Beverage Service	N	N	N	N	N	C	C	N	C	N	C	N	Sec. 86-642; Sec. 86-118
712110	<u>Selfie Museums</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>N</u>	<u>C</u>	<u>C</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>P</u>	<u>N</u>	<u>Sec. 86-662</u>
2017														
NAICS														
Code	USES	R-2	R-4	R-C	C-C-M	R-M	H-1	H-2	O&I	M-X	C-1	C-2	M-1	Code Section
	GENERAL OFFICE USES													
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	N	N	N	P	N	P	P	P	P	P	P	N	
5413	Architectural, Engineering, Land Planning, Drafting, Surveying, Mapping and Related Services	N	N	N	P	N	P	P	P	P	P	P	N	
54135	Building Inspection Services	N	N	N	P	N	P	P	P	P	P	P	N	
5221	Banks, Credit Unions and Savings Institutions	N	N	N	P	N	C	P	P	P	P	P	N	Sec. 86-139
5614	Business Support Services	N	N	N	N	N	P	P	P	C	P	P	N	Sec. 86-525

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236	General Building Construction / Development, Office Only with no Outdoor Storage or Equipment Parking	N	N	N	N	N	C	C	P	N	N	P	P	Sec. 86-141; Sec. 86-118
236	General Building Construction / Development, with Outdoor Storage and / or Equipment Parking	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-142; Sec. 86-118
237	Heavy and Civil Engineering Construction, Office Only with no Outdoor Storage or Equipment Parking	N	N	N	N	N	C	C	C	N	N	C	P	Sec. 86-141; Sec. 86-118
237	Heavy and Civil Engineering Construction, with Outdoor Storage or Equipment Parking	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-142; Sec. 86-118
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
238	Specialty Trade Contractors, Office Only with no Outdoor Storage or Equipment Parking	N	N	N	N	N	C	C	P	N	N	P	P	Sec. 86-141; Sec. 86-118
238	Specialty Trade Contractors, with Outdoor Storage and / or Equipment Parking	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-142; Sec. 86-118
5415	Computer Systems Design and Related Services	N	N	N	P	N	P	P	P	P	P	P	N	
52229	Consumer Lending and Credit	N	N	N	N	N	P	P	P	N	N	P	N	
522298	All Other Nondepository Credit Intermediation, Including Pawn Shops	N	N	N	N	N	N	N	N	N	N	C	N	Sec. 86-109 (c)(5); Sec. 86-526; Sec. 86-118

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551114	Corporate Management Offices, Office Only	N	N	N	P	N	P	P	P	P	C	P	P	Sec. 86-643	
5222	Credit Card Issuing and Sales Financing	N	N	N	N	N	N	P	P	C	N	P	N	Sec. 86-526	
522390	Other Activities Related to Credit Intermediation, Including Check Cashing Services	N	N	N	N	N	N	N	N	C	N	P	N	Sec. 86-109 (c)(5); Sec. 86-526; Sec. 86-118	
561311	Employment Placement Agencies (Staffing)	N	N	N	N	N	C	P	P	C	N	P	N	Sec. 86-527	
561330	Professional Employer Organizations (Staff Leasing Services)	N	N	N	N	N	C	P	P	C	N	P	N	Sec. 86-527	
2017															
NAICS	USES	R-2	R-4	R-C	C	C	M	H-1	H-2	O&I	M	C-1	C-2	M-1	Code Section
Code															
9211	Executive, Legislative, and Other General Government Support	N	N	N	P	N	P	P	P	C	N	N	N	Sec. 86-528	
5612	Facilities Support Services	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-529; Sec. 86-118	
52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities	N	N	N	N	N	N	C	P	N	N	P	N	Sec. 86-530	
525	Funds, Trust, and Other Financial Vehicles	N	N	N	P	N	P	P	P	P	P	P	N		
524	Insurance Carriers and Related Activities	N	N	N	P	N	P	P	P	P	P	P	N		

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5414	Interior Design, Graphic Design & Other Specialized Design Services	N	N	N	P	N	P	P	P	P	P	P	N	
9221	Justice, Public Order and Safety Activities	N	N	N	P	N	P	P	P	P	P	P	N	
621492	Kidney Dialysis Centers	N	N	N	N	N	N	C	P	C	N	C	N	Sec. 86-531; Sec. 86-118
5411	Legal Services, including Attorneys' Offices	P*	P*	P*	P	P*	P	P	P	P	P	P	P	*Home Occupation
531120	Lessors of Nonresidential Building (except Miniwarehouses), including Event Centers (Excluding funerals and wakes)	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-532; Sec. 86-118
5511	Management of Companies and Enterprises	N	N	N	N	N	P	P	P	P	N	P	P	
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
5416	Management, Scientific, and Technical Consulting Services, including Executive Search and Management Consulting	N	N	N	N	N	P	P	P	P	N	P	N	
812199	Massage Therapy, State Licensed Only	N	N	N	N	N	C	C	C	P	P	P	N	Sec. 86-109 (c)(5); 86-533; Sec. 86-118
6215	Medical and Diagnostic Laboratories	N	N	N	N	N	C	C	P	P	N	P	P	Sec. 86-534
6212	Offices of Dentists	N	N	N	P	N	P	P	P	P	P	P	N	
521	Monetary Authorities-Central Bank	N	N	N	N	N	P	P	P	N	N	C	N	Sec. 86-535

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52231	Mortgage and Non-mortgage Loan Brokers	N	N	N	P	N	P	P	P	P	N	P	N	
5111	Newspaper, Periodical, Book, and Database Publishers	N	N	N	P*	N	P	P	P	P	N	P	N	*Excluding Adult Entertainment
511199	All Other Publishers	N	N	N	N	N	P	P	P	P	N	P	N	
5611	Office Administrative Services	N	N	N	P	N	P	P	P	P	P	P	P	
53132	Offices of Real Estate Appraisers	N	N	N	P	N	P	P	P	P	N	P	N	
53139	Other Activities Related to Real Estate	N	N	N	N	N	P	P	P	P	N	P	N	
5419	Other Professional, Scientific, and Technical Services	N	N	N	N	N	C	C	P	C	C	P	P	Sec. 86-536
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
5312	Real Estate Agents and Brokers Offices	N	N	N	P	N	P	P	P	P	P	P	N	
5311	Real Estate Leasing Company	N	N	N	N	N	P	P	P	P	P	P	N	
53131	Real Estate Property Managers	N	N	N	N	N	P	P	P	P	P	P	N	
54171	Research and Development in the Physical, Engin., and Life Sciences	N	N	N	N	N	C	C	P	C	N	C	C	Sec. 86-537
54172	Research and Development in the Social Sciences and Humanities	N	N	N	N	N	C	C	P	C	N	C	C	Sec. 86-537

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5417	Scientific Research and Development Services	N	N	N	N	N	C	C	P	C	N	C	C	Sec. 86-537
523	Securities, Commodity Contract, and Other Financial Investments and Related Activities	N	N	N	N	N	P	P	P	C	N	P	N	Sec. 86-538
5112	Software Publishers	N	N	N	P	N	P	P	P	P	N	P	N	
561320	Temporary Help Services, Manual Labor Pools	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-143, Sec. 86-109 (c)(5); Sec. 86-118
54194	Veterinary Services, including Animal Hospitals, No Outdoor Runs or Cages	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-144; Sec. 86-118
541940	Veterinary Services, including Animal Hospitals, With Outdoor Runs or Cages	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-539; Sec. 86-118
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
6213	Offices of Other Health Practitioners	N	N	N	N	N	P	P	P	P	P	P	N	
621111	Offices of Physicians, Except Mental Health Specialists	N	N	N	P	N	P	P	P	P	P	P	N	
621112	Office of Mental Health Specialists	N	N	N	N	N	<u>P</u>	<u>P</u>	P	C	C	P	N	Sec. 86-540
COMMERCIAL / RETAIL USES														
561990	Business Incubator, hosting administrative office suites	N	N	N	C	N	P	P	P	P	C	P	C	Sec. 86-651

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5418	Advertising, Public Relations, and Related Services (Indoor Only)	N	N	N	P	N	P	P	P	P	N	P	N	
54185	Outdoor Advertising, Large-scale, including Billboard Displays	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-541; Sec. 86-118
811198	All Other Automotive Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
812990	All Other Personal Services, including tattoo parlors	N	N	N	N	N	C	C	C	C	C	C	N	Sec. 86-145, Sec. 86-109 (c)(5); Sec. 86-118
721199	All Other Travel Accommodation, including Short Term Rentals (Air BnBs)	C	C	N	N	N	C	C	C	C	C	N	N	Chapter 18; Sec. 86-542; Sec. 86-118
721211	RV Parks and Campgrounds	N	N	N	N	N	N	N	N	N	N	N	N	
811412	Appliance Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-653
2017														
NAICS	USES	R-2	R-4	R-C	C-C-M	R-M	H-1	H-2	O&I	M-X	C-1	C-2	M-1	Code Section
Code														
561613	Armored Car Services	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
811121	Automotive Body, Paint, Interior, and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
811112	Automotive Exhaust System Repair	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652

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811191	Automotive Oil Change and Lubrication Shops	N	N	N	N	N	N	N	N	N	N	<u>C</u>	P	Sec. 86-118; <u>Sec. 86-662</u>
811111	Automotive Repair, General, including engine repair and replacement	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
811113	Automotive Transmission Repair	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
812111	Barber Shops	N	N	N	N	N	N	N	P	P	P	P	N	
812112	Beauty Salons, Including Hair, Makeup, Lashes and Brows, but not Day Spa, Med Spa, or Massage Therapy	N	N	N	N	N	N	N	P	P	P	P	N	
721191	Bed-and-Breakfast Inns	N	N	N	N	C	C	C	C	C	C	N	N	Sec. 86-543; Sec. 86-118
6114	Business Schools and Computer and Management Training	N	N	N	N	N	N	C	C	C	N	C	N	Sec. 86-196
56143	Business Service Centers, including Copy Shops and Mail Centers	N	N	N	P	N	P	P	P	P	C	P	N	Sec. 86-544
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
561439	Other Business Service Centers, Including Internet Cafe	N	N	N	P	N	P	P	P	P	C	P	N	Sec. 86-544
811192	Car Washes	N	N	N	N	N	N	N	N	C	N	C	C	Sec. 86-545 Sec. 86-118;

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81222	Cemeteries	C	C	C	N	C	N	N	C	N	C	C	N	Sec. 86-146; Sec. 86-118
812220	Crematories, within Funeral Homes or Stand Alone	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-146; Sec. 86-546; Sec. 86-118
81231	Coin-Operated Laundries and Drycleaners, drop-off	N	N	N	N	N	N	N	N	N	C	P	C	Sec. 86-547; Sec. 86-118
56144	Collection Agencies	N	N	N	N	N	P	P	P	N	N	P	N	
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance; No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-654
5324	Small Machinery and Equipment Rental and Leasing	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
53241	Heavy Machinery and Equipment Rental and Leasing	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-548; Sec. 86-118
53221	Consumer Electronics and Appliances Rental, no outdoor storage	N	N	N	N	N	N	N	N	N	N	P	N	Sec. 86-118
532283	Home Health Equipment Rental	N	N	N	N	N	N	N	C	N	C	P	N	Sec. 86-549; Sec. 86-118
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
532284	Recreational Goods Rental, including golf cart rentals	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-550; Sec. 86-118

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532289	All Other Consumer Goods Rental	N	N	N	N	N	N	N	N	N	C	P	N	Sec. 86-147; Sec. 86-118
532284	Consumer Goods Rental, including furniture rental, party supply rentals	N	N	N	N	N	N	N	C	N	C	P	N	Sec. 86-147; Sec. 86-118
561591	Convention Centers, Convention and Visitors Bureaus	N	N	N	C	N	P	P	P	P	N	P	N	Sec. 86-644
492	Couriers and Messenger Services	N	N	N	N	N	P	P	P	N	N	P	N	
561492	Court Reporting and Stenotype Services	N	N	N	N	N	P	P	P	N	N	P	N	
56145	Credit Bureaus	N	N	N	P	N	P	P	P	P	P	P	N	
518	Data Processing Services	N	N	N	N	N	P	P	P	N	N	P	N	
6244	Day Care Center and Group Day Care Home, Child	N	N	N	N	N	N	N	C	C	C	C	N	Sec. 86-122
6244	Family Day Care Home, Child (6 or fewer children in care)	C	C	C	N	C	C	C	N	N	N	N	N	Sec. 86-123
812191	Diet and Weight Reducing Centers	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-551
4543	Direct Selling Establishments, including Fuel Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-149; Sec. 86-118
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
812320	Dry-cleaning and Laundry Services (except Coin-Operated)	N	N	N	C	N	C	C	C	P	C	P	P	Sec. 86-148

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8112	Electronic and Precision Equipment Repair and Maintenance, no outdoor storage	N	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
454110	Electronic Shopping and Mail-Order Houses	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-552; Sec. 86-118	
532281	Formal Wear & Costume Rental	N	N	N	P	N	P	P	N	P	C	P	N	Sec. 86-553	
81221	Funeral Homes and Funeral Services	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-203; Sec. 86-118	
5323	General Rental Centers	N	N	N	N	N	N	N	C	C	N	P	P	Sec. 86-150; Sec. 86-118	
811411	Home and Garden Equipment Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-151; Sec. 86-118	
6216	Home Health Care Services	N	N	N	N	N	P	P	P	P	N	P	N		
72111	Hotels (except Casino Hotels) and Motels, including Extended Stay Facilities	N	N	N	C	N	C	C	C	C	N	C	N	Sec. 86-554; Sec. 86-118	
56161	Investigation and Security Services	N	N	N	N	N	P	P	P	P	N	P	N		
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	

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533	Lessors of Non-financial Intangible Assets (not copyrighted works)	N	N	N	N	N	P	P	P	P	N	P	N	
81233	Linen and Uniform Supply	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
561622	Locksmiths	N	N	N	N	N	P	P	N	P	P	P	P	
54191	Marketing Research and Public Opinion Polling	N	N	N	N	N	P	P	P	P	N	P	N	
81299	Miscellaneous Personal Services, including bail bonding, dating services, shoe-shine services, wedding planning, fortunetelling and similar uses	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-145, Sec. 86-109 (c)(5); Sec. 86-118
48841	Motor Vehicle Towing and Storage	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-152, Sec. 86-109 (c)(5); Sec. 86-118
812113	Nail Salons	N	N	N	N	N	P	P	P	P	P	P	N	
53242	Office Machinery and Equipment Rental and Leasing	N	N	N	N	N	N	N	P	N	N	P	P	Sec. 86-118
812922	One-Hour Photo-finishing	N	N	N	N	N	P	P	P	N	P	P	N	
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
81112	Automotive Body, Interior, and Glass Repair / Replacement	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-118; Sec. 86-652
5191	Other Information Services	N	N	N	N	N	P	P	P	P	N	P	N	
2017														
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
Code														

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81219	Other Personal Care Services, including day spa, med spa, but not tattoo parlor or massage therapy	N	N	N	N	N	C	C	N	C	N	P	N	Sec. 86-109 (c)(5); Sec. 86-118; Sec. 86-659
81293	Parking Lots and Garages, Commercial	N	N	N	C	N	C	C	C	C	C	C	C	Article XIII; Sec. 86-555; Sec. 86-118
92215	Parole Offices and Probation Offices	N	N	N	N	N	N	N	P	N	N	P	N	
92219	Other Justice and Safety Activities	N	N	N	N	N	P	P	P	P	P	P	P	
53211	Passenger Car Rental and Leasing	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-109 (c)(5); Sec. 86-118
8114	Personal & Household Goods Repair & Maintenance, including jewelry, garments, watches, musical instruments and bicycles; No Outdoor Storage	N	N	N	P	N	P	P	P	P	P	P	P	Sec. 86-118
81291	Pet Care, Grooming, Training, Pet Sitting (except Veterinary Services)	N	N	N	N	N	C	C	C	N	C	P	P	Sec. 86-174; Sec. 86-118
812910	Animal Kennels / Boarding	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-556; Sec. 86-118
812910	Animal Rescue Shelter, Public or Private	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-557; Sec. 86-118
812921	Photo-finishing Laboratories (except One-Hour)	N	N	N	N	N	P	P	P	N	C	P	P	Sec. 86-558
2017														
NAICS Code	USES	R-2	R-4	R-C	R-M	H-1	H-2	O&I	M-X	C-1	C-2	M-1	Code Section	

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					C C M										
54192	Photographic Services and Studios, Including Framing Shops	N	N	N	P	N	P	P	P	N	C	P	P	Sec. 86-559	
6115	Technical and Trade Schools	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-197; Sec. 86-118	
611513	Apprenticeship Training	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-560; Sec. 86-118	
561491	Repossession Services	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-153, Sec. 86-109 (c)(5); Sec. 86-118	
81142	Re-upholstery and Furniture Repair, no outdoor storage	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-154; Sec. 86-118	
811420	Antique Furniture Repair and Restoration Shop	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-561	
721310	Rooming and Boarding Houses	N	N	N	N	C	N	N	N	N	N	N	N	Sec. 86-562; Sec. 86-118	
561612	Security Guards and Patrol Services	N	N	N	N	N	N	N	P	N	N	P	P		
561621	Security Systems Services (except Locksmiths)	N	N	N	N	N	C	C	P	C	N	P	P	Sec. 86-563	
5617	Services to Buildings and Dwellings, (including pest control, janitorial services, landscape services, carpet and upholstery cleaning, pool maintenance, drain or gutter cleaning)	N	N	N	N	N	N	N	C	N	C	P	P	Sec. 86-155; Sec. 86-118	

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2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	R M	H- 1	H- 2	O& I	M X	C- 1	C- 2	M- 1	Code Section
81143	Shoe Repair	N	N	N	P	N	P	P	N	P	P	P	P	
81149	Other Household Goods Repair and Maintenance	N	N	N	N	N	P	P	N	P	P	P	P	Sec. 86-118
5619	Other Support Services, including packaging and labeling, convention and trade show organizers, inventory, traffic control, water conditioning, lumber grading and related services	N	N	N	N	N	N	N	P	N	N	C	P	Sec. 86-564; Sec. 86-118
561422	Telemarketing Bureaus	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-565; Sec. 86-118
561421	Telephone Answering Services	N	N	N	N	N	C	C	P	N	N	P	N	Sec. 86-565
541380	Testing Laboratories	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-156
54193	Translation and Interpretation Services	N	N	N	N	N	P	P	P	N	N	P	N	
5615	Travel Agencies and Reservation Services	N	N	N	P	N	P	P	P	P	N	P	N	
56152	Tour Operators with Tour Vehicles	N	N	N	N	N	C	C	N	N	N	C	N	Sec. 86-566; Sec. 86-118
53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing, including Moving Truck Rental	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-109 (c)(5); Sec. 86-567; Sec. 86-118
4542	Vending Machine Operators	N	N	N	N	N	N	C	C	N	N	P	N	Sec. 86-157; Sec. 86-118

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	R M	H- 1	H- 2	O& I	M X	C- 1	C- 2	M- 1	Code Section
532282	Video Tape and Disc Rental	N	N	N	N	N	P	P	N	P	C	P	N	Sec. 86-177; Sec. 86-118
6116	Other Schools and Instruction, but not small-scale tutoring (10 students or less)	N	N	N	N	N	C	C	C	N	N	C	N	Sec. 86-198; Sec. 86-118
61161	Fine Arts Schools	N	N	N	P	N	P	P	C	C	N	P	N	Sec. 86-568
611610	Small-scale Pottery and Ceramics Shop	N	N	N	P	N	P	P	C	C	P	P	N	Sec. 86-569
61162	Sports and Recreation Instruction, including Exercise and Yoga	N	N	N	P	N	P	P	C	C	P	P	N	Sec. 86-570
611620	Sports and Recreation Instruction, including Gymnastics and Martial Arts	N	N	N	P	N	P	P	C	C	P	P	N	Sec. 86-571
6117	Educational Support Services (non-instructional)	N	N	N	N	N	C	C	P	C	N	C	N	Sec. 86-572
611691	Small-scale Tutoring and Exam Preparation, 10 students or less	N	N	N	N	N	P	P	P	P	C	P	N	Sec. 86-655
6243	Vocational Rehabilitation Services	N	N	N	N	N	C	C	N	N	N	C	N	Sec. 86-158; Sec. 86-118
5621	Waste Collection	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-573; Sec. 86-118
562119	Other Waste Collection, Except Hazardous Waste	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-573; Sec. 86-118
5622	Waste Treatment and Disposal	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-574; Sec. 86-118

2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	R M	H- 1	H- 2	O& I	M X	C- 1	C- 2	M- 1	Code Section
5629	Remediation and Other Waste Services	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-575; Sec. 86-118
562920	Materials Recovery Facilities, Including Collection Bins for Recyclable Materials	N	N	N	N	N	N	N	C	N	N	C	P	Sec. 86-640; Sec. 86-118
562991	Septic Tank and Related Services	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-576; Sec. 86-118
4431	Electronics and Appliance Stores, Including Computers and Cameras	N	N	N	P	N	P	P	N	P	N	P	N	
45392	Art Dealers	N	N	N	P	N	P	P	P	C	C	P	N	Sec. 86-577
453920	Art Gallery	N	N	N	P	N	P	P	C	C	C	P	N	Sec. 86-578
453920	Temporary, Outdoor Arts Market	N	N	N	N	N	C	C	C	N	N	N	N	Sec. 86-579
44131	Automotive Parts and Accessories Stores, With No Outdoor Storage, Excluding Tires	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
44131	Automotive Parts and Accessories Stores, With Outdoor Storage, Excluding Tires	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-580; Sec. 86-118
7224	Bars, Taverns and Other Drinking Places (Alcoholic Beverages)	N	N	N	N	N	C	C	N	P	C	P	N	Sec. 86-159

4453	Beer, Wine and Liquor Stores	N	N	N	N	N	N	N	N	N	N	N	C	N	Sec. 86-637; 6-44
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
45121	Book Stores and News Dealers	N	N	N	P*	N	P	P	P	P	P	P	N	*Excluding Adult Entertainment	
4441	Building Material and Supplies Dealers	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-161; Sec. 86-118	
44419	Other Building Material Dealers, Lumber Yards	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-162	
722514	Cafeterias, Grill Buffets, and Buffets	N	N	N	N	N	C	C	C	P	C	P	N	Sec. 86-581	
44111	Car Dealers, New Vehicles Only	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-163; Sec. 86-118	
441110	Car Dealers, New or Used Vehicles	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-163, Sec. 86-109 (c)(5); Sec. 86-118	
44112	Car Dealers, Used Vehicles Only	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-163, Sec. 86-109 (c)(5); Sec. 86-118	
4251	Electronic Markets and Agents and Brokers	N	N	N	N	N	N	N	P	N	N	P	N		
425120	Wholesale Trade Agents and Brokers, Incl. Automobile Brokers (Office Only)	N	N	N	N	N	N	N	N	N	N	P	N	Sec. 86-163.1; Sec. 86-118	

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72232	Caterers	N	N	N	N	N	P	P	N	P	N	P	N	
4481	Clothing Stores	N	N	N	P	N	P	P	N	C	P	P	N	Sec. 86-164
2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	R M	H- 1	H- 2	O& I	M X	C- 1	C- 2	M- 1	Code Section
44815	Clothing Accessories Stores	N	N	N	P	N	P	P	N	C	P	P	N	Sec. 86-164
44512	Convenience Food Stores with fuel pumps	N	N	N	N	N	N	N	N	C	N	C	C	Sec. 86-582; Sec. 86-118
445120	Convenience Food Stores without fuel pumps	N	N	N	N	N	N	N	N	C	C	C	C	Sec. 86-165; Sec. 86-118
44612	Cosmetics, Beauty Supplies, and Perfume Stores, with no care services	N	N	N	P	N	C	C	N	P	P	P	N	Sec. 86-638
452210	Department Stores	N	N	N	N	N	C	C	N	P	N	P	N	Sec. 86-583
453998	Store Retailers not Specified Elsewhere, Incl. Fireworks Shops but not Tobacco Stores	N	N	N	N	N	N	N	N	C	P	P	P	Sec. 86-584; Sec. 86-118
4531	Florists	N	N	N	P	N	P	P	N	P	P	P	N	
72231	Food Service Contractors	N	N	N	N	N	P	P	C	P	N	P	P	Sec. 86-585; Sec. 86-118
4421	Furniture Stores	N	N	N	N	N	C	C	N	P	P	P	N	Sec. 86-166
4422	Furnishings Stores (Minor Interior Décor Only)	N	N	N	P	N	P	P	N	P	P	P	N	

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44221	Floor Covering Stores	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
442291	Window Treatment Stores	N	N	N	N	N	C	C	N	N	P	P	N	Sec. 86-586
2017 NAICS Code	USES	R- 2	R- 4	R- C	C C M	R M	H- 1	H- 2	O& I	M X	C- 1	C- 2	M- 1	Code Section
4471	Gasoline Stations, Full Service	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-118; Sec. 86-582
44711	Gasoline Stations with Convenience Stores	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-118; Sec. 86-582
452319	All Other General Merchandise Stores	N	N	N	N	N	P	P	N	P	C	P	N	Sec. 86-167
44511	Grocery Stores and Supermarkets (except Specialty Food Stores and Convenience Food Stores)	N	N	N	N	N	C	C	N	P	C	P	N	Sec. 86-169
44413	Hardware Stores	N	N	N	N	N	C	C	N	P	P	P	P	Sec. 86-587; Sec. 86-118
45112	Hobby, Toy and Game Stores	N	N	N	P	N	P	P	N	P	P	P	N	
451120	Arts & Crafts Retail Sales, Supply Stores	N	N	N	P	N	P	P	C	C	C	P	N	Sec. 86-588
44411	Home Centers (Building Materials and Supplies)	N	N	N	N	N	N	N	N	P	N	C	P	Sec. 86-589; Sec. 86-118
4483	Jewelry, Luggage, and Leather Goods Stores	N	N	N	P	N	P	P	N	P	N	P	N	
4442	Lawn and Garden Equipment and Supplies Stores	N	N	N	N	N	N	C	N	N	C	P	P	Sec. 86-170; Sec. 86-118

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44422	Nursery, Garden, and Farm Supply Stores	N	N	N	N	N	N	C	N	N	C	P	P	Sec. 86-170; Sec. 86-118
444220	Mulch and Gravel Sales, Outdoor Yards	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-656
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
44619	Miscellaneous Health and Personal Care Stores, including Health Foods and Specialty Health Products, but not CBD stores	N	N	N	P	N	P	P	N	P	P	P	N	
72233	Mobile Food Services, Including Carts and Individual Food Trucks	N	N	N	P	N	C	C	C	N	N	C	N	86-114; 86-590; Sec. 86-118
722330	Food Truck Courts and Parks	N	N	N	P	N	C	C	C	C	C	C	N	86-114; 86-591
44122	Motorcycle, Boat, and Other Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-160; Sec. 86-118
441228	Motorcycle, ATV, and Other Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-592; Sec. 86-118
45114	Musical Instrument and Supplies Stores	N	N	N	P	N	P	P	N	P	N	P	N	
45439	Other Direct Selling Establishments	N	N	N	N	N	N	N	C	N	N	C	C	Sec. 86-593
4532	Office Supplies, Stationery, and Gift Stores	N	N	N	P	N	P	P	C	P	C	P	N	Sec. 86-171; Sec. 86-168
44613	Optical Goods Stores	N	N	N	P	N	P	P	N	P	C	P	N	Sec. 86-172

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447190	Other Gasoline Stations (includes Truck stop)	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-594; Sec. 86-118
4412	Other Motor Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-595	
2017															
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
44412	Paint and Wallpaper Stores	N	N	N	N	N	C	C	N	P	N	P	N	Sec. 86-639	
45391	Pet and Pet Supplies Stores, no Outdoor Storage or Displays	N	N	N	N	N	C	C	N	C	N	P	N	Sec. 86-173; Sec. 86-118	
44611	Pharmacies and Drug Stores	N	N	N	C	N	C	C	N	P	P	P	N	Sec. 86-175	
443142	Music Stores (Prerecorded Tape, Compact Disc, and Records)	N	N	N	P	N	C	C	N	P	N	P	N	Sec. 86-176	
44121	Recreational Vehicle Dealers	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-596	
722511	Restaurants, Full-Service, Family Restaurants	N	N	N	P	N	P	P	C	P	P	P	N	Sec. 86-597	
722511	Restaurants, Full-Service, Quality Restaurants	N	N	N	P	N	P	P	C	P	P	P	N	Sec. 86-597	
722513	Restaurants, Limited-Service, including Fast Food and Take-Out, with drive-through windows.	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-598; Sec. 86-118	
722513	Restaurants, Limited-Service, including Fast Food and Take-Out, without drive-through windows.	N	N	N	P	N	P	P	C	P	P	P	P	Sec. 86-598	

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45113	Sewing, Needlework, and Piece Goods Stores	N	N	N	P	N	P	P	N	P	N	P	N	
4482	Shoe Stores	N	N	N	P	N	P	P	N	P	P	P	N	
2017														
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
722515	Snack and Nonalcoholic Beverage Bars, including cafes and coffee shops	N	N	N	P	N	P	P	C	P	P	P	P	Sec. 86-599
4452	Specialty Food Stores, including Meat, Fish, Fruit and Vegetable Markets, Baked Goods, Candy and Nut Stores	N	N	N	P	N	P	P	N	P	P	P	N	
445230	Outdoor Farmers Market	N	N	N	P	N	P	P	N	P	N	C	N	86-114; Sec. 86-600; Sec. 86-118
45111	Sporting Goods Stores, but not Firearms Dealers	N	N	N	N	N	P	P	N	P	C	P	N	Sec. 86-660
451110	Firearms Dealers, Online sales only	N	N	N	N	N	C	P	P	N	N	P	N	Sec. 86-661
451110	Firearms Dealers, physical store	N	N	N	N	N	N	N	C	N	N	C	N	Sec. 86-657
44132	Tire Dealers	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-601; Sec. 86-118
484	Truck Transportation (Freight) Logistics	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-179; Sec. 86-118
4533	Used Merchandise Stores, including Thrift Stores but not Consignment Stores or Antique Shops	N	N	N	N	N	N	N	N	N	C	C	C	Sec. 86-178; Sec. 86-118

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45331	Consignment Stores	N	N	N	N	N	C	C	N	C	C	P	N	Sec. 86-602
453310	Antique Shops, but not Flea Markets	N	N	N	P	N	P	P	N	P	N	P	N	
452311	Warehouse Clubs and Supercenters	N	N	N	N	N	N	N	N	C	N	P	N	Sec. 86-603; Sec. 86-118
2017														
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
45393	Manufactured, Mobile, Home Dealers	N	N	N	N	N	N	N	N	N	N	N	N	
45399	All Other Miscellaneous Store Retailers, including Flea Markets	N	N	N	N	N	C	C	N	C	C	C	N	Sec. 86-604; Sec. 86-118
453991	Tobacco Stores, Cigar Shops, and Vape Shops CBD Stores, but not Cigar Lounge	N	N	N	N	N	N	N	N	C	P	P	N	Sec. 86-605; Sec. 86-118
MANUFACTURING, WHOLESALING, AND WAREHOUSING														
337	Furniture and Related Product Manufacturing, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
337	Furniture and Related Product Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
3121	Beverage Manufacturing, Non-alcoholic, with No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	

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3121	Beverage Manufacturing, Non-alcoholic, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606
812332	Industrial Launderers	N	N	N	N	N	N	N	N	N	N	N	N	P	
53113	Mini-warehouses and Self-Storage Units (Indoor and Outdoor)	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-607; Sec. 86-118	
2017															
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
Code															
339	Miscellaneous Manufacturing (including toys, jewelry, silverware, medical / dental equipment and supplies, sporting goods, office supplies, signs, caskets, gaskets, home accessories, etc. and similar processing/assembly of products), With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118	
339	Miscellaneous Manufacturing (including toys, jewelry, silverware, medical / dental equipment and supplies, sporting goods, office supplies, signs, caskets, gaskets, home accessories, etc. and similar processing/assembly of products), With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118	
51212	Motion Picture and Video Distribution	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-608	
51211	Motion Picture and Video Production	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-609	

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322	Paper Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-610; Sec. 86-118
512191	Preproduction and Other Related Industries	N	N	N	N	N	P	P	C	P	C	P	P	Sec. 86-137	
323	Printing and Related Support Activities	N	N	N	N	N	C	C	N	N	C	P	P	Sec. 86-611	
2017 NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
31211	Soft Drink and Ice Manufacturing, With no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118	
31211	Soft Drink and Ice Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118	
31212	Breweries, Large-Scale	N	N	N	N	N	C	C	N	N	N	N	C	Sec. 86-612; Sec. 86-118	
312120	Micro-breweries	N	N	N	P	N	C	C	N	N	N	C	C	86-114; Sec. 86-613	
312120	Brew Pubs and Growler Shops	N	N	N	P	N	C	C	N	N	N	C	N	86-114; Sec. 86-614	
31214	Distilleries, Large-Scale	N	N	N	N	N	C	C	N	N	N	N	C	Sec. 86-615; Sec. 86-118	

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

312140	Micro-distilleries	N	N	N	P	N	C	C	N	N	N	N	C	86-114; Sec. 86-616
3122	Tobacco Manufacturing	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
493	Warehousing and Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-617; Sec. 86-118
2017														
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
423	Merchant Wholesalers, Durable Goods, With No Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	
423	Merchant Wholesalers, Durable Goods, With Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-618
423930	Recyclable Material Merchant Wholesalers With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	
423930	Recyclable Material Merchant Wholesalers With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-618
424	Merchant Wholesalers, Non-Durable Goods (including piece goods), With No Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	P	
424	Merchant Wholesalers, Non-Durable Goods (including piece goods), With Customer Showrooms and /or Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-618

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

311	Food Manufacturing, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
311	Food Manufacturing, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
313	Textile Mills, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
313	Textile Mills, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
2017															
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
314	Textile Product Mills, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
314	Textile Product Mills, with Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
315	Apparel and Apparel Accessories Manufacturing, with no Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
315	Apparel and Apparel Accessories Manufacturing, with Outdoor Storage Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
316	Leather and Allied Product Manufacturing, Including footwear, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
316	Leather and Allied Product Manufacturing, Including footwear, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

321	Wood Product Manufacturing, Including Millwork, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
321	Wood Product Manufacturing, Including Millwork, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
324	Petroleum & Coal Products Manufact.	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
325	Chemical Manufacturing, Including Pharmaceutical and Medicine Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-619; Sec. 86-118
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
326	Plastics and Rubber Products Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-620; Sec. 86-118
327	Non-metallic Mineral Product Manufact.	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
331	Primary Metal Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
332	Fabricated Metal Product Manufact. With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
332	Fabricated Metal Product Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
333	Machinery Manufacturing, With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

333	Machinery Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
334	Computer and Electronic Product Manufactur., With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
334	Computer and Electronic Product Manufacturing, With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
335	Electrical Equipment and Appliance Manufacturing With No Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	P	Sec. 86-118
335	Electrical Equipment and Appliance Manufacturing With Outdoor Storage	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
336	Transportation Equipment Manufacturing	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-606; Sec. 86-118
	TRANSPORTATION, COMMUNICATION, AND UTILITIES														
4855	Charter Bus Industry	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-621; Sec. 86-118	
4885	Freight Transportation Arrangement (Logistics)	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-622; Sec. 86-118	
488991	Packing and Crating	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-180; Sec. 86-118	

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

517312	Wireless Telecommunications Carriers (New Cell Towers)	N	N	N	N	N	C	C	C	N	C	C	C	Sec. 86-201; Chapter 70
517312	Wireless Telecommunications Carriers (Co-Locations)	N	N	N	P	N	P	P	P	P	P	P	P	Sec. 86-201; Chapter 70
517312	Wireless Telecommunications Carriers (Small Cell Permitting on New Poles in Right-of-Way)	P @	P @	P @	P @	P @	P #	P #		P @	P	P	P	#=Sec. 70-71(a)(10), @=Sec. 70-103
517312	Wireless Telecommunications Carriers (Small Cell Permitting on Existing Poles in Right-of-Way)	P	P	P	P	P	P #	P #		P	P	P	P	#=Sec. 70-71(a)(10)
4821	Rail Transportation Co. (Office Only)	N	N	N	N	N	C	C	P	N	N	C	P	Sec. 86-623; Sec. 86-118
2017														
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
487	Scenic and Sightseeing Transportation	N	N	N	N	N	C	C	N	N	N	N	P	Sec. 86-624; Sec. 86-118
485991	Special Needs Transportation	N	N	N	N	N	N	N	N	N	N	P	P	Sec. 86-118
4852	Interurban and Rural Bus Transportation	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-625; Sec. 86-118
4853	Taxi and Limousine Service	N	N	N	N	N	N	N	N	N	N	C	C	Sec. 86-181; Sec. 86-118
4851	Urban Transit Systems, except Taxi and Limousine Service	N	N	N	N	N	N	N	N	N	N	P	P	

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

4854	School & Employee Bus Transportation	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-626; Sec. 86-118
4882	Support Activities for Rail Transportation	N	N	N	N	N	C	C	C	N	N	N	C	Sec. 86-627; Sec. 86-118
4884	Support Activities for Road Transportation	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-628; Sec. 86-118
4889	Other Support Activities for Transportation	N	N	N	N	N	N	N	C	N	N	N	C	Sec. 86-629; Sec. 86-118
491	Postal Service	N	N	N	N	N	C	C	P	N	C	P	P	Sec. 86-113; 86-630
AGRICULTURAL USES														
	Private, Non-commercial Garden	P	P	P	N	N	P	P	N	P	N	N	N	
2017														
NAICS	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
Code														
11142	Nursery and Floriculture Production	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-631; Sec. 86-118
111421	Nursery and Tree Production	N	N	N	N	N	N	N	N	N	N	C	P	Sec. 86-631; Sec. 86-118
112	Animal Production, including all types of Livestock Farming	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 14-9 (f); Sec. 86-118
1123	Poultry and Egg Production, Commercial	N	N	N	N	N	N	N	N	N	N	N	N	Sec. 86-118
	Other Poultry Production, Personal Use, Non-Commercial	P	P	N	N	N	P	P	N	N	N	N	N	Sec. 14-51; Sec. 86-118

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)

1125	Aquaculture	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-646
11291	Apiculture (Beekeeping)	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-647
1152	Support Activities for Animal Production	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-648
UTILITIES															
2211	Power Generation and Supply	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-632
2212	Natural Gas Distribution	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-633
2213	Water, Sewage, and Other Systems	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-634; Sec. 86-118
22132	Sewage Treatment Facilities	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-635; Sec. 86-118
2017															
NAICS Code	USES	R-2	R-4	R-C	C C M	R M	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section	
221118	Electronic Vehicle Charging Stations	N	N	N	C	C	C	C	C	C	C	C	C	C	Sec. 86-658
ADULT ENTERTAINMENT															
713990	Adult Entertainment Facilities	N	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-641; Sec. 86-118

63 (Ord. No. 05-08, 8-15-05; Ord. No. 2006-05, § 1, 9-19-2006; Ord. No. 2015-10, § 3, 8-10-2015;
 64 [Ord. No. 2016-03, § 2, 2-8-2016](#); Ord. No. [2017-03](#), § 1, 2-13-2017) (Ord. No. 2019-05, 2-11-19,
 65 2-10-20) (8-10-20) (6-14-21) (3-14-22) [\(7-11-22\)](#)

Attachment: Jonesboro Ord. 2022-Text Amendment- Table of Uses 86-204 (7.11.22) (3180 : Table of Uses Revision)



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.6

- 6

COUNCIL MEETING DATE

July 11, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider re-adoption of the Official Zoning Map for the City of Jonesboro, 22-MA-003, Ord. 2022-015.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Zoning Map Re-Adoption

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes **Community Planning, Neighborhood and Business Revitalization**

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Staff Recommendation – Approval of the updated Zoning Map; The map was last formally adopted in February 2022, and the following changes have occurred since then:

1. Historic Property Designation for a Rosenwald School building and grounds, Ord. 2022-014, by State School Building Authority (Clayton County School District), property owner, and City of Jonesboro, applicant, for property at 155 Smith Street (Parcel No. 13241A B009), Jonesboro, Georgia 30236.

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

n/a

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

- JonesboroZoningMap_July_11_2022
- Public Hearing Notice - Zoning Map Adoption 071122
- Jonesboro Ord. 2022-Zoning Map Amendment-Rosenwald (7.11.22)

Staff Recommendation (Type Name, Title, Agency and Phone)

Approval

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

July, 11, 2022

Signature

City Clerk's Office

City of Jonesboro Georgia



Zoning Classifications

- A Assembly Rights
- H Historic Residential
- AH Historic Residential and Assembly F
- T Tara Boulevard
- S Active Senior District
- G Gateway South District
- C-1 Neighborhood Commercial District
- C-2 Highway Commercial District
- CCM City Center Mixed Use District
- H-1 Historic District
- H-2 Historic District
- M-1 Light Industrial District
- MX Mixed Use District
- O-I Office and Institutional District
- R-2 Single Family Residential District
- R-4 Single Family Residential District
- R-C Cluster Residential District
- RM Multifamily Residential District

Jonesboro City Limit

DESIGNATION OF 155 SMITH ST.
AS HISTORIC PROPERTY BY
MAYOR AND CITY COUNCIL
JUNE 13, 2022, PARCEL NO.
13241A B909

This is to certify that this is the Official Zoning referred to in this Section of Ordinance 2015-0 of the City of Jonesboro, Georgia

Official Adoption Date: July 11, 2022

Joy B. Day, Mayor _____

Ricky L. Clark, Jr., City Manager _____

City Attorney _____

I, Ricky L. Clark, Jr., City Clerk/Manager of the City of Jonesboro, Georgia, do hereby certify that this is the Official Zoning Map of the City of Jonesboro, Clayton County, Georgia, contemporaneously present in chamber at the time it was adopted by the Mayor and Council of Jonesboro, Georgia on the 11th day of July 2022.

Ricky L. Clark, Jr., City Clerk/Manager

Addresses and parcel boundaries are based on data pro by the Clayton County Tax Assessor's Office and are no guaranteed by the City of Jonesboro to be accurate.



Attachment: JonesboroZoningMap_July_11_2022 (3179 : Zoning Map Redaction)

THE CITY OF JONESBORO, GEORGIA
NOTICE OF PUBLIC HEARING

The City of Jonesboro Mayor and City Council will hold a public hearing on the 11th day of July, 2022, at 6:00 p.m. in the Jonesboro Municipal Court Facility, which is located at 170 South Main Street, Jonesboro, Georgia 30236 for the purpose of due process of the following:

A Public Hearing pursuant to the Georgia Zoning Procedures Act, O.C.G.A. §36-66-1, et. seq., to re-adopt the Official Zoning Map for the City of Jonesboro. At the hearing, members of the public shall have the opportunity to voice their comments on the proposed ordinance as required under the law.

David D. Allen
Zoning Administrator / Community Development Director

Publish 06/22/22

**STATE OF GEORGIA
CITY OF JONESBORO**

ORDINANCE NO. 2022-

1 **AN ORDINANCE TO AMEND THE OFFICIAL ZONING MAP, CITY OF JONESBORO,**
 2 **GEORGIA TO INCLUDE THE HISTORIC DESIGNATION FOR THE FORMER**
 3 **ROSENWALD SCHOOL BUILDING AND GROUNDS; TO PROVIDE SEVERABILITY;**
 4 **TO PROVIDE A PENALTY; TO PROVIDE AN ADOPTION AND EFFECTIVE DATE;**
 5 **AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.**

6 **WHEREAS**, the governing body of the City of Jonesboro, Georgia (the “City”) is the
 7 Mayor and Council thereof;

8 **WHEREAS**, the governing body is authorized by its Charter to regulate zoning within the
 9 limits of the City;

10 **WHEREAS**, the former Rosenwald School Building and surrounding grounds
 11 (“Rosenwald Property”) is located at 155 Smith Street (Clayton County Parcel No. 1341A B009);

12 **WHEREAS**, the City Council recently designated the Rosenwald Property as a Historic
 13 Property pursuant to Section 42-29, Article II, Chapter 42 of the City’s Code of Ordinances; and

14 **WHEREAS**, the City Council desires to amend the official City of Jonesboro Zoning Map
 15 to show the Rosenwald Property’s historic designation as required by Section 42-29;

16 **WHEREAS**, the City has complied with the notice and hearing requirements pursuant to
 17 O.C.G.A. § 36-66-1 et seq.; and

18 **WHEREAS**, the health, safety and welfare of the citizens of the City will be positively
 19 impacted by the adoption of this Ordinance.

20 **NOW THEREFORE**, be it and it is hereby ordained by the Mayor and Council of the
 21 City of Jonesboro:

22 **Section 1.** The former Rosenwald School Building and surrounding grounds located at 155
23 Smith Street (Clayton County Parcel No. 1341A B009), shall be designated as a Historic Property
24 on the official City of Jonesboro Zoning Map approved by Mayor and Council as soon as
25 reasonably possible following adoption of this Ordinance along with an editorial note on the
26 official City of Jonesboro Zoning Map specifying the parcels affected by this Ordinance and the
27 date of adoption of this Ordinance, which shall be kept as public record to provide notice of such
28 designation. Until the historic property designation is indicated on the official City of Jonesboro
29 Zoning Map approved by Mayor and Council, this Ordinance and Exhibit “A” shall govern to the
30 extent of any discrepancy between this Ordinance and the official City of Jonesboro Official
31 Zoning Map.

32 **Section 2.** The preamble of this Ordinance shall be considered to be and is hereby
33 incorporated by reference as if fully set out herein.

34 **Section 3.** (a) It is hereby declared to be the intention of the Mayor and Council that all
35 sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were, upon their
36 enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

37 (b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent
38 allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is
39 severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is
40 hereby further declared to be the intention of the Mayor and Council that, to the greatest extent
41 allowed by law, no section, paragraph, sentence, clause or phrase of this Ordinance is mutually
42 dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

43 (c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall,
44 for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the

45 valid judgment or decree of any court of competent jurisdiction, it is the express intent of the
46 Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the
47 greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any
48 of the remaining phrases, clauses, sentences, paragraphs or sections of this Ordinance and that, to
49 the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and
50 sections of this Ordinance shall remain valid, constitutional, enforceable, and of full force and
51 effect.

52 **Section 4.** All ordinances and parts of ordinances in conflict herewith are hereby
53 expressly repealed to the extent of such conflict.

54 **Section 5.** The effective date of this Ordinance shall be the date of its adoption by the
55 Mayor and Council unless otherwise stated herein.

56 **Section 6.** The Ordinance shall be codified in a manner consistent with the laws of the
57 State of Georgia and the City of Jonesboro.

58 **Section 7.** The City Clerk, with the concurrence of the City Attorney, is authorized to
59 correct any scrivener’s errors found in this Ordinance, including its exhibits, as enacted.

SO ORDAINED, this _____ day of _____, 2022.

CITY OF JONESBORO, GEORGIA

Joy Day, Mayor

ATTEST:

Ricky L. Clark, Jr., City Clerk

APPROVED AS TO FORM:

City Attorney

Attachment: Jonesboro Ord. 2022-Zoning Map Amendment-Rosenwald (7.11.22) (3179 : Zoning Map Readoption)

EXHIBIT A
[attached]



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.7

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COUNCIL MEETING DATE

July 11, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider approval of Conditional Use Permit application, 22-CU-010, for glass contractor warehousing / storage by Casey Investment Group LLC, property owner, and Victor Garcia, applicant, for property at 9192 Tara Boulevard, Building D (Parcel No. 06032A B001), Jonesboro, Georgia 30236.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Section 86-108 M-1 District Purpose and Standards; Additional Conditional Uses, Sec. 86-617

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes Economic Development, Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – **Approval of Conditional Use application, with condition;** About a month ago, code enforcement noticed a work truck and equipment being parked at 9192 Tara Boulevard, the old Low Temp buildings. The applicant explained that the Caseys had agreed to let him use one of the formerly active buildings as a base of operations for his business, Atlanta Storefronts, a glass contractor. Staff explained to the applicant that he needed a conditional use permit and a business license to legally operate there. The property is zoned M-1 (Light Industrial).

Warehousing and storage require a conditional use permit in M-1 zoning, as well as in the newly created Gateway South Overlay District in which the subject property resides.

Sec. 86-617. NAICS 493 – Warehousing and Storage

The following conditions are assigned in the M-1 district:

- (1) Must be located on a street having a classification of collector or greater. **Complies**
- (2) Must be established on a lot having a minimum area of one acre and a minimum frontage of 150 feet. **Complies**
- (3) A minimum 75-foot wide buffer shall be maintained between the property and any adjacent, residentially-zoned property. **No residences adjacent to property – existing buildings within a former industrial use.**
- (4) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided. **Complies**
- (5) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking). **Complies**
- (6) All lighting shall be night-sky friendly. **Existing lighting**
- (7) Storage of hazardous materials is prohibited. **None**

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title
 Ricky L. Clark, City Manager

Date
 July, 11, 2022

Signature

City Clerk's Office

3) **Conditional uses:** The following primary uses, which may otherwise be permitted in other City zoning districts, shall require a conditional use permit in the Gateway South District Overlay:

- (a) Mixed-use dwelling, including lofts, meeting the requirements of Section 86-182, and as part of a major planned development only;
- (b) Two-family dwelling (duplex) as part of a planned major subdivision only;
- (c) Single-family attached (townhouses and condominiums), as part of a planned major subdivision only;
- (d) Multifamily (apartments), as part of a major planned development only;
- (e) Bed-and-Breakfast Inns;
- (f) Personal & Household Goods Repair & Maintenance, including jewelry, garments, watches, musical instruments and bicycles; no outdoor storage;
- (g) Other Household Goods Repair and Maintenance;
- (h) Floor Covering Stores;
- (i) Hardware Stores;
- (j) Pet and Pet Supplies Stores, no outdoor storage or displays;
- (k) Outdoor Farmers Market;
- (l) **Warehousing and Storage with no outdoor storage;**

The Gateway South Overlay District architectural standards would not apply here, as the applicant will use an existing building. The building the applicant will use is in the middle of the complex, not readily visible from Tara Boulevard. The glass, being a fragile material, will be stored inside. About 5 to 10 work vehicles will be parked outside of the building.

In short, no one driving down Tara Boulevard or on adjacent properties should be able to tell a business is in the building, unless the following approval condition is not adhered to:

- 1. All glass and other materials and equipment shall be stored inside the building.**

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Exhibits Attached (Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)

- Zoning Info
- Property Pictures
- Atlanta Storefront
- Conditional Use - 9192 Tara Blvd - Legal Notice
- Zoning Sign
- Acceptance Letter

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval, with Condition

Maria Wetherington

From: Victor Garcia <noreply@jotform.com>
Sent: Tuesday, May 17, 2022 11:50 AM
To: David Allen; Ricky , L. Clark, Jr.; Maria Wetherington; Pat Daniel
Subject: Re: Jonesboro, GA: Zoning Verification Request - Victor Garcia

 **Jonesboro, GA: Zoning Verification Request**

Name of Applicant: Victor Garcia

Name of Business: Atlanta Storefronts LLC

Property's Address: Street Address: 9192 Tara Boulevard
Street Address Line 2: building D
City: Jonesboro
State / Province: GEORGIA
Postal / Zip Code: 30236

Email Address: victor@atlantastorefronts.com

Phone: (Day) (678) 294-6501

Phone: (Evening) (678) 294-6501

Current Use of Property Warehouse

Proposed Use of Property (Please provide in great detail the intended use of the property): Atlanta Storefronts is a glass and glazing contractor, we intend to use the facility for warehousing of materials, vehicles, equipment and tools.
materials: glass and aluminum
vehicles: work pick up trucks
equipment: ladders scaffolding, etc.

Applicant's Signature Victor Garcia

Date 05-17-2022

Attachment: Zoning Info (3178 : 9192 Tara Blvd - Storage Warehouse)

You can [edit this submission](#) and [view all your submissions](#) easily.

~~EX~~ ZONING: M1 NAICS CODE: 493
 REG. ZONING: M1 LAND USE REQ?: YES

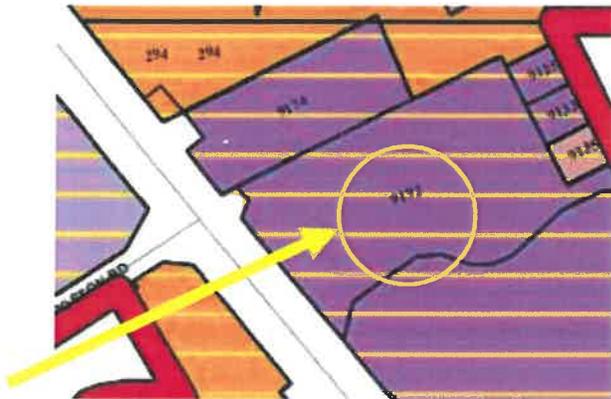
REQUIRES CONDITIONAL USE PERMIT AND MUST COMPLY WITH SEC. 86-617 AND 86-118.

 1 5/17/22

Applicant – Victor Garcia
 Name of Business – Atlanta Storefronts LLC
 Address – 9192 Tara Blvd
 Zoning District – M-1 (Gateway South Overlay District)
 NAICS – 493
 Proposed Use: Glazing contractor, warehouse

NAICS Code	USES	R-2	R-4	R-C	CCM	RM	H-1	H-2	O&I	MX	C-1	C-2	M-1	Code Section
493	Warehousing and Storage	N	N	N	N	N	N	N	N	N	N	N	C	Sec. 86-617; Sec. 86-118

Use is permitted "by right" in the district indicated = P; Use is permitted as a conditional use (section indicated) = C; Use is not permitted = N



Zoning Classifications

- Jonesboro Boundaries
- A Assembly Rights
- H Historic Residential
- HA Historic Residential and Assembly Rights
- Tara Boulevard
- County Parcels
- C-1 Neighborhood Commercial
- C-2 Highway Commercial
- H-1 Historic District
- H-2 Historic District
- M-1 Light Industrial District
- O-I Office and Institutional
- R-2 Single Family Residential
- R-4 Single Family Residential
- R-C Cluster Residential
- RM Multifamily Residential

Sec. 86-617. NAICS 493 – Warehousing and Storage

The following conditions are assigned in the M-1 district:

- (1) Must be located on a street having a classification of collector or greater.
- (2) Must be established on a lot having a minimum area of one acre and a minimum frontage of 150 feet.
- (3) A minimum 75-foot wide buffer shall be maintained between the property and any adjacent, residentially-zoned property.
- (4) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.

- (5) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).
 - (6) All lighting shall be night-sky friendly.
 - (7) Storage of hazardous materials is prohibited.
 - (8) Outdoor storage is permitted provided such storage is confined to the rear yard and is screened using fencing or landscaping which completely obscures the view from adjoining properties and public rights-of-way. Such screening shall have a minimum height of eight feet.
- 3) **Conditional uses:** The following primary uses, which may otherwise be permitted in other City zoning districts, shall require a conditional use permit in the Gateway South District Overlay:
- (a) Mixed-use dwelling, including lofts, meeting the requirements of Section 86-182, and as part of a major planned development only;
 - (b) Two-family dwelling (duplex) as part of a planned major subdivision only;
 - (c) Single-family attached (townhouses and condominiums), as part of a planned major subdivision only;
 - (d) Multifamily (apartments), as part of a major planned development only;
 - (e) Bed-and-Breakfast Inns;
 - (f) Personal & Household Goods Repair & Maintenance, including jewelry, garments, watches, musical instruments and bicycles; no outdoor storage;
 - (g) Other Household Goods Repair and Maintenance;
 - (h) Floor Covering Stores;
 - (i) Hardware Stores;
 - (j) Pet and Pet Supplies Stores, no outdoor storage or displays;
 - (k) Outdoor Farmers Market;
 - (l) Warehousing and Storage with no outdoor storage;

David D. Allen, Community Development Director / Zoning Administrator
 May 17, 2022

Google Maps Poston Rd

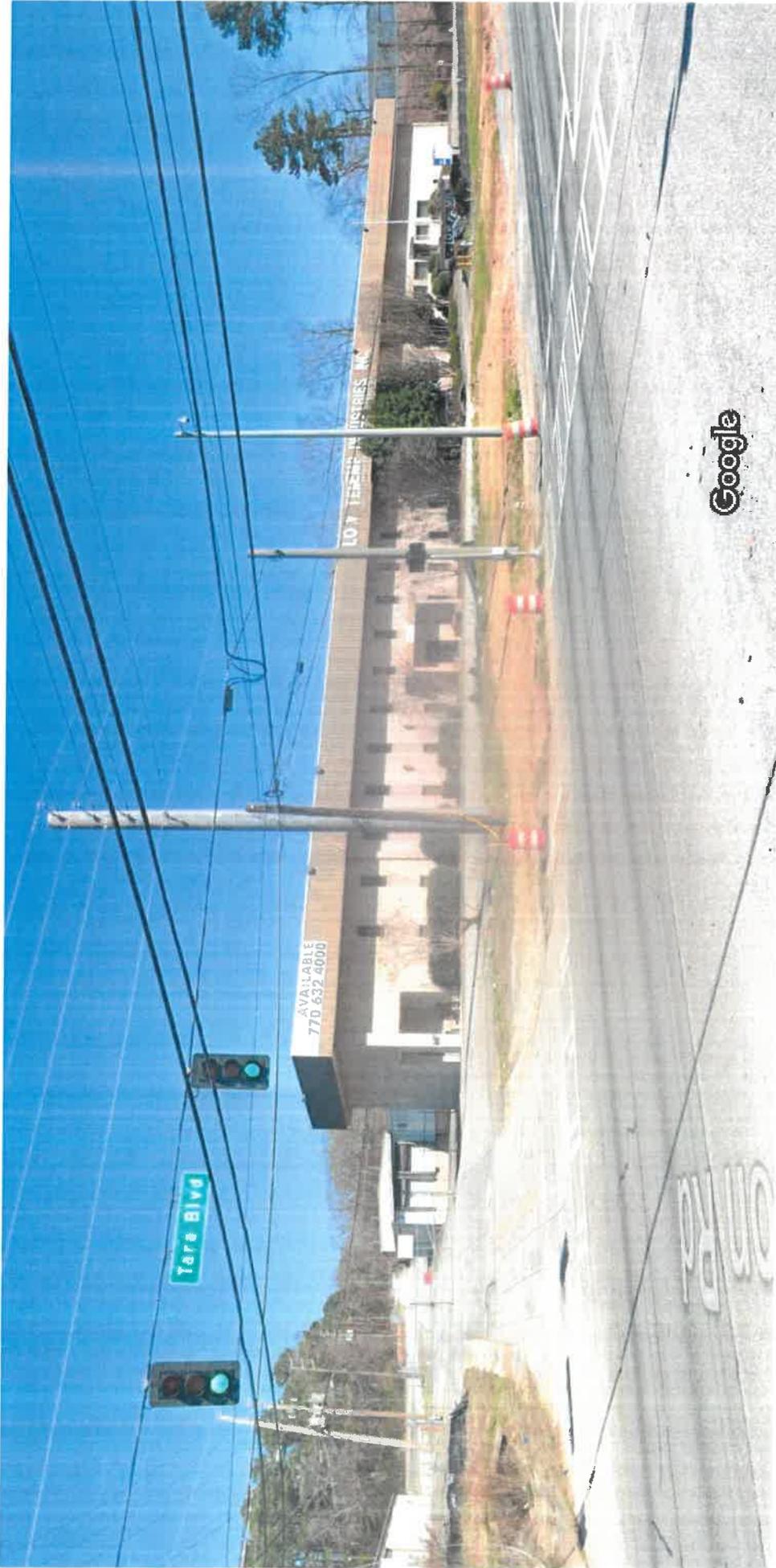


Image capture: Mar 2022 © 2022 Google

← 8500 Tara Blvd

Street View & 360°

All

Google Maps Poston Rd



Image capture: Mar 2022 © 2022 Google



8500 Tara Blvd

All

Street View & 360°



Atlanta Storefronts LLC was registered on Apr 08 2021 as a domestic limited liability company type with the address 370 INTERLAKE PASS, MCDONOUGH, GA, 30252, USA. The company id for this entity is 21089773. The agent name for this entity is: VICTOR GARCIA. The entity's status is **Active** now.
Atlanta Storefronts Llc has been operating for 1 years 2 months, and 27 days since it registered.

Entity ID Number: 21089773
Entity Name: [Atlanta Storefronts LLC](#)
Entity Type: Domestic Limited Liability Company
Date of Formation: Apr 08 2021
Status: **Active**

Ncode: Construction
NAICS Code: Glass and Glazing Contractors
City: Mcdonough
Office Address: 370 INTERLAKE PASS,
MCDONOUGH, GA, 30252, USA
[VICTOR GARCIA](#)
Agent Address:
updated on 2021-04-08

Registered Agent Name:
370 INTERLAKE PASS,
MCDONOUGH, GA, 30252, USA

Attachment: Atlanta Storefront (3178 : 9192 Tara Blvd - Storage Warehouse)

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on July 11, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a Conditional Use Permit application for glass contractor warehousing / storage by Casey Investment Group LLC, property owner, and Victor Garcia, applicant, for property at 9192 Tara Boulevard, Building D (Parcel No. 06032A B001), Jonesboro, Georgia 30236.

David Allen
Community Development Director

Publish 6/22/22



CITY OF JONESBORO
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE
 at this location
9192 TARA BLVD
 A PUBLIC HEARING on this application will be
 held on July 11, 2022, at 6 p.m.
 170 S. Main Street
 Any questions, call City Hall at 770-476-3600
Date of Posting JUNE 24 2022
DATE UNTIL ABOVE MEETING DATE
 DO NOT REMOVE UNTIL ABOVE MEETING DATE
 Any person caught deleting or removing this sign shall be guilty of a misdemeanor.

Attachment: Zoning Sign (3178 : 9192 Tara Blvd - Storage Warehouse)

CITY OF JONESBORO PUBLIC NOTICE

An application has been filed for a
CONDITIONAL USE

at this location

9192 TARA BLVD

A PUBLIC HEARING on this application will be held on July 11, 2022, at 6 p.m.

DATE

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting June 24, 2022

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE
Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



MEMORANDUM

To: Victor Garcia
370 Interlake Pass
McDonough, GA 30252

From: David D. Allen
City of Jonesboro
124 North Avenue
Jonesboro, GA 30236

Date: July 5, 2022

Re: Notification of Request for Conditional Use – Contractor Warehouse, 9192 Tara Boulevard; Tax Map Parcel No. 06032A B001

Dear Applicant,

This letter is to serve as notification that the City of Jonesboro has received your request for the following requested conditional use for the above referenced property:

- Contractor Warehouse

A Public Hearing has been scheduled for Monday, July 11, 2022 at 6:00 p.m. before the Jonesboro Mayor and City Council to consider the request as described above. The Jonesboro Mayor and City Council will also hold their Work Session at this time. The meeting will be conducted in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, Ga. If you have any questions, please do not hesitate to contact me at 770-570-2977 or at dallen@jonesboroga.com.

Sincerely,

David D. Allen
Community Development Director / Zoning Administrator



CITY OF JONESBORO, GEORGIA COUNCIL
Agenda Item Summary

Agenda Item #

13.8

- 8

COUNCIL MEETING DATE

July 11, 2022

Requesting Agency (Initiator)

Office of the City Manager

Sponsor(s)

Community Development Director Allen

Requested Action (Identify appropriate Action or Motion, purpose, cost, timeframe, etc.)

Council to consider approval of Conditional Use Permit, 22-CU-008, application for a "selfie museum" by The Lansky Partnership LLLP, property owner, and Kathy Butler, applicant, for property at 7983 North Main Street (Parcel No. 13210D B004) Jonesboro, Georgia 30236.

Requirement for Board Action (Cite specific Council policy, statute or code requirement)

Section 86-104 MX District Purpose and Standards

Is this Item Goal Related? (If yes, describe how this action meets the specific Board Focus Area or Goal)

Yes Economic Development, Community Planning, Neighborhood and Business Revitalization

Summary & Background

(First sentence includes Agency recommendation. Provide an executive summary of the action that gives an overview of the relevant details for the item.)

Agency recommendation – **Approval of Conditional Use application for selfie museum;** At the Council work session in June, the applicant submitted a zoning request for an event center / selfie museum in a suite in the Village Square shopping center off of North Main Street and Hwy. 138, which was annexed into the City in 2019. The shopping center is currently zoned M-X (Mixed Use). The applicant also operates a real estate office in the adjacent suite – 7981 North Main Street. Both suites are in a large connected, L-shaped shopping center, but are located in the "short" part of the L which directly faces North Main Street. **After much discussion, it was decided that the applicant's main intent of the suite was the selfie museum, and that the case would be reheard at the July Council meetings.**

Per the applicant:

I would like to rent the space next door to my current business to set up a business of rental/leasing spaces which will bring business to the City of Jonesboro which will indeed enhance the city. My intention is to have the space set up for amusement purposes that everyone can enjoy. The space will be used to set up different props for families / individuals to rent / lease and will be a very controlled environment. The spaces will be used for the consumer to come in and have a variety of prop stations / booths that will allow them to take videos, selfies, pictures, and record and will also have events (e.g. birthday parties, retirement parties, gender parties, etc.). No alcohol or food will be served. My establishment will be a "do it yourself" type of business. The customers will book their preference online and there will be a full-time staff person(s) present at all times to monitor the activities.

I'm not adding any walls. The sketch is how it is currently and I'm not planning on changing the layout at all.

My hours are Monday - Saturday from 11-9

Sunday from 12-8

Selfie museums are not currently addressed in the City code, although they are being addressed this month in the Table of Uses as a permitted use in most commercial districts in the City. Since they are not addressed now in the Code, this particular selfie museum application will be treated as a conditional use hearing. Since the use will be relatively low impact and not have outdoor activities, staff sees no reason to impose further approval conditions on this application.

To reiterate, this business will be on the "Chuck-E-Cheese" model, where the photographic activities will be the main focus, and birthday parties, etc. may occur on the side. Participants will bring their own food; there will not be a full kitchen. No alcohol will be

FOLLOW-UP APPROVAL ACTION (City Clerk)

Typed Name and Title

Ricky L. Clark, City Manager

Date

July, 11, 2022

Signature

City Clerk's Office

Fiscal Impact

(Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements.)

Private owner

Exhibits Attached *(Provide copies of originals, number exhibits consecutively, and label all exhibits in the upper right corner.)*

- Zoning Info
- Letter of Explanation
- Property Pictures
- Room Pictures
- Layout
- Site Plan
- Conditional Use - 7983 North Main Street - Selfie Museum - Legal Notice
- Zoning Signs
- Acceptance Letter

Staff Recommendation *(Type Name, Title, Agency and Phone)*

Approval



CITY OF JONESBORO
124 North Avenue
Jonesboro, Georgia 30236
City Hall: (770) 478-3800
Fax: (770) 478-3775
www.jonesboroga.com

MARIA

ZONING VERIFICATION REQUEST

Important Notice:

BEFORE leasing, purchasing, or otherwise committing to a property you are STRONGLY ADVISED to confirm that the zoning and physical layout of the building and site are appropriate for the business use intended and will comply with the City's Zoning Ordinance. This includes having a clear understanding of any code restrictions, limitations or architectural guidelines that may impact your operation and any building and site modifications that may be necessary to open your business. This document does not authorize a business to conduct business without an Occupational Tax Certificate. This could result in closure and/or ticketing.

Applicant's Information

Name of Applicant: Kathy D. Butler
Name of Business: The Reel South Atlanta, LLC
Property's Address: 7983 N. Main Street (Village Square)
Email Address: hothomesbykb@gmail.com
Phone: (Day): (470) 458-8386 (Evening): (470) 458-8386

Property Information

Current Use of Property: Vacant (Plaza)

NAICS Proposed Use of Property (Please provide in great detail the intended use of the property):
Code is 531120 -> Amusement facility rental OR leasing. Rental spaces for consumers to rent for enjoyment w/ props.

Applicant's Signature: Kathy D. Butler Date: 5/2/2022

FOR OFFICE USE ONLY:

Current Zoning: MX NAICS Code: 531120
Required Zoning: H1, H2, a1, HX, C2, M1 Conditional Use Needed? Yes or No

Comments: APPROVED DENIED
REQUIRES CONDITIONAL USE PERMIT AND MUST CONFORM TO 86-532
Zoning Official Signature: [Signature] Date: 5/3/22

Attachment: Zoning Info (3177 : 7983 North Main Street Selfie Museum)

Applicant – Kathy D. Butler
 Name of Business – The Reel South Atlanta LLC
 Address – 7983 North Main Street
 Zoning District – MX (County); **MX (City) (June 2019 Annexation)**
 NAICS – 531120

Proposed Use: Event facility rental

Use is permitted "by right" in the district indicated = P
 Use is permitted as a conditional use (section indicated) = C
 Use is not permitted = N

NAICS Code	USES	R-2	R-4	R-C	CCM	RM	H-1	H-2	O&I	M X	C-1	C-2	M-1	Code Section
531120	Lessors of Nonresidential Building (except Miniwarehouses), including Event Centers (Excluding funerals and wakes)	N	N	N	N	N	C	C	C	C	N	C	C	Sec. 86-532



Zoning Classifications

- Jonesboro Boundaries
- A Assembly Rights
- H Historic Residential
- HA Historic Residential and Assembly Rights
- Tara Boulevard
- County Parcels
- C-1 Neighborhood Commercial
- C-2 Highway Commercial
- H-1 Historic District
- H-2 Historic District
- M-1 Light Industrial District
- O-I Office and Institutional
- R-2 Single Family Residential
- R-4 Single Family Residential
- R-C Cluster Residential
- RM Multifamily Residential

Sec. 86-532. NAICS 531120 – Lessors of Nonresidential Building (except Mini-warehouses), including Event Centers (Excluding funerals and wakes)

The following conditions are assigned in the H-1, H-2, O&I, M-X, C-2, and M-1 districts:

- (1) Off-street parking and/or drop-off space adequate to meet the needs of the proposed facility shall be provided.
- (2) Any alcohol service and consumption on the premises must conform to Chapter 6 standards, Alcoholic Beverages.
- (3) Must be located in a stand-alone building (no planned centers, connected storefronts sharing a common wall, or lots with zero lot line development or shared parking).
- (4) A minimum 50-foot wide buffer shall be maintained between built elements (including paved parking areas) of the proposed facility and any adjacent, residentially zoned property.

PROPOSED USE:**AMUSEMENT FACILITY RENTAL/LEASING (521120)**

My name is Kathy Butler and I am a current business owner of Kathy Butler Realty, LLC. located in Jonesboro, Georgia (7981 N. Main Street).

I would like to rent the space next door to my current business (7983 N. Main Street, Jonesboro, GA 30236) to set up a business of rental/leasing spaces which will bring business to the City of Jonesboro which will indeed enhance the city.

My intention is to have the space set up for amusement purposes that everyone can enjoy. The space will be used to set up different props for families/individuals to rent/lease and will be a very controlled environment. The spaces will be used for the consumer to come in and have a variety of prop stations/booths that will allow them to take videos, selfies, pictures, and record and will also have events (e.g. birthday parties, retirement parties, gender parties, etc.). No alcohol or food will be served. My establishment will be a "do it yourself" type of business. The customers will book their preference online and there will be a full-time staff person (s) present at all times to monitor the activities.

I want my business to be a safe place where the entire family can come and enjoy. There will be something there for every age group and ethnicity. I am simply providing an indoor safe place for the consumer to come and enjoy the variety of backdrops/props that will be set up.

I already have responsible staff persons in place and keep in mind, my existing business is right next door that's what makes this a perfect location for me.

My family also has a business in the same plaza (Sound Decisionz, LLC.) and has been there for over 20 years. My landlord can attest to my character and ethics as to the kind of person and business person I am.

This will be a wonderful addition to the City of Jonesboro and I have no doubt that it will generate revenue for the city.

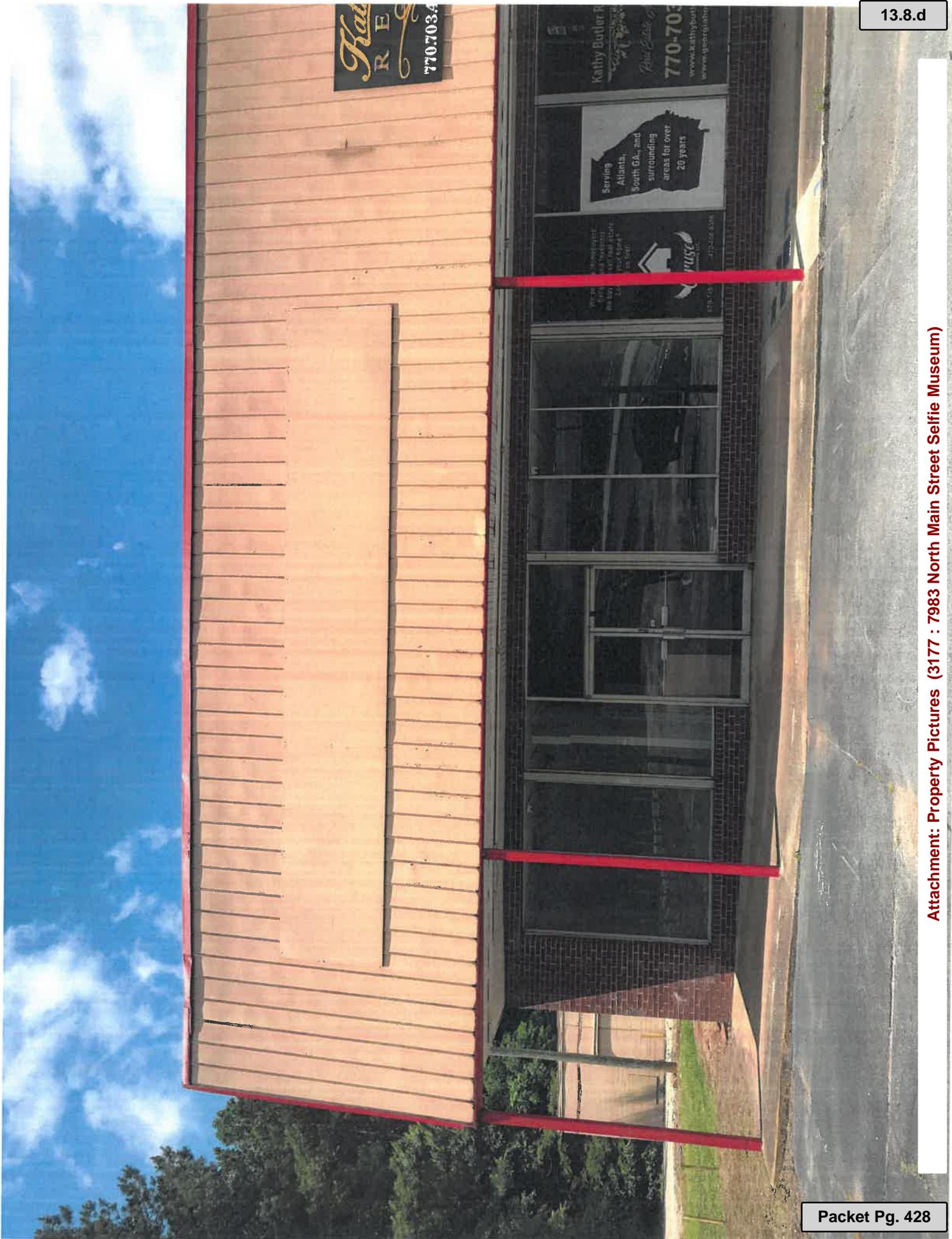
I would really like to keep my business in Jonesboro and I am hoping that you will allow me to do so.

Thank you very much!

Kathy D. Butler
 (470) 458-8386 (cell)
 (770) 703-4784 (office)

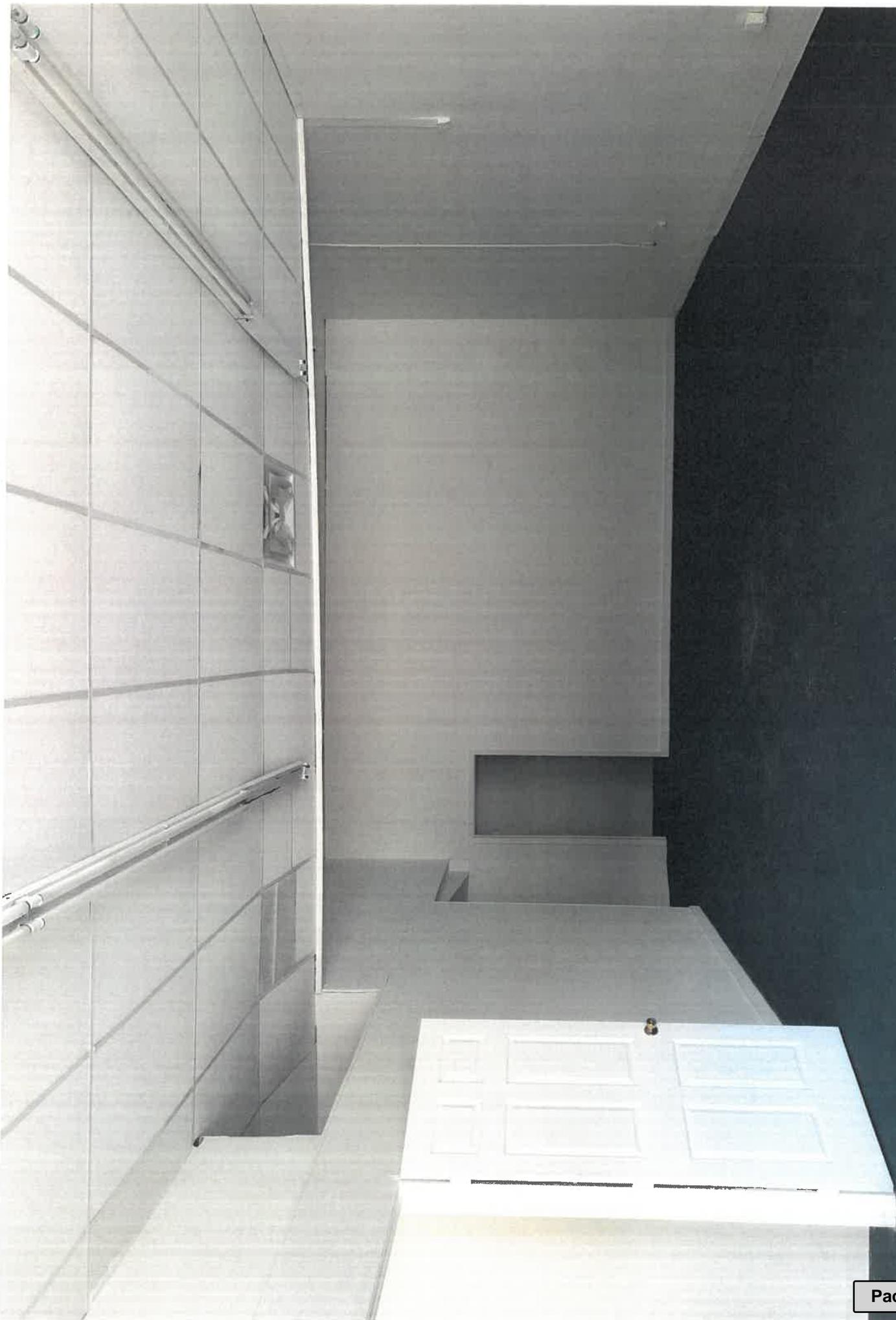


Attachment: Property Pictures (3177 : 7983 North Main Street Selfie Museum)

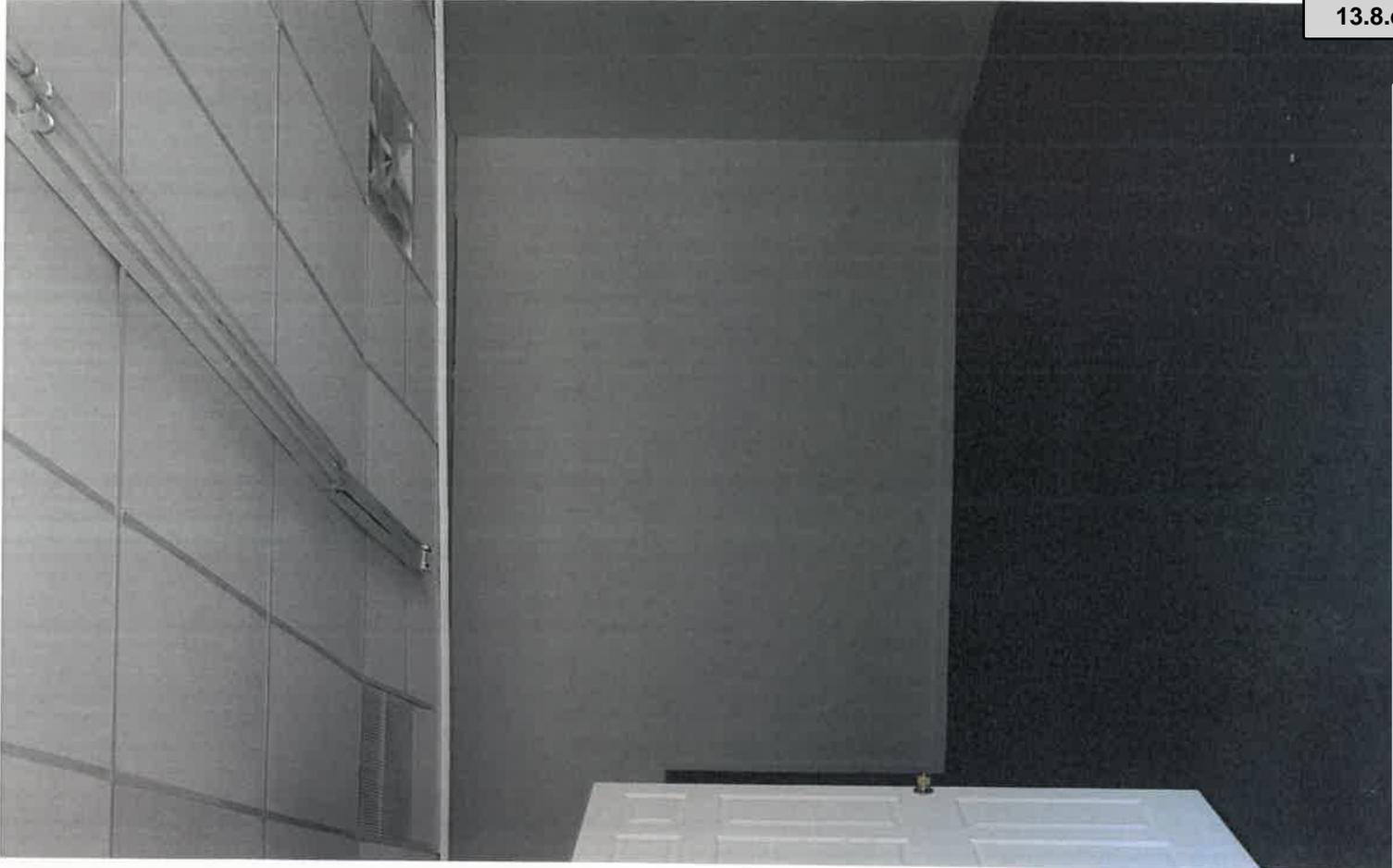


Attachment: Property Pictures (3177 : 7983 North Main Street Selfie Museum)





Attachment: Room Pictures (3177 : 7983 North Main Street Selfie Museum)



1485 IV. MAIN STREET, JONESBORO, GA. 30236

BACK DOOR

Bathroom (Private)

Bathroom (Public)

Room

DOOR

Open Space

(Total Square Feet = 1500)

Room

DOOR

FRONT DOOR



Attachment: Site Plan (3177 : 7983 North Main Street Selfie Museum)

Legal Notice

Public Hearing will be held by the Mayor and Council of the City of Jonesboro at 6:00 P.M. on July 11, 2022, in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, GA, to consider a Conditional Use Permit application for a “selfie museum” by The Lansky Partnership LLLP, property owner, and Kathy Butler, applicant, for property at 7983 North Main Street (Parcel No. 13210D B004) Jonesboro, Georgia 30236.

David Allen
Community Development Director

Publish 6/22/22



CITY OF JONESBORO
PUBLIC NOTICE
 An application has been filed for a
CONDITIONAL USE
 at this location

7983 North Main St.

A PUBLIC HEARING on this application will be

held on July 11 ^{DATE} 2022, at 6 p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting JUNE 24 20

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE

Anyone caught violating or removing this sign shall be guilty of a misdemeanor.

Attachment: Zoning Signs (3177 : 7983 North Main Street Selfie Museum)

CITY OF JONESBORO

PUBLIC NOTICE

An application has been filed for a
CONDITIONAL USE

at this location

7983 NORTH MAIN ST.

A PUBLIC HEARING on this application will be held on July 11 ^{DATE} 20 22, at 6 p.m.

170 S. Main Street

Any questions, call City Hall at 770-478-3800

Date of Posting JUNE 24 20

ATTENTION

DO NOT REMOVE UNTIL ABOVE MEETING DATE
Anyone caught defacing or removing this sign shall be guilty of a misdemeanor



MEMORANDUM

To: Kathy D. Butler
1111 Oakley Industrial Blvd
Fairburn, GA 30213

From: David D. Allen
City of Jonesboro
124 North Avenue
Jonesboro, GA 30236

Date: July 5, 2022

Re: Notification of Request for Conditional Use – Selfie Museum, 7983 North Main Street; Tax Map Parcel No. 13210D B004

Dear Applicant,

This letter is to serve as notification that the City of Jonesboro has received your request for the following requested conditional use for the above referenced property:

- Selfie Museum

A Public Hearing has been scheduled for Monday, July 11, 2022 at 6:00 p.m. before the Jonesboro Mayor and City Council to consider the request as described above. The Jonesboro Mayor and City Council will also hold their Work Session at this time. The meeting will be conducted in the chambers of the Jonesboro Municipal Court facility, 170 South Main Street, Jonesboro, Ga. If you have any questions, please do not hesitate to contact me at 770-570-2977 or at dallen@jonesboroga.com.

Sincerely,

David D. Allen
Community Development Director / Zoning Administrator