

RESOLUTION 2025-18: A RESOLUTION TO ADOPT THE SECOND AMENDMENT TO THE FISCAL YEAR 2026 BUDGET FOR EACH FUND OF THE CITY OF STATESBORO, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING APPROPRIATED

THAT WHEREAS, sound governmental operations require a Budget in order to plan the financing of services for the residents of the City of Statesboro; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced Budget for the City's fiscal year, which runs from July 1st to June 30th of each year; and

WHEREAS, the Mayor and City Council have reviewed a proposed Second Amendment to the Budget from the City Manager that includes some revenues/financing sources and expenditures/expenses not anticipated in the original Budget, and carries forward funding and appropriations for some projects and equipment budgeted in the previous fiscal year, but not purchased by fiscal year-end; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses and any transfers; and

WHEREAS, the Mayor and City Council wish to adopt this Second Budget Amendment for Fiscal Year 2026;

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Statesboro, Georgia as follows:

Section 1. That the proposed changes to the budget, attached hereto as Attachment #1 and incorporated herein as a part of this Resolution, are hereby adopted as the Second Budget Amendment for the City's Fiscal Year 2026 Budget.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget amendment for each fund in the amounts shown anticipated are hereby adopted; and that the several amounts shown in the budget amendment for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments and agencies named in each fund, as amendments to the existing Budget previously adopted.

Section 3. That the "legal level of control" as defined in OCGA 36-81-2 is set at the departmental level, meaning that the City Manager in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount

appropriated for a department without a further budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 5th day of May, 2026.

CITY OF STATESBORO, GEORGIA

  
By: Jonathan M. McCollar, Mayor

  
Attest: Leah Harden, City Clerk



## ATTACHMENT #1

### FY 2026 SECOND BUDGET AMENDMENT

#### 100 General Fund:

- Increase Revenue for Transfer from ARPA Fund by \$30,000
- Increase Expenditure in the Engineering Department for Surveying/Appraisal Fees by \$21,000
- Increase Expenditure in the Finance Department for Bank Card Charges by \$80,000
- Increase Expenditure in the Municipal Court Department for Public Defender by \$20,000
- Increase Expenditure for Debt Service for the GMA SWAP payment by \$58,300
- Decrease Expenditure for the Boys & Girls Club by \$9,000

**Net effect on Fund is: Decrease in Fund Balance by \$140,300**

#### 210 Confiscated Assets Fund:

- No Changes

**Net effect on Fund is: None**

#### 213 Opioid Settlement Fund:

- No Changes

**Net effect on Fund is: None**

#### 221 CDBG Fund:

- No Changes

**Net effect on Fund is: None**

#### 224 US Department of Justice Grant:

- Increase Expenditure for Education and Training by \$29,015

**Net effect on Fund is: Decrease in Fund Balance by \$29,015**

#### 230 ARPA Fund:

- Increase Revenue for Interest by \$70,000
- Increase Expenditure for Security Enhancement Incentive Program by \$14,480
- Increase Expenditure for Project Unit J14 by \$3,020
- Increase Expenditure for Project Unit R10 by \$10,500
- Increase Expenditure for Project Unit J25 by 17,450
- Increase Expenditure for Contract Labor/Services by \$34,895
- Increase Expenditure for Housing Relocation Cost by \$11,855
- Increase Expenditure for Transfer to General Fund by \$30,000

**Net effect on Fund is: Decrease in Fund Balance by \$52,200**

**250 Multiple Grants Fund:**

- Increase Revenue for KSBB Brace Grant by \$2,500
- Increase Expenditure for KSBB Expense by \$2,500
- Increase Revenue for BVP Grant by \$3,050
- Increase Expenditure for BVP Grant Expense by \$3,050

**Net effect on Fund is: None**

**270 Statesboro Fire Service Fund:**

- Increase Revenue for Proceeds from Insurance by \$41,050
- Increase Expenditure for Contract Labor/Services by \$25,500
- Increase Expenditure for Vehicles by \$49,900

**Net effect on Fund is: Decrease in Fund Balance by \$34,350**

**271 South Main TAD Fund:**

- Increase Expenditure for Contract Labor/Services by \$110,000

**Net effect on Fund is: Decrease in Fund Balance by \$110,000**

**272 Old Register TAD Fund:**

- No Changes

**Net effect on Fund is: None**

**275 Hotel/Motel Fund:**

- No Changes

**Net effect on Fund is: None**

**286 Technology Fee Fund:**

- Increase Revenue for Technology Fee by \$29,480
- Increase Expenditure for Patrol Cellphones by \$11,000

**Net effect on Fund is: Increase in Fund Balance by \$18,480**

**323 2013 SPLOST Fund:**

- No Changes

**Net effect on Fund is: None**

**324 2018 TSPLOST Fund:**

- No Changes

**Net effect on Fund is: None**

**325 2019 SPLOST**

- Increase Revenue for Proceeds for Police by \$94,180
- Increase Revenue for Proceeds for Fire by \$126,710
- Increase Revenue for Proceeds for Public Works Projects by \$24,050
- Increase Revenue for Proceeds for Greenspace Projects by \$42,180
- Increase Revenue for Proceeds for City Structures by \$44,100
- Increase Revenue for Proceeds for Cultural Facilities by \$10,340
- Increase Revenue for Proceeds for Economic Development by \$38,340

- Increase Revenue for Proceeds for W/S Projects by \$146,930
- Increase Revenue for Proceeds for NG Projects by \$38,345
- Increase Revenue for Proceeds for Solid Waste Projects by \$9,585
- Increase Revenue for Proceeds for IT Projects by \$6,215
- Increase Expenditure for PD-1 Vehicles and Conversion by \$78,150
- Increase Expenditure FD-84 Portable Radio Replacement by \$149,265
- Increase Expenditure for FD-85 Fire Station by \$940,000
- Increase Expenditure for Transfer to SWD Fund by \$ 1,400,000
- Increase Expenditure for Transfer to Central Service Fund by \$31,130
- **Net effect on Fund is: Decrease in Fund Balance by \$2,017,570**

### **326 2023 TSPLOST**

- Increase Revenue for LMIG Grant GDOT Traffic Projects by \$115,435
- Increase Revenue for Interest by \$150,000
- Increase Expenditure for ENG-113g New Traffic Signals by \$35,000
- **Net effect on Fund is: Increase in Fund Balance by \$230,435**

### **344 LMIG – Akins Boulevard**

- Increase Revenue for GDOT Grants Traffic Projects by \$564,945
- Increase Expenditure for ENG-138 Akins Blvd. by \$562,830
- **Net effect on Fund is: Increase Fund Balance by \$2,115**

### **350 Capital Improvements Program Fund:**

- No Changes

**Net effect on Fund is: None**

### **505 Water and Sewer Fund:**

- Increase Expenditure for Indirect Cost Allocation-GF in the W/S Department by \$101,330
- Increase Expenditure for Indirect Cost Allocation-GF in the WW Department by \$101,330
- Increase Expenditure for Repair & Maintenance-Wells by \$90,250

**Net effect on Fund is: Decrease in Cash by \$292,910**

### **507 StormWater Fund:**

- Increase Revenue for 319(h) Grant Stream Restoration by \$221,635
- Increase Expenditure for Contract Labor/Services by \$26,565

**Net effect on Fund is: Increase in Cash by \$195,070**

### **515 Natural Gas Fund:**

- No Changes

**Net effect on Fund is: None**

**541 Solid Waste Collection Fund:**

**Commercial Division**

- Increase Expenditure for Software Support by \$37,440

**Residential Division**

- Increase Expenditure for Overtime by \$37,000

**Rolloff Division**

- No Changes

**Yardwaste Division**

- Increase Expenditure for Overtime by \$13,975

**Net effect on Fund is: Decrease in Cash by \$79,050**

**542 Solid Waste Disposal Fund:**

- No Changes

**Net effect on Fund is: None**

**601 Health Insurance Fund:**

- No Changes

**Net effect on Fund is: None**

**602 Fleet Management Fund:**

- No Changes

**Net effect on Fund is: None**

**604 Wellness Fund:**

- No Changes

**Net effect on Fund is: None**

**605 Central Service Fund:**

- No Changes

**Net effect on Fund is: None**