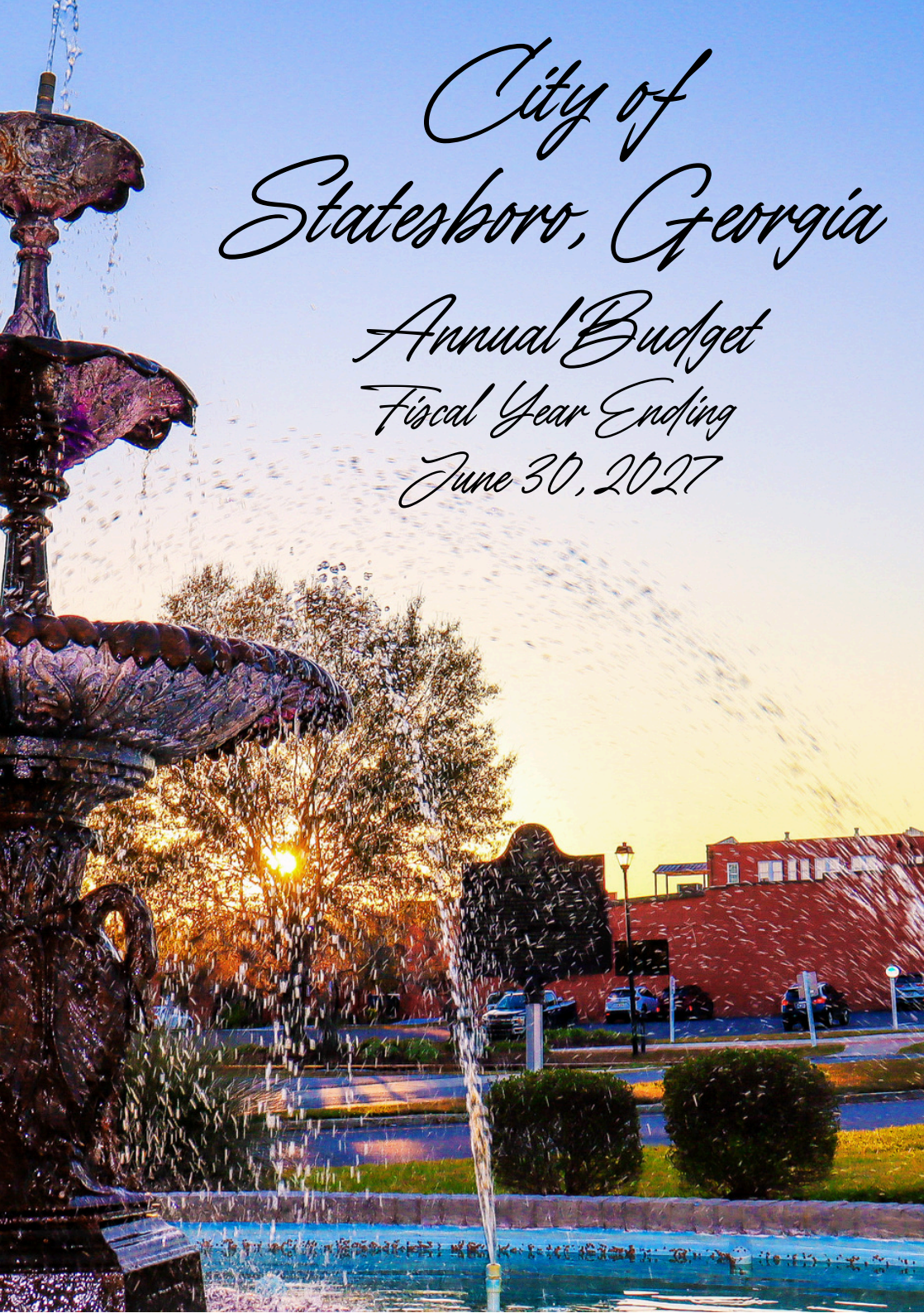
City of Statesboro, Georgia

Annual Budget

Fiscal Year Ending

June 30, 2027



City of Statesboro, Georgia

Annual Budget
Fiscal Year Ending
June 30, 2027



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Statesboro
Georgia

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

FY2027 ANNUAL BUDGET
TABLE OF CONTENTS

Dinstinguished Budget Presentation Award……...3

Table of Contents……4-5

Mission Statement.....6

Listing of City Officials.....7

Listing of City of Statesboro Leadership Team.....8

Introduction……9-20

Reader's Guide to the Budget 21-31

City Manager's Budget Message.....32-42

Summary Budget of All Funds 43-86

Financial Policies 87-98

Authorized Personnel for FY 2027.....99-106

Proposed Pay Plan & Fringe Benefits 107-113

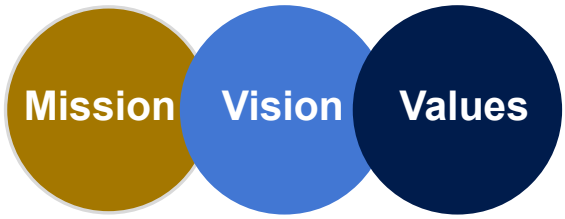
100 General Fund

- Revenues Overview 114-117
- Revenues 118-120
- Revenues Trend Chart.....121
- Property Tax Chart.....122
- Expenditures Overview 123
- Budget Summary.....124
- Expenditures:
  - District Map of City Council……..125
  - Governing Body..... 126-128
  - City Manager's Office..... 129-130
  - City Clerk's Office..... 131-134
  - Finance Department..... 135-139
  - Legal Department..... 140-141
  - Human Resources..... 142-145
  - Public Information Office 146-148
  - Engineering 149-152
  - Customer Service..... 153-155
  - Municipal Court 156-159
  - Police Administration..... 160-163
  - Police Operations Bureau 164-167
  - Police Patrol Bureau..... 168-171
  - Public Works Administration 172-174
  - Streets Division 175-178
  - Parks Division..... 179-182
  - Protective Inspections Division 183-185
  - Planning and Development..... 186-190
  - Code Compliance..... 191-193
  - Village Builders..... 194-195
  - Other Agencies..... 196-197
  - Debt Service..... 198-199
  - Transfers Out 200-201

FY2027 ANNUAL BUDGET
TABLE OF CONTENTS

210 Confiscated Assets Fund 202-204
213 Opioid Settlement Fund 205-207
221 CDBG Housing Fund 208-210
224 U.S. Dept. of Justice Grant Fund 211-213
230 America Rescue Plan Act Fund (ARPA) 214-217
250 Multiple Grant Fund 218-220
270 Statesboro Fire Service Fund 221-226
271 South Main Tax Allocation District Fund (TAD) 227-229
272 Old Register Tax Allocation District Fund (TAD) 230-232
275 Hotel/Motel Tax Fund 233-235
286 Technology Fee Fund 236-238
323 2013 SPLOST Fund 239-241
324 2018 TSPLOST Fund 242-244
325 2019 SPLOST Fund 245-248
326 2023 TSPLOST Fund 249-251
327 2025 SPLOST Fund 252-254
341 CDBG – EIP Grant 255-257
344 LMIG Grant Fund – Akins Boulevard 258-260
350 Capital Improvements Program Fund 261-263
505 Water and Sewer Fund 264-275
507 Stormwater Fund 276-281
515 Natural Gas Fund 282-289
541 Solid Waste Collection Fund 290-301
542 Solid Waste Disposal Fund 302-307
601 Health Insurance Fund 308-310
602 Fleet Management Fund 311-317
604 Wellness Program Fund 318-320
605 Central Services Fund 321-327
Capital Improvements Program 328-389
Debt Service Schedules 390-395
Glossary of Terms 396-408
List of Acronyms 409-411

City of Statesboro's Mission, Vision & Values



Mission

The City of Statesboro's mission is to provide the most responsive and progressive public services so our residents, businesses, and visitors can enjoy the highest quality of life Statesboro has to offer.

Vision

We strive to be a vibrant, safe, and inclusive community for all people.

Values

- **Integrity** - We operate in an honest and transparent manner.
- **Innovation** - We encourage employees to identify creative solutions.
- **Stewardship** - We value and protect the resources provided by citizens, businesses, and visitors.
- **Inclusivity** - We respect each other's differences - diversity of thought, diversity of experiences, and diversity of cultures.
- **Mission-focused** - We understand our responsibilities and work to get the job done.

City of Statesboro, Georgia

Mayor and Council

Jonathan McCollar
Mayor



In office since November 2018
Current term expires December 2029

Shari R. Barr
District 5



Mayor Pro Tem
In office since January 2020
Current term expires December 2027

Tangie Johnson
District 1



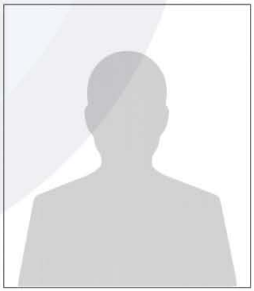
In office since November 2024
Current term expires December 2029

John Riggs
District 4



In office since January 2010
Current term expires December 2029

Vacant
District 2



Ginny Hendley
District 3



In office since January 2024
Current term expires December 2027

City of Statesboro Leadership Team

Charles Penny
City Manager

Jason Boyles
Assistant City Manager

Matt Aycock
Director of Public Utilities

Demetrius Bynes
Director of Human Resources

Jared Akins
Interim Police Chief

Brad Deal
Director of Public Works and Engineering

Olympia Gaines
Assistant to City Manager

Tim Grams
Fire Chief

Leah Harden
City Clerk

Layne Phillips
Public Affairs Manager

Darren Prather
Director of Central Services

Cain Smith
City Attorney

Cindy S. West
Director of Finance

Justin Williams
Director of Planning and Development

Key Finance Staff

Karin Larson - *Assistant Finance Director*
Ramona Carver - *Senior Accountant*
Heather Springer - *Accountant*
Ansley Lewis - *Payroll Specialist*
Heidi Varnadore - *Accounts Payable & Accounting Technician*
Leah Coleman - *Administrative Assistant*

TAB 1
INTRODUCTION

INTRODUCTION

The City of Statesboro is a progressive community that provides an exceptional quality of life to its residents and offers southern charm and hospitality to its visitors. The City offers a high standard of living with a commitment to ensure the most responsive and modern public services to residents, businesses, and visitors alike. Statesboro is where the living remains softly southern and folks call out to one another by first name.

Created by an act of the Georgia legislature in 1803, Statesboro is a Georgia Municipal Association City of Excellence. Statesboro has an economy comprised of a growing industrial base, a growing university, expanding retail activity, and a regional medical center. This regional economic hub is located 10 miles off Interstate 16 and offers many educational and vocational opportunities that provide a competitive advantage for a strong workforce.

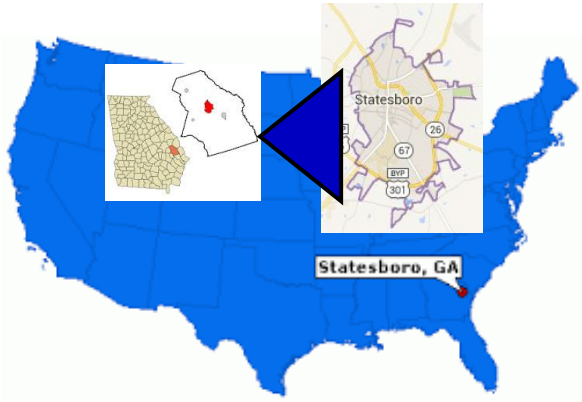


The City operates under the Council-Manager form of government, established by a 1999 Charter amendment. The Mayor is elected at large while the five council members are elected by district. All elections are non-partisan, and the terms are for four years, with half of the members elected every two years. The City Council appoints the City Manager to head the administrative functions of city government. As authorized by its

Charter and Code, the services provided by the City are General Government (Administration, City Clerk, Human Resources, Finance, Planning and Development and Engineering), Judicial (Municipal Court), Public Safety (Police and Fire), Public Works (Streets, Parks, Fleet Maintenance, Sanitation, Stormwater), Public Utilities (Natural Gas, Water/Sewer, and Wastewater).

The City of Statesboro was incorporated on December 19, 1803, with a population of less than 25 people. The County seat of Bulloch County, Statesboro's population as of July 2025 was 35,366 (via census – latest population #) with an average growth rate of 1.27% per year. If past trends continue, forecast of the population count would be 35,816 by 2026. The median age for the City of Statesboro is 22.6, which is not a surprising age seeing as Statesboro is home to one university and two colleges. The 2024 median income per household in Statesboro was $44,737 and the per capita income was $20,069. The unemployment rate in February 2026 for Statesboro was 4.5%, which is higher than the rate of 3.6% for the State of Georgia. The rate for this same period last year was 4.6%. The February 2026 unemployment rate for Bulloch County was 3.6%.

Situated in the southeastern region of Georgia, Statesboro enjoys a strategic location that provides convenient access to several major cities and transportation corridors. The city is located approximately 194 miles southeast of Atlanta, 76 miles south of Augusta, 55 miles west of Savannah, 144 miles southwest of Charleston, South Carolina, and 168 miles north of Jacksonville, Florida. Statesboro is positioned just 10 miles from Interstate 16 and is served by U.S. Highways 301, 80, and 25, as well as Georgia State Routes 73, 46, 67, and 24. These transportation networks provide efficient connections to regional markets, major population centers, and the state's coastal ports. Further enhancing its accessibility, Statesboro is located along the southern leg of the Savannah River Parkway, a four-lane transportation corridor connecting Savannah and Augusta. This strategic transportation infrastructure supports economic development, facilitates commerce, and strengthens the city's role as a regional hub for business, education, and industry.



The City of Statesboro is approximately 16.13 square miles in area with an average elevation of 253 feet above sea level, the terrain being mostly flat. The climate is seasonal, but moderate, with mild winters and warm, humid summers. The average high temperature in January is 61 degrees and 93 degrees in July. The average annual rainfall dropped in 2026 to 39.8" and the average relative humidity level is 71% in January and 75% in July.

Statesboro serves as a regional center for commerce, education, and health care, supporting not only Bulloch County but also the surrounding communities of southeast Georgia. As a regional hub, Statesboro provides shopping, medical, educational, and professional services to residents of eight neighboring counties: Effingham, Screven, Jenkins, Emanuel, Candler, Evans, Tattnall, and Toombs. This broad service area contributes significantly to the city's economic vitality and continued growth. Government employment plays an important role in the local economy, accounting for approximately 26 percent of Bulloch County's labor force. The area's largest employer is Georgia Southern University, which serves as a cornerstone of education, economic growth, workforce development, and research activity throughout the region. Leading private-sector employers include East Georgia Regional Medical Center, Walmart, and Publix. Together, these organizations provide thousands of jobs and support Statesboro's position as a regional destination for health care, retail, and professional services.

There are three institutions of higher learning in the greater Statesboro area: Georgia Southern University, located within the city limits of Statesboro; Ogeechee Technical College; and the University College at Georgia Southern University - formerly East Georgia State College, which is located on the Georgia Southern campus. These institutions are accredited by the Southern Association of Colleges and Schools. As Georgia's largest and most comprehensive center of higher education south of Atlanta, Georgia Southern University offers more than 150 accredited academic programs through its ten colleges. In January 2017, the consolidation of Armstrong State University and Georgia Southern University was approved, and the merger became official in 2018. Today, Georgia Southern provides students with three campus options: Statesboro, Savannah, and Hinesville. Students also have the opportunity to study abroad at the University's campus in Wexford, Ireland, or pursue their degrees through online programs. Graduates may earn associate, bachelor, masters, specialist, or doctoral degrees. During the Spring 2026 semester, Georgia Southern enrolled 29,633 students representing all 50 states, the District of Columbia, Puerto Rico, and numerous countries around the world, including Mexico, Nigeria, and Honduras. Approximately 4,400 degrees were conferred during Georgia Southern's Spring 2026 Commencement ceremonies, which were held over three days.



At the end of 2025, the Board of Regents of the University System of Georgia approved the consolidation of Georgia Southern University and East Georgia State College, effective January 1, 2026. This consolidation expands access to higher education by providing opportunities for students who prefer smaller class sizes, personalized academic advising, and a structured pathway toward either an associate degree or a bachelor's degree. The University College at Georgia



Southern University is located in the Nessmith-Lane Building on the Statesboro campus, with program offerings available in Statesboro, Swainsboro, and Hinesville. Students who complete 24 transferable credit hours through this pathway may seamlessly transition into their chosen undergraduate major at Georgia Southern University, with all earned credits transferring toward their bachelor's degree.



Ogeechee Technical College offers over 120 programs of study. These include diploma, associate degree, and certificate options across various high-demand fields such as healthcare, business, and technology. In the academic year 2026 there were a total of 1,720 program awards to 817 graduating students. There are 15 public schools, 4 alternate learning centers, 3 private and parochial schools, one state charter school and one home school association in Bulloch County that educate the roughly 10,954 students.

Statesboro serves as a geographical healthcare hub for Southeast Georgia, anchored by East Georgia Regional Medical Center. Located within the city limits, the medical center employs more than 800 healthcare professionals and over 100 physicians representing a broad range of medical specialties. The 149-bed, $60 million hospital features a Women's Pavilion and an adjacent professional office building. Accredited by the Joint Commission, East Georgia Regional Medical Center maintains the highest standards of patient care and quality. Recent investments have included a major expansion of the Emergency Department, which now features 29 treatment rooms and enhanced patient-flow capacity. The medical center provides a comprehensive range of services, including a 24-hour physician-staffed emergency department, a Level II Neonatal Center, same-day surgery, ambulatory care, a pain management center, a cardiac catheterization laboratory, and advanced diagnostic imaging services such as MRI and CT scanning. In May 2022, East Georgia Regional Medical Center received designation as a Level II Emergency Cardiac Care Center (ECCC) from the Georgia Department of Public Health, a prestigious recognition that reflects the hospital's commitment to delivering exceptional cardiac emergency care.



The Statesboro VA Clinic plays a vital role in providing healthcare services to veterans throughout the region. The clinic currently operates three medical teams, each led by a physician, nurse practitioner, or physician assistant and supported by a registered nurse, licensed practical nurse, and scheduler. The clinic offers a wide range of primary care services as well as specialized programs addressing substance abuse treatment, weight management, post-traumatic stress disorder (PTSD), suicide prevention, and other mental health concerns. Veterans can also be connected to specialized



medical services, hospital care, and home health care programs when additional treatment is needed. Open Monday through Friday, the Statesboro VA Clinic continues to expand its capacity and services, ensuring local veterans have access to high-quality healthcare close to home while providing room for future growth and enhanced care options.

Recreational opportunities that enhance the quality of life for our citizens are plentiful in Statesboro. The Willie McTell Trail is a linear park that provides a pedestrian walk and bicycle path for local cycle enthusiasts from the Georgia Southern University campus to downtown Statesboro. Statesboro residents and visitors can also enjoy cultural and performing arts in the David H. Averitt Center for the Arts located on East Main Street. The Mission of the Averitt Center for the Arts is to provide quality arts opportunities for our community and serve as a centerpiece for a vibrant historic downtown. Bulloch County constructed a greenway trail and bike path from the City of Statesboro to nearby Brooklet, Georgia. The Lamar Q Ball, Jr. Raptor Center for Wildlife Education, located on Georgia Southern's Statesboro campus, provides quality environmental education for visitors of all ages. The Center exists to support GSU in its environmental education programs, as well as to provide wildlife encounters for the school children and citizens of this region. All species of native Georgia fauna are within the scope of the Center's endeavors. Also located in Statesboro is Bulloch County's family water park and aquatics center, "Splash in the Boro". There are eighteen hotels and motels in Bulloch County that total 1,259 rooms.



In February 2022, the Statesboro City Council approved the creation of a Community Garden to provide residents with opportunities to learn about, experience, and participate in gardening. The garden was established to increase access to fresh, healthy foods while encouraging healthy lifestyles and fostering stronger connections among neighbors. Located at 130 Parker Street within the city limits, the Community Garden is open daily from sunrise to sunset. Residents may rent either a raised garden bed measuring 4 feet by 12 feet or a ground plot approximately 15 feet by 30 feet. Registration fees help offset administrative expenses and water costs associated with maintaining the garden.

Statesboro benefits from strong transportation and logistics assets that support industrial growth and economic development because it is served by Georgia Southern Railway Company and numerous common freight carriers. The City's success in industrial recruitment is enhanced by its proximity to the Port of Savannah and its direct access to U.S. Highway 301, a major corridor that facilitates the movement of goods throughout the Southeast. As one of only a few East Coast ports with a channel depth of 50 feet at low tide, the Port of Savannah is capable of accommodating the world's largest container vessels. The port's state-of-the-art facilities, including Garden City Terminal, feature extensive cargo-handling infrastructure and continue to expand to meet growing global trade demands. Savannah's ability to efficiently serve Neo-Panamax vessels traveling

through the expanded Panama Canal has strengthened its position as a premier destination port on the East Coast. The economic impact of the Port of Savannah extends throughout Georgia, supporting hundreds of thousands of jobs and creating significant opportunities for businesses across the state.

The opening of Hyundai Motor Group Metaplant America has transformed the economic landscape of Southeast Georgia. Following a groundbreaking ceremony on October 25, 2022, Hyundai invested $5.54 billion to construct the region's first dedicated electric vehicle manufacturing facility. Officially opening on October 4, 2024, the Metaplant and its network of suppliers have created approximately 8,000 jobs, strengthening employment opportunities throughout the region. The economic benefits of the project extend beyond Bryan County, positively impacting Bryan, Bulloch, Chatham, and Effingham Counties through increased investment, population growth, workforce demand, and expanded industrial development.



Since opening in 2024, Hyundai has largely centralized its supply chain around the Metaplant in southeast Georgia as the manufacturing plant already had several suppliers follow them to Georgia. Several have established operations on-site, including Hyundai Mobis, which produces electric power systems; Ecoplastic Corporation, which manufactures plastic components; Seyon E-HWA, which produces door trim, seats, and bumpers; and Sewon America, which manufactures body components. In addition, several Hyundai affiliates operate at the site, including a joint-venture battery manufacturing facility with LG Energy Solution. Under the agreement negotiated with the State of Georgia, Hyundai, the battery plant, and five affiliated Hyundai suppliers are collectively required to invest at least $5.545 billion and create a minimum of 8,500 jobs by 2031. These positions must pay an average annual wage of at least $58,105. Meeting these investment and employment benchmarks is necessary for the companies to qualify for the tax credits, incentives, and property tax deferments offered by the state as part of the effort to attract the Hyundai Metaplant to southeast Georgia.



Opening just months before Hyundai Motor Group Metaplant America, on July 18, 2024, AJIN Georgia became the first Tier 1 supplier to establish operations in Bulloch County in support of the new electric vehicle manufacturing facility. Located in the Bruce Yawn Commerce Park, the state-of-the-art plant encompasses 853,000 square feet and represents a $317 million investment in the region. Operated by Joon Georgia, a subsidiary of Ajin USA, the facility manufactures critical interior metal and structural components for Hyundai vehicles using advanced stamping technology designed to ensure precision and efficiency in production. Strategically situated approximately 30 miles west of Hyundai Motor Group Metaplant America, the facility plays a key role in supporting Hyundai’s goal of producing up to 300,000 electric vehicles annually. Beyond its manufacturing

operations, AJIN Georgia serves as a major economic driver for Bulloch County, creating approximately 630 new jobs while contributing to the community through charitable donations, workforce development partnerships, and educational initiatives. As part of Georgia's growing electric vehicle ecosystem, the plant strengthens the state's position as a leading hub for EV manufacturing and supply chain development while contributing significantly to regional economic growth.



The City of Statesboro and Bulloch County jointly own and operate the Statesboro Municipal Airport, providing convenient access for business and general aviation. The airport is located approximately 30 minutes from Interstate 16 and about 45 minutes from Savannah/Hilton Head International Airport, which is served by seven major airlines. Statesboro's strategic location also offers excellent access to major shipping and transportation networks. The community is situated approximately 50 miles from the Port of Savannah, one of the nation's busiest seaports. Additionally, Bulloch County is located at a relatively equal distance from the ports of Charleston, Beaufort, Brunswick, and Jacksonville, providing businesses with multiple shipping options, flexible sailing schedules, and enhanced access to domestic and international markets.

In Statesboro there are 6 local radio stations, WHKN, WMCD, WPMX, WPTB, WWNS, and WVGS, and one daily newspaper, the *Statesboro Herald*. In addition, the *Savannah Morning News* reports on the news in Statesboro. Statesboro is covered locally by Vyve Broadband, formerly Northland Cable TV, located within the city limits. Three television stations in Savannah also cover Statesboro regularly: WTOC (CBS), WJCL (ABC), and WSAV (NBC).

The City of Statesboro maintains an extensive infrastructure network that supports residential, commercial, and industrial growth. The City is responsible for 124.76 miles of roadway, including 124.3 miles of paved streets, and operates 18 traffic signals throughout the community. Municipal utility services play a vital role in serving residents and businesses. Natural gas service is provided to 2,675 customers, while water and sewer services are delivered to approximately 15,351 customers. The City's water system averages 3.8 million gallons of daily consumption and includes 264.5 miles of water mains and 1,867 fire hydrants. The sanitary sewer system consists of 210 miles of sewer lines. Statesboro's commitment to public safety and service excellence is reflected in its infrastructure and emergency response capabilities. In 2026, the City earned an ISO Class 1 rating, the highest classification awarded for fire protection services. The City currently operates two fire stations, with a third station expected to become operational by the end of the year, further enhancing emergency response coverage and community safety.

Utilities are provided by the following within the City:

City of Statesboro	Water & Sewer, Sanitation, Stormwater, & Natural Gas
Georgia Power	Electricity
Excelsior Electric	Electricity
Frontier Communications	Telecommunications
Bulloch Solutions	Telecommunications
Vyve Broadband	Telecommunications

CITY BOARDS, COMMISSIONS, AND AUTHORITIES

DOWNTOWN STATESBORO DEVELOPMENT AUTHORITY

The Downtown Statesboro Development Authority (DSDA), established in 1981, consists of 9 members, 8 of whom are appointed by the members of the authority to represent the owners of either real property or business establishments. The City Council appoints the remaining one member. The DSDA is empowered with the authority to acquire, improve, sell, lease, and/or mortgage property for the development and improvement of property in the Downtown Statesboro Development Authority District.

AVERITT CENTER FOR THE ARTS

The Averitt Center for the Arts was established August 15, 2000. The Council consists of 12 members who serve 2 year staggered terms. The Council is empowered with the duties and responsibilities to establish rules and regulations for arts facilities and to create policies to govern the management and conduct of funds, personnel, and property of the corporation. The Arts Council is directly responsible for the operations of the *David H. Averitt Center for the Arts*.

STATESBORO BEAUTIFICATION COMMISSION

The Statesboro Beautification Commission was established May 1, 1973. It consists of a Chairman and no more than 10 members appointed by the Mayor and City Council, and four ex-officio members: one member appointed from the County Commissioners, one member from the Board of Education, one member from the City Council, and one member appointed by the President of Georgia Southern University. The members serve staggered 5 year terms. The powers and duties of the Commission are to establish and maintain parks and trees in order to beautify the City of Statesboro.

STATESBORO PLANNING COMMISSION

The Statesboro Planning Commission is an advisory board which was originally established in February 1977. Effective June 22, 2010, the Statesboro Planning Commission was reconstituted, and consists of seven (7) members who are appointed by the Mayor and City Council. The Commission is vested with the duties to hear and make recommendations to the Mayor and City Council on zoning and subdivision applications; to make recommendations on city planning documents and amendments to land development ordinances; and, other similar duties as assigned by the Mayor and City Council.

STATESBORO TREE BOARD

The Statesboro Tree Board was established on January 15, 1991. The Board consists of 9 members appointed by the Mayor and City Council to serve a staggered three (3) year term, with a maximum of two consecutive terms totaling six (6) years. These members are appointed with consideration for their personal expertise in all the areas of horticulture and preservation of our environment. The Board is responsible for hearing requests for variances for special use permits in the enforcement of the City of Statesboro Tree Ordinance.

KEEP STATESBORO-BULLOCH BEAUTIFUL COMMISSION

The Keep Statesboro-Bulloch Beautiful Commission (KSBB) was established October 18, 2016, consists of six members who are Bulloch County residents and serve a two year term. Members are appointed by the Mayor and each City Councilmember shall have authority to appoint one member. Keep Statesboro-Bulloch Beautiful strives to educate and empower citizens and businesses with the resources needed to facilitate litter prevention, beautification, and community greening within the city of Statesboro and surrounding areas.

CITY BOARDS, COMMISSIONS, AND AUTHORITIES

ALCOHOL ADVISORY BOARD

The Alcohol Advisory Board was established March 15, 2016, consists of six members who are Bulloch County residents and serve a two year term. Members are appointed by the Mayor and City Council, with each City Councilmember having the authority to appoint one member. Thereafter, The Alcohol Advisory elects a chairman from among its members who shall serve a year term and who shall be eligible for re-election as chairman. The Alcohol Advisory Board prepares studies and reports to inform the governing body on policy matters related to the licensing and sale of alcoholic beverages within the corporate limits of the City of Statesboro.

YOUTH COMMISSION

The Youth Commission was established October 19, 2018. It consists of nine members with a two year term, all Bulloch County residents, appointed by the Mayor and City Council. Their purpose is to prepare strategies, studies and reports on education efforts and programs for the purpose of informing the governing body on policy matters related to youth civic engagement, education, leadership, service learning opportunities, job training, and development.

ONE BORO COMMISSION

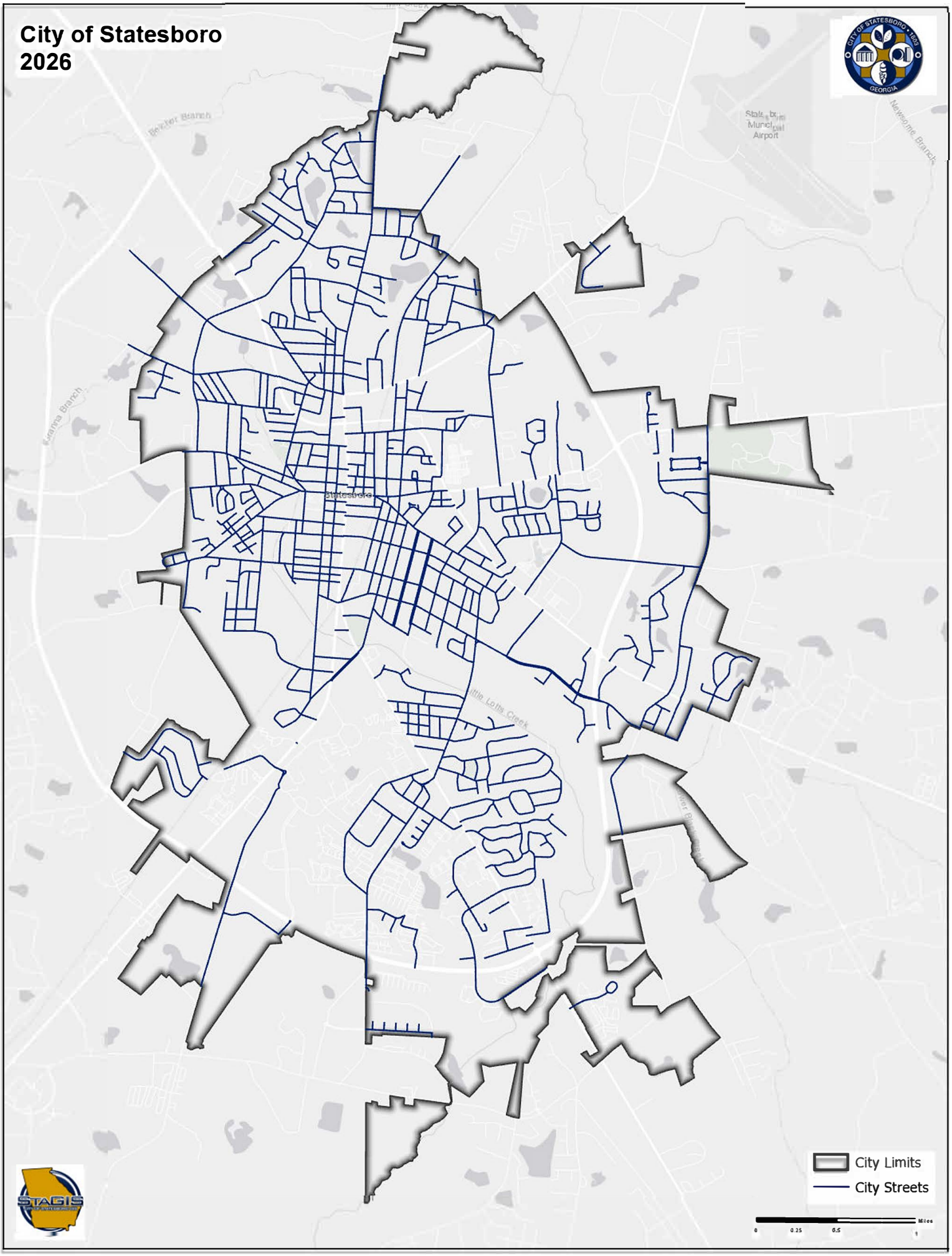
The One Boro Commission, previously called the Commission on Diversity and Inclusion, was established November 20, 2018. The Commission consists of 16 members who are appointed by the Mayor and City Council and serve a two year term. Their purpose is to present strategies, prepare studies and reports on education efforts and programs for the purpose of informing the governing body on policy matters related to promoting diversity, inclusion, and equity among the citizens of Statesboro connected to issues of poverty and prosperity.

GREENER BORO COMMISSION

The Greener Boro Commission, was established April 19, 2022. The Commission consists of 9 members who are appointed by the Mayor and City Council and serve a two year term. Their purpose is to prepare studies, reports, strategies, education efforts and/or programs for the purpose of informing and advising the governing body on policy matters related to best municipal practices for environmental sustainability.

STATESBORO BUSINESS COMMISSION

The Statesboro Business Commission was established February 7, 2023. The Commission consists of nine members who shall be authorized representatives of an entity holding an occupational tax certificate with the City of Statesboro. The Statesboro Business Commission shall have the authority to prepare studies and reports for the purpose of informing the governing body on policy matters related to the impact of local ordinances and procedures on business opportunities and operations within the municipal limits of the City of Statesboro.


City of Statesboro
2026
Statesboro
Statesboro Municipal Airport
City Limits
City Streets
Miles
0
0.25
0.5

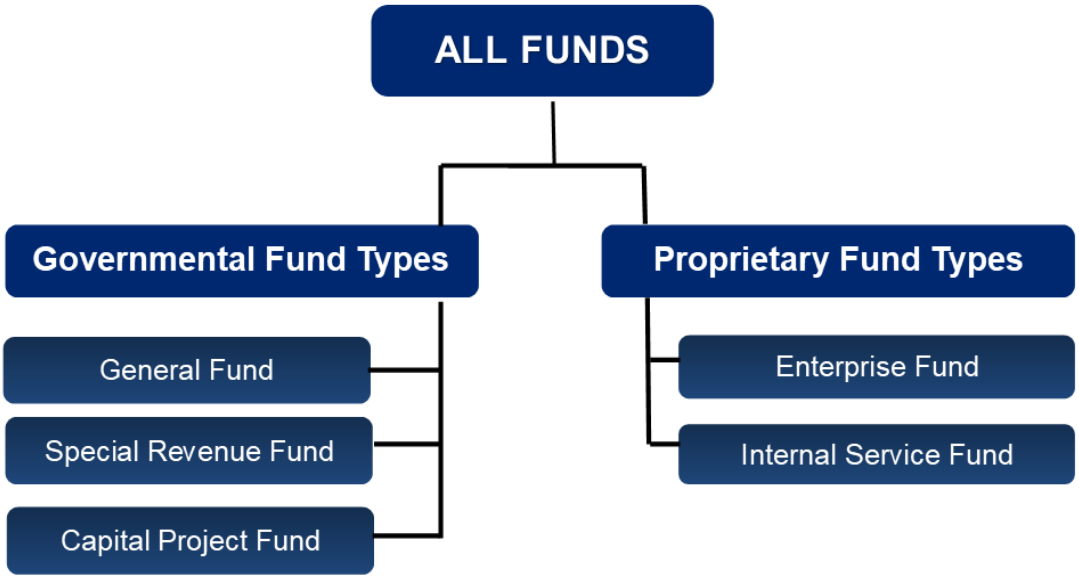
TAB 2

READER'S GUIDE TO THE BUDGET

READER'S GUIDE TO THE BUDGET

One of the primary goals in formatting this Budget has been to make it user-friendly. Government budgets by definition are confusing documents, particularly for the first-time reader. Generally Accepted Accounting Principles (GAAP) for governments requires the use of multiple funds, grouped into seven categories. To further complicate it, some of those fund categories are budgeted and accounted for using the modified accrual basis of accounting, and some the accrual basis of accounting. Most citizens are accustomed to private sector accounting, where a business has one balance sheet and one income statement, both kept on the accrual basis of accounting. Therefore, it is strongly recommended that you take a few moments to review this Reader's Guide before reading the Budget. It should help you understand the framework of the City's fund structure and accounting system.

The City of Statesboro will operate with twenty-eight separate funds this year, which makes municipal budgeting and accounting considerably different from that in the private sector. Although the City may in most cases legally transfer money from one fund to another, each fund is a separate accounting entity with assets, liabilities, equity, revenues, and expenditures (expenses). Consequently, there will be twenty-eight separate balance sheets and income statements. The funds fall into five different categories, or types of funds, as required by Generally Accepted Accounting Principles for governmental entities. The funds by fund type that will be used in the fiscal year are as follows:



(1) Governmental Funds

General Fund – This is the principal fund of the city and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e., public safety, general government, engineering, community development, finance, and public works).

Special Revenue Funds – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Included in the Special Revenue Funds are the Confiscated Assets Fund, Opioid Settlement Fund, CDBG Housing Fund, US Department of Justice Grant Fund, ARPA Fund, Multiple Grant Fund, Statesboro Fire Service Fund, South Main Tax Allocation District, Old Register Tax Allocation District, Hotel-Motel Tax Fund, and Technology Fee Fund. The Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Capital Project Funds – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Funds include the 2013 SPLOST Fund, the 2018 TSPLOST Fund, the 2019 SPLOST Fund, the 2023 TSPLOST Fund, the 2025 SPLOST Fund, the CHIP Grant Fund, and the Capital Improvements Program Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of each fund.

(2) Proprietary Funds

Enterprise Funds – Funds used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has five Enterprise Funds: The Water and Sewer Fund, Stormwater Fund, Natural Gas Fund, Solid Waste Collection Fund, and the Solid Waste Disposal Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to the other government units, on a cost reimbursement (internal fees and charges) basis. The City has four Internal Service Funds: The Health Insurance Fund, the Fleet Management Fund, the Wellness Program Fund, and the Central Services Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Please note that funds by fund type are summarized in the chart on the next page and the second column of the funds chart shows two different accounting basis: accrual and modified accrual. The basis of budgeting is the same as the basis of accounting. Accrual accounting is similar to private sector accounting, in that revenues are accrued when earned, and expenses are accrued when the financial transaction takes place. Proprietary Funds and Fiduciary Funds are accounted for on this basis, as they are operated very similarly to private businesses. In the Budget, these types of funds have a Budgeted Income Statement.

All Governmental Funds are accounted for using the modified accrual basis. Revenues are recognized in the accounting period in which they became available and measurable. The expenditures are recognized in the accounting period in which the fund liability is incurred. These funds reflect only available resources. In addition, this Budget shows all the major capital expenditures for these types of funds in the Capital Improvements Program Fund, or another capital projects fund. Major capital expenditures are defined as capital assets costing at least $15,000 and having a useful life of at least two years. This includes not only land, buildings, and infrastructure, but also vehicles and equipment.

GOVERNMENTAL FUND TYPES

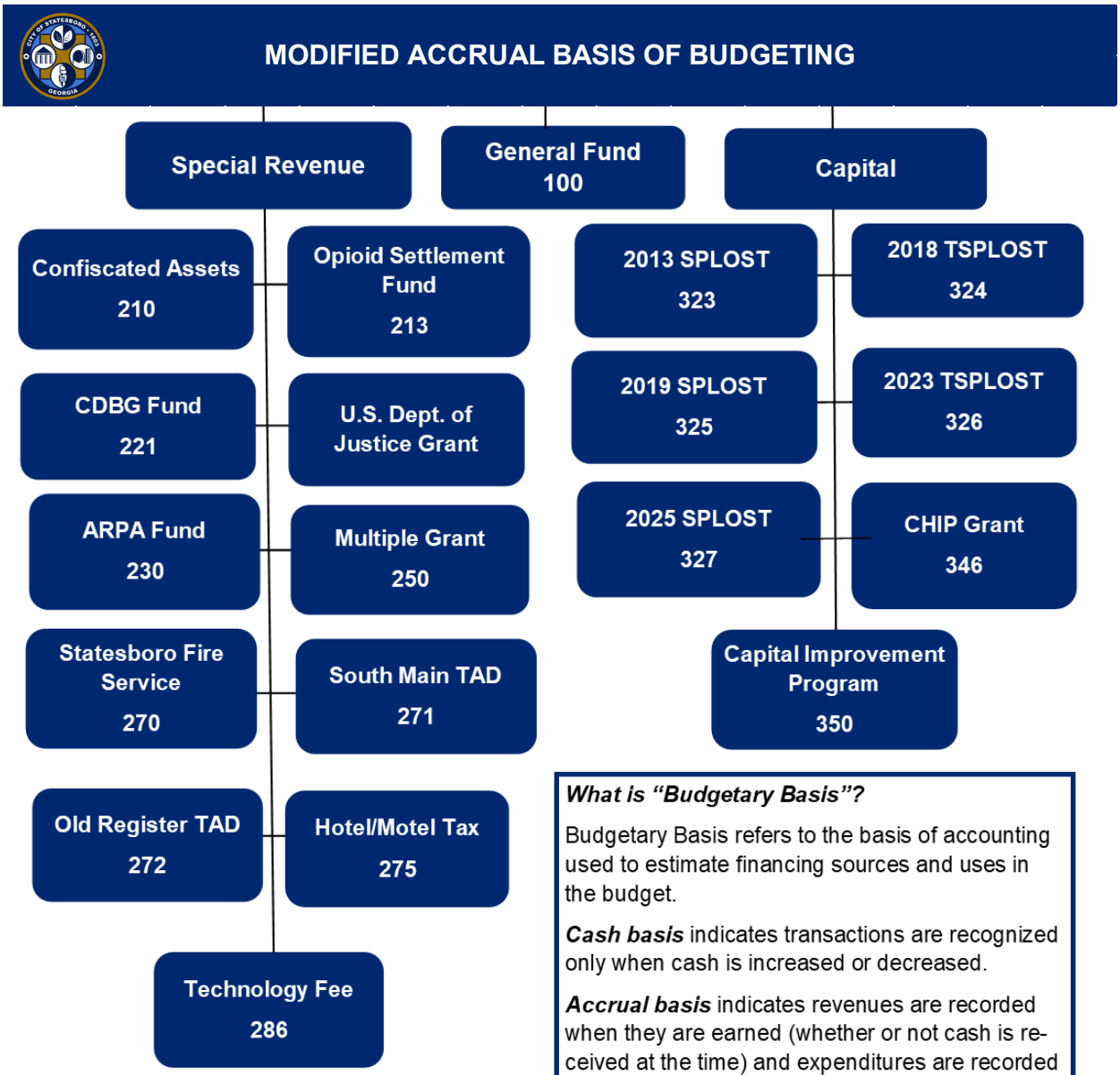
Fund Number	Basis of Accounting	Major/ Nonmajor	Types of Funds Actual Funds	FY2026 Budget	FY2027 Budget
100	Modified	Major	GENERAL FUND	Current	Current
			SPECIAL REVENUES FUNDS		
210	Modified	Nonmajor	CONFISCATED ASSETS FUND	Current	Current
213	Modified	Nonmajor	OPIOID SETTLEMENT FUND	Current	Current
221	Modified	Nonmajor	CDBG FUND	Current	Current
224	Modified	Nonmajor	US DEPARTMENT OF JUSTICE GRANT FUND	Current	Current
230	Modified	Major	AMERICAN RESCUE PLAN ACT FUND	Current	Current
250	Modified	Nonmajor	MULTIPLE GRANT FUND	Current	Current
270	Modified	Major	STATESBORO FIRE SERVICE FUND	Current	Current
271	Modified	Nonmajor	SOUTH MAIN TAX ALLOCATION DISTRICT FUND	Current	Current
272	Modified	Nonmajor	OLD REGISTER TAX ALLOCATION DISTRICT FUND	Current	Current
275	Modified	Nonmajor	HOTEL/MOTEL TAX FUND	Current	Current
286	Modified	Nonmajor	TECHNOLOGY FEE FUND	Current	Current
			CAPITAL PROJECTS FUNDS		
323	Modified	Nonmajor	2013 SPLOST FUND	Current	Current
324	Modified	Major	2018 TSPLOST FUND	Current	Current
325	Modified	Major	2019 SPLOST FUND	Current	Current
326	Modified	Major	2023 TSPLOST FUND	Current	Current
327	Modified	Major	2025 SPLOST FUND	Current	Current
341	Modified	Nonmajor	CDBG GRANT FUND	Noncurrent	Noncurrent
344	Modified	Nonmajor	LMIG FUND - AKINS BOULEVARD	Current	Noncurrent
346	Modified	Nonmajor	CHIP GRANT FUND	Noncurrent	Current
350	Modified	Nonmajor	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current

Modified	Budgeted on the Modified Accrual Basis of Acct.
Accrual	Budgeted on the Accrual Basis of Acct.

PROPRIETARY FUND TYPES

Fund Number	Basis of Accounting	Major/ Nonmajor	Types of Funds Actual Funds	FY2026 Budget	FY2027 Budget
			ENTERPRISE FUNDS		
505	Accrual	Major	WATER AND WASTEWATER FUND	Current	Current
507	Accrual	Nonmajor	STORMWATER FUND	Current	Current
515	Accrual	Major	NATURAL GAS FUND	Current	Current
541	Accrual	Nonmajor	SOLID WASTE COLLECTION FUND	Current	Current
542	Accrual	Major	SOLID WASTE DISPOSAL FUND	Current	Current
			INTERNAL SERVICE FUNDS		
601	Accrual	Major	HEALTH INSURANCE FUND	Current	Current
602	Accrual	Major	FLEET MANAGEMENT FUND	Current	Current
604	Accrual	Nonmajor	WELLNESS PROGRAM FUND	Current	Current
605	Accrual	Major	CENTRAL SERVICES FUND	Current	Current

Modified	Budgeted on the Modified Accrual Basis of Acct.
Accrual	Budgeted on the Accrual Basis of Acct.



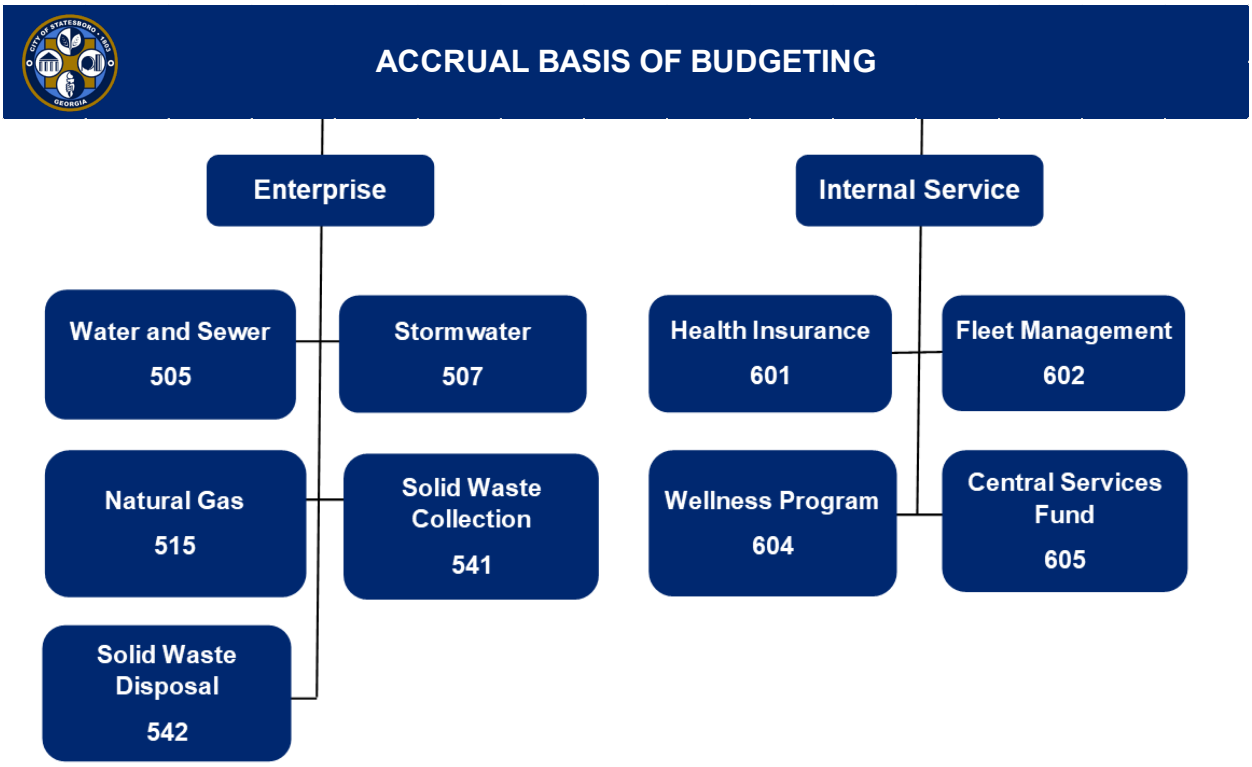
What is "Budgetary Basis"?

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget.

Cash basis indicates transactions are recognized only when cash is increased or decreased.

Accrual basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

Modified Accrual is the method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay the liability of the current period.


ACCRUAL BASIS OF BUDGETING
Enterprise
Internal Service
Water and Sewer
505
Stormwater
507
Natural Gas
515
Solid Waste Collection
541
Solid Waste Disposal
542
Health Insurance
601
Fleet Management
602
Wellness Program
604
Central Services Fund
605

The twenty-eight funds are serviced by seventeen bank accounts, nine of which are major accounts and eight of which are minor. The minor accounts have little activity, but are required due to bond indentures, grant requirements, or some other legal or operational requirement. The chart on the following page shows which bank accounts service each of the proposed funds.

Following this Reader's Guide to the Budget is the City Manager's Budget Message. This message includes a listing of the assumptions used in developing the Budget. It also includes a discussion of the major issues requiring financing that the Mayor and City Council confront, and how this Budget proposes to address them.

The next section, Summary Budget of All Funds, is a multi-sheet spreadsheet, which summarizes all funds of the City of Statesboro, and the projected fund balances or working capital, depending on the basis of accounting used. This summary includes all revenues and transfers into a fund, and all expenditures (expenses) and transfers out of a fund. It also shows the other sources and uses of cash in those funds using full accrual accounting. *In short, it is the entire budget in a condensed format.* This section also contains the Resolution necessary to adopt the Budget. Should the Mayor and City Council wish to change any aspect of the proposed Budget contained herein, they would simply adopt this Resolution subject to those specific changes.

The next section contains the Resolution Adopting the Financial Policies, which directs the financial operations of the City. These policies are reviewed each year to determine if any changes need to be made.

The next section contains a List of Authorized Personnel Positions funded by this Budget. This lists the budgeted positions within each department and division of the City. This assures that only this number of personnel can be employed unless changed by the City Council during the fiscal year.

The next section contains the Proposed Position Classification and Compensation (Pay) Plan. The Plan was updated by Condrey and Associates in January of 2024. It had been four years since the last update to the Plan. In the years between Plan updates, salaries and wages are adjusted by a cost-of-living adjustment to offset inflation.

Following that are sections for each one of the twenty-eight funds.

Name of Fund Served	MAJOR BANKING ACCOUNTS								
	General Disbursement Account	Payroll Account	Sweep Investment Account	E-Government Account	2013 SPLOST Account	2018 TSPLOST Account	2019 SPLOST Account	2023 TSPLOST Account	2025 SPLOST Account
Governmental Funds:									
100 General	■	■	■	■					
213 Opioid Settlement Fund	■		■						
221 CDBG Housing	■		■						
250 Multiple Grants	■		■						
270 Statesboro Fire	■	■	■						
275 Hotel/Motel Tax	■		■						
286 Technology Fee	■		■						
323 2013 SPLOST					■				
324 2018 TSPLOST						■			
325 2019 SPLOST							■		
326 2023 TSPLOST								■	
327 2025 SPLOST									■
350 CIP Projects	■		■						
Proprietary Funds:									
a) Enterprise:									
505 Water and Sewer	■	■	■	■					
507 Stormwater	■	■	■	■					
515 Natural Gas	■	■	■	■					
541 S W Collection	■	■	■	■					
542 S W Disposal	■	■	■	■					
b) Internal Service:									
601 Health Insurance	■		■						
602 Fleet Management	■	■	■						
604 Wellness Program Fund	■		■						
605 Central Services Fund	■	■	■						

Name of Fund Served	MINOR BANKING ACCOUNTS								
	Seized Property Account	State Confiscated Account	Federal Confiscated Account	Flexible Benefits Plan Account	South Main TAD	Old Register TAD	ARPA Fund Account	CHIP Grant Account	
Governmental Funds:									
210 Confiscated Assets	■		■						
224 U.S. Dept. of Justice		■							
230 ARPA Fund							■		
271 South Main TAD Fund					■				
272 Old Register TAD Fund						■			
346 CHIP Grant								■	
Proprietary Funds:									
b) Internal Service:									
601 Health Insurance				■					

After all funds are presented, there are three remaining sections. They provide the following information:

1) Capital Improvements Program. The City adopts a Capital Improvements Program (CIP) for six years. The first year's project is included in the FY 2027 Budget. The other five years are included for planning purposes. Their priorities can be changed in future updates of this program. The CIP is updated on an annual basis, so that the benefits of long-range planning can be obtained while having the flexibility to adjust to unforeseen circumstances or opportunities.

2) The Existing Debt Service Schedule for All Funds. The City must repay the debt and the interest on the Series 2020 Refunding Revenue Bonds for the water and sewer system, the debt and the interest on the Series 2021 Revenue Bonds for the Park Improvement projects, the debt and the interest on the Series 2025 Fire Station Bond and the debt and interest for the Series 2026 Old Register TAD Revenue Bond. That is the extent of the City's indebtedness. These schedules show the amounts of principal and interest due in each fiscal year until each debt instrument is fully repaid.

3) A Glossary of Terms used in governmental budgeting and accounting to assist the first-time reader. It should help clarify new terms that may not be familiar to the reader.

TAB 3

CITY MANAGER'S BUDGET MESSAGE

CITY OF STATESBORO

COUNCIL
Tangie Johnson, District 1
Vacant, District 2
Ginny Hendley, District 3
John Riggs, District 4
Shari Barr, District 5

Jonathan M. McCollar, Mayor
Charles W. Penny, City Manager
Leah Harden, City Clerk
Cain Smith, City Attorney

50 EAST MAIN STREET • P.O. BOX 348
STATESBORO, GEORGIA 30459-0348

June 11, 2026

Honorable Mayor Jonathan McCollar
Members of the City Council
City of Statesboro
PO Box 348
Statesboro, Georgia 30459

Re: City Manager's Budget Message and Transmittal of the Proposed Budget for FY 2027

Dear Mayor and City Council:

I am pleased to present the Fiscal Year 2027 (FY 2027) Proposed Operating and Capital Budget for your consideration. The FY 2027 City of Statesboro budget for all appropriated funds totals $111,316,250 (including transfers between funds), which is an increase of $4,385,600 from the FY 2026 budget.

The General Fund budget for FY 2027 is $32,671,785, or 29.4% of the total expenditures budget, which is an increase of $5,299,560 from the FY 2026 Budget and a decrease to Fund Balance of $205,210. The Statesboro Fire Service Fund budget for FY 2027 is $8,643,670 or 7.8% of the total expenditures budget. The Water and Sewer Fund FY 2027 budget is $20,711,430, or 18.6% of the total expenditures budget. The FY 2027 Natural Gas Fund budget is $7,295,450, or 6.6% of the total expenditures budget. The Solid Waste Collection Fund FY 2027 budget is $6,103,960, or 5.5% of the total expenditures budget. The budget for the Solid Waste Disposal Fund for FY 2027 is $6,138,405, or 5.5% of the total expenditures budget.

The proposed FY 2027 budget allows for the continued high service levels of core city services. In addition, it prepares the City for fiscal stability to address anticipated record levels of growth. Over my tenure as manager for the past seven years, the staff and elected officials have worked diligently to provide the best public services with the available resources while maintaining adequate reserves. This places the City on sound financial footing to address increased inflation, employment pressures and significant regional growth. The FY 2027 budget builds upon both of those efforts and sacrifices by the staff.

The Council makes a number of important decisions during the course of a year. One of those important decisions is the adoption of the Annual Budget. The decisions made in adopting the Annual budget impacts the spending levels for staffing, supplies, and equipment for each department. Those levels determine the department's ability to provide necessary services to the citizens of Statesboro. The decisions directly affect service delivery, capital improvement funding, and other operational and financial capabilities. The budget was prepared based on the priorities established at the 2026 Mayor and Council Retreat as well as the thorough review

of the City's current financial status, revenue trends expenditure trends, projected growth and economic development in the City.

The FY 2027 budget document serves the dual purpose of an accounting tool as well a planning document. It sets limits on appropriations that cannot be exceeded under the requirements of State law, illustrates what service will be provided, and provides a framework for what is expected to occur during this forthcoming budget year.

2026-2027
Budget Assumptions

When developing the proposed Annual Operations Budget and Six-Year Capital Improvement Plan (CIP), a number of assumptions are made to develop the budgets. The assumptions provide the framework from which projections for revenues and expenditures are based. Ultimately, the long term financial stability and service levels are created with these assumptions in mind.

The Departmental Operations budgets outline what the staff see as necessary to continue providing day to day services for the community during the coming fiscal year within the resources available. The CIP outlines what capital projects are in line to be started or accomplished in the coming 12 months of the 2026-2027 budget year. In addition, it provides a list of equipment purchases that are planned and needed in the near future.

As conscientious as everyone involved has been in this budget development process, there is no doubt we have not thought of every possibility that may impact the budget between July 1, 2026 and June 30, 2027. So as we move through the coming fiscal year there may be changes in the budget that require formal budget amendments.

The following list highlights several of the budget assumptions for the 2027 fiscal year budget:

- Assumes 10% Property Tax Digest growth. $967,755
- Assumes beginning receipt of FLOST proceeds (5 months for FY2027). $1,400,000
- Assumes a 17% increase in Insurance Premium Taxes. $600,000
- Assumes Georgia Power Franchise Fees will be flat.
- Assumes no increase in residential and commercial sewer rates.
- Assumes no increase in water and sewer fees and aid to construction fees.
- Assumes no increase in stormwater rates.
- Assumes no increase in solid waste collection rates.
- Assumes no increase in solid waste disposal rates.
- Assumes that business license renewals will remain near present levels.
- Assumes Equity Transfers to the General Fund will be in the following amounts:

Natural Gas	$ 975,000
Waste Water	$ 725,000
Solid Waste Disposal	$ 375,000
Solid Waste Collection	$ 1,350,000
Storm Water	$ 50,000

- Assumes an increase in property tax millage rate of 2.43 more than the rollback of 7.165 necessary to balance the Statesboro Fire Fund and begin the 10 year repayment of loans from the Water Sewer Fund, Natural Gas Fund and Solid Waste Collection Fund provided in FY2026.

- Assumes the Statesboro Convention and Visitors Bureau (SCVB) will receive 50.0% of the Hotel/Motel Sales Tax for promotion and tourism development.
- Assumes Downtown Statesboro Development Authority (DSDA) and the Averitt Center for the Arts (ACA) will continue with their contracts with the City to provide services. The DSDA will receive 19.90% and the ACA will receive 25.10% of Hotel/Motel Sales Tax.
- Assumes a 15% increase in Employee Health Insurance Premiums.
- Assumes a 2% compensation plan adjustment. $1,014,013
- Assumes the continuation of Pay for Performance for employees. $606,360
- Assumes no new personnel for FY2027.
- Assumes continuation of the Employee Annual Bonus at $500 per employee. $194,910

The FY 2027 budget, as initially prepared for discussion with the Mayor and City Council, was balanced with $205,210 in General Fund reserve. When the draft budget was presented at the May 12, 2026 work session, City Council was encouraged to consider increasing the current millage rate to fully fund the Statesboro Fire Department and minimize the amount of General Fund reserve drawn down. From the discussion during that meeting the final budget has been prepared based on a millage rate of 10.754.

Major Topics

Background:

Statesboro continues to have a vibrant and stable economy driven by the Hyundai Metaplant and Georgia Ports. As a result, Statesboro serves as a subregional center for retail commerce, medical and hospital care, as well as having diversified commercial and industrial businesses that offer employment for many in the area. Further, Georgia Southern University, Ogeechee Technical College and East Georgia State College are located in the Statesboro community and provide a significant contribution to our local economy.

In addition to maintaining core services such as public works, public utilities, police, and fire, the City has recently undertaken several development related code updates and planning initiatives. These are all part of supporting the base for a thriving quality of life for current and potential residents. It is important the City maintain the funding resources that have been made in past years as well as be prepared for the future. Below are a few related matters that need to be kept in mind.

In 2018, the citizens of Statesboro and Bulloch County passed an additional one-cent transportation special purpose local option sales tax (TSPLOST) that is devoted exclusively to transportation improvements. The voters of Statesboro and Bulloch County passed a renewal of TSPLOST for another five year term beginning in October 2023. The projected share for the City is approximately $21 million over five years. The City will continue to undertake a number of road, sidewalk, intersection, trail, other related projects, in addition to continued funding for the Statesboro Area Transit program that significantly improves transportation mobility options for the citizens of Statesboro.

As with the TSPLOST, the voters of Statesboro and Bulloch County once again passed a six year SPLOST beginning in October 2025. The City is anticipated to receive approximately $31.9 million from this funding source over the six year term, providing Statesboro with additional capital funding proceeds. These funds are essential as they allow the City to purchase large capital items in almost all departments, thereby reducing the pressure on funds from the General Fund and Enterprise Funds.

The Creek on the Blue Mile project is in the early development phases but is an important, transformational project for Statesboro. It is funded by a state direct investment grant in the amount of $5.5 million and a $3 million GDOT grant. In addition, Statesboro has received additional grants from the State of Georgia for this project. The proposed private investment will be beneficial to the Downtown Tax Allocation District (TAD) and will have positive communitywide impacts.

The City created the Old Register TAD in 2018. The City, County and School District all have pledged increment to repay up to $4.75 million in infrastructure improvements in the TAD. In December 2022, the Eagles Corner shopping center opened including a Publix grocery store and multiple tenant spaces. All tenant spaces have been leased and all outparcels have been developed. Additionally, University Station, located between Eagles Corner and Akins Boulevard has been completed, which includes a mix of retail and restaurants including a new Chick Fil A restaurant. Finally, work has begun on a new $75 million apartment complex located on the undeveloped parcel on the west side of Old Register Road. This construction will spur development of the adjacent commercial parcels and continue to add value to the initial public infrastructure investment within this TAD.

These funding resources and initiatives place Statesboro at a competitive advantage for economic development within the Region. This will be critical given the ongoing expansion of the Hyundai Motor Group Metaplant America production facility and all of the tier 1 Hyundai suppliers located in Bulloch County. These facilities, in addition to the numerous commercial investments ongoing in Bulloch County, continue to provide a positive economic impact for Statesboro.

Main Goals:

With each budget cycle, the City does its best to meet the challenge of providing quality services to all of its residents, with increasingly limited resources. The FY 2027 budget links developed organizational goals and objectives with the financial resources available to fund them. The 2026 Mayor and Council Retreat concentrated on managing growth and economic development. Presentations were made by the Georgia Southern University Business Recruiter and the Executive Director of the Downtown Statesboro Development Authority. The presentations highlighted the small businesses that have opened throughout the City and downtown as well as potential development. Additional presentations were made by the City's Planning and Housing Administrator regarding projected private developments and City's Fire Chief and consultant regarding funding considerations for the Fire Department.

Further, general discussion was held to determine the concerns and priorities of the Mayor and City Council. To accomplish the priorities established by the Mayor and City Council during the 2026 Mayor and Council Retreat the following goals and objectives have been developed:

Goal 1: Fiscal Management Goal – Ensure responsible stewardship of public financial resources through effective planning, budgeting, and long-term fiscal sustainability.

Strategy: Enhance and Diversify Revenue - Pursue opportunities to diversify and strengthen the City's revenue base to ensure long-term fiscal sustainability.

Objectives:

A. Encourage strategic annexation of properties into the City of Statesboro to expand the tax base and support efficient service delivery.

B. Prioritize utility extensions in natural growth areas to encourage orderly development and expand the City's customer base.

C. Maintain competitive utility rates and fees that support infrastructure expansion, system reliability, and long-term capital investments, including the new wastewater treatment facility.
D. Evaluate the feasibility of implementing a fire service fee to provide sustainable funding for fire protection services while minimizing impacts on property tax rates.
E. Evaluate development-related fees to ensure growth pays for growth and minimizes impacts on existing residents and utility customers.

Strategy: Promote Financial Accountability and Operational Excellence - Ensure transparent and accountably financial and operational practices that support informed decision-making, organizational efficiency, and public trust.
Objectives:
A. Develop and administer balanced operating and capital budgets while maintaining appropriate reserve levels.
B. Provide timely and accurate financial reporting and maintain excellence in financial reporting and audit performance.
C. Improve efficiency through electronic financial and administrative processes.
D. Maintain competitive compensation and classification practices to attract and retain a high-performing workforce.
E. Modernize Municipal Court operations and strengthen continuity planning through technology and process improvements.

Goal 2: Growth Management Goal – Guide sustainable growth through coordinated planning and infrastructure investments that support high-quality development and safe, attractive neighborhoods.

Strategy: Strengthen Neighborhoods and Expand Housing Opportunities - Support diverse, safe, and attractive neighborhoods by expanding housing choices, promoting neighborhood revitalization, and addressing community housing needs.
Objectives:
A. Explore opportunities to support affordable and workforce housing initiatives.
B. Implement policies that encourage diverse housing options, including tiny home developments.
C. Continue supporting housing rehabilitation programs and partnerships with nonprofit organizations to increase affordable housing.
D. Evaluate and implement strategies to address homelessness and promote long-term housing stability.

Strategy: Plan for Sustainable Growth and Infrastructure - Coordinate land use planning, infrastructure investments, and redevelopment efforts to support orderly growth, economic development, and resilient communities.
Objectives:
A. Update and implement the Comprehensive Plan, zoning ordinance, and other land use policies to guide future growth.
B. Improve transportation infrastructure to enhance safety, mobility, and connectivity.
C. Expand and modernize utility infrastructure to accommodate existing and future development.
D. Advance redevelopment and neighborhood revitalization through implementation of the Urban Redevelopment Plan, Land Bank Authority, and strategic redevelopment initiatives.
E. Strengthen partnerships with the development community to promote high-quality development and efficient project delivery.
F. Coordinate long-range planning initiatives, including housing studies and infrastructure planning, to support informed growth management decisions.

Goal 3: Economic Opportunity Goal – Promote equitable and sustainable economic growth by attracting, developing, and retaining a diverse, highly skilled workforce to support innovation and long-term economic competitiveness.

Strategy: Strengthen Downtown as the Community's Economic and Cultural Center - Encourage strategic public and private investment to revitalize downtown, expand economic activity, and reinforce its role as the City's civic, cultural, and commercial hub.

Objectives:

A. Continue coordinating with the Downtown Statesboro Development Authority to increase investment, events, and activities in downtown.
B. Collaborate with the Downtown Statesboro Development Authority to implement the Downtown Master Plan.
C. Support revitalization efforts that enhance downtown's appearance, economic vitality, and business environment.
D. Partner with the Business Innovation Group to encourage entrepreneurship and new business development in downtown.
E. Expand housing opportunities and improved neighborhood conditions in and around downtown.
F. Promote the use of the Tax Allocation District (TAD) to encourage redevelopment of underutilized and distressed properties.

Strategy: Advance Citywide Economic Growth and Competitiveness - Strengthen the City's economic foundation through strategic infrastructure investments, workforce development, and partnerships that support business growth and long-term competitiveness.

Objectives:

A. Expand utility infrastructure to support economic development in existing and emerging growth areas.
B. Strengthen partnerships with local, regional, and state economic development organizations to attract investment and create jobs.
C. Support workforce development initiatives that align education and training with employer needs.
D. Encourage business retention, expansion, entrepreneurship, and new investment throughout the city.
E. Promote strategic infrastructure investments that improve the City's competitiveness and support sustainable economic growth.

Goal 4: Quality of Life Goal – Enhance community well-being by providing quality public spaces, delivering exceptional municipal services, and supporting arts, education, recreation, and wellness opportunities.

Strategy: Expand Youth, Recreation, and Community Enrichment - Strengthen partnerships and programs that support youth development, education, recreation, and overall community well-being.

Objectives:

A. Coordinate with community organizations to expand the Village Builders Program and other youth initiatives.
B. Partner with the Bulloch County Board of Education to support education and literacy initiatives.
C. Collaborate with nonprofit organizations to expand services and opportunities for youth and families.
D. Partner with Bulloch County Recreation and Parks to enhance sports facilities, expand recreational programming, and attract youth sporting events.
E. Explore sustainable funding opportunities to support youth programs, recreation, and community activities.

Strategy: Enhance Public Spaces and Community Infrastructure - Invest in infrastructure, neighborhood improvements, and resilient public spaces that promote safety, accessibility, environmental stewardship, and a high quality of life.

Objectives:

A. Expand sidewalks, streetscapes, and pedestrian infrastructure to improve mobility, accessibility, and connectivity.

B. Invest in transportation and neighborhood infrastructure that enhances safety, functionality, and the public realm.
C. Improve stormwater infrastructure and flood mitigation systems to protect people, property, and the environment.
D. Promote energy efficiency and expand customer participation in natural gas incentive programs.
E. Preserve neighborhood quality through proactive code enforcement, rehabilitation efforts, and the removal of dilapidated structures.

Goal 5: Communication Goal – Foster an informed and engage community through transparent, accessible, and effective communication.

Strategy: Strengthen Community Engagement and Public Communication - Enhance communication and collaboration with residents, business, community organizations, and partner agencies to build trust, increase public awareness, and encourage civic engagement.
Objectives:
A. Enhance communication of City programs, initiatives, services, and policies with residents and businesses.
B. Strengthen collaboration and communication with Bulloch County, the Board of Education, and other community partners.
C. Expand community outreach and public education initiatives to increase awareness of City services, programs, and code compliance.
D. Promote opportunities for public participation and community engagement in City initiatives and decision-making.

Strategy: Modernize Customer Communication and Digital Services - Improve customer experience through technology, innovation, and responsive communication that enhances access to City information and services.
Objectives:
A. Modernize the City's website and departmental webpages to improve accessibility, transparency, and usability.
B. Expand digital communication tools, including automated phone, text, and online customer service applications.
C. Implement standardized communication processes that improve efficiency and consistency in City operations, including procurement.
D. Provide timely, professional, and responsive customer service through effective communication and prompt resolution of inquiries.
E. Evaluate and implement technology solutions that improve public access to City services and information.

Goal 6: Governance Goal – Provide responsive, responsible, and accountable governmental services that effectively meet community needs.

Strategy: Strengthen Organizational Excellence and Accountability - Enhance organizational performance through effective governance, professional development, innovation, and accountable management practices.
Objectives:
A. Modernize government operations through technology, innovation, and digital service delivery.
B. Promote excellence in financial governance by maintaining best practices in budgeting, financial reporting, and internal controls.
C. Invest in employee development, succession planning, and workforce training to support a high-performing organization.
D. Advance equity, inclusion, and accessibility in City employment, contracting, and service delivery.
E. Maintain compliance with applicable laws, regulations, professional standards, and accreditation requirements.

Strategy: Deliver Efficient, Safe, and Reliable Public Services - Provide high-quality municipal services through strategic infrastructure investments, public safety, and efficient regulatory and operational practices.
Objectives:
A. Maintain and improve public infrastructure and municipal assets to support reliable service delivery.
B. Strengthen public safety through workforce development, accreditation, emergency preparedness, and operational readiness.
C. Improve permitting, inspections, and development review processes to provide efficient, consistent, and customer-focused regulatory services.
D. Leverage technology and continuous process improvement to enhance service delivery and operational efficiency across all City departments.
E. Foster a culture of continuous improvement by evaluating performance, adopting best practices, and pursuing operational excellence.

Outside Agencies:

Three other agencies are directly affected by this proposed budget. The City renegotiated its contracts with the Statesboro Convention and Visitors Bureau (SCVB), the Main Street/DSDA and the Averitt Center for the Arts (AAC) to market the area for tourism. The new percentages of the Hotel/Motel Tax provided to each under these one-year contracts are 50.0% to the SCVB, 19.9% to the DSDA/Main Street, and 25.1% to the Averitt Center for the Arts.

Impact of Capital Improvements on the Operating Budget

The capital improvements budget process looks at both long and short term capital needs of the City. It begins with each department submitting capital requests for the next six years. The City Manager, Assistant City Manager and Director of Finance review each project with the departments. They discuss project priorities, funding resources, and revenue and expenditure (expense) projections. At the City Council retreat, the capital improvement projects are presented for Council review and comment. They may add, delete or change the list of priorities. Finally, two work sessions were held to present the City's draft operating budget to the Mayor and City Council to review and provide feedback for the final budget.

The threshold for capital assets is $15,000. The first year capital improvements mentioned in this CIP Budget proposal have differing effects on the operating side of the Budget. For example, expenditures on street projects will have minimal impact on the operating budget by reducing some maintenance costs. The drainage system improvements are replacements of existing infrastructure, so they should not increase operating costs. It is anticipated that street and utility projects will not require significant maintenance for a minimum of 10 years.

Equipment and vehicle purchases are for the routine replacement of older, worn out equipment that have outlived useful life. As was highlighted by staff during the council retreat, many of the replacement items are 15 years old or more. City employees work hard to make the equipment they have last as long as possible and remain safe. These purchases will help decrease the operating expenses necessary to maintain these capital assets.

Debt

The City of Statesboro's current long-term debt was issued for capital improvement projects that were too expensive to be financed from current revenue sources. The City of Statesboro will not use long-term debt to finance current ongoing operations of the City.

The City of Statesboro is governed by the State of Georgia restrictions on local government debt. The State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law" (State of Georgia Constitution, Article IX, Section V).

The City of Statesboro's debt limit is $110,088,325, 10% of the estimated total assessed value of $1,100,883,252. The City currently has no general obligation bonds. However, the City's total debt is $22,765,367. In June 2026, the City of Statesboro issued 20 year revenue bonds to fund $4,750,000 infrastructure improvements in the Old Register TAD. In 2020 the City issued $11,631,000 in Water and Sewer Revenue Bonds to repay outstanding Georgia Environmental Facilities Authority Loans (GEFA) and to refund an outstanding revenue bond. In FY2021, the City, thru the Urban Redevelopment Agency, issued $4,500,000 in Revenue Bonds to fund park improvements.

Conclusion

The employees of the City of Statesboro are vital assets to support the quality of life for the Statesboro community. Their dedication to furthering the goals of the Mayor and City Council, as well as fulfilling my expectations of excellent public service, excellent customer service, and innovation serve to further advance our years of steady progress and ensure we are adequately prepared for continued growth and opportunities for our residents and businesses.

The City of Statesboro's FY 2027 operating and capital budgets total $111,316,250 (including transfers and interdepartmental loans). The proposed budget reflects the needs of a growing City and the funding priorities established by the City Council. With growth comes increased demand for services and infrastructure and it is my belief this budget addresses these demands in a fiscally responsible manner.

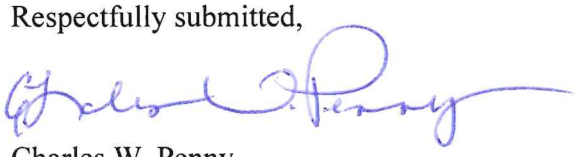
The FY 2027 budget as presented continues to provide these crucial services to a growing population while maintaining a low millage rate. The City's primary enterprise funds, Water/Sewer and Natural Gas have operating budgets of $11,598,990 and $4,811,450 respectively. Our Capital Improvements Program presents a six year plan for the acquisition, expansion and maintenance of the City's major assets totaling $248.97 million. In the preparation of this budget every effort has been made to continue to improve service levels, maintain a stable rate of taxation, improve the financial integrity of the City, and position the City for growth.

Copies of the proposed Budget and Capital Improvements Program were made available on file in the Director of Finance's Office and on the City's website on May 21, 2026. Adoption of the Budget Resolution will be placed on the June 16, 2026 City Council agenda for consideration with an effective date of July 1, 2026, subject to any changes that the Mayor and City Council might make in its adoption.

Each year a number of City employees dedicate a significant number of hours to developing the budget. I am appreciative of the skills and experience that department heads and their staff provide to this annual process. Every department made efforts to cut expenditures, where practical, while pledging to continue to maintain exceptionally high levels of service to our citizens. I would also like to thank the members of the Finance Department for the numerous hours of staff time that have gone into the preparation of this budget. Each of these employees are to be commended for their work. The preparation of this year's Operations Budget and CIP was truly a team effort. Finally, we would like to say thank you to the Mayor and City Council for your input and support during this budget process.

This budget positions the City where it needs to be for the coming fiscal year, and I recommend it for your approval. Thank you for your consideration, and I look forward to reviewing it and discussing it with you.

Respectfully submitted,



Charles W. Penny
City Manager

TAB 4

SUMMARY BUDGET OF ALL FUNDS

CITY OF STATESBORO SUMMARY OF ALL FUNDS

This section is a consolidated summary of the funds used to provide city services.

The first chart is a Department/Fund Overview illustrating the relationship between the City's departments and funds. For a clearer understanding of the City of Statesboro's revenue sources and expenditures, please refer to the subsequent pie charts.

This section also contains three-year budget spreadsheets (FY 2025 actual, FY 2026 budgeted, and FY 2027 budgets) for each fund category. The final section includes the City's Budget Summary and Reserve Targets.

For detailed budget information and descriptions of the services provided by each fund, please refer to the individual tabs.



DEPARTMENT/FUND OVERVIEW

The following charts provide an illustration of the relationship between the City's departments and funds.

	Governing Body	City Manager	City Clerk	General Administration	Finance	Legal	Human Resources	Public Information	Engineering	Customer Service	Municipal Court
Operating Budget											
General Fund	$316,215	$867,685	$409,630	$0	$1,295,600	$249,375	$585,515	$203,420	$488,305	$601,225	$596,395
Total Operating Budget	$316,215	$867,685	$409,630	$0	$1,295,600	$249,375	$585,515	$203,420	$488,305	$601,225	$596,395
Special Revenue Funds											
ARPA Fund										$22,000	
Tax Allocation District Fund South Main				$200,000							
Tax Allocation District Fund Old Register					$3,260						
Total Special Revenue Funds	$0	$0	$0	$200,000	$3,260	$0	$0	$0	$0	$22,000	$0
Capital Funds											
2018 TSPLOST									$800,000		
2023 TSPLOST									$8,965,000		
2025 SPLOST									$655,000		
Total Capital Funds	$0	$0	$0	$0	$0	$0	$0	$0	$10,420,000	$0	$0
Internal Service Funds											
Health Insurance Fund				$5,698,325							
Wellness Fund				$71,800							
Total Internal Service Funds	$0	$0	$0	$5,770,125	$0	$0	$0	$0	$0	$0	$0

	Police Admin.	Police Operations	Police Patrol	Fire	Public Works	Streets	Parks	Protective Inspection	Planning	Code Compliance	Village Builders
Operating Budget											
General Fund	$1,966,075	$3,842,265	$7,188,365	$0	$589,980	$3,149,985	$767,280	$232,505	$654,985	$195,820	$134,960
Total Operating Budget	$1,966,075	$3,842,265	$7,188,365	$0	$589,980	$3,149,985	$767,280	$232,505	$654,985	$195,820	$134,960
Special Revenue Funds											
Confiscated Asset Fund	$500										
CDBG Housing Fund									$25,000		
US Dept of Justice Grant Fund	$20,000										
ARPA Fund									$250,000		
Multiple Grant Fund	$3,500										
Statesboro Fire Service Fund				$8,294,970							
Technology Fee Fund	$88,000										
Total Special Revenue Funds	$112,000	$0	$0	$8,294,970	$0	$0	$0	$0	$275,000	$0	$0
Capital Funds											
2019 SPLOST Fund			$864,415			$685,000	$90,000				
2023 TSPLOST						$120,000					
2025 SPLOST		$50,000	$455,000	$500,000	$850,000	$100,000					
Total Capital Funds	$0	$50,000	$1,319,415	$500,000	$850,000	$905,000	$90,000	$0	$0	$0	$0

DEPARTMENT/FUND OVERVIEW

The following charts provide an illustration of the relationship between the City's departments and funds.

	Other Agencies	Debt Service	Transfers Out	Waste Water Treatment Plant	Water and Sewer	Reclaimed Water	Stormwater Fund	Commercial Refuse	Residential Refuse
Operating Budget									
General Fund	$575,210	$245,440	$7,515,550	$0	$0	$0	$0	$0	$0
Total Operating Budget	$575,210	$245,440	$7,515,550	$0	$0	$0	$0	$0	$0
Special Revenue Funds									
Opioid Settlement Fund	$43,425								
Statesboro Fire Service Fund			$348,700						
Tax Allocation District Fund Old Register		$240,000							
Hotel/Motel Fund	$1,520,000		$80,000						
Total Special Revenue Funds	$1,563,425	$240,000	$428,700	$0	$0	$0	$0	$0	$0
Capital Funds									
2019 SPLOST Fund		$555,575	$1,935,000	$1,500,000					
2023 TSPLOST							$350,000		
2025 SPLOST					$400,000				
Total Capital Funds	$0	$555,575	$1,935,000	$1,500,000	$400,000	$0	$350,000	$0	$0
Enterprise Funds									
Water Sewer Fund		$106,090	$1,580,000	$5,226,655	$5,416,745	$24,500			
Stormwater Fund		$150	$60,000				$956,395		
Natural Gas Fund			$1,005,000						
Solid Waste Collection Fund			$1,380,000					$1,333,050	$1,495,700
Solid Waste Disposal Fund			$405,000						
Total Enterprise Funds	$0	$106,240	$4,430,000	$5,226,655	$5,416,745	$24,500	$956,395	$1,333,050	$1,495,700
Internal Service Funds									
Fleet Management Fund			$30,000						
Central Services Fund			$5,000						
Total Internal Service Funds	$0	$0	$35,000	$0	$0	$0	$0	$0	$0

	Rolloff	Landfill	Yardwaste	Natural Gas	Compressed Natural Gas	Fleet Maintenance	Motorpool	Central Services	Government Buildings
Capital Funds									
2019 SPLOST Fund				$250,000					$175,000
2023 TSPLOST				$330,000					
2025 SPLOST		$500,000		$595,000					$575,000
Total Capital Funds	$0	$500,000	$0	$1,175,000	$0	$0	$0	$0	$750,000
Enterprise Funds									
Natural Gas Fund				$4,720,360	$91,090				
Solid Waste Collection Fund	$326,815		$1,058,395						
Solid Waste Disposal Fund		$4,813,905							
Total Enterprise Funds	$326,815	$4,813,905	$1,058,395	$4,720,360	$91,090	$0	$0	$0	$0
Internal Service Funds									
Fleet Management Fund						$991,725	$1,700		
Total Internal Service Funds	$0	$0	$0	$0	$0	$991,725	$1,700	$0	$0

DESCRIPTION OF THE TOP FOUR MAJOR REVENUE SOURCES

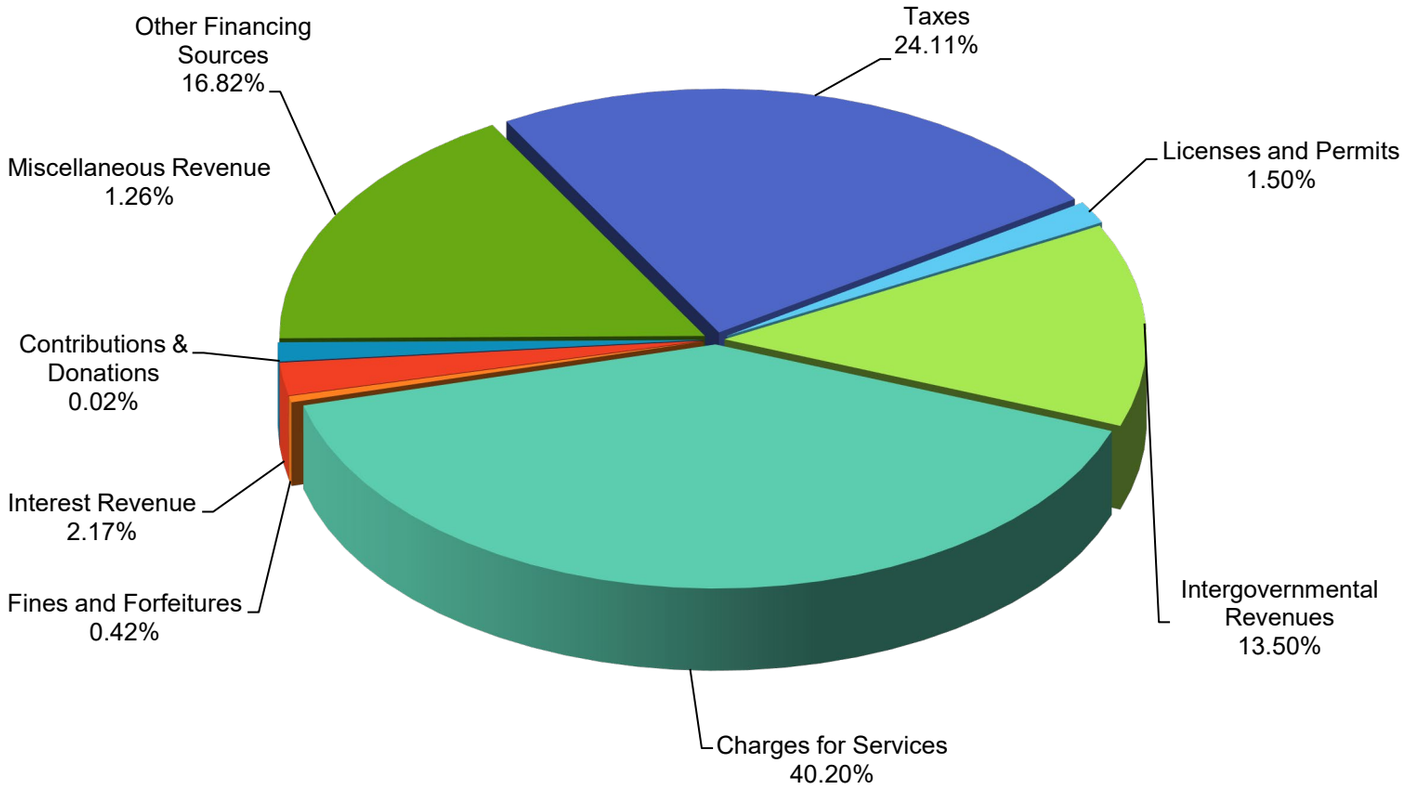
Charges for Services, fees collected for services provided, make up $43,722,840, or 40.2%, of total revenues for the City of Statesboro. The General Fund charges for services include court costs, indirect cost allocation from the water and sewer fund, background check fees, and cemetery fees, and several other revenue line items. The City has five Enterprise Funds that charge for services. These charges are water and sewer sales, storm water fees, natural gas sales, refuse collection fees, and refuse disposal fees.

Taxes make up $26,224,940 or 24.1 % of total revenues. Included in the taxes category are property taxes - ad valorem taxes levied on as assessed valuation of real and/or personal property; franchise fees – taxes imposed on the privilege of using public property for private purposes; alcohol taxes – levied on the distribution of distilled spirits, malt beverages, and wine; and insurance premium taxes – based on the gross direct premiums collected by all insurance companies doing business in the state. Also included are the two Tax Allocation Districts as well as the Hotel and Motel Taxes.

Other financing sources make up $18,297,217 or 16.8 % of total revenues. The categories that make up other financing sources are operating transfers in – financial inflows from other funds of the government reporting entity; and sale of assets – the proceeds from the sale of fixed assets and other assets below the government's asset threshold.

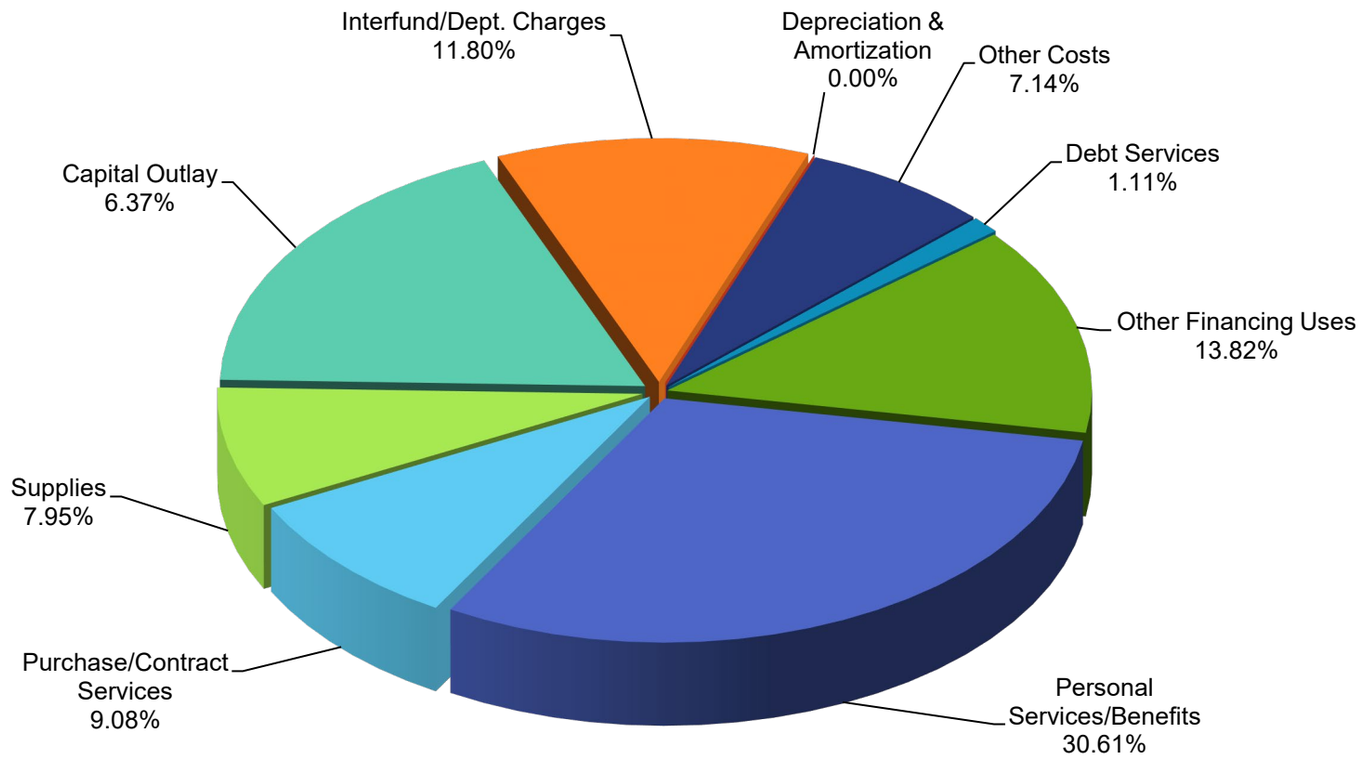
Intergovernmental Revenues make up $14,686,040, or 13.5% of total revenues. This category includes grants – any grant received from a state or federal agency - and Special Purpose Local Option Sales Tax revenues – a sales tax remitted to the state by the vendor and then disbursed to the County. The Transportation Special Purpose Local Option Sales Tax is included in this category as well – a sales tax for transportation projects that is remitted to the state by the vendor, then disbursed to the County. Once the County receives the money, it disburses it to the City.

SUMMARY OF ALL FUNDS
REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 26,224,940	$ -	$ 26,224,940
(Property Taxes; Motor Vehicle; Franchise Taxes; Beer, Wine & Liquor; Insurance Premium Taxes)			
Licenses and Permits	$ 1,628,500	$ 5,000	$ 1,633,500
(Alcoholic Beverage; Business Licenses; Bank Licenses; Building Permits; Inspection Fees; Sign Permits)			
Intergovernmental Revenues	$ 14,482,040	$ 204,000	$ 14,686,040
(Grants; SPLOST Funds; TSPLOST Funds)			
Charges for Services	$ 3,118,580	$ 40,604,260	$ 43,722,840
(Court Costs; Water & Sewer Charges; Stormwater; Natural Gas; Solid Waste Collection Fees; Solid Waste Disposal Tippage Fees; Fleet Charges)			
Fines and Forfeitures	$ 456,000	$ -	$ 456,000
(Municipal Court Fines; State and Federal Confiscated Funds)			
Interest Revenue	$ 2,254,500	$ 110,835	$ 2,365,335
(Interest Earned)			
Contributions and Donations	$ 20,000	$ -	$ 20,000
(Contributions and Donations from Private Sources)			
Miscellaneous Revenue	$ 25,945	$ 1,344,055	$ 1,370,000
(Rents and Royalties; Reimbursement from Damaged Property; and Other {sale of pipe, scrap, concession revenue, sale of signs and posts})			
Other Financing Sources	$ 11,880,550	$ 6,416,667	$ 18,297,217
(Transfers in from Other Funds; Sale of Assets; Sale of Land, Loans; Grants)			
TOTAL	**$ 60,091,055**	**$ 48,684,817**	**$ 108,775,872**

SUMMARY OF ALL FUNDS
EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 22,913,035	$ 8,860,710	$ 31,773,745
(Salaries; FICA; Retirement; Worker's Comp; Drug Screening)			
Purchase/Contract Services	$ 5,196,640	$ 4,227,550	$ 9,424,190
(Legal Fees; Engineering Fees; Repair & Maintenance of Vehicles; Equipment; Buildings/Grounds; Rentals; Insurance (other than benefits); Telephone/Cell Phones; Postage; Advertising; Printing & Binding; Travel & Education; Dues & Fees; Contract Labor)			
Supplies	$ 2,045,205	$ 6,205,500	$ 8,250,705
(Office Supplies; Uniforms; General Supplies; Electricity; Gasoline/Diesel; Food; Books/Periodicals; Small Tools & Equipment)			
Capital Outlay	$ 18,875,065	$ 220,750	$ 19,095,815
(Infrastructure Improvements; Machinery; Vehicles; Furniture & Fixtures; Technology Equipment)			
Interfund/Dept. Charges	$ 3,135,885	$ 9,216,905	$ 12,352,790
(Self-funded Medical insurance; Life and Disability; Wellness Program)			
Other Costs	$ 2,025,035	$ 5,387,025	$ 7,412,060
(Bank Card Charges; Bad Debts; Solid Waste Disposal Fees)			
Debt Services	$ 1,041,015	$ 106,240	$ 1,147,255
(Repayment of long-term debts)			
Other Financing Uses	$ 9,879,250	$ 4,465,000	$ 14,344,250
(Transfers to Other Funds)			
TOTAL	**$ 65,111,130**	**$ 38,689,680**	**$ 103,800,810**

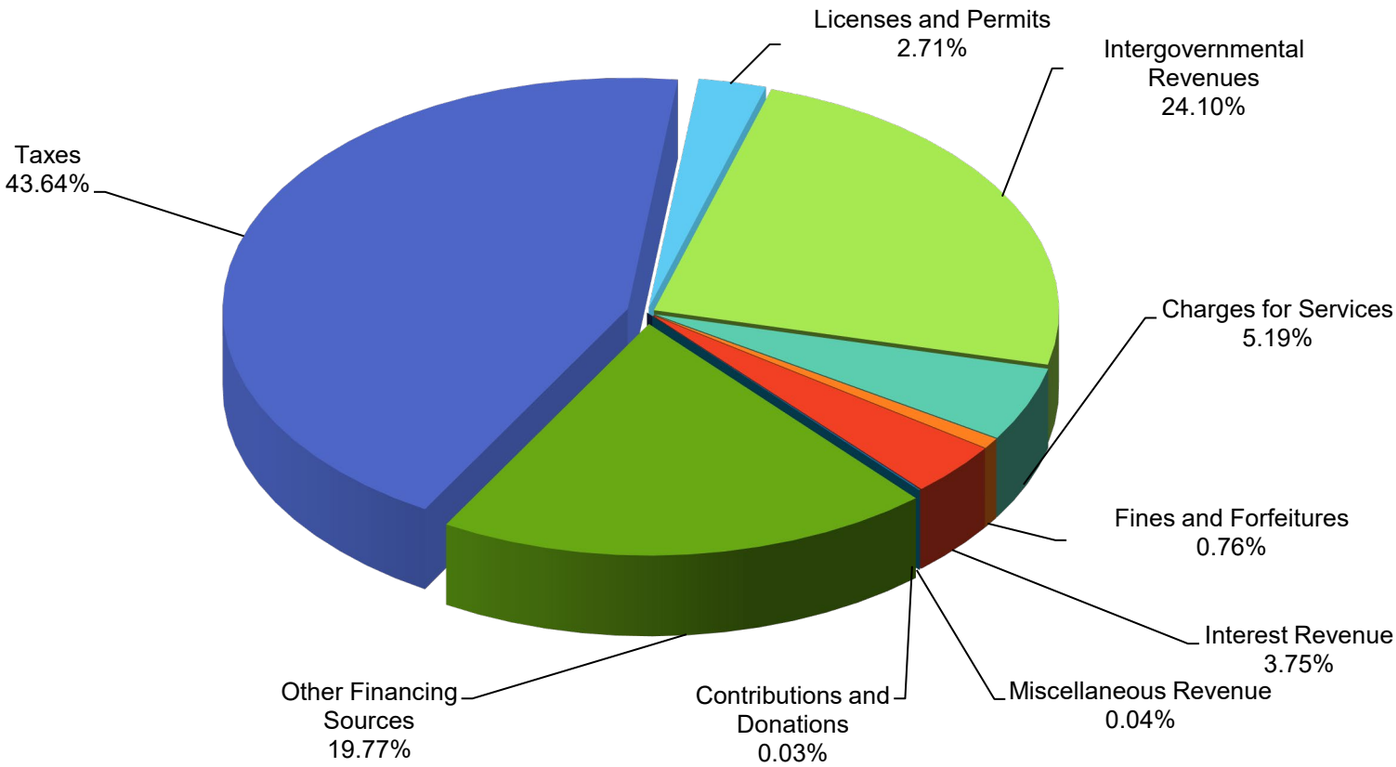
SUMMARY OF ALL FUNDS

	Governmental Funds			Proprietary Funds		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ 19,031,406	$ 20,308,000	$ 26,224,940	$ -	$ -	$ -
32 Licenses and Permits	$ 1,817,258	$ 1,536,450	$ 1,628,500	$ 10,325	$ 5,000	$ 5,000
33 Intergovernmental Revenues	$ 14,080,592	$ 13,047,895	$ 14,482,040	$ 1,196,475	$ 3,991,635	$ 204,000
34 Charges for Services	$ 5,389,367	$ 2,865,800	$ 3,118,580	$ 36,092,309	$ 40,196,660	$ 40,604,260
35 Fines and Forfeitures	$ 456,101	$ 399,330	$ 456,000	$ -	$ -	$ -
36 Interest Revenue	$ 3,885,652	$ 2,859,000	$ 2,254,500	$ 118,375	$ 139,640	$ 110,835
37 Contributions and Donations	$ 776,517	$ 26,060	$ 20,000	$ 10,113	$ -	$ -
38 Miscellaneous Revenue	$ 170,325	$ 62,300	$ 25,945	$ 2,059,055	$ 1,016,245	$ 1,344,055
Subtotal:	*$ 45,607,218*	*$ 41,104,835*	*$ 48,210,505*	*$ 39,486,652*	*$ 45,349,180*	*$ 42,268,150*
Other Financing Sources						
39 Other Financing Sources	$ 8,583,296	$ 10,796,550	$ 11,880,550	$ 6,080,705	$ 5,120,515	$ 6,416,667
Total Financial Sources	**$ 54,190,514**	**$ 51,901,385**	**$ 60,091,055**	**$ 45,567,357**	**$ 50,469,695**	**$ 48,684,817**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 19,757,767	$ 21,755,770	$ 22,913,035	$ 7,669,908	$ 8,541,225	$ 8,860,710
52 Purchase/Contract Services	$ 6,526,652	$ 7,176,666	$ 5,196,640	$ 6,444,110	$ 4,497,965	$ 4,227,550
53 Supplies	$ 2,185,852	$ 1,930,820	$ 2,045,205	$ 5,754,852	$ 6,511,900	$ 6,205,500
54 Capital Outlay	$ 12,140,177	$ 41,683,155	$ 18,875,065	$ 230,702	$ 230,455	$ 220,750
55 Interfund/Dept. Charges	$ 3,091,138	$ 3,106,805	$ 3,135,885	$ 8,976,472	$ 8,536,895	$ 9,216,905
56 Depreciation & Amortization	$ -	$ -	$ -	$ 3,798,115	$ -	$ -
57 Other Costs	$ 2,759,788	$ 2,162,000	$ 2,025,035	$ 5,271,654	$ 5,008,590	$ 5,387,025
Subtotal:	*$ 46,461,374*	*$ 77,815,216*	*$ 54,190,865*	*$ 38,145,813*	*$ 33,327,030*	*$ 34,118,440*
Non-Operating Expenses						
58 Debt Services	$ 1,113,858	$ 925,680	$ 1,041,015	$ 220,340	$ 126,590	$ 106,240
61 Other Financing Uses	$ 9,085,956	$ 4,964,815	$ 9,879,250	$ 4,710,221	$ 4,520,865	$ 4,465,000
Total Use of Resources	**$ 56,661,188**	**$ 83,705,711**	**$ 65,111,130**	**$ 43,076,374**	**$ 37,974,485**	**$ 38,689,680**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (2,470,674)	$ (31,804,326)	$ (5,020,075)	$ 2,490,983	$ 12,495,210	$ 9,995,137

SUMMARY OF ALL FUNDS

	Total		
	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:			
31 Taxes	$ 19,031,406	$ 20,308,000	$ 26,224,940
32 Licenses and Permits	$ 1,827,583	$ 1,541,450	$ 1,633,500
33 Intergovernmental Revenues	$ 15,277,067	$ 17,039,530	$ 14,686,040
34 Charges for Services	$ 41,481,676	$ 43,062,460	$ 43,722,840
35 Fines and Forfeitures	$ 456,101	$ 399,330	$ 456,000
36 Interest Revenue	$ 4,004,027	$ 2,998,640	$ 2,365,335
37 Contributions and Donations	$ 786,630	$ 26,060	$ 20,000
38 Miscellaneous Revenue	$ 2,229,380	$ 1,078,545	$ 1,370,000
Subtotal:	*$ 85,093,870*	*$ 86,454,015*	*$ 90,478,655*
Other Financing Sources			
39 Other Financing Sources	$ 14,664,001	$ 15,917,065	$ 18,297,217
Total Financial Sources	**$ 99,757,871**	**$ 102,371,080**	**$ 108,775,872**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 27,427,675	$ 30,296,995	$ 31,773,745
52 Purchase/Contract Services	$ 12,970,762	$ 11,674,631	$ 9,424,190
53 Supplies	$ 7,940,704	$ 8,442,720	$ 8,250,705
54 Capital Outlay (Minor)	$ 12,370,879	$ 41,913,610	$ 19,095,815
55 Interfund/Dept. Charges	$ 12,067,610	$ 11,643,700	$ 12,352,790
56 Depreciation & Amortization	$ 3,798,115	$ -	$ -
57 Other Costs	$ 8,031,442	$ 7,170,590	$ 7,412,060
Subtotal:	*$ 84,607,187*	*$ 111,142,246*	*$ 88,309,305*
Non-Operating Expenses			
58 Debt Services	$ 1,334,198	$ 1,052,270	$ 1,147,255
61 Other Financing Uses	$ 13,796,177	$ 9,485,680	$ 14,344,250
Total Use of Resources	**$ 99,737,562**	**$ 121,680,196**	**$ 103,800,810**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 20,309	$ (19,309,116)	$ 4,975,062

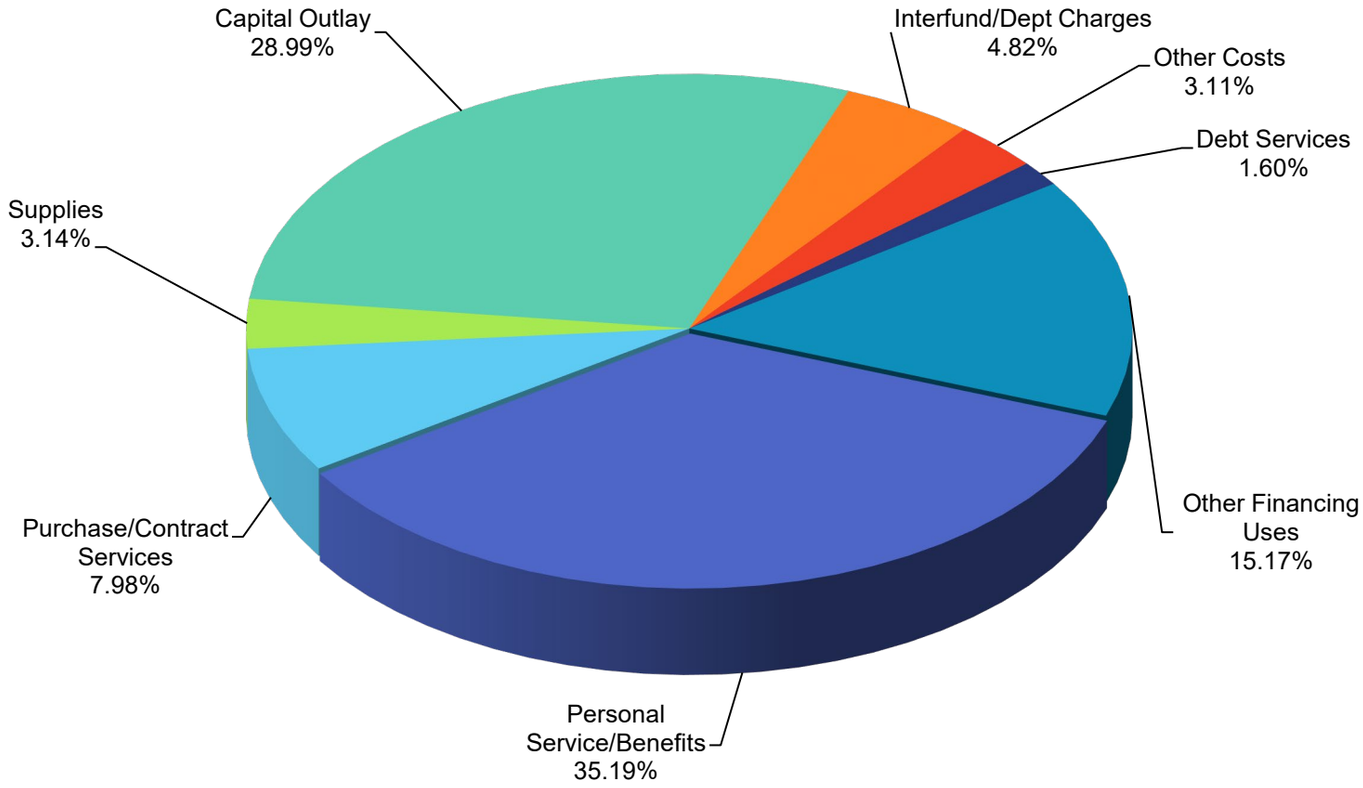
SUMMARY OF GOVERNMENTAL FUNDS REVENUES BY SOURCE



Taxes		$	26,224,940
Licenses and Permits		$	1,628,500
Intergovernmental Revenues		$	14,482,040
Charges for Services		$	3,118,580
Fines and Forfeitures		$	456,000
Interest Revenue		$	2,254,500
Contributions and Donations		$	20,000
Miscellaneous Revenue		$	25,945
Other Financing Sources		$	11,880,550
TOTAL		**$**	**60,091,055**

Governmental Funds include: General Fund, Confiscated Asset Fund, Opioid Settlement Fund, Community Development Housing Grant Fund, US Department of Justice Grant Fund, ARPA Fund, Multiple Grant Fund, Statesboro Fire Service Fund, South Main Tax Allocation District Fund, Old Register Tax Allocation District Fund, Hotel/Motel Tax Fund, Technology Fee Fund, 2013 SPLOST Fund, 2018 TSPLOST Fund, 2019 SPLOST Fund, 2023 TSPLOST Fund, 2025 SPLOST Fund, and Capital Improvements Fund.

SUMMARY OF GOVERNMENTAL FUNDS EXPENDITURES BY USE



Personal Service/Benefits		$	22,913,035
Purchase/Contract Services		$	5,196,640
Supplies		$	2,045,205
Capital Outlay		$	18,875,065
Interfund/Dept Charges		$	3,135,885
Other Costs		$	2,025,035
Debt Services		$	1,041,015
Other Financing Uses		$	9,879,250
TOTAL		**$**	**65,111,130**

Governmental Funds include: General Fund, Confiscated Asset Fund, Opioid Settlement Fund, Community Development Housing Grant Fund, US Department of Justice Grant Fund, ARPA Fund, Multiple Grant Fund, Statesboro Fire Service Fund, South Main Tax Allocation District Fund, Old Register Tax Allocation District Fund, Hotel/Motel Tax Fund, Technology Fee Fund, 2013 SPLOST Fund, 2018 TSPLOST Fund, 2019 SPLOST Fund, 2023 TSPLOST Fund, 2025 SPLOST Fund, and Capital Improvements Fund.

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
Revenues:	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**
31 Taxes	$ 16,331,103	$ 17,423,000	$ 23,157,050	$ 2,700,303	$ 2,885,000	$ 3,067,890
32 Licenses and Permits	$ 1,812,263	$ 1,531,450	$ 1,623,500	$ 4,995	$ 5,000	$ 5,000
33 Intergovernmental Revenues	$ 29,182	$ 31,000	$ 30,000	$ 4,351,993	$ 848,470	$ 91,370
34 Charges for Services	$ 2,275,218	$ 2,483,520	$ 2,692,580	$ 3,114,149	$ 382,280	$ 426,000
35 Fines and Forfeitures	$ 408,247	$ 379,000	$ 447,500	$ 47,854	$ 20,330	$ 8,500
36 Interest Revenue	$ 1,435,004	$ 1,000,000	$ 900,000	$ 382,439	$ 239,000	$ 99,500
37 Contributions and Donations	$ 30,517	$ 20,000	$ 20,000	$ 5,000	$ 6,060	$ -
38 Miscellaneous Revenue	$ 170,321	$ 21,250	$ 25,945	$ 4	$ 41,050	$ -
Subtotal:	*$ 22,491,855*	*$ 22,889,220*	*$ 28,896,575*	*$ 10,606,737*	*$ 4,427,190*	*$ 3,698,260*
Other Financing Sources						
39 Other Financing Sources	$ 3,891,794	$ 3,584,250	$ 3,570,000	$ 4,122,987	$ 7,212,000	$ 8,310,550
Total Financial Sources	**$ 26,383,649**	**$ 26,473,470**	**$ 32,466,575**	**$ 14,729,724**	**$ 11,639,190**	**$ 12,008,810**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 14,191,606	$ 15,541,930	$ 16,461,030	$ 5,566,161	$ 6,213,840	$ 6,452,005
52 Purch/Contract	$ 4,124,345	$ 4,037,840	$ 3,979,875	$ 2,398,557	$ 3,138,826	$ 1,216,765
53 Supplies	$ 1,958,617	$ 1,653,495	$ 1,743,530	$ 227,235	$ 277,325	$ 301,675
54 Capital Outlay	$ 44,133	$ 49,390	$ 48,650	$ 537,845	$ 4,507,369	$ 17,000
55 Interfund/Dept Chgs	$ 2,207,908	$ 2,223,650	$ 2,246,860	$ 883,230	$ 883,155	$ 889,025
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 485,041	$ 481,230	$ 430,850	$ 1,533,747	$ 1,680,770	$ 1,594,185
Subtotal:	*$ 23,011,650*	*$ 23,987,535*	*$ 24,910,795*	*$ 11,146,775*	*$ 16,701,285*	*$ 10,470,655*
Non-Operating Expenses						
58 Debt Services	$ 260,105	$ 225,900	$ 245,440	$ 436,125	$ 282,625	$ 240,000
61 Other Financing Uses	$ 3,716,405	$ 3,329,390	$ 7,515,550	$ 1,719,976	$ 184,295	$ 428,700
Total Use of Resources:	**$ 26,988,160**	**$ 27,542,825**	**$ 32,671,785**	**$ 13,302,876**	**$ 17,168,205**	**$ 11,139,355**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (604,511)	$ (1,069,355)	$ (205,210)	$ 1,426,848	$ (5,529,015)	$ 869,455

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
Revenues:	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**
31 Taxes	$ -	$ -	$ -	$ 19,031,406	$ 20,308,000	$ 26,224,940
32 Licenses and Permits	$ -	$ -	$ -	$ 1,817,258	$ 1,536,450	$ 1,628,500
33 Intergovernmental Revenues	$ 9,699,417	$ 12,168,425	$ 14,360,670	$ 14,080,592	$ 13,047,895	$ 14,482,040
34 Charges for Services	$ -	$ -	$ -	$ 5,389,367	$ 2,865,800	$ 3,118,580
35 Fines and Forfeitures	$ -	$ -	$ -	$ 456,101	$ 399,330	$ 456,000
36 Interest Revenue	$ 2,068,209	$ 1,620,000	$ 1,255,000	$ 3,885,652	$ 2,859,000	$ 2,254,500
37 Contributions and Donations	$ 741,000	$ -	$ -	$ 776,517	$ 26,060	$ 20,000
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 170,325	$ 62,300	$ 25,945
Subtotal:	*$ 12,508,626*	*$ 13,788,425*	*$ 15,615,670*	*$ 45,607,218*	*$ 41,104,835*	*$ 48,210,505*
Other Financing Sources						
39 Other Financing Sources	$ 568,515	$ 300	$ -	$ 8,583,296	$ 10,796,550	$ 11,880,550
Total Financial Sources	**$ 13,077,141**	**$ 13,788,725**	**$ 15,615,670**	**$ 54,190,514**	**$ 51,901,385**	**$ 60,091,055**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 19,757,767	$ 21,755,770	$ 22,913,035
52 Purch/Contract	$ 3,750	$ -	$ -	$ 6,526,652	$ 7,176,666	$ 5,196,640
53 Supplies	$ -	$ -	$ -	$ 2,185,852	$ 1,930,820	$ 2,045,205
54 Capital Outlay	$ 11,558,199	$ 37,126,396	$ 18,809,415	$ 12,140,177	$ 41,683,155	$ 18,875,065
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 3,091,138	$ 3,106,805	$ 3,135,885
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 741,000	$ -	$ -	$ 2,759,788	$ 2,162,000	$ 2,025,035
Subtotal:	*$ 12,302,949*	*$ 37,126,396*	*$ 18,809,415*	*$ 46,461,374*	*$ 77,815,216*	*$ 54,190,865*
Non-Operating Expenses						
58 Debt Services	$ 417,628	$ 417,155	$ 555,575	$ 1,113,858	$ 925,680	$ 1,041,015
61 Other Financing Uses	$ 3,649,575	$ 1,451,130	$ 1,935,000	$ 9,085,956	$ 4,964,815	$ 9,879,250
Total Use of Resources:	**$ 16,370,152**	**$ 38,994,681**	**$ 21,299,990**	**$ 56,661,188**	**$ 83,705,711**	**$ 65,111,130**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (3,293,011)	$ (25,205,956)	$ (5,684,320)	$ (2,470,674)	$ (31,804,326)	$ (5,020,075)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	100 General Fund			Special Revenue Funds 210 Confiscated Asset Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ 16,331,103	$ 17,423,000	$ 23,157,050	$ -	$ -	$ -
32 Licenses and Permits	$ 1,812,263	$ 1,531,450	$ 1,623,500	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 29,182	$ 31,000	$ 30,000	$ -	$ -	$ -
34 Charges for Services	$ 2,275,218	$ 2,483,520	$ 2,692,580	$ -	$ -	$ -
35 Fines and Forfeitures	$ 408,247	$ 379,000	$ 447,500	$ 111	$ 500	$ 500
36 Interest Revenue	$ 1,435,004	$ 1,000,000	$ 900,000	$ -	$ -	$ -
37 Contributions and Donations	$ 30,517	$ 20,000	$ 20,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 170,321	$ 21,250	$ 25,945	$ -	$ -	$ -
Subtotal:	*$ 22,491,855*	*$ 22,889,220*	*$ 28,896,575*	*$ 111*	*$ 500*	*$ 500*
Other Financing Sources						
39 Other Financing Sources	$ 3,891,794	$ 3,584,250	$ 3,570,000	$ -	$ -	$ -
Total Financial Sources	**$ 26,383,649**	**$ 26,473,470**	**$ 32,466,575**	**$ 111**	**$ 500**	**$ 500**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 14,191,606	$ 15,541,930	$ 16,461,030	$ -	$ -	$ -
52 Purchase/Contract Services	$ 4,124,345	$ 4,037,840	$ 3,979,875	$ -	$ -	$ -
53 Supplies	$ 1,958,617	$ 1,653,495	$ 1,743,530	$ -	$ 500	$ 500
54 Capital Outlay (Minor)	$ 44,133	$ 49,390	$ 48,650	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ 2,207,908	$ 2,223,650	$ 2,246,860	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 485,041	$ 481,230	$ 430,850	$ -	$ -	$ -
Subtotal:	*$ 23,011,650*	*$ 23,987,535*	*$ 24,910,795*	*$ -*	*$ 500*	*$ 500*
Non-Operating Expenses						
58 Debt Services	$ 260,105	$ 225,900	$ 245,440	$ -	$ -	$ -
61 Other Financing Uses	$ 3,716,405	$ 3,329,390	$ 7,515,550	$ -	$ -	$ -
Total Use of Resources	**$ 26,988,160**	**$ 27,542,825**	**$ 32,671,785**	**$ -**	**$ 500**	**$ 500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (604,511)	$ (1,069,355)	$ (205,210)	$ 111	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	213 Opioid Settlement Fund			221 CDBG Housing Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ 21,229	$ 11,830	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 21,229*	*$ 11,830*	*$ -*	*$ -*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 21,229**	**$ 11,830**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ 10,000	$ -	$ 1,181	$ 28,000	$ 25,000
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ 60,000	$ 43,425	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 70,000*	*$ 43,425*	*$ 1,181*	*$ 28,000*	*$ 25,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ 70,000**	**$ 43,425**	**$ 1,181**	**$ 28,000**	**$ 25,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 21,229	$ (58,170)	$ (43,425)	$ (1,181)	$ (28,000)	$ (25,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	224			230		
	US Department of Justice Grant Fund			ARPA Funds		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 3,522,625	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ 26,514	$ 8,000	$ 8,000	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 287,777	$ 170,000	$ 20,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 26,514*	*$ 8,000*	*$ 8,000*	*$ 3,810,402*	*$ 170,000*	*$ 20,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 26,514**	**$ 8,000**	**$ 8,000**	**$ 3,810,402**	**$ 170,000**	**$ 20,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ 9,000	$ 29,015	$ 10,000	$ 1,565,051	$ 1,902,191	$ 250,000
53 Supplies	$ 19,950	$ 10,000	$ 10,000	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 476,436	$ 4,435,469	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 17,875	$ 14,480	$ 22,000
Subtotal:	*$ 28,950*	*$ 39,015*	*$ 20,000*	*$ 2,059,362*	*$ 6,352,140*	*$ 272,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 1,491,927	$ 30,000	$ -
Total Use of Resources	**$ 28,950**	**$ 39,015**	**$ 20,000**	**$ 3,551,289**	**$ 6,382,140**	**$ 272,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (2,436)	$ (31,015)	$ (12,000)	$ 259,113	$ (6,212,140)	$ (252,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	250 Multiple Grant Fund			270 Statesboro Fire Service Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 4,995	$ 5,000	$ 5,000
33 Intergovernmental Revenue	$ 186,529	$ 145,490	$ 3,500	$ 642,839	$ 702,980	$ 87,870
34 Charges for Services	$ -	$ -	$ -	$ 3,048,171	$ 297,800	$ 338,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ 6,060	$ -	$ 5,000	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 4	$ 41,050	$ -
Subtotal:	*$ 186,529*	*$ 151,550*	*$ 3,500*	*$ 3,701,009*	*$ 1,046,830*	*$ 430,870*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 4,122,987	$ 7,212,000	$ 8,310,550
Total Financial Sources	**$ 186,529**	**$ 151,550**	**$ 3,500**	**$ 7,823,996**	**$ 8,258,830**	**$ 8,741,420**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 5,566,161	$ 6,213,840	$ 6,452,005
52 Purchase/Contract Services	$ 29,674	$ 144,940	$ -	$ 608,139	$ 654,675	$ 643,765
53 Supplies	$ 3,355	$ 6,610	$ 3,500	$ 203,930	$ 260,215	$ 287,675
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 61,409	$ 71,900	$ 17,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ 883,230	$ 883,155	$ 889,025
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 216	$ 3,500	$ 5,500
Subtotal:	*$ 33,029*	*$ 151,550*	*$ 3,500*	*$ 7,323,085*	*$ 8,087,285*	*$ 8,294,970*
Non-Operating Expenses						
58 Debt Services	$ 153,500	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 148,382	$ 70,045	$ 348,700
Total Use of Resources	**$ 186,529**	**$ 151,550**	**$ 3,500**	**$ 7,471,467**	**$ 8,157,330**	**$ 8,643,670**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ 352,529	$ 101,500	$ 97,750

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	271			272		
	South Main Tax Allocation District Fund			Old Register Tax Allocation District Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ 821,594	$ 800,000	$ 1,017,890	$ 285,358	$ 400,000	$ 450,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 91,622	$ 65,000	$ 75,000	$ 3,040	$ 4,000	$ 4,500
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 913,216*	*$ 865,000*	*$ 1,092,890*	*$ 288,398*	*$ 404,000*	*$ 454,500*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 913,216**	**$ 865,000**	**$ 1,092,890**	**$ 288,398**	**$ 404,000**	**$ 454,500**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ 159,500	$ 336,410	$ 200,000	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 1,972	$ 2,040	$ 3,260
Subtotal:	*$ 159,500*	*$ 336,410*	*$ 200,000*	*$ 1,972*	*$ 2,040*	*$ 3,260*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 282,625	$ 282,625	$ 240,000
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 159,500**	**$ 336,410**	**$ 200,000**	**$ 284,597**	**$ 284,665**	**$ 243,260**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 753,716	$ 528,590	$ 892,890	$ 3,801	$ 119,335	$ 211,240

SUMMARY OF FINANCIAL SOURCES AND USES GOVERNMENTAL FUNDS

	Special Revenue Funds					
	275 Hotel/Motel Fund			286 Technology Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ 1,593,351	$ 1,685,000	$ 1,600,000	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ 65,978	$ 84,480	$ 88,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 1,593,351*	*$ 1,685,000*	*$ 1,600,000*	*$ 65,978*	*$ 84,480*	*$ 88,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,593,351**	**$ 1,685,000**	**$ 1,600,000**	**$ 65,978**	**$ 84,480**	**$ 88,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ 26,012	$ 33,595	$ 88,000
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,513,684	$ 1,600,750	$ 1,520,000	$ -	$ -	$ -
Subtotal:	*$ 1,513,684*	*$ 1,600,750*	*$ 1,520,000*	*$ 26,012*	*$ 33,595*	*$ 88,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 79,667	$ 84,250	$ 80,000	$ -	$ -	$ -
Total Use of Resources	**$ 1,593,351**	**$ 1,685,000**	**$ 1,600,000**	**$ 26,012**	**$ 33,595**	**$ 88,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ 39,966	$ 50,885	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	323			324		
	2013 SPLOST Fund			2018 TSPLOST Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 366,516	$ 145,000	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 95,373	$ 45,000	$ 35,000	$ 739,667	$ 400,000	$ 120,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 95,373*	*$ 45,000*	*$ 35,000*	*$ 1,106,183*	*$ 545,000*	*$ 120,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 95,373**	**$ 45,000**	**$ 35,000**	**$ 1,106,183**	**$ 545,000**	**$ 120,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 5,250	$ 1,805,614	$ -	$ 3,904,894	$ 14,542,936	$ 800,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 5,250*	*$ 1,805,614*	*$ -*	*$ 3,904,894*	*$ 14,542,936*	*$ 800,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 233,886	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 239,136**	**$ 1,805,614**	**$ -**	**$ 3,904,894**	**$ 14,542,936**	**$ 800,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (143,763)	$ (1,760,614)	$ 35,000	$ (2,798,711)	$ (13,997,936)	$ (680,000)

SUMMARY OF FINANCIAL SOURCES AND USES GOVERNMENTAL FUNDS

	Capital Projects Funds					
	325 2019 SPLOST Fund			326 2023 TSPLOST Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 230,456	$ 2,436,690	$ -	$ 8,289,952	$ 6,607,435	$ 7,442,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 858,858	$ 750,000	$ 550,000	$ 374,311	$ 425,000	$ 275,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 1,089,314*	*$ 3,186,690*	*$ 550,000*	*$ 8,664,263*	*$ 7,032,435*	*$ 7,717,000*
Other Financing Sources						
39 Other Financing Sources	$ 300,000	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,389,314**	**$ 3,186,690**	**$ 550,000**	**$ 8,664,263**	**$ 7,032,435**	**$ 7,717,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 5,761,837	$ 8,246,782	$ 3,564,415	$ 868,960	$ 8,928,234	$ 9,765,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 5,761,837*	*$ 8,246,782*	*$ 3,564,415*	*$ 868,960*	*$ 8,928,234*	*$ 9,765,000*
Non-Operating Expenses						
58 Debt Services	$ 417,628	$ 417,155	$ 555,575	$ -	$ -	$ -
61 Other Financing Uses	$ 3,415,689	$ 1,451,130	$ 1,935,000	$ -	$ -	$ -
Total Use of Resources	**$ 9,595,154**	**$ 10,115,067**	**$ 6,054,990**	**$ 868,960**	**$ 8,928,234**	**$ 9,765,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (8,205,840)	$ (6,928,377)	$ (5,504,990)	$ 7,795,303	$ (1,895,799)	$ (2,048,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	327			341		
	2025 SPLOST Fund			CDBG-EIP Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ 2,414,355	$ 6,918,670	$ 3,750	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ 275,000	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 741,000	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 2,414,355*	*$ 7,193,670*	*$ 744,750*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ 2,414,355**	**$ 7,193,670**	**$ 744,750**	**$ -**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ 3,750	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ 3,040,000	$ 4,680,000	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 741,000	$ -	$ -
Subtotal:	*$ -*	*$ 3,040,000*	*$ 4,680,000*	*$ 744,750*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ 3,040,000**	**$ 4,680,000**	**$ 744,750**	**$ -**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ (625,645)	$ 2,513,670	$ -	$ -	$ -

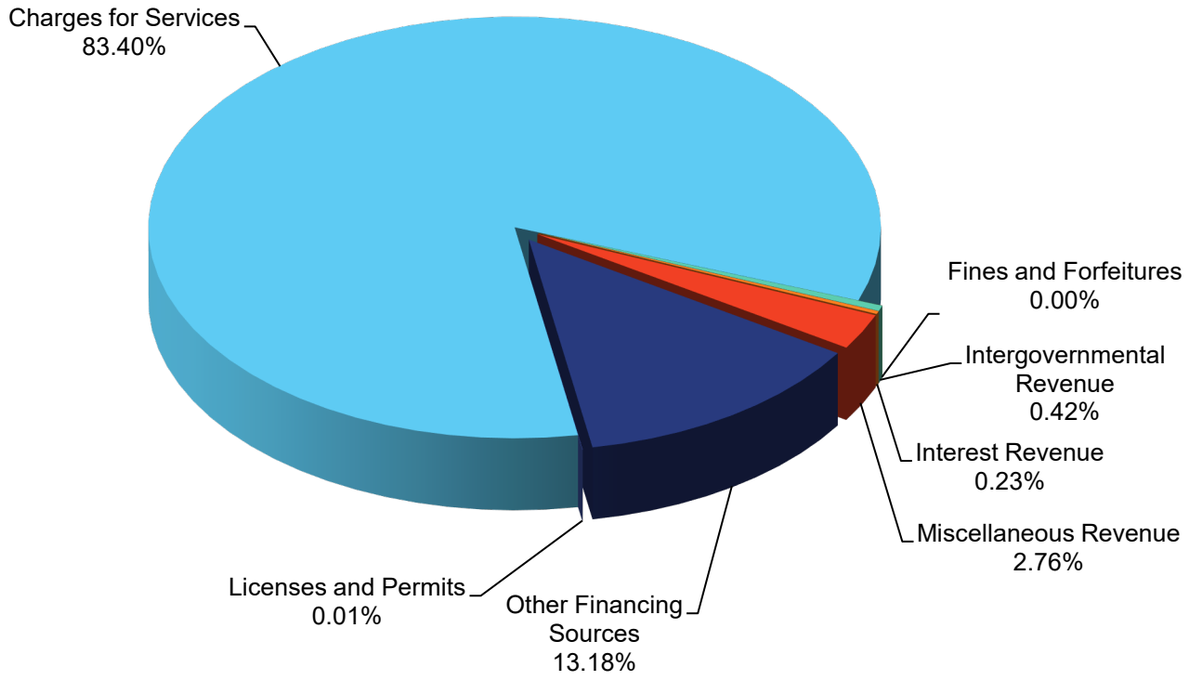
SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	344 LMIG-Akins			350 Capital Improvements Program Fund		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 808,743	$ 564,945	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 808,743*	*$ 564,945*	*$ -*	*$ -*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 268,515	$ 300	$ -
Total Financial Sources	**$ 808,743**	**$ 564,945**	**$ -**	**$ 268,515**	**$ 300**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 808,743	$ 562,830	$ -	$ 208,515	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 808,743*	*$ 562,830*	*$ -*	*$ 208,515*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 808,743**	**$ 562,830**	**$ -**	**$ 208,515**	**$ -**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ 2,115	$ -	$ 60,000	$ 300	$ -

SUMMARY OF FINANCIAL SOURCES AND USES GOVERNMENTAL FUNDS

	Total Governmental Funds		
	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:			
31 Taxes	$ 19,031,406	$ 20,308,000	$ 26,224,940
32 Licenses and Permits	$ 1,817,258	$ 1,536,450	$ 1,628,500
33 Intergovernmental Revenue	$ 14,080,592	$ 13,047,895	$ 14,482,040
34 Charges for Services	$ 5,389,367	$ 2,865,800	$ 3,118,580
35 Fines and Forfeitures	$ 456,101	$ 399,330	$ 456,000
36 Interest Revenue	$ 3,885,652	$ 2,859,000	$ 2,254,500
37 Contributions and Donations	$ 776,517	$ 26,060	$ 20,000
38 Miscellaneous Revenue	$ 170,325	$ 62,300	$ 25,945
Subtotal:	$ 45,607,218	$ 41,104,835	$ 48,210,505
Other Financing Sources			
39 Other Financing Sources	$ 8,583,296	$ 10,796,550	$ 11,880,550
Total Financial Sources	**$ 54,190,514**	**$ 51,901,385**	**$ 60,091,055**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 19,757,767	$ 21,755,770	$ 22,913,035
52 Purchase/Contract Services	$ 6,526,652	$ 7,176,666	$ 5,196,640
53 Supplies	$ 2,185,852	$ 1,930,820	$ 2,045,205
54 Capital Outlay	$ 12,140,177	$ 41,683,155	$ 18,875,065
55 Interfund/Dept. Charges	$ 3,091,138	$ 3,106,805	$ 3,135,885
56 Depreciation & Amortization	$ -	$ -	$ -
57 Other Costs	$ 2,759,788	$ 2,162,000	$ 2,025,035
Subtotal:	$ 46,461,374	$ 77,815,216	$ 54,190,865
Non-Operating Expenses			
58 Debt Services	$ 1,113,858	$ 925,680	$ 1,041,015
61 Other Financing Uses	$ 9,085,956	$ 4,964,815	$ 9,879,250
Total Use of Resources	**$ 56,661,188**	**$ 83,705,711**	**$ 65,111,130**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (2,470,674)	$ (31,804,326)	$ (5,020,075)

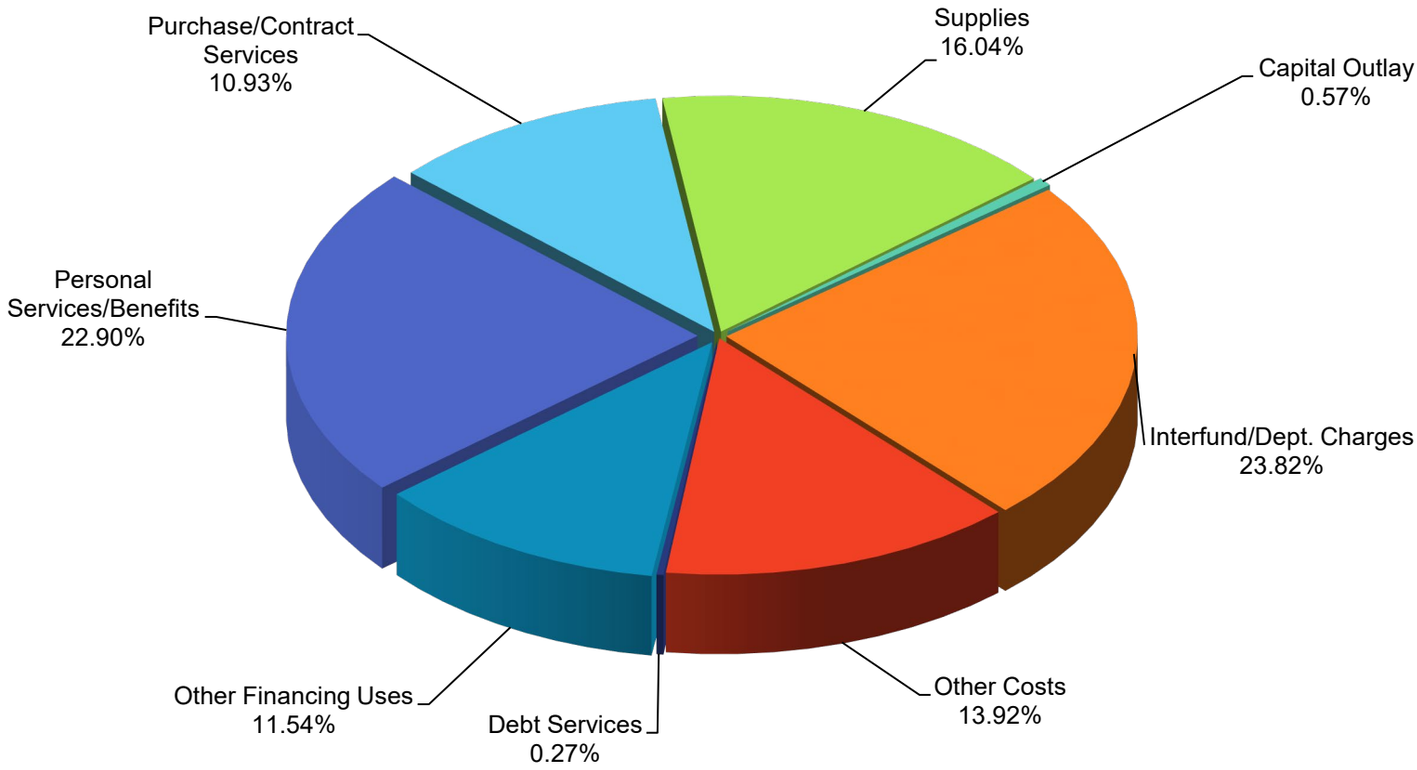
SUMMARY OF PROPRIETARY FUNDS REVENUES BY SOURCE



Licenses and Permits		$	5,000.00
Charges for Services		$	40,604,260.00
Fines and Forfeitures		$	-
Intergovernmental Revenue		$	204,000.00
Interest Revenue		$	110,835.00
Miscellaneous Revenue		$	1,344,055.00
Other Financing Sources		$	6,416,667.00
TOTAL		**$**	**48,684,817.00**

Proprietary Funds Include: Water and Sewer Fund, Stormwater Fund, Natural Gas Fund, Solid Waste Collection Fund, Solid Waste Disposal Fund, Health Insurance Fund, Fleet Management Fund, Wellness Program Fund, and Central Services Fund.

SUMMARY OF PROPRIETARY FUNDS EXPENSES BY SOURCE AND USE



Personal Services/Benefits		$	8,860,710
Purchase/Contract Services		$	4,227,550
Supplies		$	6,205,500
Capital Outlay		$	220,750
Interfund/Dept. Charges		$	9,216,905
Other Costs		$	5,387,025
Debt Services		$	106,240
Other Financing Uses		$	4,465,000
TOTAL		**$**	**38,689,680**

Proprietary Funds Include: Water and Sewer Fund, Stormwater Fund, Natural Gas Fund, Solid Waste Collection Fund, Solid Waste Disposal Fund, Health Insurance Fund, Fleet Management Fund, Wellness Program Fund, and Central Services Fund.

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			600 Internal Service Funds		
	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ 10,325	$ 5,000	$ 5,000	$ -	$ -	$ -
33 Intergovernmental Revenues	$ 1,196,475	$ 3,991,635	$ 204,000	$ -	$ -	$ -
34 Charges for Services	$ 29,278,785	$ 33,138,745	$ 33,278,765	$ 6,813,524	$ 7,057,915	$ 7,325,495
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 118,375	$ 139,640	$ 110,835	$ -	$ -	$ -
37 Contributions and Donations	$ 10,113	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,621,347	$ 516,245	$ 844,055	$ 437,708	$ 500,000	$ 500,000
Subtotal:	*$ 32,235,420*	*$ 37,791,265*	*$ 34,442,655*	*$ 7,251,232*	*$ 7,557,915*	*$ 7,825,495*
Other Financing Sources						
39 Other Financing Sources	$ 4,747,151	$ 3,735,515	$ 5,391,667	$ 1,333,554	$ 1,385,000	$ 1,025,000
Total Financial Sources	**$ 36,982,571**	**$ 41,526,780**	**$ 39,834,322**	**$ 8,584,786**	**$ 8,942,915**	**$ 8,850,495**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 6,520,762	$ 7,290,820	$ 7,511,145	$ 1,149,146	$ 1,250,405	$ 1,349,565
52 Purchase/Contract Services	$ 5,203,407	$ 3,426,475	$ 3,117,465	$ 1,240,703	$ 1,071,490	$ 1,110,085
53 Supplies	$ 5,518,370	$ 6,298,625	$ 5,995,625	$ 236,482	$ 213,275	$ 209,875
54 Capital Outlay (Minor)	$ 196,499	$ 191,855	$ 183,500	$ 34,203	$ 38,600	$ 37,250
55 Interfund/Dept. Charges	$ 2,934,431	$ 3,045,915	$ 3,270,950	$ 6,042,041	$ 5,490,980	$ 5,945,955
56 Depreciation & Amortization	$ 3,627,480	$ -	$ -	$ 170,635	$ -	$ -
57 Other Costs	$ 5,269,429	$ 5,005,485	$ 5,384,925	$ 2,225	$ 3,105	$ 2,100
Subtotal:	*$ 29,270,378*	*$ 25,259,175*	*$ 25,463,610*	*$ 8,875,435*	*$ 8,067,855*	*$ 8,654,830*
Non-Operating Expenses						
58 Debt Services	$ 220,340	$ 126,590	$ 106,240	$ -	$ -	$ -
61 Other Financing Uses	$ 4,648,751	$ 4,482,235	$ 4,430,000	$ 61,470	$ 38,630	$ 35,000
Total Use of Resources	**$ 34,139,469**	**$ 29,868,000**	**$ 29,999,850**	**$ 8,936,905**	**$ 8,106,485**	**$ 8,689,830**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 2,843,102	$ 11,658,780	$ 9,834,472	$ (352,119)	$ 836,430	$ 160,665

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2025 Actual	2026 Budgeted	2027 Adopted
Revenues:			
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ 10,325	$ 5,000	$ 5,000
33 Intergovernmental Revenues	$ 1,196,475	$ 3,991,635	$ 204,000
34 Charges for Services	$ 36,092,309	$ 40,196,660	$ 40,604,260
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 118,375	$ 139,640	$ 110,835
37 Contributions and Donations	$ 10,113	$ -	$ -
38 Miscellaneous Revenue	$ 2,059,055	$ 1,016,245	$ 1,344,055
Subtotal:	*$ 39,486,652*	*$ 45,349,180*	*$ 42,268,150*
Other Financing Sources			
39 Other Financing Sources	$ 6,080,705	$ 5,120,515	$ 6,416,667
Total Financial Sources	**$ 45,567,357**	**$ 50,469,695**	**$ 48,684,817**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 7,669,908	$ 8,541,225	$ 8,860,710
52 Purchase/Contract Services	$ 6,444,110	$ 4,497,965	$ 4,227,550
53 Supplies	$ 5,754,852	$ 6,511,900	$ 6,205,500
54 Capital Outlay (Minor)	$ 230,702	$ 230,455	$ 220,750
55 Interfund/Dept. Charges	$ 8,976,472	$ 8,536,895	$ 9,216,905
56 Depreciation & Amortization	$ 3,798,115	$ -	$ -
57 Other Costs	$ 5,271,654	$ 5,008,590	$ 5,387,025
Subtotal:	*$ 38,145,813*	*$ 33,327,030*	*$ 34,118,440*
Non-Operating Expenses			
58 Debt Services	$ 220,340	$ 126,590	$ 106,240
61 Other Financing Uses	$ 4,710,221	$ 4,520,865	$ 4,465,000
Total Use of Resources	**$ 43,076,374**	**$ 37,974,485**	**$ 38,689,680**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 2,490,983	$ 12,495,210	$ 9,995,137

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			507 Stormwater		
Revenues:	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 10,325	$ 5,000	$ 5,000
33 Intergovernmental Revenues	$ -	$ -	$ -	$ 15,000	$ 3,991,635	$ 204,000
34 Charges for Services	$ 13,547,878	$ 15,643,000	$ 15,443,000	$ 1,395,486	$ 1,517,500	$ 1,517,500
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 118,375	$ 139,640	$ 110,835	$ -	$ -	$ -
37 Contributions and Donations	$ 10,113	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 1,183,644	$ 380,995	$ 683,555	$ 3,886	$ -	$ -
Subtotal:	*$ 14,860,010*	*$ 16,163,635*	*$ 16,237,390*	*$ 1,424,697*	*$ 5,514,135*	*$ 1,726,500*
Other Financing Sources						
39 Other Financing Sources	$ 1,506,230	$ 115,000	$ 1,900,000	$ 301,120	$ 875,000	$ 350,000
Total Financial Sources	**$ 16,366,240**	**$ 16,278,635**	**$ 18,137,390**	**$ 1,725,817**	**$ 6,389,135**	**$ 2,076,500**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 3,398,043	$ 3,871,885	$ 4,063,220	$ 460,238	$ 467,700	$ 496,040
52 Purch/Contract	$ 1,553,065	$ 1,864,535	$ 1,543,240	$ 175,940	$ 199,610	$ 200,025
53 Supplies	$ 2,343,444	$ 2,233,935	$ 2,280,675	$ 47,964	$ 58,865	$ 62,600
54 Capital Outlay	$ 38,871	$ 44,580	$ 46,500	$ 3,369	$ 1,500	$ 2,000
55 Interfund/Dept Chgs	$ 2,070,474	$ 2,159,320	$ 2,351,265	$ 155,920	$ 168,900	$ 178,205
56 Deprec & Amort	$ 2,242,345	$ -	$ -	$ 233,593	$ -	$ -
57 Other Costs	$ 444,235	$ 375,930	$ 383,000	$ 16,545	$ 27,330	$ 17,525
Subtotal:	*$ 12,090,477*	*$ 10,550,185*	*$ 10,667,900*	*$ 1,093,569*	*$ 923,905*	*$ 956,395*
Non-Operating Expenses						
58 Debt Services	$ 220,197	$ 126,440	$ 106,090	$ 143	$ 150	$ 150
61 Other Financing Uses	$ 1,651,914	$ 1,611,115	$ 1,580,000	$ 131,429	$ 63,780	$ 60,000
Total Use of Resources:	**$ 13,962,588**	**$ 12,287,740**	**$ 12,353,990**	**$ 1,225,141**	**$ 987,835**	**$ 1,016,545**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 2,403,652	$ 3,990,895	$ 5,783,400	$ 500,676	$ 5,401,300	$ 1,059,955

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	515 Natural Gas Fund			541 Solid Waste Collection		
Revenues:	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 4,993,335	$ 5,962,745	$ 5,932,165	$ 5,558,685	$ 6,197,500	$ 6,468,100
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 311,168	$ 128,500	$ 160,500	$ 4,972	$ -	$ -
Subtotal:	*$ 5,304,503*	*$ 6,091,245*	*$ 6,092,665*	*$ 5,563,657*	*$ 6,197,500*	*$ 6,468,100*
Other Financing Sources						
39 Other Financing Sources	$ 153,723	$ 509,140	$ 1,175,000	$ -	$ -	$ -
Total Financial Sources	**$ 5,458,226**	**$ 6,600,385**	**$ 7,267,665**	**$ 5,563,657**	**$ 6,197,500**	**$ 6,468,100**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 672,557	$ 805,550	$ 741,790	$ 1,489,150	$ 1,580,770	$ 1,612,175
52 Purch/Contract	$ 236,908	$ 310,000	$ 333,700	$ 703,574	$ 733,735	$ 678,135
53 Supplies	$ 2,903,306	$ 3,766,490	$ 3,397,900	$ 154,556	$ 167,700	$ 167,650
54 Capital Outlay	$ 24,448	$ 29,875	$ 30,000	$ 106,123	$ 111,900	$ 101,000
55 Interfund/Dept Chgs	$ 249,704	$ 223,800	$ 230,510	$ 336,871	$ 360,850	$ 378,150
56 Deprec & Amort	$ 415,911	$ -	$ -	$ 563,896	$ -	$ -
57 Other Costs	$ 25,849	$ 97,550	$ 77,550	$ 1,289,549	$ 1,298,365	$ 1,276,850
Subtotal:	*$ 4,528,683*	*$ 5,233,265*	*$ 4,811,450*	*$ 4,643,719*	*$ 4,253,320*	*$ 4,213,960*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 1,017,493	$ 1,011,350	$ 1,005,000	$ 1,366,008	$ 1,387,055	$ 1,380,000
Total Use of Resources:	**$ 5,546,176**	**$ 6,244,615**	**$ 5,816,450**	**$ 6,009,727**	**$ 5,640,375**	**$ 5,593,960**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (87,950)	$ 355,770	$ 1,451,215	$ (446,070)	$ 557,125	$ 874,140

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds 542 Solid Waste Disposal			Internal Service Funds 601 Health Insurance Fund		
Revenues:	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ 1,181,475	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 3,783,401	$ 3,818,000	$ 3,918,000	$ 4,390,212	$ 4,552,295	$ 4,735,705
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 117,677	$ 6,750	$ -	$ 433,732	$ 500,000	$ 500,000
Subtotal:	*$ 5,082,553*	*$ 3,824,750*	*$ 3,918,000*	*$ 4,823,944*	*$ 5,052,295*	*$ 5,235,705*
Other Financing Sources						
39 Other Financing Sources	$ 2,786,078	$ 2,236,375	$ 1,966,667	$ 619,455	$ 200,000	$ -
Total Financial Sources	**$ 7,868,631**	**$ 6,061,125**	**$ 5,884,667**	**$ 5,443,399**	**$ 5,252,295**	**$ 5,235,705**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 500,774	$ 564,915	$ 597,920	$ -	$ -	$ -
52 Purch/Contract	$ 2,533,920	$ 318,595	$ 362,365	$ -	$ -	$ -
53 Supplies	$ 69,100	$ 71,635	$ 86,800	$ -	$ -	$ -
54 Capital Outlay	$ 23,688	$ 4,000	$ 4,000	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 121,462	$ 133,045	$ 132,820	$ 5,793,792	$ 5,268,325	$ 5,718,610
56 Deprec & Amort	$ 171,735	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 3,493,251	$ 3,206,310	$ 3,630,000	$ -	$ -	$ -
Subtotal:	*$ 6,913,930*	*$ 4,298,500*	*$ 4,813,905*	*$ 5,793,792*	*$ 5,268,325*	*$ 5,718,610*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 481,907	$ 408,935	$ 405,000	$ -	$ -	$ -
Total Use of Resources:	**$ 7,395,837**	**$ 4,707,435**	**$ 5,218,905**	**$ 5,793,792**	**$ 5,268,325**	**$ 5,718,610**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 472,794	$ 1,353,690	$ 665,762	$ (350,393)	$ (16,030)	$ (482,905)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds					
	602 Fleet Management Fund			604 Wellness Program		
Revenues:	2025 Actual	2026 Budgeted	2027 Adopted	2025 Actual	2026 Budgeted	2027 Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 804,943	$ 884,460	$ 886,940	$ 71,205	$ 73,335	$ 71,850
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 26	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 804,969*	*$ 884,460*	*$ 886,940*	*$ 71,205*	*$ 73,335*	*$ 71,850*
Other Financing Sources						
39 Other Financing Sources	$ 277,827	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,082,796**	**$ 884,460**	**$ 886,940**	**$ 71,205**	**$ 73,335**	**$ 71,850**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 456,840	$ 513,900	$ 560,910	$ -	$ -	$ -
52 Purch/Contract	$ 301,467	$ 240,255	$ 218,340	$ 60,029	$ 60,485	$ 60,800
53 Supplies	$ 91,675	$ 83,785	$ 76,035	$ 12,905	$ 12,850	$ 11,000
54 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 139,141	$ 131,495	$ 136,140	$ -	$ -	$ -
56 Deprec & Amort	$ 48,997	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 2,199	$ 2,355	$ 2,000	$ -	$ -	$ -
Subtotal:	*$ 1,040,319*	*$ 971,790*	*$ 993,425*	*$ 72,934*	*$ 73,335*	*$ 71,800*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 42,475	$ 33,930	$ 30,000	$ -	$ -	$ -
Total Use of Resources:	**$ 1,082,794**	**$ 1,005,720**	**$ 1,023,425**	**$ 72,934**	**$ 73,335**	**$ 71,800**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 2	$ (121,260)	$ (136,485)	$ (1,729)	$ -	$ 50

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds 605 Central Services Fund			Total Proprietary Funds		
Revenues:	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**	**2025 Actual**	**2026 Budgeted**	**2027 Adopted**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 10,325	$ 5,000	$ 5,000
33 Intergovernmental Revenues	$ -	$ -	$ -	$ 1,196,475	$ 3,991,635	$ 204,000
34 Charges for Services	$ 1,547,164	$ 1,547,825	$ 1,631,000	$ 36,092,309	$ 40,196,660	$ 40,604,260
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 118,375	$ 139,640	$ 110,835
37 Contributions and Donations	$ -	$ -	$ -	$ 10,113	$ -	$ -
38 Miscellaneous Revenue	$ 3,950	$ -	$ -	$ 2,059,055	$ 1,016,245	$ 1,344,055
Subtotal	*$ 1,551,114*	*$ 1,547,825*	*$ 1,631,000*	*$ 39,486,652*	*$ 45,349,180*	*$ 42,268,150*
Other Financing Sources						
39 Other Financing Sources	$ 436,272	$ 1,185,000	$ 1,025,000	$ 6,080,705	$ 5,120,515	$ 6,416,667
Total Financial Sources	**$ 1,987,386**	**$ 2,732,825**	**$ 2,656,000**	**$ 45,567,357**	**$ 50,469,695**	**$ 48,684,817**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 692,306	$ 736,505	$ 788,655	$ 7,669,908	$ 8,541,225	$ 8,860,710
52 Purch/Contract	$ 879,207	$ 770,750	$ 830,945	$ 6,444,110	$ 4,497,965	$ 4,227,550
53 Supplies	$ 131,902	$ 116,640	$ 122,840	$ 5,754,852	$ 6,511,900	$ 6,205,500
54 Capital Outlay	$ 34,203	$ 38,600	$ 37,250	$ 230,702	$ 230,455	$ 220,750
55 Interfund/Dept Chgs	$ 109,108	$ 91,160	$ 91,205	$ 8,976,472	$ 8,536,895	$ 9,216,905
56 Deprec & Amort	$ 121,638	$ -	$ -	$ 3,798,115	$ -	$ -
57 Other Costs	$ 26	$ 750	$ 100	$ 5,271,654	$ 5,008,590	$ 5,387,025
Subtotal:	*$ 1,968,390*	*$ 1,754,405*	*$ 1,870,995*	*$ 38,145,813*	*$ 33,327,030*	*$ 34,118,440*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 220,340	$ 126,590	$ 106,240
61 Other Financing Uses	$ 18,995	$ 4,700	$ 5,000	$ 4,710,221	$ 4,520,865	$ 4,465,000
Total Use of Resources:	**$ 1,987,385**	**$ 1,759,105**	**$ 1,875,995**	**$ 43,076,374**	**$ 37,974,485**	**$ 38,689,680**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1	$ 973,720	$ 780,005	$ 2,490,983	$ 12,495,210	$ 9,995,137

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	100 General Fund	210 Confiscated Assets Fund	213 Opioid Settlement Fund
Beginning Unreserved Fund Balance **Beginning Working Capital (6/26 Estimated)**	**$ 6,700,974**	**$ 1,051**	**$ 43,425**
Revenues	$ 22,806,747	$ 500	$ -
Transfers In	$ 3,539,250		
Expenditures or Operating Expenses	$ (24,116,922)	$ (500)	$ (43,425)
Transfers Out	$ (3,329,090)		
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance **Ending Working Capital (FY 2025 Budget)**	**$ 5,600,959**	**$ 1,051**	**$ -**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 27,446,012**		
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**20.4%**		
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**$ (1,260,544)**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	221 CDBG Housing Trust Fund	224 US DOJ Grant Fund	230 ARPA Fund
Beginning Unreserved Fund Balance **Beginning Working Capital (6/26 Estimated)**	**$ 136,082**	**$ 30,901**	**$ 901,983**
Revenues		$ 8,000	$ 20,000
Transfers In			
Expenditures or Operating Expenses	$ (25,000)	$ (20,000)	$ (272,000)
Transfers Out			
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance **Ending Working Capital (FY 2025 Budget)**	**$ 111,082**	**$ 18,901**	**$ 649,983**
Total Expenditures (Operating Expenses) and Transfers to Other Funds			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers			
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

		270 SFS Fund		271 South Main TAD Fund		272 Old Register TAD Fund
Beginning Unreserved Fund Balance Beginning Working Capital (6/26 Estimated)	**$**	**678,877**	**$**	**3,294,503**	**$**	**143,152**
Revenues	$	430,870	$	1,092,890	$	454,500
Transfers In	$	8,310,550				
Expenditures or Operating Expenses	$	(8,294,970)	$	(200,000)	$	(243,260)
Transfers Out	$	(30,000)				
Other Financing Sources						
Interfund Loans						
External Loans						
Other Sources of Cash Affecting WC						
Other Uses of Cash Affecting WC	$	(318,700)				
Transfer to Unreserved Fund Balance						
Transfer from (to) Restricted Assets						
Projected Ending Unreserved Fund Balance Ending Working Capital (FY 2025 Budget)	**$**	**776,627**	**$**	**4,187,393**	**$**	**354,392**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$**	**8,324,970**				
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers		**9.3%**				
Targeted % of Fund Balance or WC		**17.0%**		**NA**		**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**$**	**(638,618)**		**NA**		**NA**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	275 Hotel/Motel Tax Fund	286 Technology Fee Fund	323 2013 SPLOST Fund
Beginning Unreserved Fund Balance Beginning Working Capital (6/26 Estimated)	**$ -**	**$ 160,552**	**$ 1,557,076**
Revenues	$ 1,600,000	$ 88,000	$ 35,000
Transfers In			
Expenditures or Operating Expenses	$ (1,520,000)	$ (88,000)	
Transfers Out	$ (80,000)		
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance Ending Working Capital (FY 2025 Budget)	**$ -**	**$ 160,552**	**$ 1,592,076**
Total Expenditures (Operating Expenses) and Transfers to Other Funds			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers			
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	324 2018 TSPLOST Fund	325 2019 SPLOST Fund	326 2023 TSPLOST Fund
Beginning Unreserved Fund Balance Beginning Working Capital (6/26 Estimated)	**$ 8,961,632**	**$ 16,464,693**	**$ 21,025,718**
Revenues	$ 120,000	$ 550,000	$ 7,717,000
Transfers In			
Expenditures or Operating Expenses	$ (800,000)	$ (6,054,990)	$ (9,765,000)
Transfers Out			
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance Ending Working Capital (FY 2025 Budget)	**$ 8,281,632**	**$ 10,959,703**	**$ 18,977,718**
Total Expenditures (Operating Expenses) and Transfers to Other Funds			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers			
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	327 2025 SPLOST Fund	350 CIP Fund	505 Water/WW Systems Fund
Beginning Unreserved Fund Balance	**$ 2,541,447**	**$ -**	
Beginning Working Capital (6/26 Estimated)			**$ 14,567,268**
Revenues	$ 7,193,670		$ 15,643,000
Transfers In			$ 115,000
Expenditures or Operating Expenses	$ (4,680,000)		$ (10,270,275)
Transfers Out			$ (1,606,115)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			$ 520,635
Other Uses of Cash Affecting WC			$ (2,927,440)
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance	**$ 5,055,117**	**$ -**	
Ending Working Capital (FY 2025 Budget)			**$ 16,042,073**
Total Expenditures (Operating Expenses) and Transfers to Other Funds			**$ 14,803,830**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers			**108.4%**
Targeted % of Fund Balance or WC	**NA**	**NA**	**50.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**$ 8,640,158**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	507 Stormwater Fund	515 Natural Gas System Fund	541 Solid Waste Collection Fund
Beginning Unreserved Fund Balance			
Beginning Working Capital (6/26 Estimated)	**$ 2,220,499**	**$ 2,819,106**	**$ 2,780,346**
Revenues	$ 5,292,500	$ 5,962,745	$ 6,197,500
Transfers In	$ 875,000	$ 500,000	
Expenditures or Operating Expenses	$ (889,230)	$ (5,242,765)	$ (4,164,905)
Transfers Out	$ (63,780)	$ (1,011,350)	$ (1,387,055)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC		$ 128,500	
Other Uses of Cash Affecting WC	$ (5,240,150)	$ (1,710,000)	$ (550,000)
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance			
Ending Working Capital (FY 2025 Budget)	**$ 2,194,839**	**$ 1,446,236**	**$ 2,875,886**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 6,193,160**	**$ 7,964,115**	**$ 6,101,960**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**35.4%**	**18.2%**	**47.1%**
Targeted % of Fund Balance or WC	**40.0%**	**17.0%**	**35.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**$ (282,425)**	**$ 92,336**	**$ 740,200**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	542 Solid Waste Disposal Fund	601 Health Insurance Fund	602 Fleet Management Fund
Beginning Unreserved Fund Balance			
Beginning Working Capital (6/26 Estimated)	**$ 2,729,010**	**$ 47,214**	**$ 228,659**
Revenues	$ 3,818,000	$ 5,052,295	$ 884,460
Transfers In	$ 1,966,675	$ 200,000	
Expenditures or Operating Expenses	$ (4,272,400)	$ (5,268,325)	$ (971,790)
Transfers Out	$ (408,935)		$ (33,930)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC	$ (810,000)		$ (17,455)
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance			
Ending Working Capital (FY 2025 Budget)	**$ 3,022,350**	**$ 31,184**	**$ 89,944**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 5,491,335**	**$ 5,268,325**	**$ 1,023,175**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**55.0%**	**0.6%**	**8.8%**
Targeted % of Fund Balance or WC	**17.0%**	**9.0%**	**17%**
Surplus Over Targeted Amounts Available for Capital Projects	**$ 923,723**	**$ (570,148)**	**$ (346,301)**

CITY OF STATESBORO, GEORGIA
FY 2027 BUDGET SUMMARY AND RESERVE TARGETS

	604 Wellness Program	605 Central Services Fund	TOTALS
Beginning Unreserved Fund Balance			**$ 62,642,066**
Beginning Working Capital (6/26 Estimated)	**$ 26,399**	**$ 169,143**	**$ 25,587,644**
Revenues	$ 71,290	$ 1,548,125	**$ 86,587,092**
Transfers In		$ 1,185,000	**$ 16,691,475**
Expenditures or Operating Expenses	$ (71,150)	$ (1,769,505)	**$ (89,044,412)**
Transfers Out		$ (4,700)	**$ (7,954,955)**
Other Financing Sources			**$ -**
Interfund Loans			**$ -**
External Loans			**$ -**
Other Sources of Cash Affecting WC		$ (945,000)	**$ (295,865)**
Other Uses of Cash Affecting WC			**$ (11,573,745)**
Transfer to Unreserved Fund Balance			**$ -**
Transfer from (to) Restricted Assets			**$ -**
Projected Ending Unreserved Fund Balance			**$ 56,727,186**
Ending Working Capital (FY 2025 Budget)	**$ 26,539**	**$ 183,063**	**$ 25,912,114**
Total Expenditures (Operating Expenses) and Transfers to Other Funds			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers			
Targeted % of Fund Balance or WC	**N/A**	**N/A**	
Surplus Over Targeted Amounts Available for Capital Projects	**N/A**	**N/A**	**$ 7,298,382**

RESOLUTION 2026-28: A RESOLUTION TO ADOPT THE FISCAL YEAR 2027 BUDGET FOR EACH FUND OF THE CITY OF STATESBORO, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE FOR APPROPRIATION

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 the proposed FY 2027 Budget as presented by the City Manager and Director of Finance; 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

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2027 Annual Budget;

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

Section 1. The proposed Fiscal Year 2027 budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the budget for the City of Statesboro, Georgia for Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.

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

Section 3. 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. All appropriations shall lapse at the end of the fiscal year.

Section 5. The Authorized Personnel by department and division shown in this budget are hereby formally adopted as the number of authorized positions within each department and division, until and unless amended by resolution of the Mayor and City Council.

Section 6. The Proposed Pay Plan for FY 2027 shown in this budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2026, unless further amended by resolution of the Mayor and City Council.

Section 7. The proposed Capital Improvements Program presented is hereby adopted as the City of Statesboro's Capital Improvements Program for FY 2027 - FY 2032. This Program is hereby adopted as the City's long-term financial plan unless further amended by resolution of the Mayor and City Council.

Section 8. This Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 16th day of June, 2026.

CITY OF STATESBORO, GEORGIA

By: Jonathan M. McCollar, Mayor

Attest: Leah Harden, City Clerk

TAB 5
FINANCIAL POLICIES

RESOLUTION 2019-15: A RESOLUTION ADOPTING FINANCIAL POLICIES FOR THE CITY OF STATESBORO, GEORGIA

THAT WHEREAS, the City of Statesboro has developed a number of financial policies which guide the preparation and administration of the budgeting, accounting, investment, risk management, debt, auditing, and financial reporting functions of city government; and

WHEREAS, the Mayor and City Council have reviewed the Financial Policies proposed by the City Manager, and desire to adopt those policies;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Statesboro, Georgia in regular session assembled this 21st day of May, 2019 that the financial policies included on the attached pages are hereby adopted as the Financial Policies for the City of Statesboro.

BE IT FURTHER RESOLVED that the City Manager is hereby directed to develop the annual proposed Budget and Capital Improvements Program, and to administer them in conformance with these policies.

This Resolution shall be effective from and after its date of adoption.
Adopted this 21st day of May, 2019.

By: Jonathan McCollar , Mayor

Attest: Sue Starling, City Clerk

FINANCIAL POLICIES AND BUDGET PREPARATION

The City Council has adopted policies in all areas of financial management, which guide the preparation, adoption, amendment, and administration of the Operating Budget, the Capital Budget, and the Capital Improvements Plan. Below is a listing of those policies in the areas of:

Operating Budget Policies
Capital Budget Policies
Revenue Policies
Expenditure Policies
Reserve Policies
Cash Management and Investment Policies
Risk Management Policies
Debt Policies
Accounting, Auditing, and Financial Reporting Policies
The Budget Process
Budget Amendment Policy

OPERATING BUDGET POLICIES

The City Council shall hold an annual Planning Session each spring in order to establish priorities for funding in the next fiscal year; and discuss long-range planning of major capital improvements.

The City shall adopt a balanced budget (planned revenues available equal planned expenditures) annually; and any subsequent amendment must identify the revenues or other financing sources necessary to maintain said balance.

The City will not appropriate fund balance or retained earnings in any fund that would hinder meeting the reserve targets established herein. Once those targets are met in a particular fund, any amount over the target may be appropriated either for capital improvements or unexpected operating expenses.

The City will pay competitive wages and fringe benefits in order to attract and retain quality personnel.

All Enterprise Funds and Internal Service Funds shall be self-supporting from their fees and charges, without any subsidy from the General Fund. Transfers to the General Fund from the Enterprise Funds shall be made only after sufficient net income is retained to cover debt service and capital improvements essential to properly maintain and expand these utility services.

The Solid Waste Collection Fund and the Solid Waste Disposal Fund should reflect the true costs to provide residential and commercial garbage collection, disposal and recycling; brush collection and disposal; bulk (white goods) collection and disposal; and

leaf collection and disposal. The City Council shall evaluate annually the extent to which each service is supported by service charges rather than a subsidy from the General Fund.

The City shall aggressively pursue improvements in technology and work methods that will improve service levels and/or reduce operating costs.

The City shall use one-time revenues only for capital items, unexpected operating expenses or to build reserves, instead of operating expenditures/expenses.

The City shall raise property taxes only when absolutely necessary to balance the Budget and maintain adequate reserves. Any property tax increase should be used only for the purchase of additional capital improvements or to increase needed personnel.

All appropriations and expenditures shall be made in full compliance with applicable State laws and the City's Purchasing Manual.

The City will follow the Budget Preparation Calendar prepared by the Finance Department each year.

The Budget shall be prepared in full compliance with the State's Uniform Chart of Accounts, and with Generally Accepted Accounting Principles (GAAP) for Governments as promulgated by the Government Accounting Standards Board. This means the General Fund, Capital Projects Fund, Debt Service Fund, Expendable Trust Funds, and Special Revenue Funds will be budgeted on the modified accrual accounting basis. Enterprise Funds and Internal Service Funds will be budgeted on the full accrual accounting basis.

All Budgets shall be adopted at the legal level of budgetary control, which is the fund/department level (i.e., expenditures/expenses may not exceed the total appropriation for any department within a fund without the City Council's approval).

The City Manager shall prepare an annual Budget that meets the requirements to receive the Distinguished Budget Presentation Award from the Government Finance Officers Association.

CAPITAL BUDGET POLICIES

The City shall adopt a Capital Improvements Plan (CIP) annually which will include the next fiscal year's Capital Budget, plus planned improvements for the following five years.

The City shall make every effort not to add additional programs and services until both the Operating Budget and the CIP are adequately funded.

The City shall provide resources from current revenues to fund an adequate maintenance and replacement schedule for infrastructure, and the vehicle and equipment fleet.

The City will aggressively pursue state and federal funding, as well as other sources of funding for capital improvements.

All operating budget appropriations shall lapse at the end of a fiscal year. Appropriations for Capital Projects which have not been completed by fiscal year-end must be re-appropriated for the balance due on the project in the next fiscal year.

REVENUES POLICIES

The City will budget revenues conservatively so that the chance of a revenue shortage during the year is remote. This also will help finance contingencies and Budget amendments that were unforeseen when the Budget was first adopted.

The City will review annually all fees and charges to assure that they maintain their inflation-adjusted purchasing power.

Since different revenue sources impact classes of taxpayers differently, the City Council recognizes that the only way to minimize these different impacts is to have a diversified revenue system. These impacts will be considered in making any needed adjustments to the various sources of revenue.

The City will make every effort not to become too dependent on one source of revenue in order to minimize serious fluctuations in any year.

The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will make every effort to maintain its favorable comparative position with other Georgia cities in this regard, which has contributed to our economic development success.

All cash donations to any department or agency of the City must be deposited with the Finance Director's Office. All purchases using such donations must be budgeted and will comply fully with the City's purchasing policies. The City cannot accept donations on behalf of an outside agency or group. Donations of equipment or supplies may be made directly to a department or agency of the City. Donated equipment meeting the definition of a fixed asset must be reported to the Purchasing Director, for tagging and listing.

EXPENDITURES POLICIES

Current expenditures shall be financed with current revenues that shall include that portion of fund balance in excess of authorized reserves. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one time revenues. The City shall strive to avoid short-term borrowing to meet operating budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise. If short-term borrowing becomes unavoidable, such a borrowing would be competitively bid using Tax Anticipation Notes.

RESERVE POLICIES

The City Council recognizes the need to set reserve targets for every operating fund of the City. The targets for those funds using the modified accrual basis of accounting are set as the percentage that the undesignated/unassigned fund balance is to the combined budgeted expenditures and transfers to other funds.

The targets for those funds using the accrual basis of accounting are set as the percentage that the working capital is to the budgeted operating expenses and transfers to other funds. The targets are as follows:

The City shall maintain its General Fund unassigned fund balance at 25% of General Fund expenditures and transfers out. Amounts in excess of 25% are permitted to be used for one-time expenditures that are nonrecurring in nature such as capital expenditures. In the event that the City's fund balance falls below this level, the City shall develop and present a plan and timeline for replenishment to City Council.

Fund Title	*Undesignated/Unassigned Fund Balance (Or Working Capital) as a % of Expenditures (Or Operating Expenses) and Transfers Out*
General Fund	25% Fund Balance
Statesboro Fire Service Fund	17% Fund Balance
Water/Wastewater Fund	50% Working Capital *(or 180 Days)
Stormwater Fund	40% Working Capital *(or 144 Days)
Natural Gas Fund	17% Working Capital and a $350,000 Reserve Fund
Solid Waste Collection Fund	35% Working Capital *(or 126 Days)
Solid Waste Disposal Fund	17% Working Capital
Benefits Insurance Fund	9% Working Capital and a $250,000 Reserve Fund
Fleet Management Fund	17% Working Capital

The City shall maintain a formal Days Cash on Hand for the City's Enterprise Funds. Days Cash on Hand shall be calculated by dividing unrestricted cash and liquid investments by operating expenditures net of depreciation plus debt service. Operating expenditures and debt service shall be on a per-day basis.

These reserve targets shall be reviewed annually by the City Manager who shall report to the City Council on their continued adequacy.

CASH MANAGEMENT AND INVESTMENT POLICIES

Compliance: The City shall invest its funds only in investments that are permitted by the Georgia Code, indentures for bonded debt of the City, providers of bond insurance to City debt, and other codes.

Safety: To ensure the security of its investments, the City shall only invest in the securities of issuers that have long term ratings that are at least Aa3 (Moody's) and/or AA- (S&P/Fitch) or a short term rating equal to or greater than P-2 from Moody's Investors Service, F2 from Fitch Ratings, or A-2 from Standard & Poor's Rating Services.

Return: The City's investments shall be allocated in such a way as to invest a reasonable portion of its portfolio in longer term securities (within the confines of the safety standard) so as to achieve a higher yield.

Reporting: The City shall prepare a quarterly investment report that shall be shared with City Council. Reports should include but not be limited to the average balance in each investment category, interest rate/yield for each investment type, investment holdings and uninvested holdings.

Concentration: The City shall limit investments from any one issuer to fifteen percent (15%) of the investment portfolio. This limitation shall not apply to the Local Government Investment Pool or direct obligations of the United States government.

The City will make all deposits of cash within the time period required by State law. All deposits must be fully collateralized as required by State law.

The City will aggressively pursue all revenues due, including past due utility bills, court tickets and fines, and property taxes, using whatever legal means are available.

The City will pay all obligations on or before the due date.

The City will continue the current cash management and investment policies, which are designed to emphasize safety of capital first, sufficient liquidity to meet obligations second, and the highest possible yield third. Those policies are outlined below:

The City will operate with the least number of bank accounts required by federal and state statutes and regulations and GAAP for governments. Consolidation of bank accounts makes investment decisions easier, and reduces staff time needed to reconcile monthly bank statements.

The Director of Finance will make a twelve-month cash flow projection, and from that develop a schedule of long-term investments. These investments could be any type authorized by State law. Large amounts of cash not in time deposits shall be kept in the sweep investment account to improve overall interest earnings. Should the sweep investments account interest rate be higher than that of a certificate of deposit, then the funds shall be kept in the sweep investment account.

RISK MANAGEMENT POLICIES

The City will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and OSHA compliance. The Purchasing Director shall be responsible for these programs.

A drug-testing program shall continue for all potential employees, as well as random testing of all federally-required employees.

DEBT POLICIES

The City will issue bonds and capital outlay notes only for capital improvements and moral obligations. The City will attempt to fund capital improvements through net income of the utility systems, general revenues, and its portion of any SPLOST (Special Purpose Local Option Sales Tax) funds before resorting to long-term debt issuance. This will reduce the overall indebtedness and strengthen the City's creditworthiness.

The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to assure this doesn't become necessary. No bond or note will be issued to purchase a fixed asset that has a shorter useful life than the term of the debt instrument.

The City will issue general obligation bonds or capital outlay notes for necessary general government projects and either general obligation or revenue bonds for enterprise fund projects. The City may also use pooled capital lease funds from GMA and loans from the Georgia Environmental Facilities Authority (GEFA).

As allowed by Georgia State Law, requires that no debt will be issued which would increase the outstanding amount of debt above ten (10%) percent of the total assessed value of property within the City. However, the City is taking a more aggressive position. The City's measure of Tax-Supported Net Direct Debt as a percentage of Full Value shall not exceed 1.75%. The outstanding amount of debt in this calculation shall not include debt issued for improvements in the utility systems, because that debt will be repaid from charges for services, not from property taxes. These limitations are found in Article IX, Section V, Paragraph 1 and Article IX, Section VI, Paragraph 1 of the Georgia Constitution. Additionally, the amount of debt in this calculation shall not include any debt that is considered self-supporting (i.e. TAD Revenue Bonds or DDA Bonds not supported by the General Fund).

A firm source of revenue sufficient to make the anticipated debt service payments must be identified by the City Council before any capital outlay note, GEFA loan, GMA capital equipment lease, general obligation bond, or revenue bond is issued. Specifically, for General Governmental Debt, the City shall seek to maintain its tax-supported debt service expenditures at a level not to exceed 15% of General Fund expenditures exclusive of any SPLOST-related debt service. For Enterprise Fund Revenue Debt, the City shall maintain a Debt Service Coverage ratio equal to at least 1.75x. Net revenues shall exclude tap fee revenue and transfers in/out.

When appropriate, the City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities. The decisions to issue such securities must be reviewed and approved by the Finance Director before Mayor and Council is requested to approve their issuance. Should the City pursue variable rate debt and enter into agreements related to the management of the interest rate, the City will follow the parameters of the agreements (security and payment provisions, risk assessment and methods for monitoring these risks) outlined in an Interest Rate Management Plan that will be developed before entering into any such arrangement.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

The City Council will receive a monthly finance report showing Income Statements, Cash Flow Statements where appropriate, and all Investments.

The City shall have a qualified certified public accounting firm conduct an independent audit annually, as required by OCGA 36-81-7 (a)(1).

The City will maintain its accounting records in full accord with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board. The Finance Director is expected to obtain clean (unqualified) Audit Opinions each year.

The Annual Audit shall be submitted to the State Auditor before December 15th of each year, so that the City complies with OCGA 36-81-7 (d) (1). Any deficiencies noted by the Auditors shall be corrected immediately by the Director of Finance.

THE BUDGET PROCESS

The City's Budget process begins in early January when department heads are given electronic format forms upon which to submit their operating and capital budget requests. The City Council is also notified to give the City Manager any requests they might have, so that costs may be researched. Departmental requests for the Capital Improvements Program are turned in to the Deputy City Manager by February 2nd, and all Operating Budget requests are turned in to the Deputy City Manager by March 3rd.

The Finance Director and City Manager decide upon the revenue estimates for the Operating Budget, and the amount to be transferred to the CIP and the amount of any proposed bond issues. At that point, the Finance Director begins the review of the operating expenditures, and the City Manager prepares the CIP. After the Finance Director has prepared a preliminary Budget, the Finance Director and the City Manager review it to determine whether further cuts are possible, or if additional revenues are necessary. Those decisions are made prior to the first week in April, when a Budget Planning Retreat is held by the City Council.

At that meeting, the Finance Director and City Manager's present projections of the current fiscal year's Budget, and the preliminary Operating Budget for Council review. In addition, the City Manager presents the Council with his recommendations for a six-year Capital Improvements Program. The City Council then debates any changes in suggested priorities in both the preliminary Operating Budget and the Capital Improvements Program. Once those priorities are established, the City Manager finalizes the CIP, and the Finance Director finalizes the Operating Budget. Both work on the narrative portions of the documents. The City Manager prepares the Budget Message and CIP Letter of Transmittal detailing the major issues, initiatives, and goals and objectives contained in both documents. The Finance Department prepares the spreadsheets detailing the line item budgets proposed for each fund.

The two documents are sent to the printers in mid-May, for distribution to the Mayor, City Council, and public by June 1st. Copies are available to the public at both the City Clerk's Office and the Statesboro Regional Library. A public hearing is scheduled for the first regular meeting in June, after which the Budget is voted upon, and the Budget becomes effective July 1st. In the event the Council cannot agree on a Budget before July 1st, an Interim Budget is adopted, which is simply a continuation Budget from the previous year. Once a Budget is adopted, the Finance Director authorizes the adopted Budget to be entered into the budgetary accounting system.

BUDGET AMENDMENT POLICY

Since a budget is an estimate of revenues and expenditures, the budget management process does allow for amendments to the budget. Budget amendments may be made at any time throughout the fiscal year. Any amendment request is reviewed by the City Manager, who makes a recommendation on whether the expenditure should be made, and what revenue source will be used to finance it. All amendments require a Budget amendment resolution, since the original Budget is adopted by resolution. After passage, the Finance Director authorizes the amended amounts to be entered in the budgetary accounting system.

CITY OF STATESBORO, GEORGIA
CALENDER FOR FY 2027 BUDGET AND CIP PREPARATION

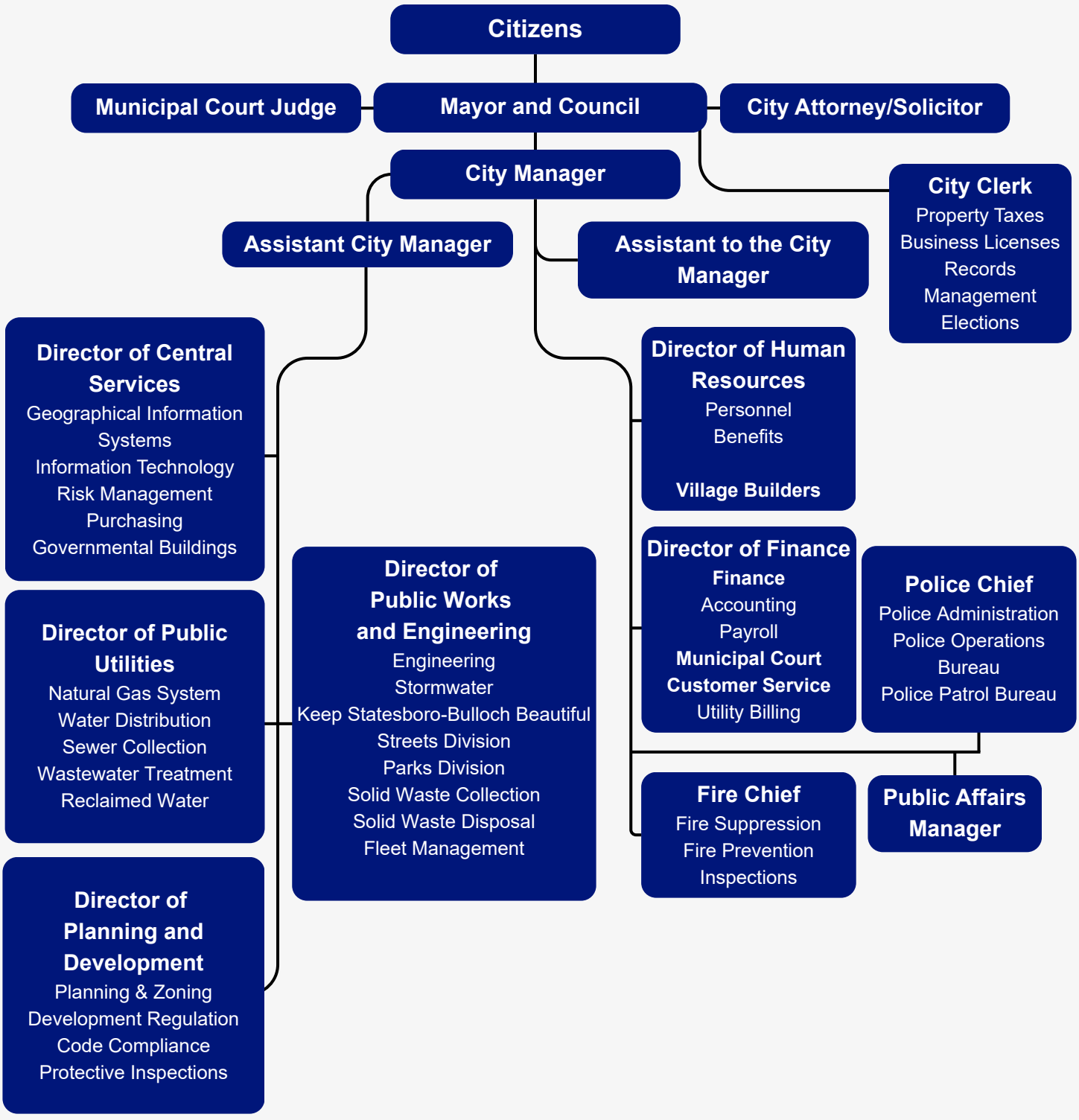
29-Oct-2025	Finance Department conducts CIP Training for departments.
3-Nov-2025	Finance Director notifies Department Heads the CIP Sheets are available on the Budget Drive and to begin preparation of CIP requests.
Dec 2-3, 2025	Finance Department conducts Budget Training for departments.
5-Dec-2025	Finance Director notifies Department Heads the Budget Sheets are available on the Budget Drive and to begin preparation of Budget requests and revenue projections.
31-Dec-2025	Departmental CIP Request must be completed on Server.
14-Jan-2026	New Personnel Request Form and Reclassification Form due to both Finance Department and Human Resources Department.
16-Jan-2026	Assistant City Manager, Human Resources Director and Finance Director review Personnel Requests.
16-Jan-2026	Any proposed rate/fee/fine changes due to Finance Department.
20-Jan-2026	Assistant City Manager and Finance Director meet to review Rates/Fees/Fines change requests.
30-Jan-2026	All Revenue projections and all Operating Budget Requests must be completed on Server.
Feb 19-20, 2026	Leadership Team Retreat
27-Feb-2026	Finance Department keys Personnel costs for all departments.
Mar 19-21, 2026	Council Retreat
Mar 23-27, 2026	Assistant City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
Mar 23-27, 2026	Assistant City Manager and Finance Director review each departmental budget.
2-April-2026	All Performance Measures and Departmental Goals must be completed on Server.

7-Apr-2026	Assistant City Manager and Finance Director finalizes Expenditures/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager to review.
Apr 20-24, 2026	City Manager, Assistant City Manager and Finance Director review each department budget with Department Heads.
12-May-2026	City Council Budget Work Session
19-May-2026	City Council schedules a Public Hearing on the Budget for June 2, 2026
May 11-22, 2026	City Manager, Assistant City Manager and Finance Director complete the Budget and CIP preparation, write Budget Message, Budget Resolution, and CIP Transmittal Letter.
21-May-2026	Budget Ad to run in Statesboro Herald
2-June-2026	Mayor and City Council conduct a Public Hearing on the Proposed Budget.
16-June-2026	Mayor and Council adopt FY2027 Budget
23-June-2026	Finance Director has Budget and CIP printed.
Sept-2026	City Council holds required Public Hearing and Adopts the Tax Rate Resolution, after receiving the Tax Digest from the County Tax Assessor’s Office.

TAB 6

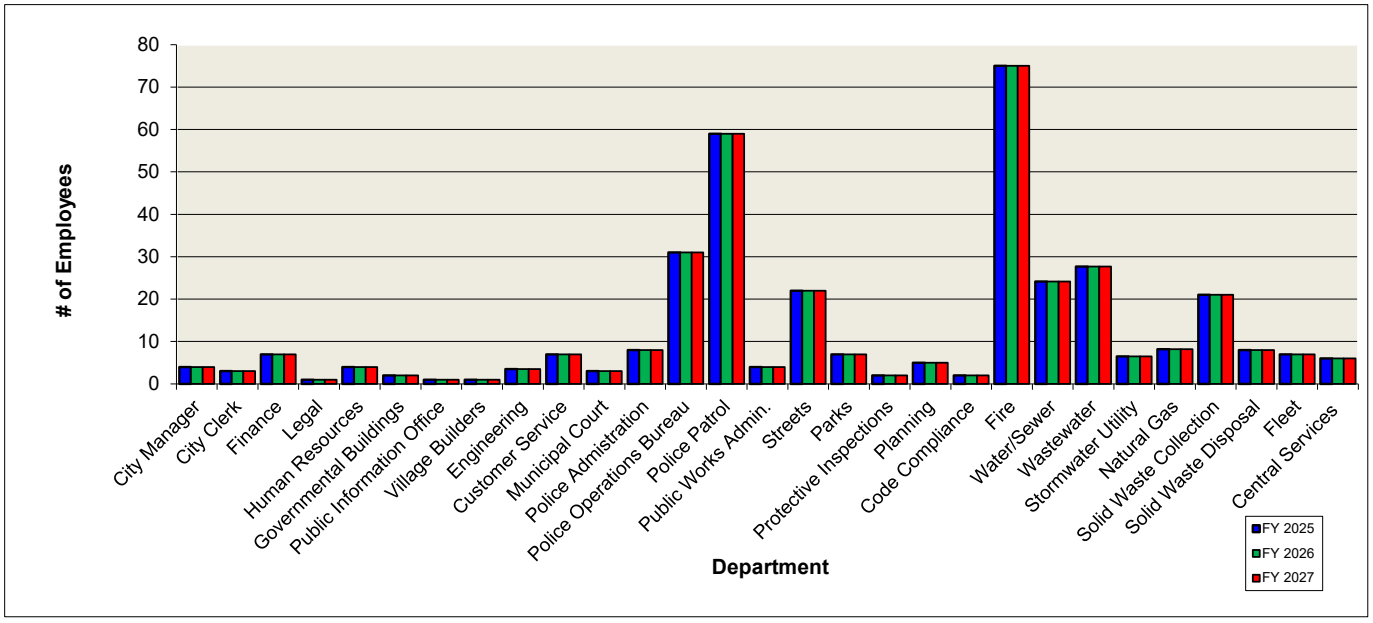
AUTHORIZED PERSONNEL FOR FY 2026

ORGANIZATIONAL CHART FOR THE CITY OF STATESBORO



STAFFING COMPARISON BY DEPARTMENT
FULL-TIME EMPLOYEES

Departments	FY 2025 Actual	FY 2026 Actual	FY 2027 Budget
City Manager's Office	4	4	4
City Clerk's Office	3	3	3
Finance Department	7	7	7
Legal Division	1	1	1
Human Resources	4	4	4
Governmental Buildings Division	2	2	2
Public Information Office	1	1	1
Village Builders	1	1	1
Engineering	3.5	3.5	3.5
Customer Service Division	7	7	7
Municipal Court	3	3	3
Police Administration	8	8	8
Police Operations Bureau	31	31	31
Police Patrol Bureau	59	59	59
Public Works Administration	4	4	4
Public Works Streets Division	22	22	22
Public Works Parks Division	7	7	7
Protective Inspections Division	2	2	2
Planning and Development	5	5	5
Planning - Code Compliance	2	2	2
Fire Department	75	75	75
Water and Sewer Systems Divisions	24.16	24.16	24.16
Wastewater Treatment Plant Division	27.66	27.66	27.66
Stormwater Utility Fund	6.5	6.5	6.5
Natural Gas Fund	8.18	8.18	8.18
Solid Waste Collection Fund	21	21	21
Solid Waste Disposal Fund	8	8	8
Fleet Management Fund	7	7	7
Central Services Department	6	6	6
TOTAL Full-Time Employees	**360**	**360**	**360**



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2025 Budget Full-time	FY 2025 Budget Part-time	FY 2026 Budget Full-time	FY 2026 Budget Part-time	FY 2027 Budget Full-time	FY 2027 Budget Part-time
GENERAL FUND:							
GENERAL GOVERNMENT AND LEGISLATIVE							
Mayor			1		1		1
Council Member			5		5		5
Sub-Total General Government & Legislative		**0**	**6**	**0**	**6**	**0**	**6**
CITY MANAGER'S OFFICE							
City Manager		1		1		1	
Assistant City Manager	28	1		1		1	
Assistant to City Manager	21	1		1		1	
Executive Assistant	16	1		1		1	
Sub-Total City Manager's Office		**4**	**0**	**4**	**0**	**4**	**0**
CITY CLERK'S OFFICE							
City Clerk	23	1		1		1	
Records Manager	16	1		1		1	
Tax and License Coordinator	14	1		1		1	
Sub-Total City Clerk's Office		**3**	**0**	**3**	**0**	**3**	**0**
FINANCE DEPARTMENT							
Director of Finance	25	1		1		1	
Assistant Director of Finance	23	1		1		1	
Senior Accountant	19	1		1		1	
Accountant	17	1		1		1	
Payroll Specialist	14	1		1		1	
Accounts Payable Technician	12	1		1		1	
Administrative Assistant	12	1		1		1	
Sub-Total Finance Department		**7**	**0**	**7**	**0**	**7**	**0**
LEGAL DIVISION							
City Attorney		1		1		1	
Sub-Total Legal Division		**1**	**0**	**1**	**0**	**1**	**0**
HUMAN RESOURCES							
Director of Human Resources	24	1		1		1	
HR Generalist	17	2		2		2	
Administrative Assistant	12	1		1		1	
Sub-Total Human Resources		**4**	**0**	**4**	**0**	**4**	**0**
PUBLIC INFORMATION							
Public Affairs Manager	22	1		1		1	
Sub-Total Public Information Division		**1**	**0**	**1**	**0**	**1**	**0**
CUSTOMER SERVICE DIVISION							
Customer Service Supervisor	17	1		1		1	
Utility Billing Clerk	12	1		1		1	
Senior Customer Service Representative	12	1		1		1	
Customer Service Representative	10	3		3		3	
Administrative Clerk	9	1		1		1	
Sub-Total Customer Service Division		**7**	**0**	**7**	**0**	**7**	**0**
MUNICIPAL COURT							
Municipal Clerk of Court	19	1		1		1	
Deputy Clerk	10	2		2		2	
Judge			1		1		1
Sub-Total Municipal Court		**3**	**1**	**3**	**1**	**3**	**1**
VILLAGE BUILDERS							
Youth Program Coordinator	18	1		1		1	
Sub-Total Village Builders Division		**1**	**0**	**1**	**0**	**1**	**0**

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2025 Budget Full-time	FY 2025 Budget Part-time	FY 2026 Budget Full-time	FY 2026 Budget Part-time	FY 2027 Budget Full-time	FY 2027 Budget Part-time
ENGINEERING							
Assistant City Engineer	23	1		1		1	
Civil Engineer	21	1		1		1	
TSPLOST/Capital Projects Manager	21	1		1		1	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Engineering Department		**3.5**	**0**	**3.5**	**0**	**3.5**	**0**
POLICE DEPARTMENT							
ADMINISTRATIVE BUREAU							
Police Chief	PD/8	1		1		1	
Deputy Police Chief	PD/7	1		1		1	
Captain	PD/6	1		1		1	
Lieutenant	PD/5	1		1		1	
Sergeant	PD/4	2		2		2	
Community Information Specialist	14	1		1		1	
Administrative Assistant	12	1		1		1	
OPERATIONS BUREAU							
Captain	PD/6	1		1		1	
Sergeant	PD/4	2		2		2	
Detective, Senior	PD/3	5		5		5	
Corporal	PD/3	1		1		1	
Detective	PD/2	3		3		3	
Advanced Patrol Officer	PD/2	2		2		2	
Police Officer	PD/1	1		1		1	
Communications Supervisor	19	1		1		1	
Assistant Communications Supervisor	17	2		2		2	
Records Supervisor	12	1		1		1	
Senior Communications Officer	14	3		3		3	
Communications Officer	13	7		7		7	
Administrative Assistant	12	1		1		1	
Records Technician	10	1	1	1	1	1	1
PATROL BUREAU							
Captain	PD/6	1		1		1	
Lieutenant	PD/5	2		2		2	
Sergeant	PD/4	7		7		7	
Corporal	PD/3	7		7		7	
Advanced Patrol Officer	PD/2	21		21		21	
Police Officer	PD/1	20		20		20	
Administrative Assistant	12	1		1		1	
Sub-Total Police Department		**98**	**1**	**98**	**1**	**98**	**1**
PUBLIC WORKS							
ADMINISTRATION DIVISION							
Director of Public Works and Engineering	26	1		1		1	
Assistant Director of Public Works	24	1		1		1	
KSBB Coordinator	16	1		1		1	
Administrative Assistant	12	1		1		1	
STREETS DIVISION							
Streets and Parks Superintendent	22	1		1		1	
Assistant Streets and Parks Superintendent	19	1		1		1	
Streets Supervisor	17	1		1		1	
Traffic Control Supervisor	17	1		1		1	
Heavy Equipment Crew Leader	15	1		1		1	
Senior Heavy Equipment Operator	14	8		8		8	
Heavy Equipment Operator	13	1		1		1	
Street Maintenance Crew Leader	12	3		3		3	
Street Maintenance Worker	10	5		5		5	

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2025 Budget Full-time	FY 2025 Budget Part-time	FY 2026 Budget Full-time	FY 2026 Budget Part-time	FY 2027 Budget Full-time	FY 2027 Budget Part-time
PARKS DIVISION							
Parks Supervisor	17	1		1		1	
Groundskeeper	10	6		6		6	
Sub-Total Public Works		**33**	**0**	**33**	**0**	**33**	**0**
PLANNING AND DEVELOPMENT							
Director of Planning and Development	24	1		1		1	
Planning and Housing Administrator	21	1		1		1	
Senior Planner	20	1		1		1	
Planner	18	1		1		1	
Administrative Assistant	12	1		1		1	
CODE COMPLIANCE							
Senior Code Compliance Officer	16	1		1		1	
Code Compliance Officer	14	1		1		1	
PROTECTIVE INSPECTIONS DIVISION							
Chief Building Official	22			1		1	
Building Official	21	1					
Building Inspector	16	1		1		1	
Sub-Total Planning & Development		**9**	**0**	**9**	**0**	**9**	**0**
GENERAL FUND TOTAL		**174.5**	**8**	**174.5**	**8**	**174.5**	**8**
STATESBORO FIRE SERVICE FUND:							
FIRE DEPARTMENT							
Fire Chief	FD/7	1		1		1	
Deputy Fire Chief	FD/6	1		1		1	
Assistant Fire Chief	FD/5	1		1		1	
Fire Prevention Officer (Fire Marshal)	FD/5	1		1		1	
Battalion Chief	FD/4	4		4		4	
Training Captain-FD	FD/3	1		1		1	
Administrative Captain	FD/3	1		1		1	
Captain-FD	FD/3	12		12		12	
Fire Inspector	FD/2	2		2		2	
Firefighter Apparatus Operator	FD/2	12		12		12	
Firefighter	FD/1	33	10	33	10	33	10
Communications Officer	13	4		4		4	
Administrative Assistant	12	2		2		2	
Sub-Total Fire Department		**75**	**10**	**75**	**10**	**75**	**10**
STATESBORO FIRE SERVICE FUND TOTAL		**75**	**10**	**75**	**10**	**75**	**10**
WATER AND SEWER FUND:							
WATER AND SEWER SYSTEMS DIVISION							
Public Utilities Director	26	0.33		0.33		0.33	
Assistant Public Utilities Director	24	0.33		0.33		0.33	
Water and Sewer Superintendent	22	1		1		1	
Assistant Water and Sewer Superintendent	19	1		1		1	
Water and Sewer Supervisor	17	1		1		1	
Water and Sewer Crew Leader	15	6		6		6	
Camera Crew Leader	15	1		1		1	
Regulatory and IT Specialist	14	1		1		1	
Meter System Technician	12	2		2		2	
Water and Sewer Technician	14	6		6		6	
Utility Service Technician	14	2		2		2	
Camera Equipment Operator	14	1		1		1	
Water and Sewer Worker	12	1		1		1	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Water and Sewer Division		**24.16**	**0**	**24.16**	**0**	**24.16**	**0**

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2025 Budget Full-time	FY 2025 Budget Part-time	FY 2026 Budget Full-time	FY 2026 Budget Part-time	FY 2027 Budget Full-time	FY 2027 Budget Part-time
WASTEWATER TREATMENT PLANT DIVISION							
Public Utilities Director	26	0.33		0.33		0.33	
Assistant Public Utilities Director	24	0.33		0.33		0.33	
Wastewater Superintendent	22	1		1		1	
Maintenance Supervisor	17	1		1		1	
SCADA Administrator	17	1		1		1	
Laboratory Supervisor	17	1		1		1	
WWTP Operations Supervisor	17	1		1		1	
Laboratory Technician	14	2		2		2	
Maintenance Crew Leader	15	1		1		1	
Chief WWTP Operator	15	4		4		4	
Electrical & Controls Technician	14	1		1		1	
Industrial Maintenance Mechanic	14	4		4		4	
WWTP Operator III	14	9		9		9	
Administrative Assistant	12	1		1		1	
Sub-Total Wastewater Division		**27.66**	**0**	**27.66**	**0**	**27.66**	**0**
WATER AND SEWER FUND TOTAL		**51.82**	**0**	**51.82**	**0**	**51.82**	**0**
STORMWATER UTILITY FUND							
STORMWATER UTILITY FUND							
Stormwater Supervisor	17	1		1		1	
Stormwater Inspector	16	1		1		1	
Stormwater Crew Leader	15	1		1		1	
Senior Heavy Equipment Operator	13	3		3		3	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Stormwater Department		**6.5**	**0**	**6.5**	**0**	**6.5**	**0**
STORMWATER UTILITY FUND TOTAL		**6.5**	**0**	**6.5**	**0**	**6.5**	**0**
NATURAL GAS FUND							
NATURAL GAS FUND							
Public Utilities Director	26	0.34		0.34		0.34	
Assistant Public Utilities Director	24	0.34		0.34		0.34	
Natural Gas Superintendent	23	1		1		1	
Assistant Natural Gas Superintendent	19	1		1		1	
Natural Gas Crew Leader	15	3		3		3	
Natural Gas Technician	14	2		2		2	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Natural Gas Department		**8.18**	**0**	**8.18**	**0**	**8.18**	**0**
NATURAL GAS FUND TOTAL		**8.18**	**0**	**8.18**	**0**	**8.18**	**0**
SOLID WASTE COLLECTION FUND							
SOLID WASTE COLLECTION FUND							
RESIDENTIAL SANITATION							
Sanitation Superintendent	21	1		1		1	
Assistant Sanitation Superintendent	17	1		1		1	
Collection Equipment Operator	14	3		3		3	
Refuse Collector	10	3		3		3	
COMMERCIAL SANITATION							
Collection Equipment Operator	14	3		3		3	
ROLLOFF							
Collection Equipment Operator	14	1		1		1	
YARDWASTE							
Sanitation Collection Crew Leader	15	1		1		1	
Collection Equipment Operator	14	8		8		8	
Sub-Total Solid Waste Collection Division		**21**	**0**	**21**	**0**	**21**	**0**
SOLID WASTE COLLECTION FUND TOTAL		**21**	**0**	**21**	**0**	**21**	**0**

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2025 Budget Full-time	FY 2025 Budget Part-time	FY 2026 Budget Full-time	FY 2026 Budget Part-time	FY 2027 Budget Full-time	FY 2027 Budget Part-time
SOLID WASTE DISPOSAL FUND							
SOLID WASTE DISPOSAL FUND							
Landfill Superintendent	21	1		1		1	
Landfill Supervisor	17	1		1		1	
Senior Landfill Equipment Operator	14	2		2		2	
Landfill Equipment Operator	13	3		3		3	
Scale House Operator	10	1		1		1	
Sub-Total Solid Waste Disposal Division		**8**	**0**	**8**	**0**	**8**	**0**
SOLID WASTE DISPOSAL FUND TOTAL		**8**	**0**	**8**	**0**	**8**	**0**
FLEET MANAGEMENT FUND							
FLEET MANAGEMENT FUND							
Fleet Superintendent	21	1		1		1	
Lead Mechanic	17	2		2		2	
Senior Mechanic	15	3		3		3	
Administrative Assistant	12	1		1		1	
Sub-Total Fleet Management Fund		**7**	**0**	**7**	**0**	**7**	**0**
FLEET MANAGEMENT FUND TOTAL		**7**	**0**	**7**	**0**	**7**	**0**
CENTRAL SERVICES FUND							
CENTRAL SERVICES DIVISION							
Director of Central Services	24	1		1		1	
IT Manager	23	1		1		1	
Senior IT Support Specialist	19	2		2		2	
Purchasing Coordinator	16	1		1		1	
Administrative Assistant	12	1		1		1	
Sub-Total Central Services Division		**6**	**0**	**6**	**0**	**6**	**0**
GOVERNMENT BUILDINGS DIVISION							
Facilities Manager	20	1		1		1	
Custodian	9	1	1	1	1	1	1
Sub-Total Government Buildings Division		**2**	**1**	**2**	**1**	**2**	**1**
CENTRAL SERVICES FUND TOTAL		**8**	**1**	**8**	**1**	**8**	**1**
TOTAL ALL FUNDS		**360**	**19**	**360**	**19**	**360**	**19**

The Authorized Personnel is a brief illustration of approved positions, grades and personnel only. The official position classification and compensation plan can be found on file in the City Manager's Office and the Director of Human Resources' Office and is effective as of its date of adoption. The plan designates classes of positions and titles and establishes wage and salary ranges (grades) for each classified staff position that is under the direction of the City Manager.

TAB 7

PROPOSED PAY PLAN & FRINGE BENEFITS

GENERAL GOVERNMENT EMPLOYEE PAY PLAN

Grade	Minimum (Hourly - 40 Hour Employee)	Minimum Annual Salary	Mid-Point (Hourly - 40 Hour Employee)	Mid-Point Annual Salary	Maximum (Hourly - 40 Hour Employee)	Maximum Annual Salary
1	12.84	26,704.24	16.05	33,380.29	19.26	40,056.35
2	13.49	28,056.14	16.86	35,070.17	20.23	42,084.21
3	14.17	29,476.48	17.71	36,845.60	21.26	44,214.72
4	14.89	30,968.73	18.61	38,710.91	22.33	46,453.09
5	15.64	32,536.52	19.55	40,670.65	23.46	48,804.78
6	16.43	34,183.68	20.54	42,729.60	24.65	51,275.52
7	17.27	35,914.23	21.58	44,892.79	25.90	53,871.34
8	18.14	37,732.39	22.68	47,165.48	27.21	56,598.58
9	19.06	39,642.59	23.82	49,553.24	28.59	59,463.88
10	20.02	41,649.49	25.03	52,061.87	30.04	62,474.24
11	21.04	43,758.00	26.30	54,697.50	31.56	65,637.00
12	22.10	45,973.25	27.63	57,466.56	33.15	68,959.87
13	23.22	48,300.64	29.03	60,375.81	34.83	72,450.97
14	24.40	50,745.86	30.50	63,432.33	36.60	76,118.80
15	25.63	53,314.87	32.04	66,643.59	38.45	79,972.31
16	26.93	56,013.94	33.66	70,017.42	40.39	84,020.91
17	28.29	58,849.65	35.37	73,562.06	42.44	88,274.47
18	29.73	61,828.91	37.16	77,286.14	44.59	92,743.36
19	31.23	64,959.00	39.04	81,198.75	46.85	97,438.50
20	32.81	68,247.55	41.01	85,309.43	49.22	102,371.32
21	36.22	75,332.52	45.27	94,165.65	54.33	112,998.78
22	39.98	83,153.01	49.97	103,941.26	59.97	124,729.51
23	44.13	91,785.36	55.16	114,731.70	66.19	137,678.04
24	48.71	101,313.87	60.89	126,642.33	73.06	151,970.80
25	53.77	111,831.55	67.21	139,789.44	80.65	167,747.33
26	59.35	123,441.11	74.18	154,301.38	89.02	185,161.66
27	65.51	136,255.89	81.88	170,319.86	98.26	204,383.83
28	72.31	150,401.00	90.39	188,001.25	108.46	225,601.50

FIRE PAY PLAN

Grade	Minimum (Hourly - 40 Hour Employee)	Minimum Annual Salary	Mid-Point (Hourly - 40 Hour Employee)	Mid-Point Annual Salary	Maximum (Hourly - 40 Hour Employee)	Maximum Annual Salary
FD/1	25.63	53,314.87	32.04	66,643.59	38.45	79,972.31
FD/2	28.29	58,849.64	35.37	73,562.05	42.44	88,274.46
FD/3	31.23	64,959.00	39.04	81,198.75	46.85	97,438.50
FD/4	36.22	75,332.52	45.27	94,165.65	54.33	112,998.78
FD/5	39.98	83,153.00	49.97	103,941.25	59.97	124,729.50
FD/6	44.13	91,785.36	55.16	114,731.70	66.19	137,678.04
FD/7	53.77	111,831.56	67.21	139,789.45	80.65	167,747.34

Grade	Minimum (Hourly - 56 Hour Employee)	Minimum Annual Salary	Mid-Point (Hourly - 56 Hour Employee)	Mid-Point Annual Salary	Maximum (Hourly - 56 Hour Employee)	Maximum Annual Salary
FD/1	18.31	53,314.87	22.89	66,643.59	27.46	79,972.31
FD/2	20.21	58,849.64	25.26	73,562.05	30.31	88,274.46
FD/3	22.31	64,959.00	27.88	81,198.75	33.46	97,438.50
FD/4	25.87	75,332.52	32.34	94,165.65	38.80	112,998.78
FD/5	28.56	83,153.00	35.69	103,941.25	42.83	124,729.50
FD/6	31.52	91,785.36	39.40	114,731.70	47.28	137,678.04
FD/7	38.40	111,831.56	48.00	139,789.45	57.61	167,747.34

PD PAY PLAN

Grade	Minimum (Hourly)	Minimum (Annual Salary - 40 Hour Employee)	Midpoint (Hourly)	Midpoint (Annual Salary - 40 Hour Employee)	Maximum (Hourly)	Maximum (Annual Salary - 40 Hour Employee)
PD/1	28.29	58,849.64	35.37	73,562.05	42.44	88,274.47
PD/2	29.73	61,828.91	37.16	77,286.13	44.59	92,743.37
PD/3	31.23	64,959.00	39.04	81,198.74	46.85	97,438.50
PD/4	32.81	68,247.55	41.01	85,309.43	49.22	102,371.32
PD/5	36.22	75,332.52	45.27	94,165.66	54.33	112,998.78
PD/6	39.98	83,153.00	49.97	103,941.25	59.97	124,729.51
PD/7	44.13	91,785.36	55.16	114,731.70	66.19	137,678.04
PD/8	53.77	111,831.56	67.21	139,789.43	80.65	167,747.32

EMPLOYEE BENEFITS SUMMARY

The City provides a comprehensive package of fringe benefits for employees. The package includes the following.

Health/Dental Insurance Coverage:

City employees are covered under the City of Statesboro Health and Dental Insurance Plan. The City and its employees are currently paying the following monthly premiums:

Coverage		Employee Rates	City Rates	Total Cost
Gold				
	Employee Only	$ 147.56	$ 384.92	$ 532.48
	Employee/Spouse	$ 303.49	$ 791.67	$ 1,095.16
	Employee/Children	$ 272.51	$ 710.92	$ 983.43
	Family	$ 437.94	$ 1,142.42	$ 1,580.36
Platinum				
	Employee Only	$ 250.14	$ 652.50	$ 902.64
	Employee/Spouse	$ 368.24	$ 960.67	$ 1,328.91
	Employee/Children	$ 330.54	$ 862.25	$ 1,192.79
	Family	$ 531.75	$ 1,387.17	$ 1,918.92

- Employees participating in the Wellness Incentive Program will receive a $750 reduction in annual insurance premiums.

Details of the coverage are available in the employee benefits handbook.

Life Insurance Coverage:

City employees are provided with one time their annual salary of life coverage, spouses are covered with $10,000.00, and each dependent has $10,000.00 of coverage.

Long-Term Disability:

City employees are provided with long-term disability insurance that pays 50% of the employee's regular earnings up to a maximum of $5,000.00 per month in the event of disability. This benefit begins after the ninety-day elimination period has been met.

Paid Sick Leave:

Employees are credited with one day of sick leave for each month of employment. Unlimited accumulation is allowed. Additional service credits are given for unused sick leave when employees retire under the City's retirement plan.

Special Leave With/Without Pay:

Employees are granted time off from work with or without pay at the discretion of the Department Head and the Director of Human Resources for various occasions. Bereavement leave is granted with pay for a maximum of three (3) days for the death of a member of the immediate family. Jury service is granted with pay. Military Leave is granted with pay for a period not to exceed eighteen (18) calendar days in a 12-month period. For non-exempt Fire Department Personnel on a 28-day Work Period leave is granted with pay not to exceed six (6) shifts.

Paid Vacation Leave:

Employees earn vacation on a monthly accrual basis based on length of service. The following days of vacation are earned on an annual basis. Fire shift personnel earn vacation time at a different rate than do 40 hour per week employees. The following is based on a forty hour per week work schedule.

Years of Service	Days' Vacation per Year
0 – 10 years	10
10 – 20 years	15
20 – Plus	20

Paid Holidays:

Employees receive 12 paid holidays per year. The holidays are:

New Year's Day
Martin Luther King's Birthday
Good Friday
Memorial Day
Juneteenth Day
Independence Day
Labor Day
Veterans Day
Thanksgiving –2
Christmas –2

Retirement Plan:

City employees are covered under the Georgia Municipal Association Retirement System. Employees are vested after 5 years of service with the City. Employees hired after January 1, 2020 contribute 3 percent to the retirement plan.

Deferred Compensation Plan:

City employees are eligible for the 457(b) Deferred Compensation Program administered by Nationwide through the Georgia Municipal Association. This is a voluntary benefit that allows employees to contribute a portion of their salary before and after federal taxes into a supplemental retirement account.

Various options are available, including fixed-rate annuities, publicly available mutual funds, and life insurance.

Workers' Compensation Plan:

City employees are covered for occupational injuries according to the state workers' compensation laws.

Tuition Reimbursement:

Upon the recommendation of the Department Head, an employee may receive tuition assistance based on funds budgeted and available. Employees involved in the tuition assistance program must maintain a C average in their coursework. Those receiving assistance must submit grades and receipts to the Director of Human Resources at the end of each academic period. Those employees receiving less than a grade of C will not be reimbursed by the City the cost for that academic period.

End of the Year Bonus:

All full-time City employees receive a $500.00 bonus in the fall of each calendar year.

Competitive Wages, Overtime Pay, and Compensatory Time:

City employees are paid competitive wages, which are evaluated periodically to insure they are comparable to wages paid for similar duties in both the public and private sectors. Employees receive performance-based increases, if job performance is satisfactory, subject to the approval of the Mayor and City Council. Employees are compensated for any overtime worked according to the Fair Labor Standards Act, either with pay at time and one-half or compensatory time off, also calculated at one and one-half.

Annual City Appreciation Luncheon:

Employees are honored with an appreciation luncheon during the fiscal year.

Uniforms and Cleaning Services:

Uniforms are provided for city employees, other than clerical and others wearing normal clothing, in Public Works, Fire, Police, Wastewater, Water Sewer, Building Inspection, Code Compliance, Custodians and Gas. Clothing allowances are provided for police detectives.

Employee Health Center:

The City of Statesboro Health Center is dedicated to helping employees manage primary care and chronic conditions using a dedicated team of medical professionals, a unique style of case management, and quality face-to-face healthcare delivery. The Health Center is designed to increase employee satisfaction, provide affordable healthcare, encourage, educate, and reward participating patients for progress in managing their conditions. The Health Center is open 24 hours each week.

Employee Fitness Center:

The employee fitness center was developed to increase the health and well-being of City of Statesboro employees. Employee fitness and wellness is the systematic effort of the City of Statesboro to enhance the health of its employees through education, behavioral change, and cultural support. Operating 24 hours, seven days a week, exclusively for employees, their families, and retirees. The fitness center has a variety of cardio, strength, conditioning equipment, and locker rooms.

TAB 8
100 GENERAL FUND

THE GENERAL FUND

The General Fund is the principal fund of the City, accounting for all activities not included in other specified funds. This contains the operational budgets for the Mayor and City Council, City Manager's Office, City Clerk's Office, the Finance Department, the Legal Department, Human Resources, the Engineering Department, the Municipal Court, the Police Department, the Public Works Administration Division, Streets Division, Parks Division, the Planning and Development Division, Protective Inspections Division, Code Compliance Division, Public Information Office and Village Builders. It also includes the funding for several outside agencies other than those financed by the Hotel/Motel Tax Fund. Finally, it covers the Debt Service for any outstanding debt used to acquire general fixed assets. Debt Service payments are used to acquire fixed assets of the Proprietary Funds and accounted for within those respective funds rather than the General Fund.

REVENUES AND OTHER FINANCING SOURCES

The General Fund's Revenues can be segregated into six major categories:

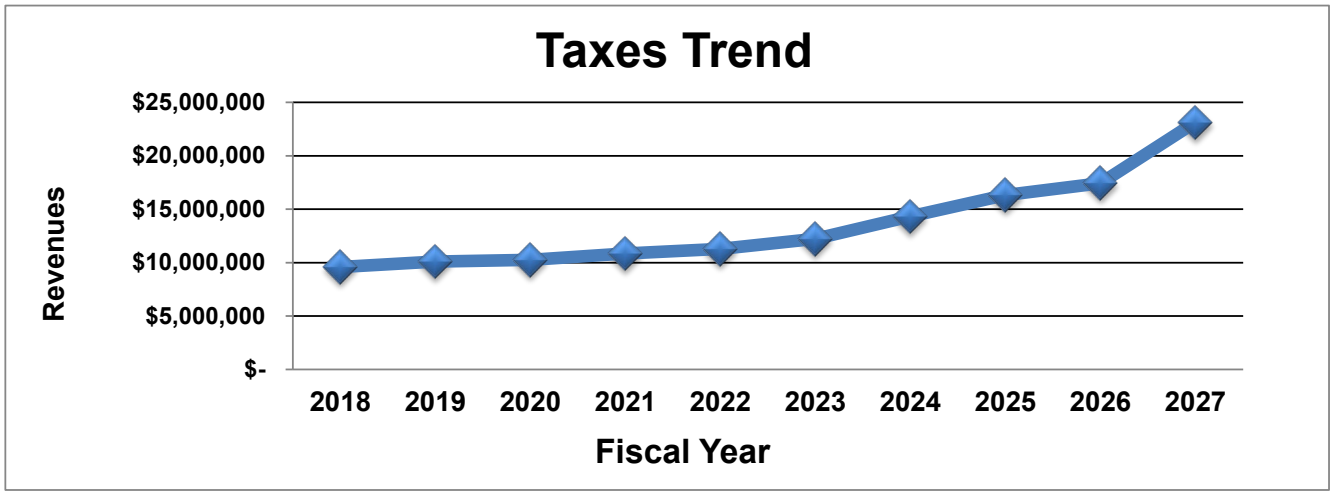
1. Taxes. This category provides $23,157,050 of the $32,671,785 of General Fund total funding, or 71.0%. The major source is property taxes. In 2011, our County Tax Assessor's Office adopted a policy to conduct property revaluations on an annual basis. The most current revaluation was done for FY 2026.

The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales which began in FY 2003. The projected collection rate for the current year's taxes is 99.0%. The other 1.0% will be collected during the following fiscal year.

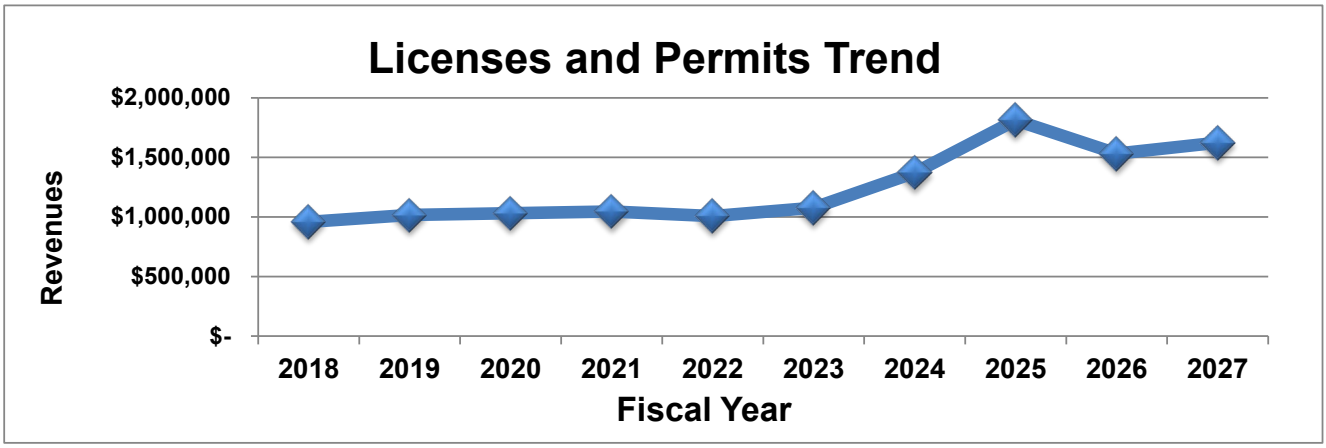
Motor vehicle taxes, as well as Title Ad Valorem taxes, are collected by the Bulloch County Tax Commissioner. The portion of those property taxes due the City is remitted to the City on a monthly basis. These taxes are projected to decrease by 1.0%. The Real Estate Transfer Tax ($1.00 per every $1,000 of value) on such sales is projected to increase by 8.0%.

The other major source of taxes is the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Vyve Broadband, Frontier Communications of Georgia, Bulloch Solutions, and Hargray/Clearwave Fiber. All six franchises are projected to increase by 0.4%.

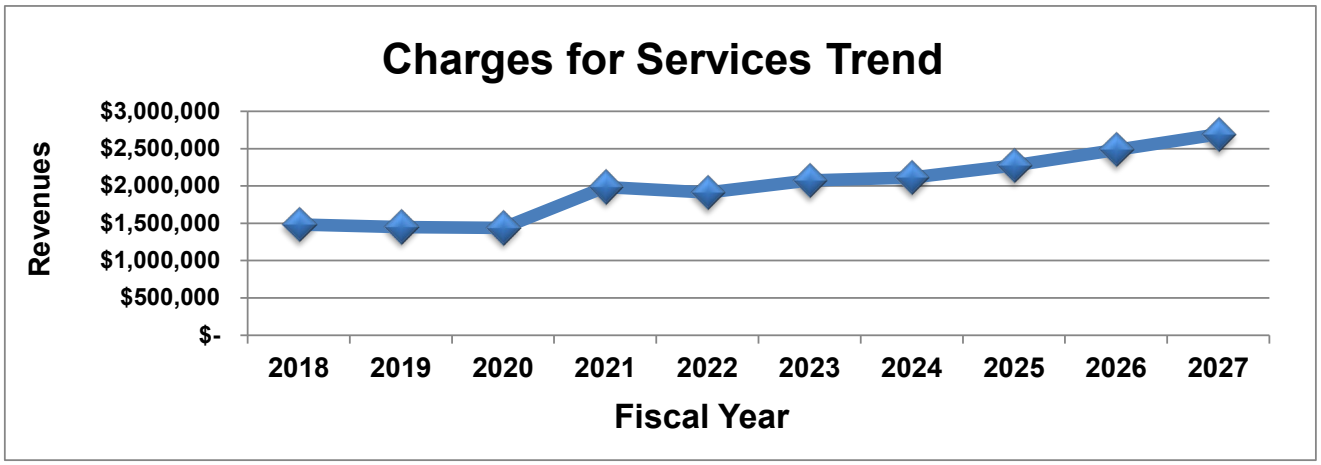
The other major component of Taxes is the Beer and Wine, and Liquor taxes paid by wholesalers and retailers. Beer and Wine is projected to increase by 3.0% and Wholesale Retail is projected to increase by 27.0%. Overall, this category is projected to increase by 8.0%.



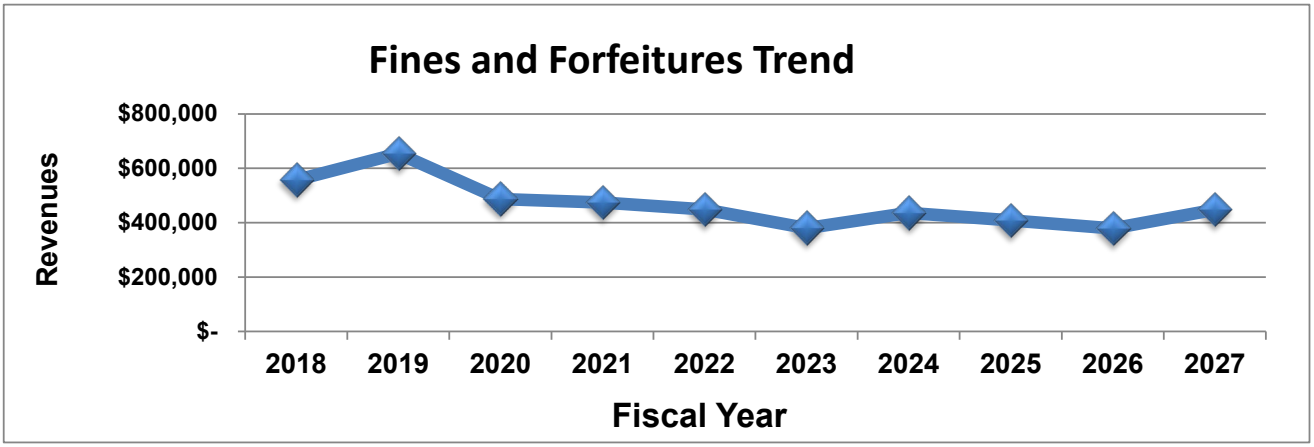
2. Licenses and Permits. This category provides $1,623,500 of the General Fund, or 5.0%. The primary sources of revenue are General Business Licenses, Alcoholic Beverages Licenses, Bank Licenses, and Inspection Fees. Alcoholic Beverages Licenses are projected to remain flat. The General Business Licenses are projected to decrease. Total Licenses and Permits are projected to increase over the FY 2026 Budget.



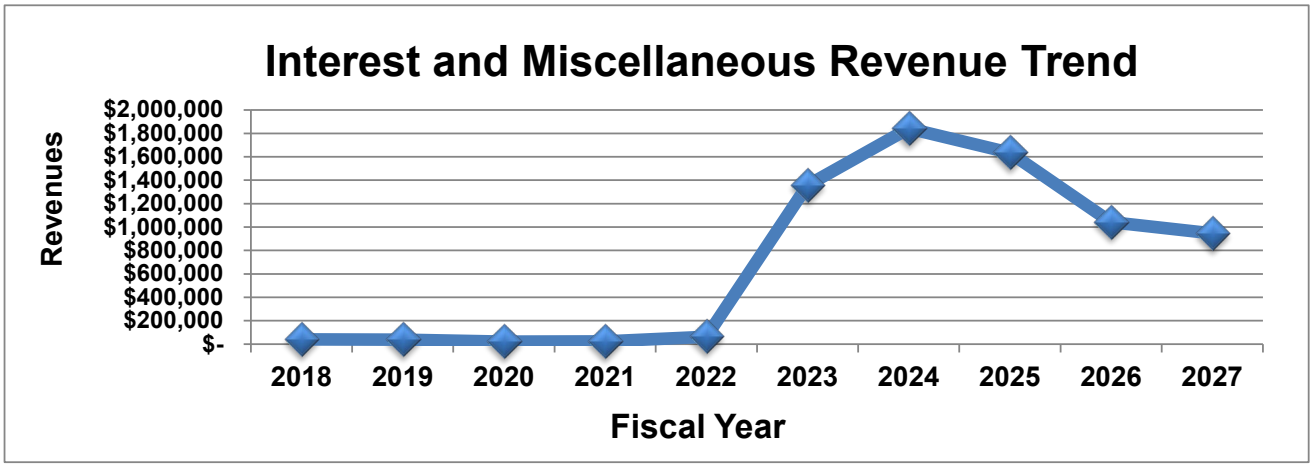
3. Charges for Services. This category provides $2,692,580 or 8.0% of the General Fund. The primary sources of revenue are Pretrial Diversion Fees, Revenues from Police Overtime, Account Establishment Charges and Indirect Cost from the Water and Sewer Fund. This source is projected to increase by 8.4%.



4. Fines and Forfeitures. This category provides $447,500 of the General Fund, or 8.2%, and includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State Law dealing with traffic citations, DUI, and similar offenses. This source is projected to increase by 18.0%.



5. Miscellaneous Revenues. This category provides only $945,945 of the General Fund. It accounts for any donations, interest, and miscellaneous charges. This is a category that is expected to decrease by 9.1%.



In addition to these five revenue categories, there is one additional source of financing that must be considered. This is the **Other Sources of Financing,** which is primarily made up of the *Transfers from Other Funds.* This source of financing (it was counted as revenue in the transferring fund) contributes $3,570,000 or 11.0% of the General Fund's total funding.

The primary transfers are from the Natural Gas Fund, the Solid Waste Collection Fund, and the Water and Sewer Fund. Part of these transfers is recognition of indirect costs borne by the General Fund in providing services to them, such as time of the City Manager, Human Resources, Finance Department and similar services. In addition, were they private companies, then these utilities would have to pay property taxes and business licenses, and in some cases a franchise fee.

6. Fund Balance Appropriated. Finally, if the fund balance in the General Fund is sufficient, the City can use some of the fund balance to balance the General Fund. This proposed FY 2027 Budget is projected to use $205,210 of the fund balance.

The line item budget that follows shows the individual sources of revenue that make up these six major categories, the other sources of financing, and the fund balance appropriation.

100 GENERAL FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
31	TAXES			
3111000	Property Taxes - Current Year	$ 8,812,171	$ 9,600,000	$ 14,632,550
3111005	Refund of Taxes	$ (28,513)	$ (1,000)	$ (5,000)
3113100	Motor Vehicle	$ 46,699	$ 50,000	$ 40,000
3113105	Title Ad Valorem Tax	$ 813,839	$ 740,000	$ 740,000
3113200	Mobile Home	$ 6,097	$ 2,000	$ 6,000
3113500	Railroad Equipment	$ 3,566	$ 3,500	$ 3,500
3116000	Real Estate Transfer (Intangible)	$ 158,978	$ 125,000	$ 135,000
3117101	Franchise Tax - Georgia Power	$ 2,155,813	$ 2,350,000	$ 2,370,000
3117102	Franchise Tax - EMC	$ 70,761	$ 72,000	$ 80,000
3117501	Franchise Tax - Vyve	$ 70,761	$ 70,000	$ 55,000
3117601	Franchise Tax - Frontier	$ 33,414	$ 30,000	$ 30,000
3117602	Franchise Tax - Bulloch Rural	$ 13,501	$ 13,500	$ 11,500
3117603	Franchise Tax - Hargray	$ 3,010	$ 2,000	$ 2,000
3117604	Franchise Tax - Campus Comm/P	$ 6,242	$ -	$ -
	Sub-total: General Property Taxes	*$ 12,166,339*	*$ 13,057,000*	*$ 18,100,550*
3142001	Beer and Wine	$ 505,095	$ 515,000	$ 530,000
3142002	Liquor - Wholesale	$ 132,172	$ 126,000	$ 160,000
3142003	Liquor - Retail	$ 306,081	$ 300,000	$ 330,000
	Sub-total: Select Sales & Use Taxes	*$ 943,348*	*$ 941,000*	*$ 1,020,000*
3162000	Insurance Premium Taxes	$ 3,189,865	$ 3,400,000	$ 4,000,000
	Sub-total: Business Taxes	*$ 3,189,865*	*$ 3,400,000*	*$ 4,000,000*
3191100	Real Property Tax Penalty and Interest	$ 27,583	$ 20,000	$ 33,000
3195001	FIFA Fee and Cost	$ 708	$ 1,500	$ 1,000
3199005	Tax Sale Advertising Fees	$ 3,260	$ 3,500	$ 2,500
	Sub-total: Penalties & Int. on Delinquent Taxes	*$ 31,551*	*$ 25,000*	*$ 36,500*
	TOTAL TAXES	$ 16,331,103	$ 17,423,000	$ 23,157,050
32	LICENSES AND PERMITS			
3211000	Alcoholic Beverages Licenses	$ 347,325	$ 335,000	$ 335,000
3211050	Bouncer Security Permit	$ 2,350	$ 2,000	$ 2,500
3212000	General Business Licenses	$ 270,384	$ 315,000	$ 275,000
3212200	Insurance License	$ 87,285	$ 70,000	$ 150,000
3212400	Bank License	$ 121,956	$ 130,000	$ 140,000
3219001	Alcoholic Beverages Application Fees	$ 2,915	$ 3,500	$ 2,500
3219002	Occupation Tax Administration Fees	$ 4,015	$ 6,500	$ 7,500
	Sub-total: Regulatory Fees	$ 836,230	$ 862,000	*$ 912,500*
3222102	Variance Requests	$ 2,900	$ 1,500	$ 2,500
3222300	Sign Permits	$ 9,767	$ 7,000	$ 7,500
3229901	Inspection Fees	$ 226,574	$ 140,000	$ 200,000
3229902	Engineering Misc. Fees	$ 13,612	$ 13,000	$ 6,000
3229903	Planning Misc. Fees	$ 3,000	$ 5,000	$ 3,000
3229904	Right of Way Fee	$ 15,000	$ 25,000	$ 12,000
3231000	Building Permits	$ 665,970	$ 450,000	$ 450,000
3231001	Building Permit App Review Fee	$ 32,590	$ 23,000	$ 23,000
3231300	Plumbing Permits	$ 245	$ 100	$ 1,000
3231400	Electrical Permits	$ 3,020	$ 1,500	$ 3,000
3231600	HVAC Permits	$ 1,855	$ 850	$ 3,000
	Sub-total: Non-Business Licenses & Permits	$ 974,533	$ 666,950	*$ 711,000*

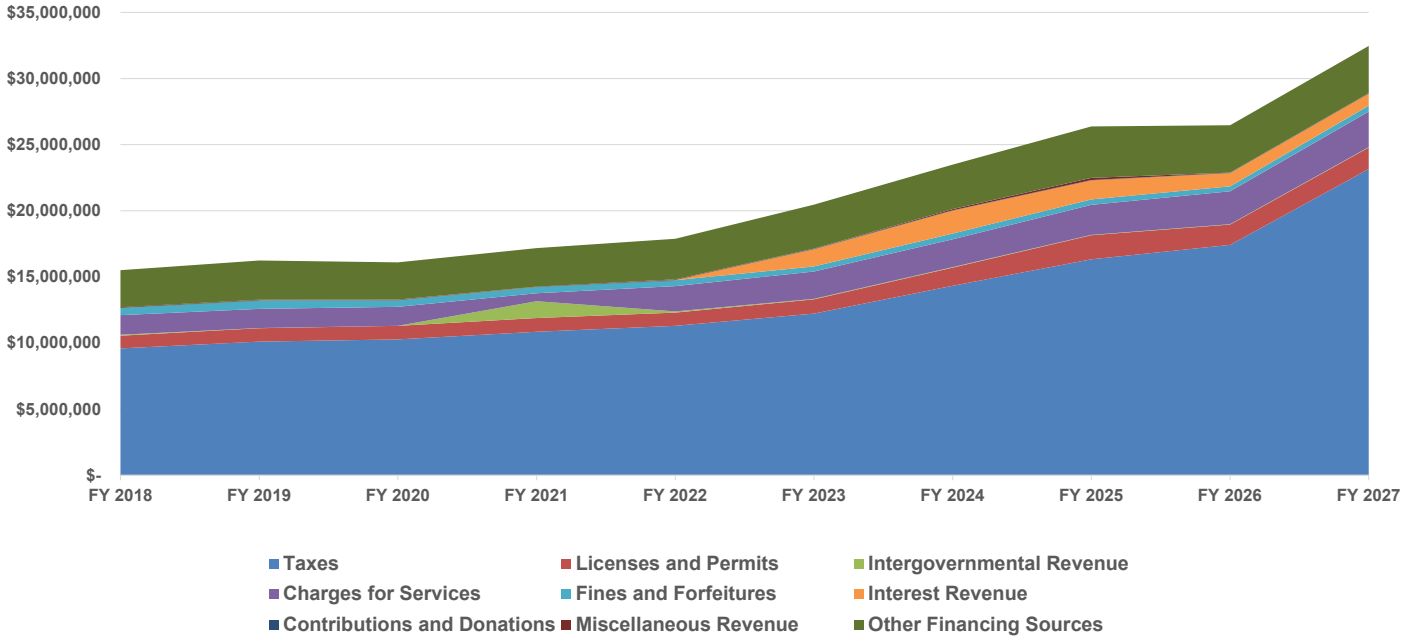
100 GENERAL FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
3241001	Business License Penalty	$ 1,500	$ 2,500	$ -
	Sub-total: Penalties & Int. on Del. Lic. & Perm.	$ 1,500	$ 2,500	$ -
	TOTAL LICENSES AND PERMITS	$ 1,812,263	$ 1,531,450	$ 1,623,500
33	OTHER INTERGOVERNMENTAL REVENUE			
3380010	Housing Authority Pilot Payment	$ 29,182	$ 31,000	$ 30,000
	TOTAL INTERGOVERNMENTAL REVENUE	$ 29,182	$ 31,000	$ 30,000
34	CHARGES FOR SERVICES			
3411005	Court Costs	$ 43,986	$ 38,000	$ 56,000
3411950	Pretrial Diversion Fees	$ 53,152	$ 44,000	$ 60,000
3413902	Noise Ordinance	$ 285	$ 100	$ 285
3417001	Indirect Cost Allocation from Water/Sewer Fund	$ 1,298,460	$ 1,501,120	$ 1,638,035
3417003	Indirect Cost Allocation from Stormwater Fund	$ 81,850	$ 86,325	$ 90,185
3417004	Indirect Cost Allocation from Natural Gas Fund	$ 16,400	$ 17,265	$ 18,035
3417005	Indirect Cost Allocation from SWC Fund	$ 191,330	$ 201,425	$ 210,430
3417006	Indirect Cost Allocation from SWD Fund	$ 49,200	$ 51,795	$ 54,110
3419100	Election Qualifying Fees	$ 990	$ 990	$ -
	Sub-total: General Government	*$ 1,735,653*	*$ 1,941,020*	*$ 2,127,080*
3421001	Revenue - Extra Duty Police	$ 136,264	$ 125,000	$ 125,000
3421004	Revenue- School Resource Officer	$ 51,164	$ 50,000	$ 50,000
3464100	Background Check Fees	$ 4,886	$ 6,500	$ 4,000
3464200	Food Truch Permit Fees	$ 2,080	$ 1,500	$ 1,500
	Sub-total: Other Fees	*$ 194,394*	*$ 183,000*	*$ 180,500*
3491000	Cemetery Fees	$ 27,913	$ 25,000	$ 30,000
3493000	Bad Check Fees	$ 5,215	$ 4,500	$ 5,000
3499001	Account Establishment Charge	$ 112,880	$ 130,000	$ 130,000
3499004	Convenience Fee	$ 199,163	$ 200,000	$ 220,000
	Sub-total: Other Charges for Services	*$ 345,171*	*$ 359,500*	*$ 385,000*
	TOTAL CHARGES FOR SERVICES	$ 2,275,218	$ 2,483,520	$ 2,692,580
35	FINES AND FORFEITURES			
3510001	Alcohol Related Citations	$ 10,000	$ 9,000	$ 7,500
3511700	Municipal Court Fines	$ 378,976	$ 350,000	$ 420,000
3514000	Jail Fees	$ 19,271	$ 20,000	$ 20,000
	TOTAL FINES AND FORFEITURES	$ 408,247	$ 379,000	$ 447,500
36	INVESTMENT INCOME			
3610001	Interest Income	$ 1,435,004	$ 1,000,000	$ 900,000
	TOTAL INVESTMENT INCOME	$ 1,435,004	$ 1,000,000	$ 900,000
37	CONTR. AND DON. FROM PRIV. SOURCES			
3710001	Contributions & Donations - Private	$ 30,517	$ 20,000	$ 20,000
	CONTR. AND DON. FROM PRIV. SOURCES	$ 30,517	$ 20,000	$ 20,000

100 GENERAL FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
38	MISCELLANEOUS REVENUE			
3810001	Rent and Royalties	$ 745	$ 250	$ 745
3830000	Reimbursement for Damaged Property	$ 144,127	$ -	$ -
3890100	Miscellaneous Income	$ 25,157	$ 21,000	$ 25,000
3890105	NSF Checks Charged Back	$ 245	$ -	$ 200
3890400	Concession Revenue	$ 47	$ -	$ -
	TOTAL MISCELLANEOUS REVENUE	$ 170,321	$ 21,250	$ 25,945
39	OTHER FINANCING SOURCES			
3912100	Operating Trans. in from Natural Gas	$ 900,000	$ 975,000	$ 975,000
3912200	Operating Trans. in from Water/Wastewater	$ 631,150	$ 725,000	$ 725,000
3912300	Operating Trans. in from S/W Disposal Fund	$ 375,000	$ 375,000	$ 375,000
3912400	Operating Trans. in from S/W Collection Fund	$ 1,250,000	$ 1,350,000	$ 1,350,000
3912500	Operating Trans. in from Hotel/Motel	$ 79,667	$ 84,250	$ 80,000
3912600	Operating Trans. in from Stormwater Fund	$ 25,000	$ 30,000	$ 50,000
3910700	Operating Trans. in from ARPA Fund	$ 115,935	$ 30,000	$ -
	Sub-total: Operating Transfers in	*$ 3,376,752*	*$ 3,569,250*	*$ 3,555,000*
3921001	Sale of Assets	$ 27,294	$ 15,000	$ 15,000
	Sub-total: Proc. of General Fixed Asset Disp	*$ 27,294*	*$ 15,000*	*$ 15,000*
3539001	Subscription Financing	*$ 487,748*	$ -	$ -
	Subt-total: General Long Term Debt	*$ 487,748*	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 3,891,794	$ 3,584,250	$ 3,570,000
TOTAL REVENUES AND OTHER FINANCING SOURCES		**$ 26,383,649**	**$ 26,473,470**	**$ 32,466,575**
FUND BALANCE APPROPRIATED		**$ 611,825**	**$ 1,069,355**	**$ 205,210**
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROPRIATED		**$ 26,995,474**	**$ 27,542,825**	**$ 32,671,785**

	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027
Taxes	$ 9,588,758	$ 10,102,826	$ 10,267,694	$ 10,842,880	$ 11,292,167	$ 12,224,558	$ 14,328,577	$ 16,331,103	$ 17,423,000	$ 23,157,050
Licenses and Permits	$ 958,688	$ 1,017,802	$ 1,030,828	$ 1,045,632	$ 1,006,256	$ 1,077,773	$ 1,371,847	$ 1,812,263	$ 1,531,450	$ 1,623,500
Intergovernmental Revenue	$ 73,167	$ 8,889	$ -	$ 1,271,918	$ 82,891	$ 28,283	$ 30,693	$ 29,182	$ 31,000	$ 30,000
Charges for Services	$ 1,483,030	$ 1,449,537	$ 1,438,541	$ 599,561	$ 1,912,900	$ 2,075,262	$ 2,113,916	$ 2,275,218	$ 2,483,520	$ 2,692,580
Fines and Forfeitures	$ 557,322	$ 654,431	$ 487,557	$ 474,368	$ 449,224	$ 379,780	$ 435,664	$ 408,247	$ 379,000	$ 447,500
Interest Revenue	$ -	$ 301	$ 1,705	$ -	$ 22,624	$ 1,303,196	$ 1,732,108	$ 1,435,004	$ 1,000,000	$ 900,000
Contributions and Donations	$ -	$ 1,913	$ 32,607	$ 500	$ 150	$ 32,016	$ 27,220	$ 30,517	$ 20,000	$ 20,000
Miscellaneous Revenue	$ 41,006	$ 38,422	$ 21,693	$ 23,204	$ 40,715	$ 20,463	$ 83,063	$ 170,321	$ 21,250	$ 25,945
Other Financing Sources	$ 2,798,896	$ 2,968,535	$ 2,816,582	$ 2,915,923	$ 3,072,169	$ 3,319,982	$ 3,370,087	$ 3,891,794	$ 3,584,250	$ 3,570,000
Total	**$ 15,500,867**	**$ 16,242,656**	**$ 16,097,207**	**$ 17,173,986**	**$ 17,879,096**	**$ 20,461,313**	**$ 23,493,175**	**$ 26,383,649**	**$ 26,473,470**	**$ 32,466,575**



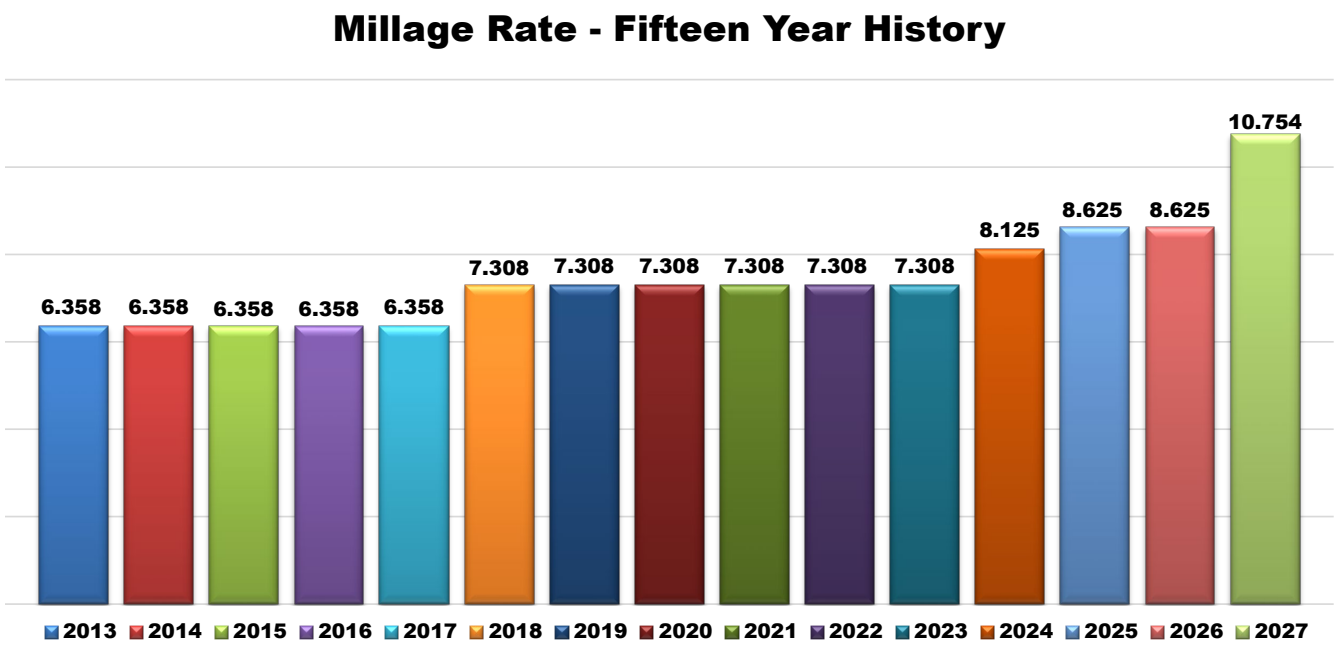
PROPERTY TAXES

Property Value of $225,000

For residents of the City of Statesboro the current property tax is $8.625 per $1,000 of taxed value. The taxed value is calculated as 40% of the Assessed Value. Assuming property with a market value of $225,000, the result would be:

	FY 2026 Actual	FY 2027 Proposed
Assessed Property Value:	$225,000	$225,000
	x 0.40	x 0.40
Taxable Value:	$90,000	$90,000
Millage Rate:	x .008625	x .01075
Projected Tax Bill:	**$776.25**	**$967.50**

*The proposed property tax rate for FY 2027 is $10.75 per $1,000 of taxed value.



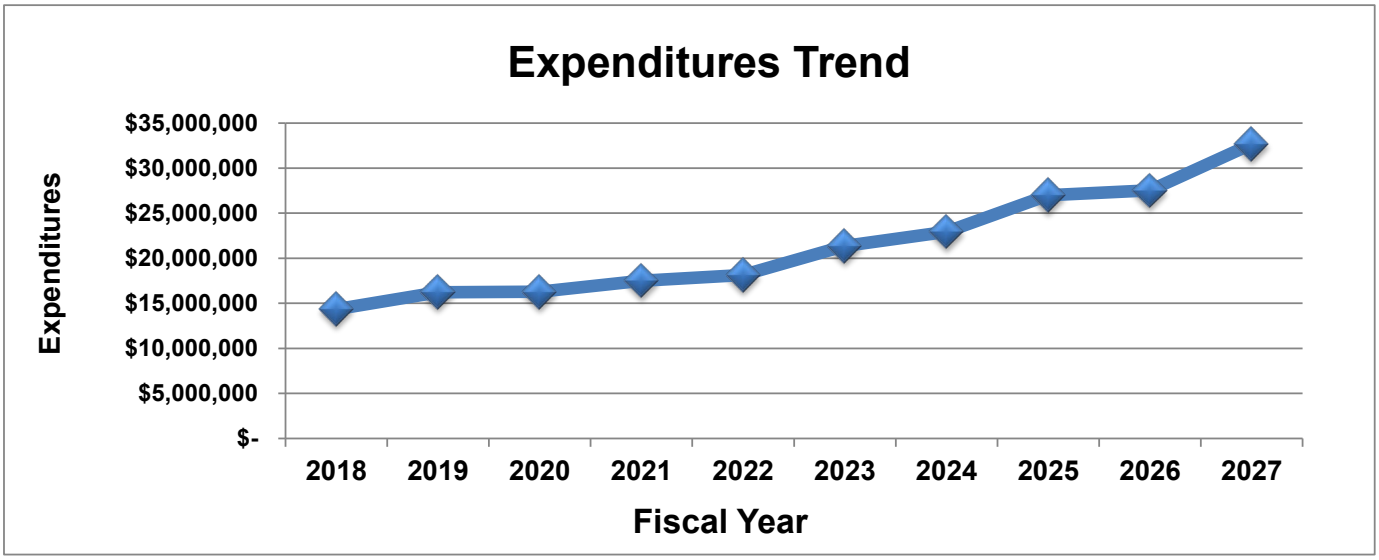
EXPENDITURES

The General Fund's Expenditures are divided into several major departments and divisions, to better account for the cost of their operations. These expenditures support most of the City's operations other than the utility operations, the health insurance plan, the fleet management function, and the central services function. The Expenditures are summarized on the next page. Then the line item budgets for each division are included as well.

The largest operating expense in most cases is the personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel for FY 2027" In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits."

By far the most troubling expense for the City, as for most businesses, governments, and other organizations is the continuing escalation of health care costs. When the underlying rate of inflation in median care is averaging 10-15% annually over the last several years, and shows no sign of letting up, it is quickly siphoning a large sum of money from other priorities. Even when the benefits are reduced, and the deductibles, co-pays, and out-of-pocket limits are raised, these inflationary effects cannot be brought back to a reasonable pricing level without draconian measures. Unfortunately, this is not a problem that the City can correct. It is a national problem, and will have to be addressed at that level.

The General Fund budget of $32,671,785 is an increase of $5,499,560 from the FY 2026 Adopted Budget of $27,172,225. That is a 20.2% increase.



GENERAL FUND BUDGET SUMMARY

	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET	PERCENTAGE CHANGE
Revenues					
Taxes	$ 14,328,577	$ 16,331,103	$ 17,423,000	$ 23,157,050	32.91%
Licenses and Permits	$ 1,371,847	$ 1,812,263	$ 1,531,450	$ 1,623,500	6.01%
Intergovernmental Revenue	$ 30,693	$ 29,182	$ 31,000	$ 30,000	0.00%
Charges for Services	$ 2,113,916	$ 2,275,218	$ 2,483,520	$ 2,692,580	8.42%
Fines and Forfeitures	$ 435,664	$ 408,247	$ 379,000	$ 447,500	18.07%
Investment Income	$ 1,732,108	$ 1,435,004	$ 1,000,000	$ 900,000	0.00%
Contributions and Donations	$ 27,220	$ 30,517	$ 20,000	$ 20,000	0.00%
Miscellaneous Revenue	$ 83,063	$ 170,321	$ 21,250	$ 25,945	22.09%
Other Financing Sources	$ 3,370,087	$ 3,891,794	$ 3,584,250	$ 3,570,000	-0.40%
Fund Balance Appropriated	$ -	$ 611,825	$ 1,069,355	$ 205,210	
Total Revenues and Other Financial Resources	**$ 23,493,175**	**$ 26,995,474**	**$ 27,542,825**	**$ 32,671,785**	18.62%
Expenses					
Governing Body	$ 241,569	$ 292,592	$ 339,740	$ 316,215	-6.92%
City Manager's Office	$ 717,644	$ 781,958	$ 825,370	$ 867,685	5.13%
City Clerk's Office	$ 311,164	$ 357,712	$ 380,575	$ 409,630	7.63%
Financial Administration	$ 1,016,578	$ 1,232,802	$ 1,257,980	$ 1,295,600	2.99%
Legal	$ 232,164	$ 236,135	$ 238,760	$ 249,375	4.45%
Human Resources	$ 526,816	$ 669,163	$ 552,245	$ 585,515	6.02%
Public Information	$ 131,979	$ 184,480	$ 194,025	$ 203,420	4.84%
Engineering	$ 449,696	$ 379,736	$ 380,155	$ 488,305	28.45%
Customer Service	$ 433,232	$ 539,777	$ 575,500	$ 601,225	4.47%
Municipal Court	$ 477,345	$ 537,928	$ 571,875	$ 596,395	4.29%
Police Administration	$ 1,905,706	$ 2,192,399	$ 2,014,830	$ 1,966,075	-2.42%
Police Operations Bureau	$ 2,759,449	$ 2,969,282	$ 3,359,960	$ 3,842,265	14.35%
Police Patrol	$ 5,621,853	$ 6,617,109	$ 7,290,925	$ 7,188,365	-1.41%
Public Works Administration	$ 519,313	$ 550,368	$ 584,855	$ 589,980	0.88%
Streets	$ 2,441,171	$ 2,981,869	$ 2,913,405	$ 3,149,985	8.12%
Parks	$ 578,144	$ 745,871	$ 732,520	$ 767,280	4.75%
Planning - Protective Insp.	$ 200,260	$ 219,072	$ 224,695	$ 232,505	3.48%
Planning	$ 475,644	$ 559,467	$ 634,760	$ 654,985	3.19%
Planning Code Compliance	$ 181,904	$ 168,758	$ 222,315	$ 195,820	-11.92%
Statesboro Village Builders	$ 111,448	$ 157,807	$ 128,440	$ 134,960	5.08%
Other Agencies	$ 617,363	$ 637,365	$ 564,605	$ 575,210	1.88%
Debt Service	$ 143,578	$ 260,105	$ 225,900	$ 245,440	8.65%
Transfers Out	$ 2,835,283	$ 3,716,405	$ 3,329,390	$ 7,515,550	125.73%
Total Expenses	**$ 22,929,303**	**$ 26,988,160**	**$ 27,542,825**	**$ 32,671,785**	18.62%

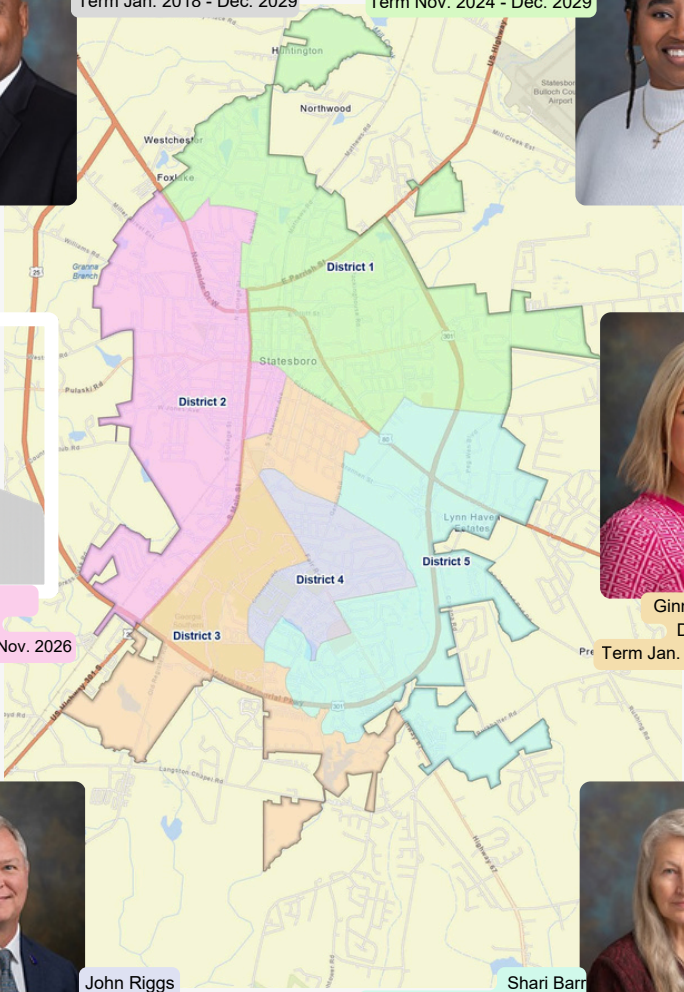
Mayor and City Council

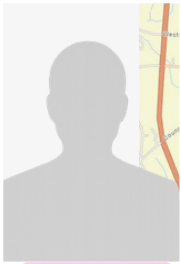


Jonathan McCollar
Mayor
Term Jan. 2018 - Dec. 2029

Tangie Johnson
District 1
Term Nov. 2024 - Dec. 2029







Vacant
District 2
*Special Election in Nov. 2026



Ginny Hendley
District 3
Term Jan. 2024 - Dec. 2027



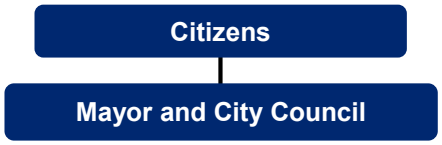
John Riggs
District 4
Term Jan. 2010 - Dec. 2029



Shari Barr
District 5 & Mayor Pro Tem
Term Jan. 2020 - Dec. 2027

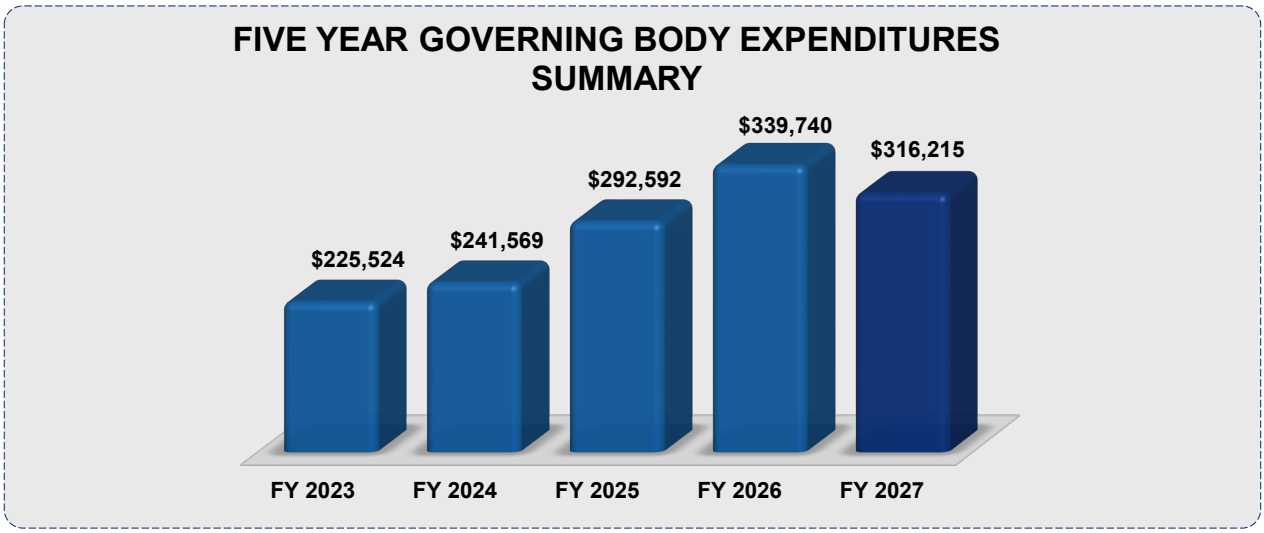
100 GENERAL FUND — 1110 GOVERNING BODY

The City of Statesboro's Governing Body operates under the Council-Manager form of government, with a mayor and five council members. Elected at large, the Mayor acts as the primary representative of Statesboro. The Mayor and Council members serve four year terms. The council members are elected from the one to five districts. The Mayor and Council are responsible for approving all major city policies, all local laws, the annual budget, and the 6-year capital improvements program. In addition, they appoint and evaluate the City Manager, City Clerk, and City Attorney.



EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 98,393	$ 114,905	$ 121,772	$ 129,150	$ 160,050	23.93%
Purchase/Contract Services	$ 87,559	$ 76,801	$ 91,924	$ 109,835	$ 95,685	-12.88%
Supplies	$ 1,524	$ 11,141	$ 19,174	$ 16,075	$ 10,850	-32.50%
Capital Outlay (Minor)	$ -	$ 5,291	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 28,806	$ 18,979	$ 41,304	$ 31,235	$ 33,630	7.67%
Other Costs	$ 9,242	$ 14,452	$ 18,418	$ 53,445	$ 16,000	-70.06%
Total Expenditures	$ 225,524	$ 241,569	$ 292,592	$ 339,740	$ 316,215	-6.92%



100 GENERAL FUND — 1110 GOVERNING BODY

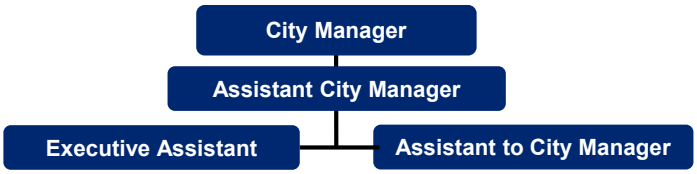
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 73,141	$ 76,185	$ 76,185
5111004	Youth Connect Stipend	$ 40,191	$ 43,500	$ 60,000
5112001	Temporary Employees	$ -	$ 310	$ 9,805
	Subtotal: Salaries and Wages	*$ 113,332*	*$ 119,995*	*$ 145,990*
5122001	Social Security (FICA) Contributions	$ 8,440	$ 9,155	$ 11,165
5127001	Workers Compensation	$ -	$ -	$ 2,895
	Subtotal: Employee Benefits	*$ 8,440*	*$ 9,155*	*$ 14,060*
	TOTAL PERSONAL SERVICES	$ 121,772	$ 129,150	$ 160,050
52	PURCHASE/CONTRACT SERVICES			
5212005	Public Relations	$ 2,295	$ 36,800	$ 36,800
5222103	Rep. and Maint. Computers	$ 8,759	$ 9,000	$ 9,140
	Subtotal: Prof. & Tech. Services	*$ 11,054*	*$ 45,800*	*$ 45,940*
5231001	Insurance, Other than Benefits	$ 2,014	$ 2,310	$ 2,320
5232001	Communication Devices/Service	$ 7,908	$ 9,195	$ 9,175
5232006	Postage	$ -	$ 30	$ -
5233001	Advertising	$ 697	$ 2,485	$ 300
5234001	Printing & Binding	$ 111	$ -	$ -
5235109	Travel - District 5	$ 1,373	$ 3,000	$ 3,000
5235110	Travel - District 4	$ 899	$ 3,000	$ 3,000
5235111	Travel - District 1	$ 8,644	$ 3,440	$ 3,000
5235112	Travel - Mayor	$ 20,893	$ 7,650	$ 4,000
5235113	Travel - District 2	$ 3,263	$ 3,000	$ 3,000
5235114	Travel - District 3	$ 114	$ 2,190	$ 3,000
5236001	Dues and Fees	$ 300	$ 3,950	$ 3,950
5237001	Education and Training	$ 3,508	$ -	$ -
5237013	Education - District 2	$ 2,720	$ 2,500	$ 2,500
5237014	Education - District 3	$ -	$ 2,160	$ 2,500
5237109	Education - District 5	$ -	$ 2,500	$ 2,500
5237110	Education - District 4	$ 1,530	$ 2,500	$ 2,500
5237111	Education - District 1	$ 4,704	$ 2,500	$ 2,500
5237112	Education - Mayor	$ 8,343	$ 2,625	$ 2,500
5238501	Contract Labor/Services	$ 13,849	$ 9,000	$ -
	Subtotal: Other Purchased Services	*$ 80,870*	*$ 64,035*	*$ 49,745*
	TOTAL PURCHASED SERVICES	$ 91,924	$ 109,835	$ 95,685
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 770	$ 1,000	$ 500
5311005	Uniforms	$ 180	$ -	$ 100
5313001	Provisions	$ 17,982	$ 14,440	$ 10,000
5314001	Books and Periodicals	$ 242	$ 385	$ 250
5316001	Small Tools & Equipment	$ -	$ 250	$ -
	TOTAL SUPPLIES	$ 19,174	$ 16,075	$ 10,850

100 GENERAL FUND — 1110 GOVERNING BODY

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 23,970	$ 22,295	$ 25,000
5524001	Self-funded Insurance (Medical)	$ 16,653	$ 7,830	$ 7,830
5524002	Life and Disability	$ 351	$ 780	$ 470
5524003	Wellness Program	$ 330	$ 330	$ 330
	TOTAL INTERFUND/INTERDEP'T.	$ 41,304	$ 31,235	$ 33,630
57	OTHER COSTS			
5710204	Payment to Blue Mile Foundation/Blue Creek	$ -	$ 31,460	$ -
5710205	Commissions	$ 12,576	$ 15,000	$ 15,000
5711001	Property Taxes	$ -	$ 5,150	$ -
5734001	Miscellaneous Expenses	$ 5,842	$ 1,835	$ 1,000
	TOTAL OTHER COSTS	$ 18,418	$ 53,445	$ 16,000
	TOTAL EXPENDITURES	**$ 292,592**	**$ 339,740**	**$ 316,215**

100 GENERAL FUND — 1320 CITY MANAGER

Appointed by the City Council, the City Manager is the chief administrative officer of the City. The City Manager presides over daily operation and administration for the city government within the guidelines of City ordinances, policies, and procedures; state and federal laws; and implements directives from the Mayor and City Council. The Assistant City Manager provides direct support to the City Manager with city-wide administration support. The City Manager is responsible for preparing the annual budget and capital improvements program, evaluating and supervising all department heads, assuring that all policies and ordinances are enforced, and recommending policy changes as required with assistance of the Assistant City Manager.

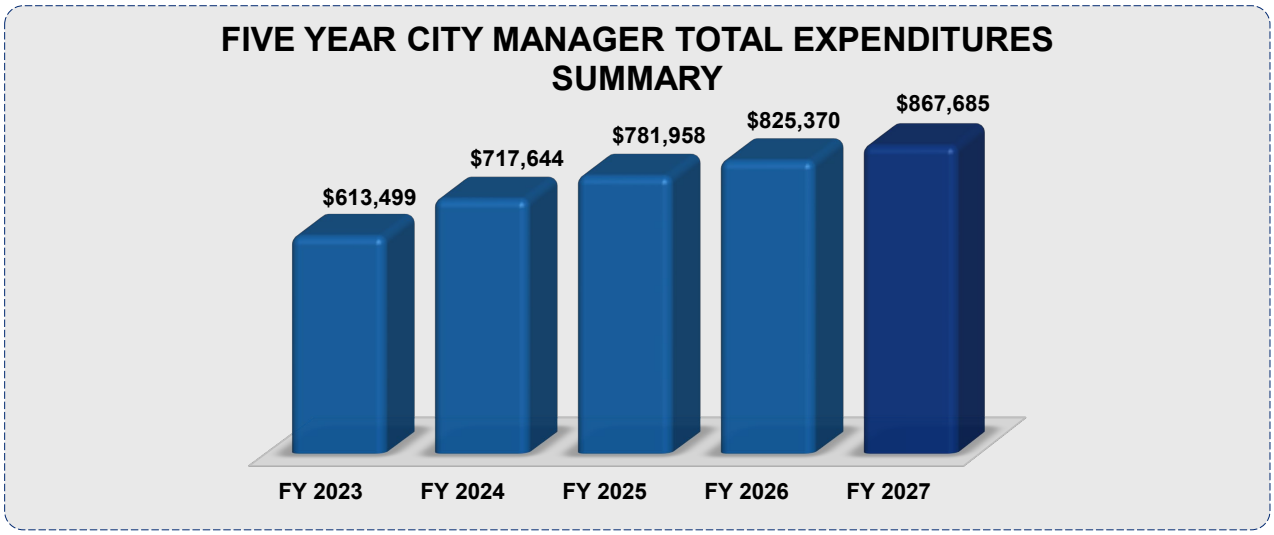


Full-Time Employees by Fiscal Year

FY 2023: 4 FY 2024: 4 FY 2025: 4 FY 2026: 4 FY 2027: 4

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 510,303	$ 584,688	$ 632,670	$ 686,610	$ 730,175	6.34%
Purchase/Contract Services	$ 48,147	$ 69,866	$ 81,571	$ 71,410	$ 69,095	-3.24%
Supplies	$ 11,766	$ 8,967	$ 7,287	$ 6,410	$ 6,000	-6.40%
Interfund Dept. Charges	$ 43,283	$ 54,123	$ 60,430	$ 60,855	$ 62,415	2.56%
Other Costs	$ -	$ -	$ -	$ 85	$ -	-100.00%
Total Expenditures	$ 613,499	$ 717,644	$ 781,958	$ 825,370	$ 867,685	5.13%

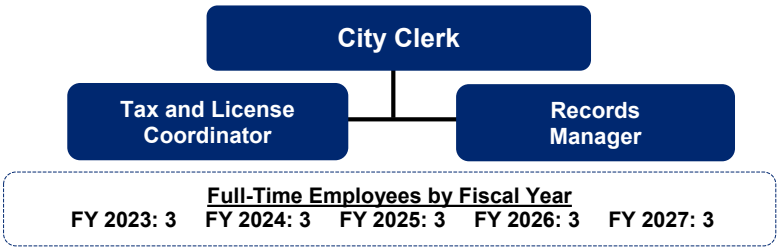


100 GENERAL FUND — 1320 CITY MANAGER'S OFFICE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 511,420	$ 544,310	$ 577,270
	Sub-total: Salaries and Wages	*$ 511,420*	*$ 544,310*	*$ 577,270*
5122001	Social Security (FICA) Contributions	$ 36,200	$ 38,640	$ 44,160
5124001	Retirement Contributions	$ 56,113	$ 72,465	$ 76,055
5127001	Workers Compensation	$ 12,137	$ 14,395	$ 15,890
5129006	Vehicle Allowance	$ 16,800	$ 16,800	$ 16,800
	Sub-total: Employee Benefits	*$ 121,250*	*$ 142,300*	*$ 152,905*
	TOTAL PERSONAL SERVICES	$ 632,670	$ 686,610	$ 730,175
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. Equipment	$ 113	$ 125	$ -
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 300	$ -
5222102	Software Support/ Application	$ 1,080	$ 900	$ 1,080
5222103	Rep. and Maint. Computers	$ 14,919	$ 16,900	$ 16,860
	Sub-total: Property Services	*$ 16,112*	*$ 18,225*	*$ 17,940*
5231001	Insurance, Other than Benefits	$ 7,000	$ 7,485	$ 7,600
5232001	Communication Devices/Service	$ 10,462	$ 12,425	$ 12,555
5232006	Postage	$ 124	$ 35	$ -
5235001	Travel	$ 20,816	$ 16,530	$ 18,000
5236001	Dues and Fees	$ 8,095	$ 5,000	$ 5,000
5237001	Education and Training	$ 14,273	$ 8,365	$ 8,000
5238501	Contracted Services	$ 4,689	$ 3,345	$ -
	Sub-total: Other Purchased Services	*$ 65,459*	*$ 53,185*	*$ 51,155*
	TOTAL PURCHASED SERVICES	$ 81,571	$ 71,410	$ 69,095
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 5,553	$ 4,900	$ 5,000
5311005	Uniforms	$ -	$ 250	$ -
5313001	Provisions	$ 1,604	$ 1,000	$ 1,000
5314001	Books and Periodicals	$ 130	$ 260	$ -
	TOTAL SUPPLIES	$ 7,287	$ 6,410	$ 6,000
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 11,980	$ 11,145	$ 12,045
5524001	Self-funded Insurance (Medical)	$ 43,732	$ 44,820	$ 44,820
5524002	Life and Disability	$ 2,003	$ 2,175	$ 2,185
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 1,950	$ 1,950	$ 2,600
	TOTAL INTERFUND/INTERDEPT.	$ 60,430	$ 60,855	$ 62,415
	TOTAL EXPENDITURES	**$ 781,958**	**$ 825,370**	**$ 867,685**

100 GENERAL FUND — 1330 CITY CLERK'S OFFICE

This department is headed by the City Clerk. This department handles all of the property tax billing and collection, and occupation tax and other licenses and billing and collection. The City Clerk serves as supervisor of the city elections. The City Clerk is also responsible for records management including maintaining all official codes, ordinances, records and documents.



Full-Time Employees by Fiscal Year
FY 2023: 3 FY 2024: 3 FY 2025: 3 FY 2026: 3 FY 2027: 3

STATEMENT OF SERVICE

The mission of City Clerk's office is to deliver accesible government records and professional licensing services with transparency, accuracy, and exceptional customer service, while maintaining public trust through accurate records and the equitable enforcement of tax and licensing regulations.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 BUDGET
FY 2026			
1. Continue scanning all records into a digitized, searchable database.	Governance	On-going	On-going
2. Reduce paper copies whenever possible, using the server storage capability.	Fiscal Mgmt.	On-going	On-going
3. Use condensed printing on large printing jobs whenever feasible.	Fiscal Mgmt.	On-going	On-going
FY 2027			
1. Standardize record keeping with other departments.	Governance	On-going	Continuing
2. Create license renewal application to submit electronically.	Governance	On-going	We now have a program for business owners to renew online.
3. Improve public transparency of the City Council proceedings and related document management and document access.	Communication	N/A	Continuing
4. Enhance Records Management with the aim of ensuring best practices related to retention compliance.	Governance	N/A	Monitor and update as needed
5. Streamline citizen and business owner interactions with the Tax Department.	Governance	N/A	Active
6. Educate residents and businesses on tax responsibilities and providing information in a courteous and professional manner.	Communication	N/A	Active

OBJECTIVES FOR FISCAL YEAR 2027

1. Comply with Federal, State and City mandates and regulations governing official City Council meeting, actions and documentation; Elections; and City-wide policies and procedures concerning official government records.
2. Maintain and oversee updates to the City of Statesboro Code of Ordinances.
3. Respond to Open Records Requests for City documents promptly in compliance with the Open Records Act.
4. Increase FAQ's online and frequently review them for accuracy and updates.
5. Community outreach networking with the Business Commission.

PERFORMANCE MEASURES

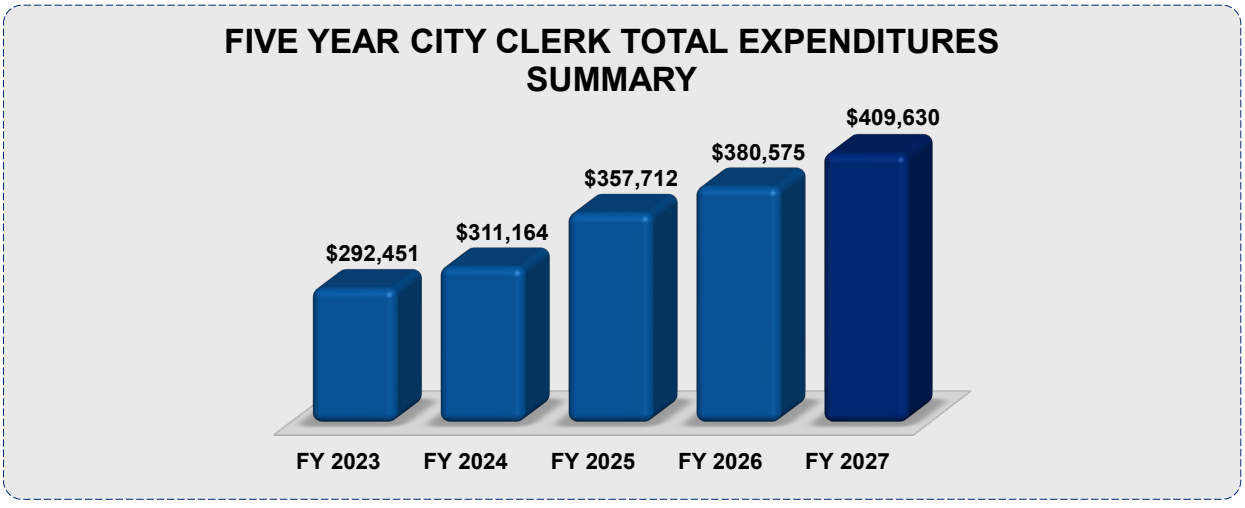
WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET
Council Workshops attended	12	12	14	13	12
Council Meetings attended/Called Meetings	24	24	24	24	24
Council Minutes recorded & transcribed within two weeks	36	36	38	37	36
Open Records Requests processed	680	775	1076	1520	1750
Number of Business Licenses issued	2,335	2,500	2,646	2,714	2,800
Dollar Value of Business Licenses issued	$ 458,970	$ 469,326	$ 471,293	$ 483,150	$ 501,200

Number of Property Tax Bills issued	8,679	8,756	9,394	9,564	9,684
Dollar Value of Property Tax Bills issued (General Fund)	$ 6,824,285	$ 7,487,606	$ 9,224,519	$ 10,444,000	$ 14,400,000
New Occupation Tax Certificates processed	N/A	N/A	N/A	N/A	230
Renewed Occupation Tax Certificates processed	N/A	N/A	N/A	N/A	2800
Number of Alcohol Beverage Licenses issued	101	109	115	113	120
Dollar Value of Alcoholic Beverage Licenses issued	$ 225,000	$ 287,150	$ 300,610	$ 365,210	$ 382,000
Renewed Alcohol Beverage Licenses issued	N/A	N/A	N/A	N/A	115

PRODUCTIVITY MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2027 BUDGET
Put approved resolutions and ordinances on the website	N/A	N/A	N/A	N/A	100
Percentage of time the City Council meeting agenda is available to the public in accordance with state mandated deadline	N/A	N/A	N/A	N/A	100%
Percentage of Workshop Minutes of Council meetings transcribed within two weeks	100%	100%	100%	100%	100%
Percentage of Minutes of Council meetings recorded and transcribed within two weeks	100%	100%	100%	100%	100%
Percentage of Open Records Requests responded to within three business days	100%	100%	100%	100%	100%
Percentage of Open Records Requests completed within three business days	N/A	N/A	N/A	N/A	85%
Percentage of records past retention	N/A	N/A	N/A	N/A	15%
Retention schedule update: Percentage of the retention schedules reviewed and updated within the last 12 months	N/A	N/A	N/A	N/A	50%
Average number of days to process new Occupational Tax certificates	N/A	N/A	N/A	N/A	10
Property tax collection rate by due date	N/A	N/A	N/A	N/A	85%
Percentage of business renewals online	N/A	N/A	N/A	N/A	90%

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 191,201	$ 220,064	$ 246,143	$ 265,320	$ 291,935	10.03%
Purchase/Contract Services	$ 62,666	$ 57,119	$ 71,934	$ 80,205	$ 80,295	0.11%
Supplies	$ 2,093	$ 1,866	$ 940	$ 1,500	$ 1,300	-13.33%
Capital Outlay (Minor)	$ 353	$ 1,714	$ -	$ 125	$ 350	180.00%
Interfund Dept. Charges	$ 30,256	$ 27,647	$ 38,040	$ 32,620	$ 34,750	6.53%
Other Costs	$ 5,882	$ 2,754	$ 655	$ 805	$ 1,000	24.22%
Total Expenditures	$ 292,451	$ 311,164	$ 357,712	$ 380,575	$ 409,630	7.63%



100 GENERAL FUND — 1330 CITY CLERK'S OFFICE

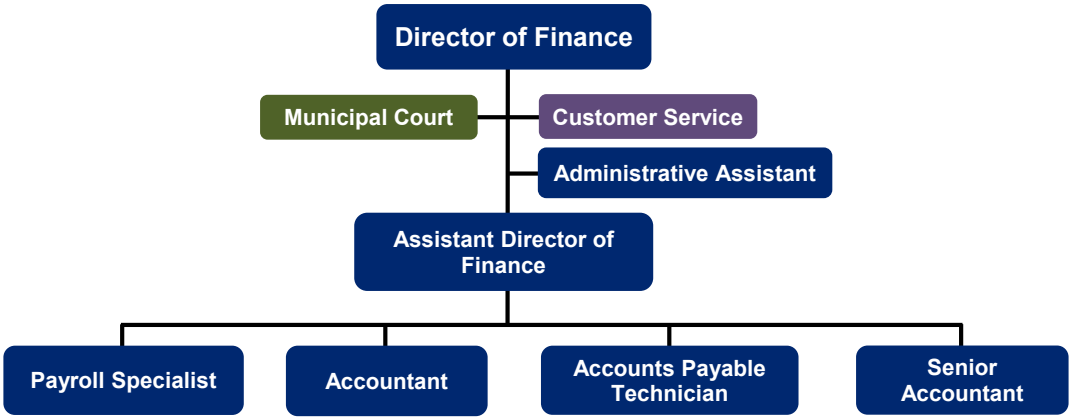
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 202,212	$ 216,040	$ 228,310
5112001	Temporary Employees	$ -	$ -	$ 9,805
5113001	Overtime	$ 602	$ 530	$ 500
	Sub-total: Salaries and Wages	*$ 202,814*	*$ 216,570*	*$ 238,615*
5122001	Social Security (FICA) Contributions	$ 15,638	$ 16,565	$ 18,255
5124001	Retirement Contributions	$ 19,035	$ 23,525	$ 26,385
5127001	Workers Compensation	$ 256	$ 260	$ 280
5129006	Vehicle Allowance	$ 8,400	$ 8,400	$ 8,400
	Sub-total: Employee Benefits	*$ 43,329*	*$ 48,750*	*$ 53,320*
	TOTAL PERSONAL SERVICES	$ 246,143	$ 265,320	$ 291,935
52	PURCHASED/CONTRACT SERVICES			
5211001	Official/Adminstrative	$ 1,195	$ 4,000	$ 3,300
5212001	Legal Fees	$ 2,625	$ 2,500	$ 2,500
	Sub-total: Prof. and Tech. Services	*$ 3,820*	*$ 6,500*	*$ 5,800*
5222102	Software Support/Applications	$ 22,125	$ 24,050	$ 24,060
5222103	Rep. and Maint. Computers	$ 14,268	$ 15,520	$ 15,785
5223200	Rentals	$ -	$ 95	$ -
	Sub-total: Property Services	*$ 36,393*	*$ 39,665*	*$ 39,845*
5231001	Insurance, Other than Benefits	$ 2,316	$ 2,480	$ 2,595
5232001	Communication Devices/Service	$ 3,842	$ 4,725	$ 4,805
5232006	Postage	$ 866	$ -	$ -
5233001	Advertising	$ 5,856	$ 3,500	$ 3,000
5235001	Travel	$ 5,729	$ 4,000	$ 4,500
5236001	Dues and Fees	$ 470	$ 485	$ 450
5237001	Education and Training	$ 4,168	$ 3,850	$ 4,300
5238501	Contract Labor/Services	$ 8,474	$ 15,000	$ 15,000
	Sub-total: Other Purchased Services	*$ 31,721*	*$ 34,040*	*$ 34,650*
	TOTAL PURCHASED SERVICES	$ 71,934	$ 80,205	$ 80,295
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 786	$ 1,000	$ 800
5311005	Uniforms	$ 154	$ 300	$ 300
5313001	Provisions	$ -	$ 100	$ 100
5314001	Books and Periodicals	$ -	$ 100	$ 100
	TOTAL SUPPLIES	$ 940	$ 1,500	$ 1,300
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 125	$ 350
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 125	$ 350

100 GENERAL FUND — 1330 CITY CLERK'S OFFICE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 17,750	$ 16,510	$ 17,845
5524001	Self-funded Insurance (Medical)	$ 17,397	$ 13,150	$ 13,150
5524002	Life and Disability	$ 1,018	$ 1,085	$ 1,230
5524003	Wellness Program	$ 575	$ 575	$ 575
5524004	OPEB	$ 1,300	$ 1,300	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 38,040	$ 32,620	$ 34,750
57	OTHER COSTS			
5720002	FIFA Filing Fee	$ 637	$ 710	$ 1,000
5734001	Miscellaneous Expenses	$ -	$ 95	$ -
5760001	Over/Short	$ 18	$ -	$ -
	TOTAL OTHER COSTS	$ 655	$ 805	$ 1,000
	TOTAL EXPENDITURES	**$ 357,712**	**$ 380,575**	**$ 409,630**

100 GENERAL FUND — 1510 FINANCE DEPARTMENT

This department is headed by the Director of Finance. This department is responsible for assisting the City Manager in the preparation of the Budget and the Capital Improvements Program. Once the Budget is adopted, this department is responsible for entering it into the accounting system, including any subsequent amendments. They then administer the Budget, prepare monthly finance reports, and work with the auditor on the annual outside audit. This department is also responsible for all investments, debt management, bank reconciliations, paying all invoices, payroll processing, and fixed assets.



Full-Time Employees by Fiscal Year

FY 2023: 7 FY 2024: 7 FY 2025: 7 FY 2026: 7 FY 2027: 7

STATEMENT OF SERVICE

The mission of Financial Administration is to provide superior customer and financial services with integrity for the enhancement of the City and the community. Financial Administration is responsible for the accounting and financial reporting of all City operations.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. To review and revise the city's budget practices to ensure that the city continues to receive the Distinguished Budget Presentation Award from the Government Finance Officers Association and to strive for special recognition for policy communication.	Governance	Ongoing	Ongoing
2. Written operational procedures for all financial activities to include: Accounts Payable, Payroll and Bank Reconciliations, and Fixed Asset Management.	Governance	Ongoing	Ongoing
3. To continue to receive the certificate of excellence in financial reporting from GFOA.	Governance	Ongoing	Ongoing
4. Participate in GFOA's Popular Annual Financial Reporting Awards Program (PAFR).	Governance	Ongoing	Ongoing
5. Cross train finance staff.	Governance	Ongoing	Ongoing
6. Prepare and administer a fiscally conservative operating and capital budget that stay within available resources. Build up the reserve funds to the targeted level in each fund.	Fiscal Mgmt.	Ongoing	Ongoing
7. Prepare accurate monthly financial reports for the governing body and management, so that decision-makers have timely financial information.	Fiscal Mgmt.	Ongoing	Ongoing
8. Obtain an unqualified (clean) audit opinion, and prepare the Annual Comprehensive Finance Report.	Fiscal Mgmt.	Ongoing	Ongoing

FY 2027			
9. Research and possibly implement Electronic Accounts Payable Procedures.	Fiscal Mgmt.	Ongoing	Ongoing
10. Have two members of the Finance Staff complete Level One Certification through the Carl Vinson Institute of Government.	Governance	Complete	Complete
11. Update the Budget Preparation Manual	Governance	Ongoing	Ongoing
12. Hold a training class on Budget Preparation for Departments	Governance	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

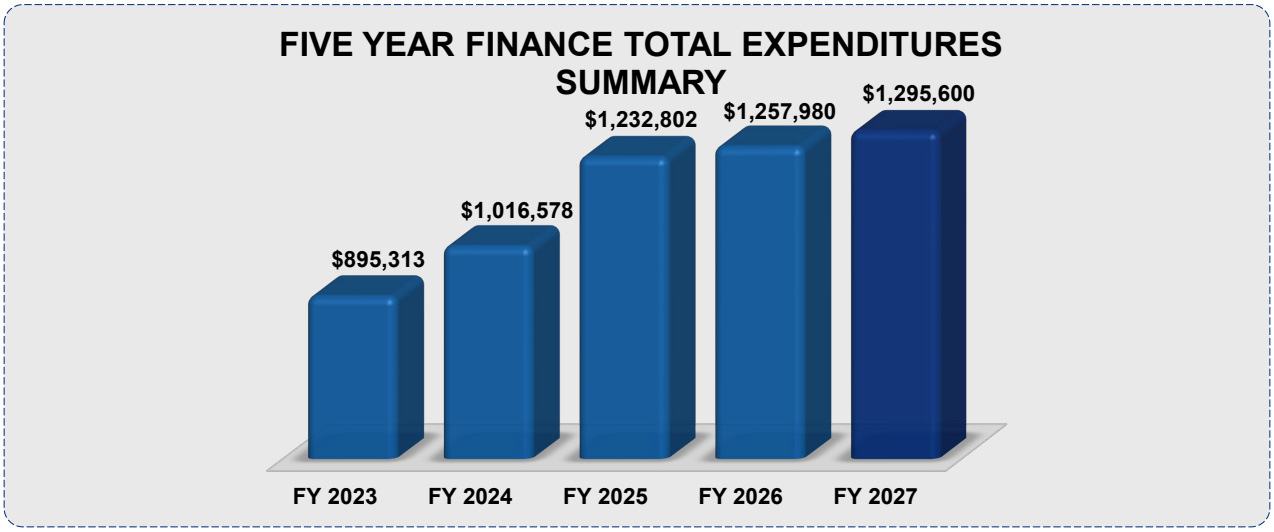
1. Distribute monthly financial reports by the 10th working day of the month.
2. Continue staff professional and technical development.
3. Earn the Distinguished Budget Award from the Government Finance Officers Association's (GFOA) Distinguished Budget Award
4. Calculate and distribute payroll payments to City employees and ensure that payroll tax liabilities are paid in a timely manner.
5. Maintain current inventory of fixed assets.
6. Prepare the Annual Comprehensive Financial Report (ACFR) within 180 days of fiscal year end.
7. Prepare the Popular Annual Financial Report (PAFR) within 180 days of fiscal year end.
8. Earn the GFOA Award for Outstanding Achievement in Popular Financial Reporting for the City's PAFR.
9. Earn the GFOA Certificate of Achievement for Excellence in Financial Reporting for the City's ACFR.
10. Continue to reduce the outstanding debt of the City, while incurring only a limited amount of new indebtedness.
11. Continue to monitor internal controls so that all funds are properly received and accounted for.
12. Monitor compliance closely on the procurement card process.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Accounts payable checks issued	3,924	4,300	4,115	5,475	5,000
Direct Deposit Payroll issued	8,266	8,518	9,457	9,239	9,400
Paper Payroll checks issued	472	500	521	509	500
Documents produced and published	4	4	4	4	4
Number of operating funds that meet financial reserve targets	6 of 8	6 of 8	6 of 8	6 of 8	6 of 8
The department obtained an Unqualified (Clean) Audit Opinion	1	1	1	1	1
The FY Budget received the Government Finance Officers Association's Distinguished Budget	1	1	1	1	1
The FY ACFR received the Government Officer's Association's Certificate of Achievement for Excellence in Financial Reporting	1	1	1	1	1

PRODUCTIVITY MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Percent of vendor invoices processed within 30 days.	98%	98%	98%	98%	98%
Percent of monthly operations reports distributed within 10 working days.	75%	50%	60%	50%	75%
Percent of monthly closings completed within 5 working days.	75%	75%	75%	75%	75%
Publish financial information no later than 180 days after fiscal year end as required by State law.	12/15/2023	12/15/2024	12/15/2025	12/15/2026	12/15/2027
Annual audit field work completed within State law guidelines.	9/30/2023	9/30/2024	9/30/2025	9/30/2026	9/30/2027

EXPENDITURES SUMMARY						
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 435,068	$ 523,634	$ 580,924	$ 635,905	$ 671,875	5.66%
Purchase/Contract Services	$ 367,234	$ 394,962	$ 559,703	$ 516,535	$ 515,545	-0.19%
Supplies	$ 6,919	$ 5,537	$ 4,942	$ 5,990	$ 6,300	5.18%
Capital Outlay (Minor)	$ 447	$ 2,162	$ -	$ 200	$ 200	0.00%
Interfund Dept. Charges	$ 83,245	$ 90,420	$ 86,238	$ 99,250	$ 101,580	2.35%
Other Costs	$ 2,400	$ (137)	$ 995	$ 100	$ 100	0.00%
Total Expenditures	$ 895,313	$ 1,016,578	$ 1,232,802	$ 1,257,980	$ 1,295,600	2.99%



100 GENERAL FUND — 1510 FINANCE DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 488,993	$ 525,585	$ 555,150
5113001	Overtime	$ 3,228	$ 2,750	$ 2,500
	Sub-total: Salaries and Wages	*$ 492,221*	*$ 528,335*	*$ 557,650*
5122001	Social Security (FICA) Contributions	$ 35,464	$ 39,995	$ 42,660
5124001	Retirement Contributions	$ 46,658	$ 60,945	$ 64,900
5127001	Workers Compensation	$ 581	$ 630	$ 665
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 88,703*	*$ 107,570*	*$ 114,225*
	TOTAL PERSONAL SERVICES	$ 580,924	$ 635,905	$ 671,875
52	PURCHASE/CONTRACT SERVICES			
5212003	Audit	$ 65,525	$ 62,630	$ 60,000
5212009	Finance Consulting	$ 53,532	$ 10,110	$ 9,200
	Sub-total: Prof. and Tech. Services	*$ 119,057*	*$ 72,740*	*$ 69,200*
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 375	$ -
5222102	Software Support/Applications	$ 2,895	$ 2,900	$ 2,950
5222103	Rep. and Maint. Computers	$ 27,720	$ 24,195	$ 24,980
5223200	Rentals	$ 973	$ 700	$ 625
	Sub-total: Property Services	*$ 31,588*	*$ 28,170*	*$ 28,555*
5231001	Insurance, Other than Benefits	$ 6,615	$ 7,650	$ 8,030
5232001	Communication Devices/Service	$ 4,543	$ 5,740	$ 5,810
5232006	Postage	$ 5,433	$ 5,285	$ 5,500
5233001	Advertising	$ 782	$ 640	$ 800
5234001	Printing and Binding	$ 4,426	$ 4,520	$ 4,550
5235001	Travel	$ 2,182	$ 4,700	$ 3,800
5236001	Dues and Fees	$ 3,494	$ 3,420	$ 2,900
5236004	Bank Card Charges	$ 346,078	$ 350,000	$ 350,000
5236005	Bank Charges	$ 27,617	$ 27,000	$ 28,000
5237001	Education and Training	$ 7,888	$ 6,300	$ 8,000
5238501	Contract Labor/Services	$ -	$ 370	$ 400
	Sub-total: Other Purchased Services	*$ 409,058*	*$ 415,625*	*$ 417,790*
	TOTAL PURCHASED SERVICES	$ 559,703	$ 516,535	$ 515,545
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 3,957	$ 4,000	$ 4,000
5311005	Uniforms	$ -	$ 250	$ 250
5313001	Provisions	$ 68	$ 210	$ 400
5314001	Books and Periodicals	$ 917	$ 1,330	$ 1,350
5316001	Small Tools and Equipment	$ -	$ 100	$ 150
5316003	Computer Accessories	$ -	$ 100	$ 150
	TOTAL SUPPLIES	$ 4,942	$ 5,990	$ 6,300

100 GENERAL FUND — 1510 FINANCE DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 200	$ 200
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 200	$ 200
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 11,985	$ 11,150	$ 12,050
5524001	Self-funded Insurance (Medical)	$ 56,988	$ 80,745	$ 80,745
5524002	Life and Disability	$ 2,338	$ 2,770	$ 2,895
5524003	Wellness Program	$ 1,335	$ 1,335	$ 1,340
5524004	OPEB	$ 13,592	$ 3,250	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 86,238	$ 99,250	$ 101,580
57	OTHER COSTS			
5711001	Property Taxes	$ 58	$ -	$ -
5734001	Miscellaneous Expenses	$ 1,068	$ 100	$ 100
5760001	Cash - Over/Short	$ (131)	$ -	$ -
	TOTAL OTHER COSTS	$ 995	$ 100	$ 100
	TOTAL EXPENDITURES	**$ 1,232,802**	**$ 1,257,980**	**$ 1,295,600**

100 GENERAL FUND — 1530 LEGAL DEPARTMENT

This department is headed by the City Attorney. The City Attorney serves as the general counsel to the municipal corporation of the City of Statesboro. The City Attorney's duties include representing the City in litigation; drafting and reviewing legal instruments that concern the rights and obligations of the City; providing legal counsel and legal opinions on matters relevant to the City, and supervising and working with outside counsel who represent the City.

City Attorney

Full-Time Employees by Fiscal Year

FY 2023: 1 FY 2024: 1 FY 2025: 1 FY 2026: 1 FY 2027: 1

STATEMENT OF SERVICE

The mission of the City Attorney is to provide timely and effective legal advice and representation to the municipal corporation of the City of Statesboro. This mission is accomplished by providing legal advice and representation on City matters to the City's elected and appointed officials as well as department heads. This mission is further accomplished by effectively representing the City in litigation.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Provide timely and effective legal advice and representation to the municipal corporation of the City of Statesboro.	Governance	Ongoing	Ongoing
2. Provide effective representation to the City of Statesboro in any litigation in which the City is a party.	Governance	Ongoing	Ongoing
3. Ensure the fair prosecution of criminal offenses in the Municipal Court of Statesboro.	Governance	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

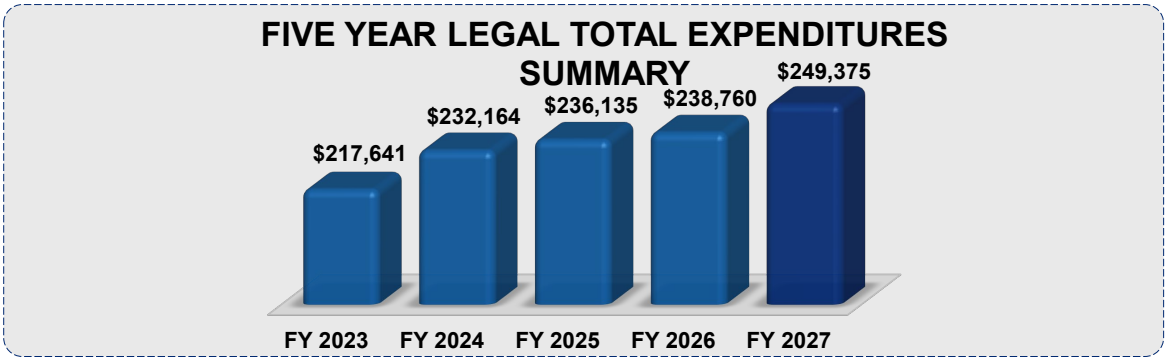
1. Continue to provide timely and effective legal advice and representation to the municipal corporation of the City of Statesboro.
2. Continue to effectively represent the City of Statesboro in litigation.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Council Meetings Attended	24	23	24	24	24
Work Sessions Attended	9	8	10	10	10
Department Head Meetings Attended	24	23	24	24	24
Court calendars attended	36	35	33	33	33

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 127,053	$ 141,115	$ 159,457	$ 172,745	$ 182,020	5.37%
Purchase/Contract Services	$ 63,161	$ 70,480	$ 54,671	$ 52,655	$ 52,055	-1.14%
Supplies	$ 14,540	$ 7,276	$ 8,347	$ 4,085	$ 6,000	46.88%
Capital Outlay (Minor)	$ -	$ 384	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 12,887	$ 12,909	$ 13,660	$ 9,275	$ 9,300	0.27%
Total Expenditures	$ 217,641	$ 232,164	$ 236,135	$ 238,760	$ 249,375	4.45%



100 GENERAL FUND — 1530 LEGAL DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 124,492	$ 133,530	$ 140,255
	Sub-total: Salaries and Wages	*$ 124,492*	*$ 133,530*	*$ 140,255*
5122001	Social Security (FICA) Contributions	$ 9,979	$ 10,215	$ 10,730
5124001	Retirement Contributions	$ 16,418	$ 20,415	$ 22,440
5127001	Workers Compensation	$ 168	$ 185	$ 195
5129006	Vehicle Allowance	$ 8,400	$ 8,400	$ 8,400
	Sub-total: Employee Benefits	*$ 34,965*	*$ 39,215*	*$ 41,765*
	TOTAL PERSONAL SERVICES	$ 159,457	$ 172,745	$ 182,020
52	PURCHASE/CONTRACT SERVICES			
5211001	Official/Administrative	$ 205	$ -	$ -
5212001	Legal Fees	$ 42,531	$ 40,000	$ 40,000
	Sub-total: Prof. and Tech. Services	*$ 42,736*	*$ 40,000*	*$ 40,000*
5222103	Rep. and Maint. Computers	$ 4,541	$ 4,290	$ 4,500
	Sub-total: Property Services	*$ 4,541*	*$ 4,290*	*$ 4,500*
5231001	Insurance, Other than Benefits	$ 1,541	$ 1,645	$ 1,625
5232001	Communication Devices/Service	$ 1,325	$ 1,240	$ 1,280
5235001	Travel	$ 2,411	$ 2,200	$ 2,000
5236001	Dues and Fees	$ 503	$ 650	$ 650
5237001	Education and Training	$ 1,614	$ 2,630	$ 2,000
	Sub-total: Other Purchased Services	*$ 7,394*	*$ 8,365*	*$ 7,555*
	TOTAL PURCHASED SERVICES	$ 54,671	$ 52,655	$ 52,055
53	SUPPLIES			
5314001	Books and Periodicals	$ 8,347	$ 4,085	$ 6,000
	TOTAL SUPPLIES	$ 8,347	$ 4,085	$ 6,000
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 12,261	$ 7,830	$ 7,830
5524002	Life and Disability	$ 559	$ 605	$ 630
5524003	Wellness Program	$ 190	$ 190	$ 190
5524004	OPEB	$ 650	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 13,660	$ 9,275	$ 9,300
	TOTAL EXPENDITURES	**$ 236,135**	**$ 238,760**	**$ 249,375**

100 GENERAL FUND — 1540 HUMAN RESOURCES DEPARTMENT

This department is headed by the Director of Human Resources. This department leads the City's people management programs to include talent acquisition, talent development, compensation, classification, employee relations, benefits, and workplace wellbeing.



Full-Time Employees by Fiscal Year
FY 2023: 4 FY 2024: 4 FY 2025: 4 FY 2026: 4 FY 2027: 4

STATEMENT OF SERVICE

Vision Statement: We are committed to advancing the City of Statesboro's position to provide the most responsive and progressive public services so our residents, businesses and visitors can enjoy the highest quality of life Statesboro has to offer.
Mission Statement: To increase the success of the City of Statesboro by improving decisions that depend on and impact people.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Conduct quarterly reviews of employee benefits	Governance	Completed	In Progress
2. Complete & submit EEOC EEO-4 report	Governance	Not Applicable	In Progress
3. Measure and maintain best practices in the areas of equal employment opportunities and reasonable workplace accommodations.	Governance	Completed	In Progress
4. Explore and implement new programs to the current new hire onboarding program	Governance	Completed	In Progress
5. Complete annual valuation for GMEBS Retirement	Governance	Completed	In Progress
6. Budget & implement classification and compensation cost study to remain competitive in the	Fiscal Mgmt.	In Progress	In Progress
7. Continue developing department S.O.P's	Governance	In Progress	In Progress
8. Annual review of personnel policies by the policy review team	Governance	In Progress	In Progress
9. Enhance Human Resources webpage	Communication	Completed	In Progress
10. Coordinate WC Safety Prevention program	Governance	Completed	In Progress
11. Plan, schedule and conduct employee	Governance	Completed	In Progress
FY 2027			
1. Provide supervisory and employee training in the areas of: Sexual Harassment, Interviewing, Recruitment, Disciplinary process, FLSA, FMLA, Title VII, Policy & Procedures, Performance Evaluations, Diversity, CPR.	Governance	Completed	In Progress
2. Evaluate HR systems.	Governance	Completed	In Progress
3. Implement Years of Service Awards Program	Governance	In Progress	In Progress

OBJECTIVES FOR FISCAL YEAR 2027

1. To provide comprehensive programs, education, information, and problem resolution to employees, retirees, dependents, and the City to anticipate and meet their needs, attract and retain employees, optimize health and productivity, and maximize cost effectiveness.
2. To promote a diverse workforce by providing training, guidance, reasonable accommodations, assessments, and investigation of complaints to departments, employees, and applicants to foster a productive work environment free of discrimination and harassment.
3. To promote, and foster individual and organizational effectiveness by developing and offering an array of innovative and diverse programs in support of the organization's commitment to employee development and organizational enrichment.
4. To promote a high quality work force and collaborative relationships between management and employee organizations by providing training and guidance on managing performance, conduct issues, and contract interpretation, resolving complaints at the lowest level, and by negotiating timely and fiscally responsible agreements.
5. To collaborate with City departments to protect financial stability and promote safe practices by managing and administering insurance programs and providing education and training to ensure the health and welfare of all employees and the public we serve.
6. To provide innovative, responsive, fair and consistent recruitment, and selection services to City departments, employees, and job applicants to ensure the City employs a qualified and diverse workforce that delivers essential services to the public.

7. To provide and monitor a competitive and fair compensation system and maintain a standardized and equitable classification system which defines the scope and nature of job assignments, provides ongoing updates of classification specifications, differentiates between work assignments, identifies job expectations, and supports career development options which enables the City to hire and retain qualified employees.

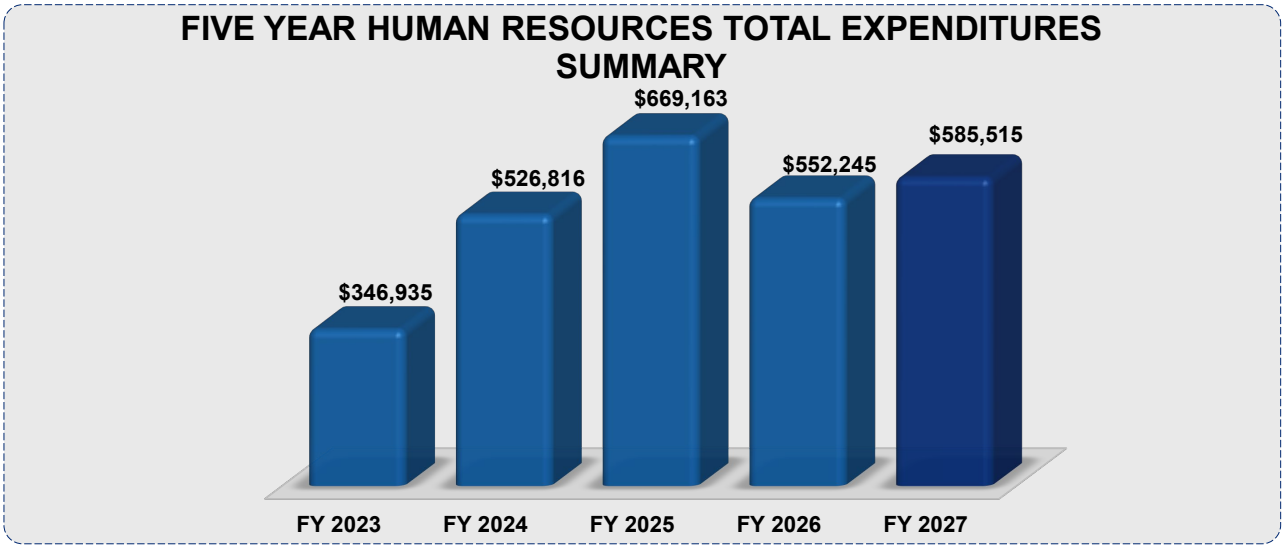
8. To promote individual and organizational excellence by providing responsive and innovative leadership, financial, Information Technology, Human Resource Systems, and support services for City employees, departments, community partners, and the public.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Applications Processed	2675	3000	1871	2250	2250
Positions Budgeted - Full Time & Part Time **	375	376	360	360	360
Average Employee Count	316	329	351	355	50
Employee Separations	46	54	47	45	45
Employee Turnover Rate	14.56%	16.41%	13.39%	12.68%	90.00%
Employee Drug Tests Conducted	165	175	105	110	130
Employee Training Conducted	27	35	48	56	60
Employee Retirements	7	5	5	8	5
Health & Wellness Center Encounters	2750	3000	3278	3400	3400
Workers Compensation Claims	39	50	62	65	60

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 220,900	$ 315,630	$ 318,380	$ 345,870	$ 374,005	8.13%
Purchase/Contract Services	$ 67,735	$ 106,541	$ 303,693	$ 154,100	$ 157,195	2.01%
Supplies	$ 12,415	$ 55,146	$ 32,014	$ 29,615	$ 23,000	-22.34%
Capital Outlay (Minor)	$ 4,019	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 41,866	$ 45,968	$ 15,076	$ 19,845	$ 30,315	52.76%
Other Costs	$ -	$ 3,531	$ -	$ 2,815	$ 1,000	-64.48%
Total Expenditures	$ 346,935	$ 526,816	$ 669,163	$ 552,245	$ 585,515	6.02%



100 GENERAL FUND — 1540 HUMAN RESOURCES

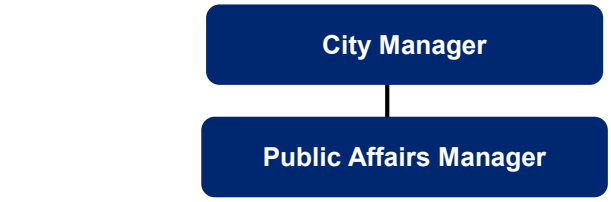
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 265,147	$ 288,745	$ 310,200
5113001	Overtime	$ 24	$ -	$ -
	Sub-total: Salaries and Wages	*$ 265,171*	*$ 288,745*	*$ 310,200*
5122001	Social Security (FICA) Contributions	$ 20,187	$ 22,090	$ 23,730
5124001	Retirement Contributions	$ 26,356	$ 28,690	$ 33,705
5127001	Workers Compensation	$ 586	$ 345	$ 370
5129002	Employee Drug Screening	$ 80	$ -	$ -
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 53,209*	*$ 57,125*	*$ 63,805*
	TOTAL PERSONAL SERVICES	$ 318,380	$ 345,870	$ 374,005
52	PURCHASE/CONTRACT SERVICES			
5211001	Office/Administrative	$ 1,929	$ 3,985	$ 3,000
5213006	SBITA Subscription Asset Expense	$ 233,493	$ -	$ -
5222102	Software Support/Application	$ 40	$ -	$ -
5222103	Rep. and Maint. Computers	$ 22,373	$ 21,000	$ 22,130
5223200	Rentals	$ 1,793	$ -	$ -
	Sub-total: Property Services	*$ 259,628*	*$ 24,985*	*$ 25,130*
5231001	Insurance, Other than Benefits	$ 3,559	$ 3,595	$ 3,775
5232001	Communication Devices/Service	$ 6,229	$ 8,125	$ 8,190
5232006	Postage	$ 39	$ 50	$ 100
5233001	Advertising	$ -	$ 6,900	$ 5,000
5234001	Printing and Binding	$ 962	$ 500	$ 500
5235001	Travel	$ 8,063	$ 8,445	$ 6,000
5236001	Dues and Fees	$ 2,019	$ 1,500	$ 1,500
5237001	Education and Training	$ 5,086	$ 8,000	$ 7,000
5238501	Contract Services	$ 18,108	$ 92,000	$ 100,000
	Sub-total: Other Purchased Services	*$ 44,065*	*$ 129,115*	*$ 132,065*
	TOTAL PURCHASED SERVICES	$ 303,693	$ 154,100	$ 157,195
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 11,017	$ 9,615	$ 3,000
5313001	Provisions	$ 20,781	$ 20,000	$ 20,000
5314001	Books and Periodicals	$ 216	$ -	$ -
	TOTAL SUPPLIES	$ 32,014	$ 29,615	$ 23,000
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 7,550	$ 7,025	$ 7,590
5524001	Self-funded Insurance (Medical)	$ 4,913	$ 9,240	$ 17,770
5524002	Life and Disability	$ 1,198	$ 1,515	$ 1,590
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 650	$ 1,300	$ 2,600
	TOTAL INTERFUND/INTERDEPT.	$ 15,076	$ 19,845	$ 30,315

100 GENERAL FUND — 1540 HUMAN RESOURCES

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ 2,815	$ 1,000
	TOTAL OTHER COSTS	$ -	$ 2,815	$ 1,000
	TOTAL EXPENDITURES	**$ 669,163**	**$ 552,245**	**$ 585,515**

100 GENERAL FUND — 1570 PUBLIC INFORMATION DEPARTMENT

This department includes the Public Affairs Manager. The Public Affairs Manager serves as a communications liaison for the City. The Public Affairs Manager ensures City employees and the residents, customers, business owners, and visitors of Statesboro are informed of current information and events through the leveraging of the City's communications channels and local media.



Full-Time Employees by Fiscal Year

FY 2023: 1 FY 2024: 1 FY 2025: 1 FY 2026: 1 FY 2027: 1

STATEMENT OF SERVICE

The Public Affairs Manager supports the city's mission to be a transparent and accessible government through the distribution of timely, accurate, and relevant information.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Make public meetings and events more accessible to citizens through live broadcasts, social media posts, website updates, and media relations.	Communication	Ongoing	Ongoing
2. Cultivate and maintain rapport with local media.	Communication	Ongoing	Ongoing
3. Improve and expand internal employee communications.	Communication	Ongoing	Ongoing
4. Oversee the redesign of the city's website.	Communication	Complete May 2026	n/a
5. Complete an annual report to be mailed to utility customer addresses.	Communication	Complete January 2026	Complete by February 2027
6. Participate and graduate from the 2nd cohort of Emerging Leaders Academy.	Governance	Complete October 2025	n/a
FY 2027			
1. Conduct quality assurance testing on the new website.	Governance	Ongoing	Complete by December 2026
2. Complete FEMA Public Information Officer Training.	Governance	n/a	Complete by February 2027

OBJECTIVES FOR FISCAL YEAR 2027

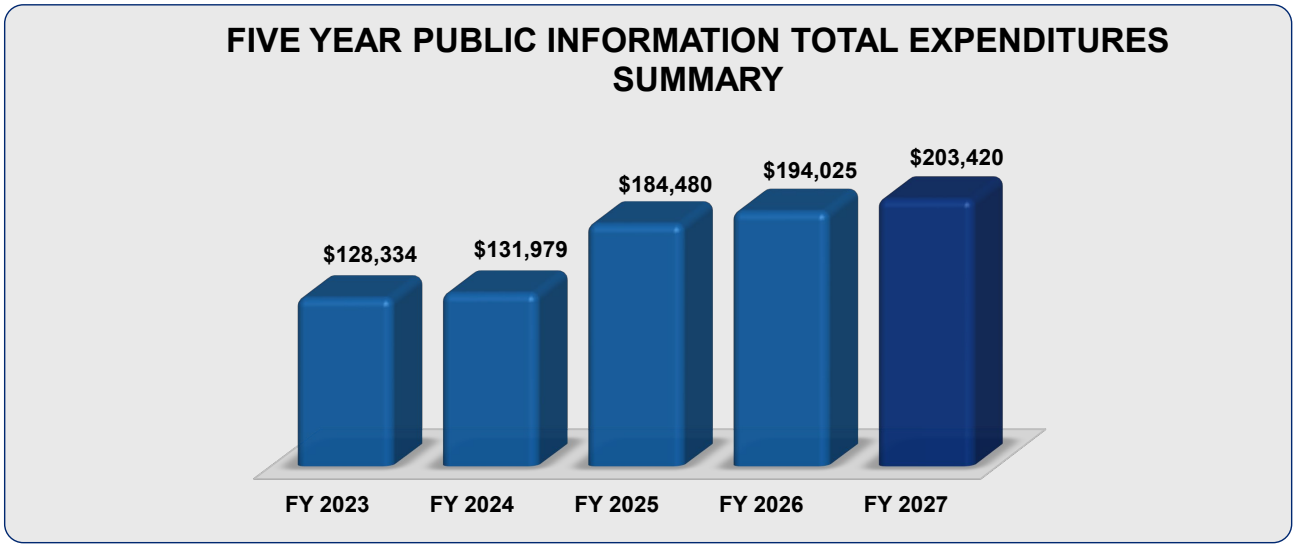
1. Continue to improve and innovate how content is distributed via the City's communications channels through training and with new equipment.
2. Establish and maintain relationships on behalf of the City with local media outlets through writing news releases and responding to requests for information.
3. Provide effective and frequent communication with City of Statesboro employees through a variety of mediums including newsletters, email campaigns, video messages and more.
4. Ensure that essential City information and news is easily accessible.
5. Foster meaningful and helpful two-way communication between the City and its external audiences/stakeholders.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Social Media Accounts Maintained	5	5	5	5	5
Employee Newsletters Published	3	4	4	4	4
Special Events Managed	2	2	3	6	2
News Releases Published	27	28	26	26	26
Annual Report Published	0	0	0	1	1
Employee Emails Published	62	58	60	63	52

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 75,988	$ 81,121	$ 105,012	$ 112,240	$ 121,855	8.57%
Purchase/Contract Services	$ 37,640	$ 37,893	$ 60,045	$ 62,425	$ 65,750	5.33%
Supplies	$ 2,027	$ 262	$ 490	$ 1,090	$ 750	-31.19%
Interfund Dept. Charges	$ 12,679	$ 12,703	$ 18,933	$ 17,970	$ 15,065	-16.17%
Other Costs	$ -	$ -	$ -	$ 300	$ -	0.00%
Total Expenditures	$ 128,334	$ 131,979	$ 184,480	$ 194,025	$ 203,420	4.84%

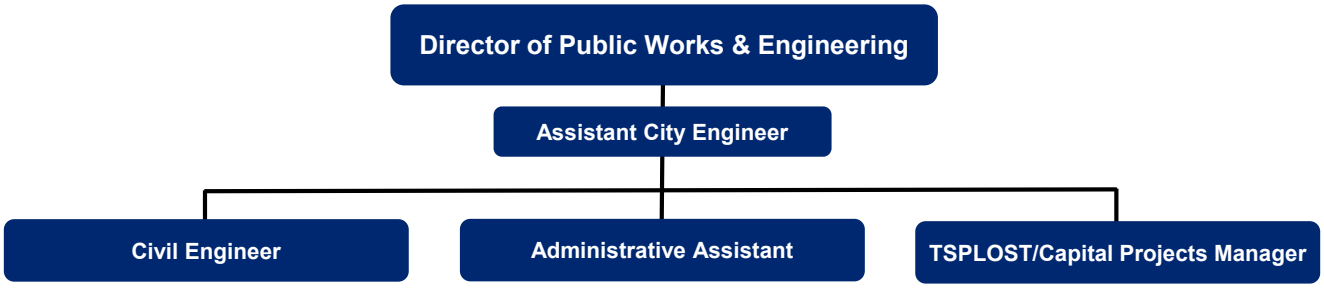


100 GENERAL FUND — 1570 PUBLIC INFORMATION DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 86,382	$ 92,045	$ 97,605
5112001	Temporary Employees	$ -	$ -	$ 2,510
	Sub-total: Salaries and Wages	*$ 86,382*	*$ 92,045*	*$ 100,115*
5122001	Social Security (FICA) Contributions	$ 6,277	$ 6,755	$ 7,660
5124001	Retirement Contributions	$ 8,051	$ 9,150	$ 9,760
5127001	Workers Compensation	$ 102	$ 90	$ 120
5129006	Vehicle Allowance	$ 4,200	$ 4,200	$ 4,200
	Sub-total: Employee Benefits	*$ 18,630*	*$ 20,195*	*$ 21,740*
	TOTAL PERSONAL SERVICES	$ 105,012	$ 112,240	$ 121,855
52	PURCHASE/CONTRACT SERVICES			
5212005	Public Relations	$ 437	$ 1,800	$ 1,800
	Sub-total: Prof. and Tech. Services	*$ 437*	*$ 1,800*	*$ 1,800*
5222102	Software Support/Applications	$ 5,598	$ 6,770	$ 7,000
5222103	Rep. and Maint. Computers	$ 4,481	$ 4,290	$ 4,500
	Sub-total: Property Services	*$ 10,079*	*$ 11,060*	*$ 11,500*
5231001	Insurance, Other than Benefits	$ 1,172	$ 1,260	$ 1,320
5232001	Communication Devices/Service	$ 3,988	$ 4,465	$ 4,530
5233001	Advertising	$ 1,097	$ 2,500	$ 3,500
5234001	Printing and Binding	$ 16,213	$ 16,000	$ 18,000
5235001	Travel	$ 3,852	$ 3,500	$ 3,500
5236001	Dues and Fees	$ 325	$ 700	$ 700
5237001	Education and Training	$ 2,093	$ 2,000	$ 3,400
5238501	Contract Labor/Services	$ 20,789	$ 19,140	$ 17,500
	Sub-total: Other Purchased Services	*$ 49,529*	*$ 49,565*	*$ 52,450*
	TOTAL PURCHASED SERVICES	$ 60,045	$ 62,425	$ 65,750
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 55	$ 250	$ -
5314001	Books and Periodicals	$ -	$ 90	$ -
5316001	Small Tools and Equipment	$ 435	$ 750	$ 750
	TOTAL SUPPLIES	$ 490	$ 1,090	$ 750
54	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 17,700	$ 16,645	$ 13,710
5524002	Life and Disability	$ 393	$ 485	$ 515
5524003	Wellness Program	$ 190	$ 190	$ 190
5524004	OPEB	$ 650	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 18,933	$ 17,970	$ 15,065
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ 300	$ -
	TOTAL OTHER COSTS	$ -	$ 300	$ -
	TOTAL EXPENDITURES	**$ 184,480**	**$ 194,025**	**$ 203,420**

100 GENERAL FUND — 1575 ENGINEERING DIVISION

The City Engineer provides administrative responsibility over the Engineering Division and serves as the chief engineer for the City providing technical engineering assistance to the Director, City Manager, Assistant City Manager, and other departments as needed. The Engineering Division is primarily funded through the City's General Fund. Capital Projects are funded from the Capital Improvements Program Fund, SPLOST, and TSPLOST Funds.



Full-Time Employees by Fiscal Year
FY 2023: 4.5 FY 2024: 4.5 FY 2025: 3.5 FY 2026: 3.5 FY 2027: 4.5

STATEMENT OF SERVICE

The Engineering Division is responsible for roadway design, administering the City's streets repaving and striping program (including LMIG), performing traffic engineering studies and related improvements, performing subdivision and commercial development plan reviews, maintaining the landfill's post-closure compliance with EPA and EPD rules and regulations, development of transportation plans and priorities, construction inspection of City projects, and maintains the records and maps for the Eastside cemetary, administers and enforces the Driveway Standards and Policies and issues right of way encroachment permits. In addition, the City Engineer has oversight for multiple City ordinances.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Resurface approximately 5 miles of City streets	Governance	Complete	
2. Construct 2 miles of Sidewalk	Quality of Life	.93 miles constructed	
3. SR 67/ Fair Road Right Turn Lane	Growth Mgmt.	Under Design	ROW acquisition
4. Blue Mile Phase II	Quality of Life	Under Design	ROW acquisition
5. West Main Streetscape	Quality of Life	ROW acquisition	Construction
6. Max Lockwood Reconstruction	Quality of Life	Let to Construction	Complete
7. Cawana Road @ Brannen Street and S&S Railroad Bed	Growth Mgmt.	ROW acquisition	Construction
8. Anderson Street Drainage and Paving	Quality of Life	Complete	
FY 2027			
1. Resurface approximately 5 miles of City streets	Governance	Construction	
2. Construct 2 miles of Sidewalk	Quality of Life	Construction	
3. SR 67/ Fair Road Right Turn Lane	Growth Mgmt.	Construction	
4. Blue Mile Phase II	Quality of Life	Construction	
5. West Main Streetscape	Quality of Life	Construction	
6. Burkhalter Road Improvements	Quality of Life	Design	
7. Cawana Road @ Brannen Street and S&S Railroad Bed	Growth Mgmt.	Construction	
8. Hwy 80 to Brannen Connector	Growth Mgmt.	Design	

OBJECTIVES FOR FISCAL YEAR 2027

1. Improve vehicular and pedestrian safety.
2. Maintain roads in accordance with applicable standards for resurfacing, striping, and traffic control devices.
3. Implement TSPLOST Initiatives and projects.
4. Utilize and continue to develop the pavement preservation (Road Rating) program to maintain City streets in an efficient and equitable manner.
5. Continue to develop and expand the City's sidewalk, Trail, and Bike Lane network.
6. Continue to meet with developers at the beginning of projects so that they have a clear understanding of development standards before detailed design begins.
7. Ensure that proposed developments are built according to City standards and do not negatively impact traffic.
8. Continue to inspect all new residential and commercial infrastructure installations to ensure they are installed properly.

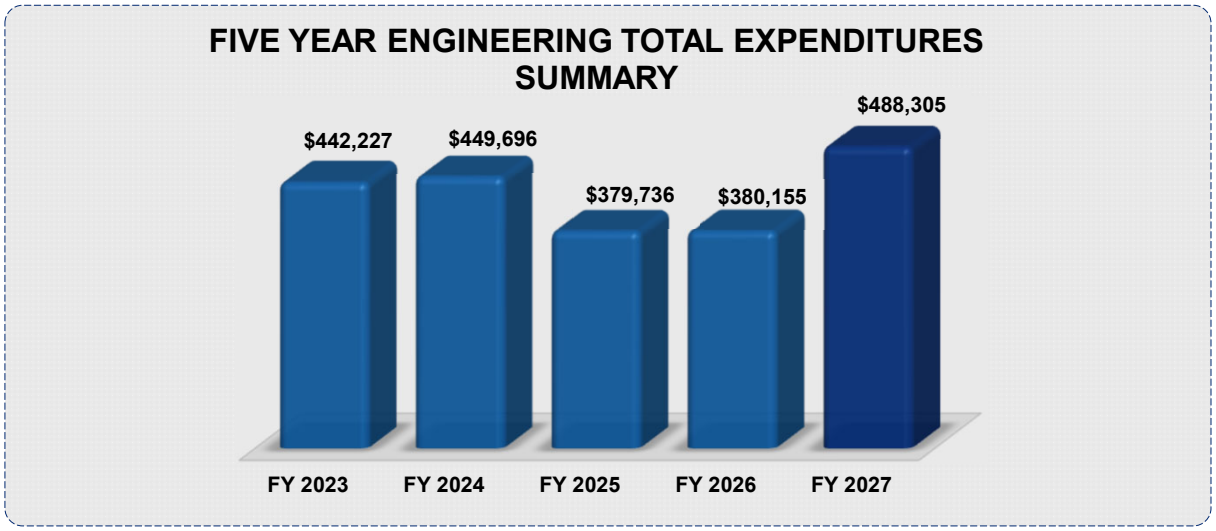
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Number of street and/or drainage projects completed.	4	10	5	6	7
Dollar amount of street/drainage projects completed.	$ 4,240,094	$ 4,704,988	$ 6,150,369	$ 4,044,883	$ 11,633,780
Total Linear miles of City Streets	123.9	124.56	126.17	130	132
Linear miles of new City streets constructed by the City or dedicated by private developers this FY	0.24	0.66	1.61	3.83	2.0
Linear miles of City streets resurfaced with LMIG and City funds	6.28	5.72	3.40	2.79	5.0
Percentage of City streets resurfaced in FY	5.08%	4.59%	2.69%	2.15%	3.79%
Dollar value of City streets resurfaced with LMIG and City funds.	$ 1,942,128	$ 1,794,822	$ 1,806,246	$ 1,415,431	$ 1,300,000
Linear miles of State or Federal highways inside City	21.03	21.03	21.03	21.03	21.03
Linear miles of State or Federal highways resurfaced by GDOT.	7.3	0	0	0	3.7
Percentage State/Federal hwy resurfaced in FY.	34.70%	0.00%	0.00%	0.00%	17.60%
Linear miles of unpaved streets remaining in the City.	0.17	0.17	0.17	0	0
Linear miles of sidewalk constructed this FY	0	1.55	1.2	0.9	0.7
Total Linear miles of sidewalks in the City.	58.8	60.4	61.6	62.5	63.2
Number of Cemetery lots sold.	26	23	30	40	40
Number of traffic engineering studies performed.	9	5	6	5	5

PRODUCTIVITY MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Percentage Capital Projects completed on-schedule	75%	60%	70%	50%	90%
Percentage Capital Projects completed within budget.	75%	80%	80%	50%	90%
Percentage of Capital Projects awarded within 15% of engineer's estimate.	75%	80%	80%	80%	90%
Percentage of site plans reviewed within 2 weeks.	95%	95%	80%	90%	100%

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 284,403	$ 314,633	$ 273,056	$ 269,995	$ 375,480	39.07%
Purchase/Contract Services	$ 105,481	$ 94,760	$ 64,416	$ 85,770	$ 63,460	-26.01%
Supplies	$ 3,597	$ 4,049	$ 1,904	$ 2,850	$ 2,965	4.04%
Capital Outlay (Minor)	$ 195	$ 847	$ -	$ 500	$ 500	0.00%
Interfund Dept. Charges	$ 48,551	$ 35,407		$ 21,040	$ 45,900	118.16%
Other Costs	$ -	$ -	$ 40,360	$ -	$ -	0.00%
Total Expenditures	$ 442,227	$ 449,696	$ 379,736	$ 380,155	$ 488,305	28.45%



100 GENERAL FUND — 1575 ENGINEERING DEPARTMENT

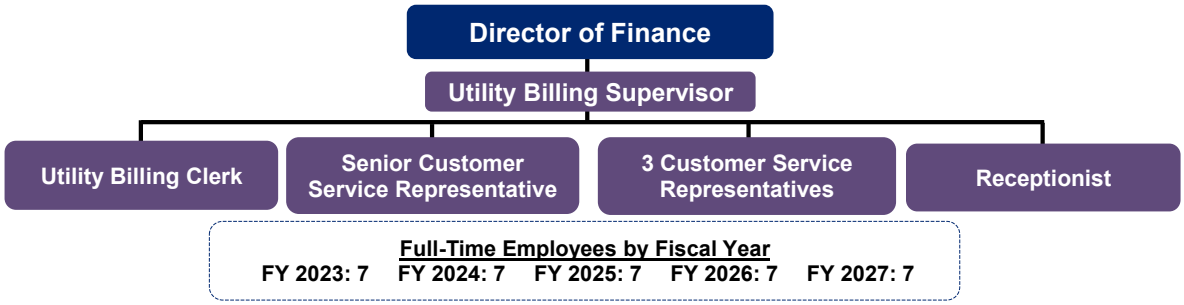
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 221,260	$ 221,445	$ 308,255
5113001	Overtime	$ 153	$ 300	$ 100
	Sub-total: Salaries and Wages	*$ 221,413*	*$ 221,745*	*$ 308,355*
5122001	Social Security (FICA) Contributions	$ 15,921	$ 16,950	$ 23,590
5124001	Retirement Contributions	$ 26,838	$ 25,215	$ 33,145
5127001	Workers Compensation	$ 8,884	$ 6,085	$ 10,390
	Sub-total: Employee Benefits	*$ 51,643*	*$ 48,250*	*$ 67,125*
	TOTAL PERSONAL SERVICES	$ 273,056	$ 269,995	$ 375,480
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 2,410	$ 1,000	$ 1,000
5212002	Engineering Fees	$ -	$ 1,000	$ 1,000
5212008	Surveying/Appraisal Fees	$ -	$ 21,000	$ -
	Sub-total: Prof. and Tech. Services	*$ 2,410*	*$ 23,000*	*$ 2,000*
5222001	Rep. and Maint. (Equipment)	$ 1,604	$ 1,300	$ 1,300
5222002	Rep. and Maint. (Vehicles)	$ 1,354	$ 1,200	$ 1,200
5222003	Rep. and Maint. (Labor)	$ 1,026	$ 1,200	$ 1,200
5222005	Rep. and Maint. (Office Equipment)	$ 434	$ 500	$ 500
5222102	Software Support/Applications	$ 9,394	$ 11,000	$ 11,000
5222103	Rep. and Maint. Computers	$ 14,148	$ 13,515	$ 13,335
	Sub-total: Property Services	*$ 27,960*	*$ 28,715*	*$ 28,535*
5231001	Insurance, Other than Benefits	$ 9,808	$ 10,485	$ 11,010
5232001	Communication Devices/Service	$ 6,652	$ 8,625	$ 7,085
5232006	Postage	$ -	$ 25	$ 30
5233001	Advertising	$ 570	$ 600	$ 600
5234001	Printing and Binding	$ 72	$ 100	$ 100
5235001	Travel	$ 1,637	$ 1,600	$ 1,500
5236001	Dues and Fees	$ -	$ 610	$ 500
5237001	Education and Training	$ 1,506	$ 1,800	$ 1,800
5238001	Licenses	$ -	$ 210	$ 300
5238501	Contract Labor/Services	$ 13,801	$ 10,000	$ 10,000
	Sub-total: Other Purchased Services	*$ 34,046*	*$ 34,055*	*$ 32,925*
	TOTAL PURCHASED SERVICES	$ 64,416	$ 85,770	$ 63,460
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 603	$ 700	$ 700
5311005	Uniforms	$ 434	$ 500	$ 500
5312700	Gasoline/Diesel/CNG	$ 405	$ 875	$ 990
5313001	Provisions	$ 57	$ 100	$ 100
5314001	Books and Periodicals	$ 360	$ 300	$ 300
5316001	Small Tools and Equipment	$ 45	$ 375	$ 375
	TOTAL SUPPLIES	$ 1,904	$ 2,850	$ 2,965
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 500	$ 500
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 500	$ 500

100 GENERAL FUND — 1575 ENGINEERING DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 11,980	$ 11,145	$ 12,045
5524001	Self-funded Insurance (Medical)	$ 24,405	$ 6,930	$ 29,265
5524002	Life and Disability	$ 1,260	$ 1,225	$ 1,645
5524003	Wellness Program	$ 765	$ 765	$ 670
5524004	OPEB	$ 1,950	$ 975	$ 2,275
	TOTAL INTERFUND/INTERDEPT.	$ 40,360	$ 21,040	$ 45,900
	TOTAL EXPENDITURES	**$ 379,736**	**$ 380,155**	**$ 488,305**

100 GENERAL FUND — 1590 CUSTOMER SERVICE

This department is headed by the Director of Finance. This department handles all of the utility billing and collection for the City's five Enterprise funds.



Full-Time Employees by Fiscal Year
FY 2023: 7 FY 2024: 7 FY 2025: 7 FY 2026: 7 FY 2027: 7

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Work with our software company to implement phone call and text reminders to customers.	Communication	In progress	In progress
2. Work with our software company to provide the Tyler App. to our customers.	Communication	In progress	In progress

OBJECTIVES FOR FISCAL YEAR 2027

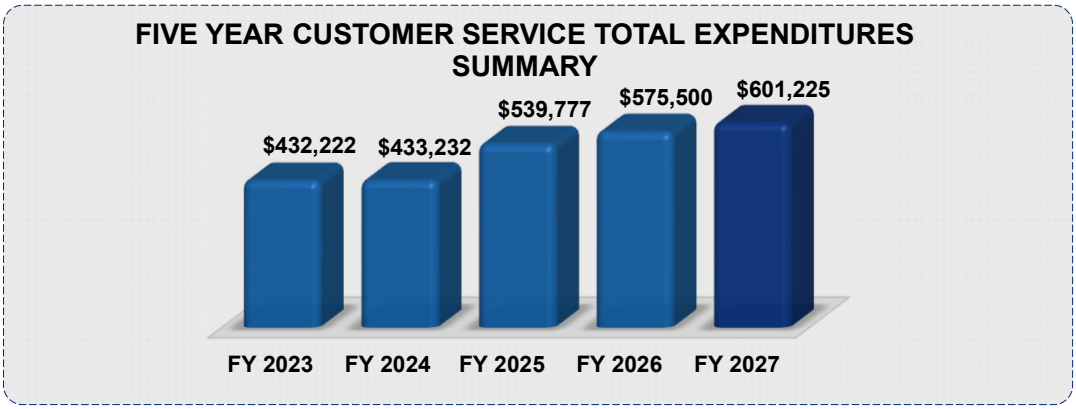
1. Publicize in various forms of media the availability of online utility, automatic drafts, drop boxes, etc.
2. Continue to correct billing errors within a 24-hour period.
3. Continue to aggressively collect overdue utility bills, using account termination and collection agencies as needed.
4. Continue training with our software company annually to stay up to date on new features and improve our processes.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Number of Utility Bills processed annually	172,000	185,000	189,000	209,000	209,479
Number of Employees in utility billing/collection	7	7	7	7	7
Average Number of Utility Bills processed per employee	24,571	26,429	27,000	29,857	29,926
Dollar amount of Utility Bills processed annually	$26,032,958	$27,000,000	$29,839,779	$31,000,000	$32,000,000

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 266,950	$ 296,326	$ 331,346	$ 380,610	$ 412,485	8.37%
Purchase/Contract Services	$ 102,448	$ 51,724	$ 85,049	$ 93,520	$ 90,730	-2.98%
Supplies	$ 2,417	$ 2,353	$ 5,223	$ 4,150	$ 4,100	-1.20%
Capital Outlay (Minor)	$ 920	$ 126	$ 840	$ 300	$ 300	0.00%
Interfund Dept. Charges	$ 59,219	$ 65,451	$ 81,029	$ 74,360	$ 93,110	25.22%
Other Costs	$ 268	$ 17,252	$ 36,290	$ 22,560	$ 500	-97.78%
Total Expenditures	$ 432,222	$ 433,232	$ 539,777	$ 575,500	$ 601,225	4.47%



100 GENERAL FUND — 1590 CUSTOMER SERVICE

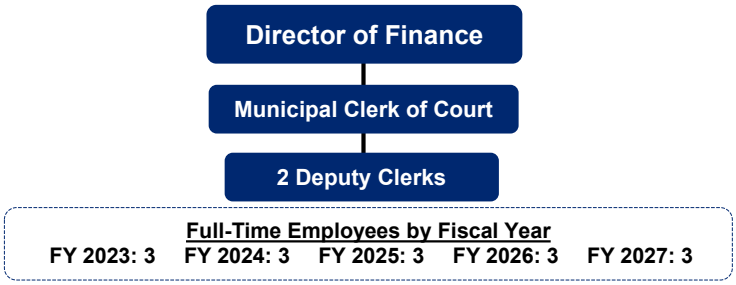
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 280,015	$ 321,055	$ 347,955
5113001	Overtime	$ 845	$ 1,000	$ 1,000
	Sub-total: Salaries and Wages	*$ 280,860*	*$ 322,055*	*$ 348,955*
5122001	Social Security (FICA) Contributions	$ 20,210	$ 23,430	$ 26,695
5124001	Retirement Contributions	$ 29,788	$ 34,675	$ 36,420
5127001	Workers Compensation	$ 368	$ 400	$ 415
5129002	Employee Drug Screening Tests	$ 120	$ 50	$ -
	Sub-total: Employee Benefits	*$ 50,486*	*$ 58,555*	*$ 63,530*
	TOTAL PERSONAL SERVICES	$ 331,346	$ 380,610	$ 412,485
52	PURCHASE/CONTRACT SERVICES			
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 1,500	$ -
5222102	Software Support/Applications	$ 79	$ 250	$ 100
5222103	Rep. and Maint. Computers	$ 22,278	$ 21,045	$ 21,175
5223200	Rentals	$ -	$ 1,380	$ 1,380
	Sub-total: Property Services	*$ 22,357*	*$ 24,175*	*$ 22,655*
5231001	Insurance, Other than Benefits	$ 3,538	$ 3,790	$ 3,925
5232001	Communication Devices/Service	$ 1,542	$ 1,845	$ 1,850
5236001	Dues and Fees	$ -	$ 55	$ -
5237001	Education and Training	$ 1,141	$ 2,000	$ 2,300
5238501	Contract Services/Labor	$ 56,471	$ 61,655	$ 60,000
	Sub-total: Other Purchased Services	*$ 62,692*	*$ 69,345*	*$ 68,075*
	TOTAL PURCHASED SERVICES	$ 85,049	$ 93,520	$ 90,730
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 3,634	$ 2,500	$ 2,500
5311005	Uniforms	$ 297	$ 500	$ 500
5313001	Provisions	$ 332	$ 250	$ 300
5316001	Small Tools and Equipment	$ 960	$ 900	$ 800
	TOTAL SUPPLIES	$ 5,223	$ 4,150	$ 4,100
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 840	$ 300	$ 300
	TOTAL CAPITAL OUTLAY (MINOR)	$ 840	$ 300	$ 300
55	INTERFUND/DEPT- CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 23,970	$ 22,295	$ 25,000
5524001	Self-funded Insurance (Medical)	$ 49,825	$ 44,335	$ 60,275
5524002	Life and Disability	$ 1,344	$ 1,840	$ 1,945
5524003	Wellness Program	$ 1,340	$ 1,340	$ 1,340
5524004	OPEB	$ 4,550	$ 4,550	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 81,029	$ 74,360	$ 93,110

100 GENERAL FUND — 1590 CUSTOMER SERVICE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 7,840	$ 2,560	$ 500
5734011	Action Pact - Utility Assistance	$ 28,513	$ 20,000	$ -
5760005	Teresa Brewton-Over/Short	$ (62)	$ -	$ -
5760116	Christie Carver-Over/Short	$ (1)	$ -	$ -
	TOTAL OTHER COSTS	$ 36,290	$ 22,560	$ 500
	TOTAL EXPENDITURES	**$ 539,777**	**$ 575,500**	**$ 601,225**

100 GENERAL FUND — 2650 MUNICIPAL COURT

This department is headed by the Director of Finance. The department is responsible for the staff support to the Municipal Court Judge, preparing the court docket, entering all cases, notifying people of their docket time, and collecting all fines and forfeitures.



Full-Time Employees by Fiscal Year

FY 2023: 3 FY 2024: 3 FY 2025: 3 FY 2026: 3 FY 2027: 3

STATEMENT OF SERVICE

The mission of the Municipal Court is to provide those that we serve with high quality customer service that is effective, efficient, and delivered in a professional environment, while accomplishing the duties incumbent on it by the City Charter and the laws of the State of Georgia, thereby maintaining the public's respect, confidence, and satisfaction. The Municipal Court is responsible for:

- Processing all citations handled through the Court.
- Providing assistance to the Judge, attorneys and defendants during each session of the Court.
- Providing assistance to the Solicitors, who are responsible for the prosecution of all misdemeanor, traffic, animal control, and local ordinance violation cases.
- Maintaining and preparing all of the Municipal dockets.
- Recording the disposition of each case.
- Receiving all court documents and defendant correspondence, as well as, collecting fines, balancing and closing of accounts.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Complete all state-mandate documentation and reporting to ensure compliance with all laws and regulations.	Governance	Ongoing	Ongoing
FY 2027			
1. Take steps toward a paperless court system.	Fiscal Mgmt.	Ongoing	Ongoing
2. Develop an Emergency Operating Procedures	Fiscal Mgmt.	Ongoing	Completed

OBJECTIVES FOR FISCAL YEAR 2027

1. Ensure that justice is administered in a fair and impartial manner.
2. Provide appropriate level of training for all court personnel.
3. Complete all state-mandated documentation and reporting to ensure compliance with all laws and regulations.
4. Judge, clerks, and staff to attend mandatory annual training.

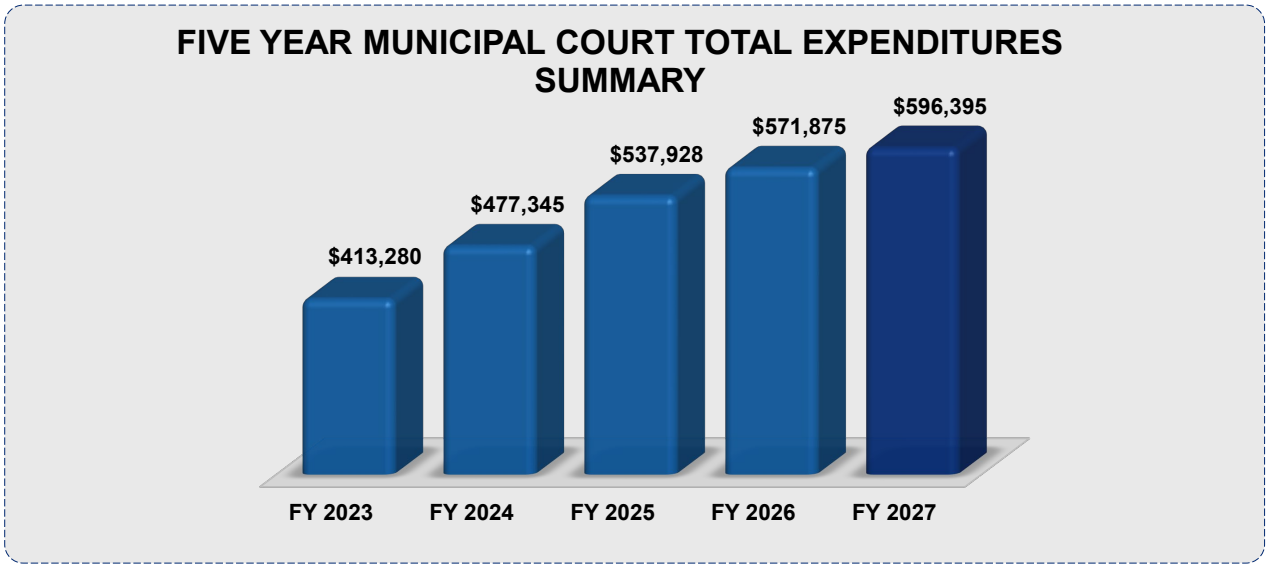
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Number of Cases processed	3,040	3,030	5,440	5,500	5,500
Number of Days Court is in Session	72	72	72	72	72
Number of FTE Employees	3	3	3	3	3
Number of Warrants issued	0	1	64	70	70
Amount of fine and fee payments collected	$ 586,756	$ 534,572	$ 621,928	$ 650,000	$ 693,500
Total of community service hours ordered & converted	4,000	4,000	3,000	3,000	3,000
Total Operating Expenses	$ 413,280	$ 477,345	$ 537,928	$ 573,730	$ 596,395
Operating Expenses as a Percentage of Fines & Forfei	70%	89%	86%	88%	86%
Operating Expenses per FTE employee	$ 137,760	$ 159,115	$ 179,309	$ 191,243	$ 198,798

PRODUCTIVITY MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Percent of warrants issued (monthly)	0%	1%	5%	5%	5%
Length of court docket (hours)	105	105	105	105	105
Failure to appear	400	400	400	400	400
Percent of cases placed on probation	50%	50%	30%	30%	30%
Average Number of Cases per Court Day	80	85	100	100	120
Average Number of Cases Processed per Employee	1,013	1,010	1,813	1,833	1,833

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 222,112	$ 240,522	$ 263,816	$ 276,630	$ 290,035	4.85%
Purchase/Contract Services	$ 67,335	$ 90,833	$ 108,577	$ 126,270	$ 120,310	-4.72%
Supplies	$ 8,788	$ 10,485	$ 13,530	$ 12,765	$ 13,400	4.97%
Capital Outlay (Minor)	$ 2,243	$ 779	$ 736	$ 650	$ 350	-46.15%
Interfund Dept. Charges	$ 35,632	$ 42,572	$ 67,386	$ 76,265	$ 79,250	3.91%
Other Costs	$ 77,170	$ 92,154	$ 83,883	$ 79,295	$ 93,050	17.35%
Total Expenditures	$ 413,280	$ 477,345	$ 537,928	$ 571,875	$ 596,395	4.29%



100 GENERAL FUND — 2650 MUNICIPAL COURT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 216,853	$ 224,950	$ 234,540
5113001	Overtime	$ 702	$ 590	$ 500
	Sub-total: Salaries and Wages	*$ 217,555*	*$ 225,540*	*$ 235,040*
5122001	Social Security (FICA) Contributions	$ 15,987	$ 17,145	$ 17,980
5124001	Retirement Contributions	$ 23,290	$ 27,115	$ 28,400
5127001	Workers Compensation	$ 6,984	$ 6,830	$ 8,615
	Sub-total: Employee Benefits	*$ 46,261*	*$ 51,090*	*$ 54,995*
	TOTAL PERSONAL SERVICES	$ 263,816	$ 276,630	$ 290,035
52	PURCHASE/CONTRACT SERVICES			
5212100	Interpreter	$ 180	$ -	$ 200
5212101	Public Defender Services	$ 26,800	$ 45,000	$ 26,000
	Sub-total: Prof. and Tech. Services	*$ 26,980*	*$ 45,000*	*$ 26,200*
5222004	Rep. and Maint. (Bldgs/Grounds)	$ 4,526	$ 3,815	$ 3,500
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 1,000	$ -
5222102	Software Support/Applications	$ 24,932	$ 25,615	$ 35,200
5222103	Rep. and Maint. Computers	$ 19,716	$ 18,685	$ 19,350
5223200	Rentals	$ 537	$ 525	$ 530
	Sub-total: Property Services	*$ 49,711*	*$ 49,640*	*$ 58,580*
5231001	Insurance, Other than Benefits	$ 7,130	$ 7,505	$ 7,985
5232001	Communication Devices/Service	$ 2,917	$ 4,845	$ 5,225
5232006	Postage	$ -	$ 100	$ 150
5233001	Advertising	$ 40	$ 40	$ -
5235001	Travel	$ 2,375	$ 2,555	$ 2,500
5236001	Dues and Fees	$ 480	$ 485	$ 500
5237001	Education and Training	$ 1,169	$ 2,100	$ 1,170
5239003	Jail	$ 17,775	$ 14,000	$ 18,000
	Sub-total: Other Purchased Services	*$ 31,886*	*$ 31,630*	*$ 35,530*
	TOTAL PURCHASED SERVICES	$ 108,577	$ 126,270	$ 120,310
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,065	$ 1,500	$ 1,500
5311005	Uniforms	$ 117	$ 300	$ 150
5312300	Electricity	$ 8,380	$ 7,000	$ 8,000
5312800	Stormwater	$ 1,000	$ 1,100	$ 1,100
5313001	Provisions	$ 207	$ 150	$ 150
5314001	Books & Periodicals	$ 2,061	$ 2,305	$ 2,000
5316001	Small Tools and Equipment	$ 700	$ 410	$ 500
	TOTAL SUPPLIES	$ 13,530	$ 12,765	$ 13,400
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 736	$ 350	$ 350
5424001	Computers	$ -	$ 300	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 736	$ 650	$ 350

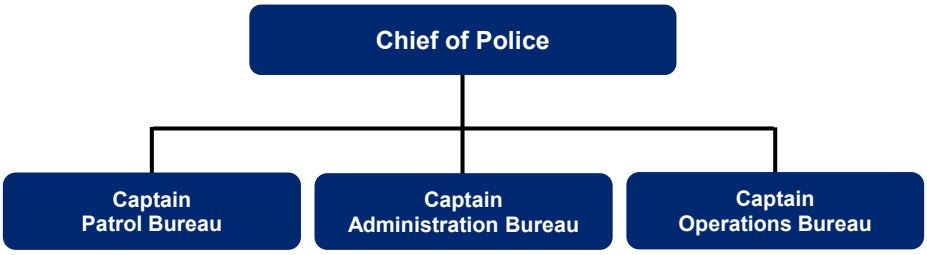
100 GENERAL FUND — 2650 MUNICIPAL COURT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 38,820	$ 36,105	$ 39,030
5524001	Self-funded Insurance (Medical)	$ 25,495	$ 36,210	$ 36,210
5524002	Life and Disability	$ 1,006	$ 1,235	$ 1,295
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 1,300	$ 1,950	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 67,386	$ 76,265	$ 79,250
57	OTHER COSTS			
5720003	DA/Victim	$ 9,441	$ 12,000	$ 15,000
5720004	Peace Officer's A&B Fund	$ 30,659	$ 25,000	$ 30,000
5720005	Peace Officer's Pros. Train.	$ 18,574	$ 18,000	$ 20,000
5720006	Georgia Department of Treasury	$ 25	$ 250	$ 250
5720007	Georgia Crime Victim Emergency	$ 156	$ 250	$ 300
5720100	DHR Financial Services	$ 1,133	$ 1,500	$ 1,500
5720101	Indigent Fees	$ 19,204	$ 18,000	$ 20,000
5720102	Driver's Ed & Training Fund	$ 4,691	$ 4,095	$ 6,000
5734001	Miscellaneous Expenses	$ -	$ 200	$ -
	TOTAL OTHER COSTS	$ 83,883	$ 79,295	$ 93,050
	TOTAL EXPENDITURES	**$ 537,928**	**$ 571,875**	**$ 596,395**

100 GENERAL FUND — 3210 - 3215 - 3223 POLICE DEPARTMENT

The department head is the Chief of Police. Police headquarters is located at 25 West Grady Street. The police department is a full service law enforcement agency with an authorized strength of 79 sworn personnel and an additional 20 support staff (1 part time) including dispatchers and administrative specialists. The police department responds to calls for service, investigates crimes, and enforces traffic laws. The police department has three distinct bureaus: Administration, Operations, and Patrol. The Department website is full of information, and citizens can access public police reports, file a non-emergency report, and research criminal activity through our Crime Map.

Police Department Overall Structure



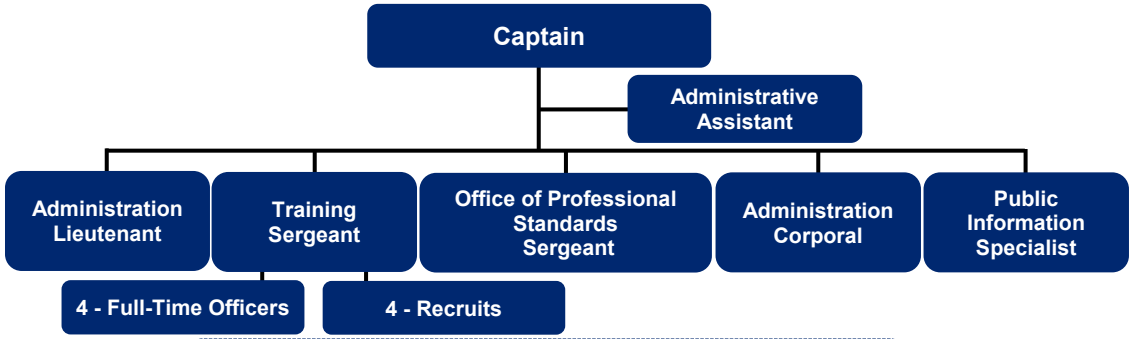
STATEMENT OF SERVICE

The department operates under the community policing concept, which stresses involvement with the community, and placing resources where they are most needed. It also stresses trying to remove the root causes of crime and neighborhood deterioration utilizing problem oriented policing. The department is structured with three Bureaus: Administration Bureau, Operations Bureau, and Patrol Bureau.

100 GENERAL FUND — 3210 POLICE ADMINISTRATION

The Police Administration Bureau funds the Police Department's Administration Bureau as well as operational costs that are not tied to a specific Bureau.

Administration Bureau



Full-Time Employees by Fiscal Year
FY 2023: 8 FY 2024: 8 FY 2025: 17 FY 2026: 17 FY 2027: 16

STATEMENT OF SERVICE

The Administration Bureau includes the Office of the Chief of Police. The Administration Captain leads the staff assigned to the Administration Bureau, including the Administration Lieutenant, Training Sergeant, Professional Standards Sergeant, Administration Corporal, Public Information Specialist, and the Administration Bureau Administrative Assistant. Additionally, the overall police department budget is coordinated through the Administration Bureau. The Lieutenant assigned to this Bureau coordinates the department's policies and efforts for State Certification along with other tasks such as permitting and special events planning. Recruiting and Internal Affairs are handled by the Professional Standards Sergeant, and the Training Sergeant coordinates and plans all department training. The Public Information Specialist coordinates all official messaging from the police department, and coordinates with all media inquiries. The position of Administration Corporal assists the Sergeants assigned to Training and Professional Standards with the roles assigned to their respective specialties.

GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027		
1. Positively address the imbalance between attrition rate and hiring	Completed	On-Going/Completed
2. Maintain State Certification.	Completed/On-Going	Completed/On-Going
3. Continue professional development of department employees.	On-Going	On-Going
4. Provide two regularly scheduled in-house training days each month.	On-Going	On-Going
5. Provide a professional response to all citizen initiated complaints on staff.	On-Going	On-Going

OBJECTIVES FOR FISCAL YEAR 2027

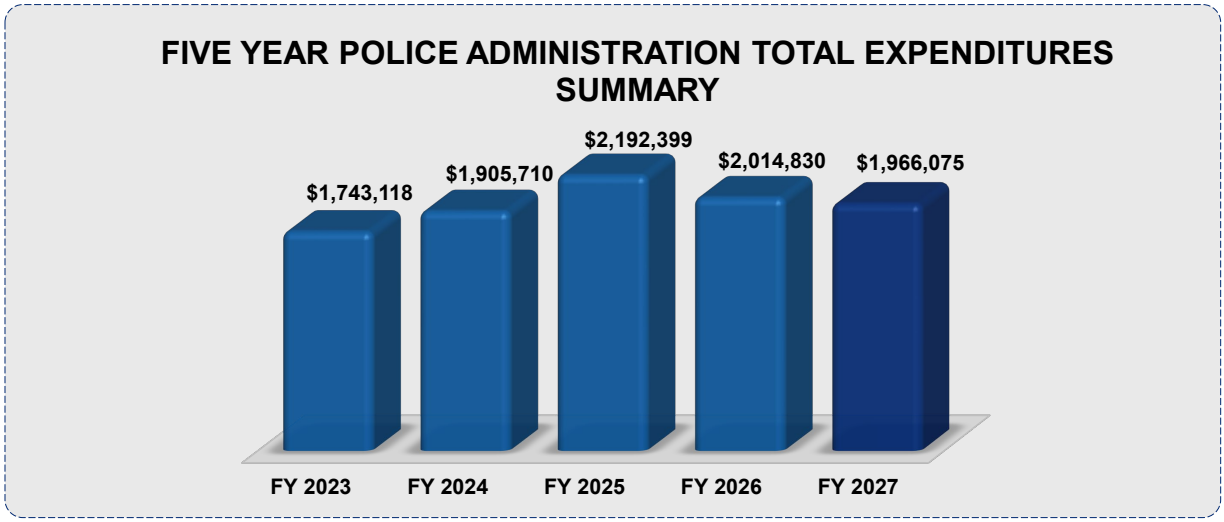
1. Continue to research new methods that will streamline our hiring process to cycle in new candidates and continue aggressive recruiting efforts through the Information Specialist and social media
2. Ensure departmental policies and procedures follow the standards set forth by the Georgia Law Enforcement Certification Program by constant review and obtaining proofs.
3. Enroll employees in the programs that will achieve GA POST Career Development certifications as well as the Professional Management Program and Command College.
4. Training will focus on basic fundamentals, while developing new officers and ensuring vetrans officers are challenged to grow.
5. Resolve and track all citizen complaints on staff, while providing training to all supervisors on the complaint process.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Total GA POST approved training hours	14,380	14,834	19,553	19,000	19,500
Community events/programs	12	18	60	60	60
Recruiting events attended	5	4	4	5	5
Total officer applications received	100	78	72	72	75
Total officers hired	12	12	15	5	10

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 696,405	$ 764,743	$ 716,965	$ 735,085	$ 716,945	-2.47%
Purchase/Contract Services	$ 555,380	$ 669,196	$ 711,685	$ 749,845	$ 748,760	-0.14%
Supplies	$ 255,089	$ 253,699	$ 519,336	$ 281,675	$ 270,425	-3.99%
Capital Outlay (Minor)	$ 20,783	$ 6,901	$ 6,715	$ 4,600	$ 4,500	-2.17%
Interfund Dept. Charges	$ 202,563	$ 204,430	$ 232,388	$ 236,880	$ 219,445	-7.36%
Other Costs	$ 12,898	$ 6,741	$ 5,310	$ 6,745	$ 6,000	-11.05%
Total Expenditures	$ 1,743,118	$ 1,905,710	$ 2,192,399	$ 2,014,830	$ 1,966,075	-2.42%



100 GENERAL FUND — 3210 POLICE ADMINISTRATION BUREAU

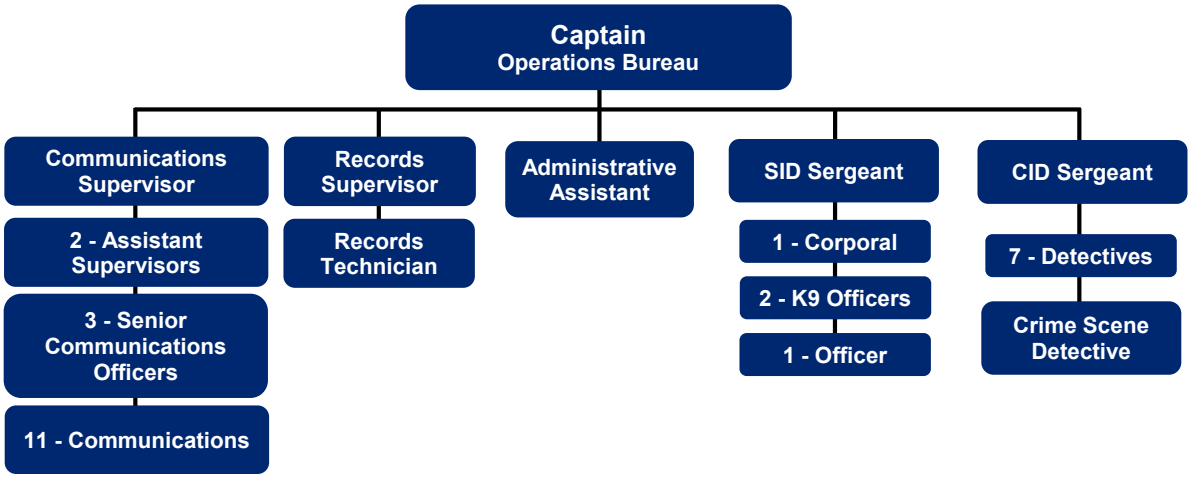
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 559,687	$ 582,825	$ 559,600
5113001	Overtime	$ 24,954	$ 18,000	$ 23,000
5114001	Extra Duty Pay	$ 3,307	$ 3,000	$ 1,900
	Sub-total: Salaries and Wages	*$ 587,948*	*$ 603,825*	*$ 584,500*
5122001	Social Security (FICA) Contributions	$ 42,495	$ 44,105	$ 44,715
5124001	Retirement Contributions	$ 56,084	$ 68,760	$ 69,035
5127001	Workers Compensation	$ 13,890	$ 12,230	$ 13,695
5129002	Employee Drug Screening Tests	$ 235	$ 115	$ -
5129004	Polygraph Exams	$ 16,313	$ 6,050	$ 5,000
	Sub-total: Employee Benefits	*$ 129,017*	*$ 131,260*	*$ 132,445*
	TOTAL PERSONAL SERVICES	$ 716,965	$ 735,085	$ 716,945
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 93,009	$ 87,200	$ 87,200
5222002	Rep. and Maint. (Vehicles-Parts)	$ 9,306	$ 6,600	$ 6,600
5222003	Rep. and Maint. (Labor)	$ 7,737	$ 10,000	$ 7,500
5222004	Rep. and Maint. (Buildings/Grounds)	$ 52,309	$ 41,245	$ 33,000
5222005	Rep. and Maint. (Office Equipment)	$ 925	$ -	$ 1,000
5222102	Software Support/Applications	$ 159,370	$ 242,920	$ 113,630
5222103	Rep. and Maint. Computers	$ 32,168	$ 38,530	$ 39,130
5223200	Rentals	$ 56,099	$ 65,000	$ 235,000
	Sub-total: Property Services	*$ 410,923*	*$ 491,495*	*$ 523,060*
5231001	Insurance, Other than Benefits	$ 112,873	$ 106,735	$ 112,070
5232001	Communication Devices/Service	$ 2,260	$ 5,980	$ 6,530
5232006	Postage	$ 587	$ 1,800	$ 600
5233001	Advertising	$ 8,591	$ 9,185	$ 7,000
5234001	Printing and Binding	$ 2,078	$ 3,095	$ 3,000
5235001	Travel	$ 59,928	$ 38,000	$ 38,000
5236001	Dues and Fees	$ 3,578	$ 10,000	$ 3,500
5237001	Education and Training	$ 57,638	$ 42,525	$ 55,000
5238501	Contract Labor/Services	$ 53,229	$ 41,030	$ -
	Sub-total: Other Purchased Services	*$ 300,762*	*$ 258,350*	*$ 225,700*
	TOTAL PURCHASED SERVICES	$ 711,685	$ 749,845	$ 748,760
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 19,215	$ 18,000	$ 18,250
5311005	Uniforms and Turnout Gear	$ 36,054	$ 35,000	$ 35,000
5311007	CID Supplies	$ -	$ 500	$ -
5311014	Ammunition & Taser Supply	$ 54,806	$ 60,000	$ 60,000
5312300	Electricity	$ 107,375	$ 100,000	$ 101,000
5312700	Gasoline/Diesel/CNG	$ 9,294	$ 10,500	$ 10,500
5312800	Stormwater	$ 1,520	$ 1,675	$ 1,675
5313001	Provisions	$ 3,772	$ 5,000	$ 2,500
5314001	Books and Periodicals	$ 937	$ 1,000	$ 1,500
5316001	Small Tools and Equipment	$ 32,108	$ 50,000	$ 40,000
5316002	SBITA Subscription Asset Expense	$ 254,255	$ -	$ -
	TOTAL SUPPLIES	$ 519,336	$ 281,675	$ 270,425

100 GENERAL FUND — 3210 POLICE ADMINISTRATION BUREAU

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
54	CAPITAL OUTLAY (MINOR)			
5412008	Training Complex-LETC	$ 4,144	$ 3,500	$ 4,000
5423001	Furniture and Fixtures	$ 2,571	$ 1,100	$ 500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 6,715	$ 4,600	$ 4,500
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 5,200	$ 5,200	$ 5,200
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 128,840	$ 119,825	$ 129,525
5524001	Self-funded Insurance (Medical)	$ 79,771	$ 103,595	$ 76,180
5524002	Life and Disability	$ 2,350	$ 3,025	$ 3,495
5524003	Wellness Program	$ 1,335	$ 1,335	$ 1,145
5524004	OPEB	$ 14,892	$ 3,900	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 232,388	$ 236,880	$ 219,445
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ -	$ 345	$ -
5734001	Miscellaneous Expenses	$ 1,569	$ 2,000	$ 2,000
5734007	C.O.P	$ 3,741	$ 4,400	$ 4,000
	TOTAL OTHER COSTS	$ 5,310	$ 6,745	$ 6,000
	TOTAL EXPENDITURES	**$ 2,192,399**	**$ 2,014,830**	**$ 1,966,075**

100 GENERAL FUND — 3215 POLICE OPERATIONS BUREAU

The Police Department Operations Bureau funds the Detective Section, K-9 Section, Evidence Custodian/Crime Scene Technician, Dispatch Section and Records Section.



Full-Time Employees by Fiscal Year
FY 2023: 31 FY 2024: 31 FY 2025: 32 FY 2026: 31 FY 2027: 35

STATEMENT OF SERVICE

The Operations Bureau is comprised of the Detective Section, K-9 Section, Evidence Custodian/Crime Scene Technician, Dispatch Section and Records Section. The Detective Section is responsible for in-depth investigation of crimes in order to build successful cases for prosecution. The K-9 Section is responsible for drug detection and tracking in support of the entire agency. The Evidence Custodian/Crime Scene Technician is a Detective responsible for the management of the evidence room and processing of major crime scenes. The Communications Section is responsible for receiving and dispatching calls for service, as well as keeping track of officer locations and activities throughout their shift. The Records Section is responsible for records retention, records processing and records requests as well as front counter reception.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Decrease the number of violent crimes through proactive patrol techniques, investigation and effective prosecution.	Governance	Ongoing	Ongoing
2. Increase training opportunities for all bureau personnel.	Governance	Ongoing	Ongoing
3. Improve the quality of life for the community through proactive investigation of gang, narcotic and violent crimes.	Quality of Life	Ongoing	Ongoing
4. Fulfill all open records and discovery requests.	Governance	In Progress	In Progress

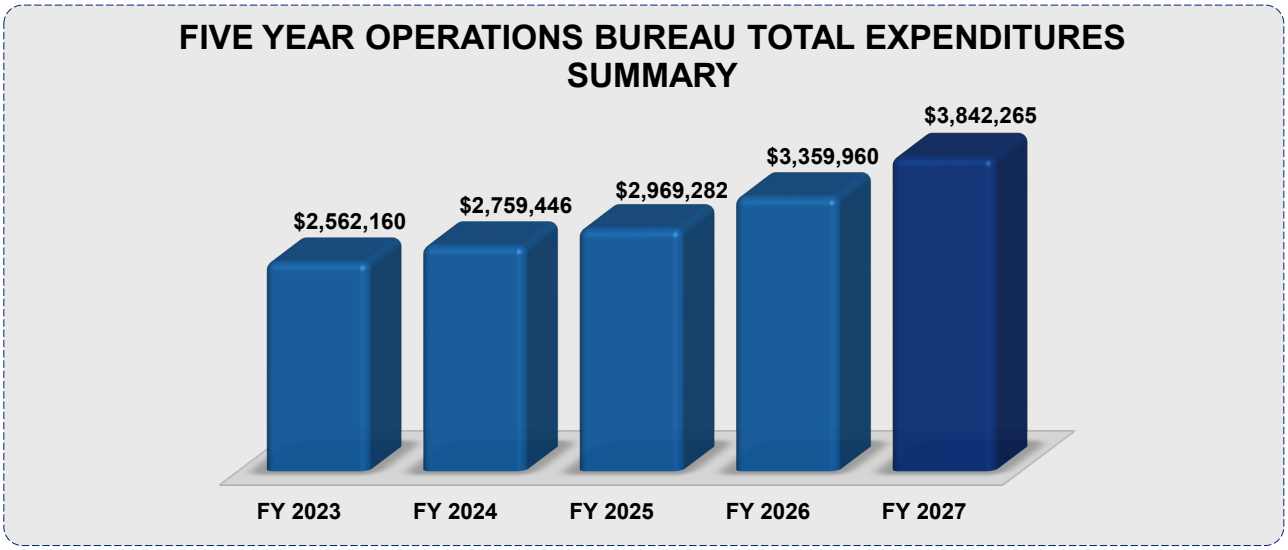
OBJECTIVES FOR FISCAL YEAR 2027

1. Provide additional training and support to all Operations Bureau Personnel.
2. Provide professional dispatch and communication services for SPD and SFD.
3. Utilize CID and SID to increase clearances on violent and gun-related crimes.
4. Fulfill 100% of the open records and discovery requests in the time frame allowed in Georgia Statutes.
5. Continue to implement and utilize new technologies to enable investigative successes

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Cases forwarded to Operations Bureau	1,074	1,100	945	1,000	1,100
Cases cleared	676	700	718	800	800
Open Records and discovery requests	424	450	855	900	900

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 1,867,125	$ 2,075,058	$ 2,301,325	$ 2,640,030	$ 3,121,205	18.23%
Purchase/Contract Services	$ 194,427	$ 192,587	$ 233,429	$ 260,025	$ 265,820	2.23%
Supplies	$ 113,483	$ 66,128	$ 54,133	$ 63,685	$ 63,185	-0.79%
Capital Outlay (Minor)	$ 5,250	$ -	$ 97	$ 4,065	$ 2,000	0.00%
Interfund Dept. Charges	$ 381,380	$ 425,123	$ 379,887	$ 391,280	$ 389,555	-0.44%
Other Costs	$ 495	$ 550	$ 411	$ 875	$ 500	0.00%
Total Expenditures	$ 2,562,160	$ 2,759,446	$ 2,969,282	$ 3,359,960	$ 3,842,265	14.35%



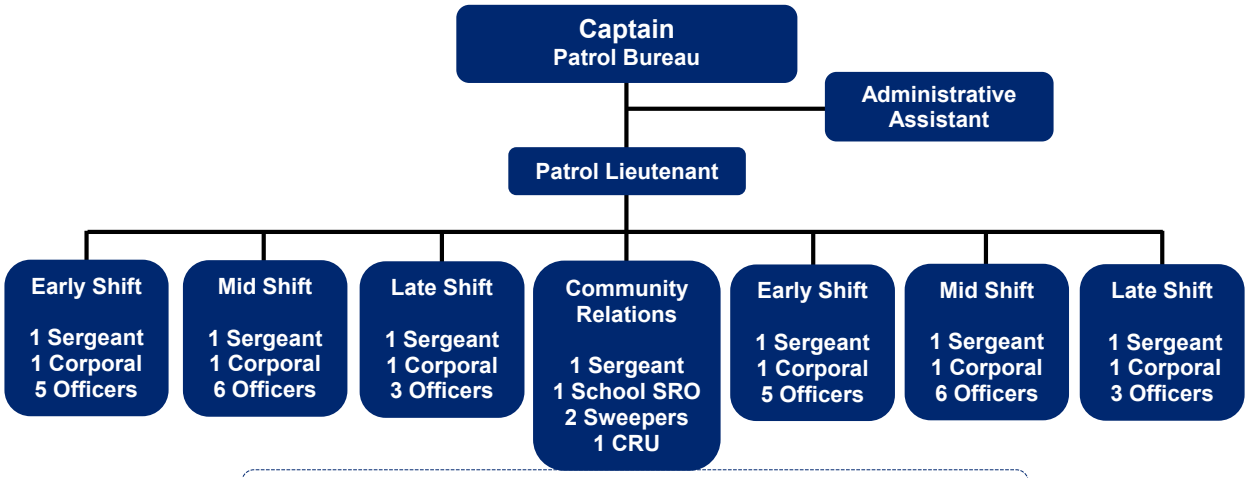
100 GENERAL FUND — 3215 POLICE OPERATIONS BUREAU

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,807,379	$ 2,089,145	$ 2,470,100
5113001	Overtime	$ 122,668	$ 99,000	$ 99,000
5114001	Extra Duty Pay	$ 11,922	$ 12,000	$ 12,600
5115001	Shift Differential	$ 3,090	$ 3,600	$ 3,600
	Sub-total: Salaries and Wages	*$ 1,945,059*	*$ 2,203,745*	*$ 2,585,300*
5122001	Social Security (FICA) Contributions	$ 139,259	$ 165,005	$ 197,775
5124001	Retirement Contributions	$ 185,691	$ 237,755	$ 292,905
5127001	Workers Compensation	$ 30,651	$ 32,805	$ 45,225
5129002	Employee Drug Screening Tests	$ 665	$ 720	$ -
	Sub-total: Employee Benefits	*$ 356,266*	*$ 436,285*	*$ 535,905*
	TOTAL PERSONAL SERVICES	$ 2,301,325	$ 2,640,030	$ 3,121,205
52	PURCHASE/CONTRACT SERVICES			
5212100	Interpreter	$ 1,585	$ 1,390	$ 1,500
5222001	Rep. and Maint. (Equipment)	$ 146	$ 315	$ 150
5222002	Rep. and Maint. (Vehicles-Parts)	$ 18,672	$ 17,000	$ 21,000
5222003	Rep. and Maint. (Labor)	$ 22,939	$ 20,000	$ 18,000
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 460	$ -
5222102	Software Support/Applications	$ 7,663	$ 25,680	$ 24,000
5222103	Rep. and Maint. Computers	$ 90,062	$ 87,000	$ 92,275
	Sub-total: Property Services	*$ 141,067*	*$ 151,845*	*$ 156,925*
5231001	Insurance, Other than Benefits	$ 69,606	$ 75,460	$ 78,205
5232001	Communication Devices/Service	$ 20,665	$ 27,830	$ 29,190
5236001	Dues and Fees	$ 1,391	$ 4,755	$ 1,500
5237001	Education and Training	$ 700	$ 135	$ -
	Sub-total: Other Purchased Services	*$ 92,362*	*$ 108,180*	*$ 108,895*
	TOTAL PURCHASED SERVICES	$ 233,429	$ 260,025	$ 265,820
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 277	$ 1,000	$ 500
5311002	Parts and Materials (K-9)	$ 340	$ 1,000	$ 1,000
5311003	Chemicals (K-9 Medical)	$ 5,370	$ 6,500	$ 6,500
5311005	Uniforms and Turnout Gear	$ 11,354	$ 16,000	$ 16,000
5311007	CID Supplies	$ 6,449	$ 10,000	$ 10,000
5312700	Gasoline/Diesel/CNG	$ 25,241	$ 25,000	$ 25,000
5316001	Small Tools and Equipment	$ 5,102	$ 4,185	$ 4,185
	TOTAL SUPPLIES	$ 54,133	$ 63,685	$ 63,185
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 97	$ 2,740	$ 2,000
5424001	Computers	$ -	$ 1,325	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 97	$ 4,065	$ 2,000

100 GENERAL FUND — 3215 POLICE OPERATIONS BUREAU

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 324,001	$ 354,425	$ 347,095
5524002	Life and Disability	$ 10,622	$ 12,540	$ 15,545
5524003	Wellness Program	$ 5,730	$ 6,115	$ 6,115
5524004	OPEB	$ 39,534	$ 18,200	$ 20,800
	TOTAL INTERFUND/INTERDEPT.	$ 379,887	$ 391,280	$ 389,555
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 411	$ 875	$ 500
	TOTAL OTHER COSTS	$ 411	$ 875	$ 500
	TOTAL EXPENDITURES	**$ 2,969,282**	**$ 3,359,960**	**$ 3,842,265**

100 GENERAL FUND — 3223 POLICE PATROL BUREAU



Full-Time Employees by Fiscal Year
FY 2023: 59 FY 2024: 59 FY 2025: 49 FY 2026: 50 FY 2027: 47

STATEMENT OF SERVICE

The Patrol Bureau is the largest and most visible bureau in the police department. The uniformed officers of the Patrol Bureau are the primary responders to emergency incidents, handle the vast majority of the calls for service, as well as providing preventive patrols and traffic enforcement. This Bureau is commanded by a Captain, who is assisted by one lieutenant. The lieutenant supervises both “watches” which consists of three patrol shifts, each led by a sergeant. Officers work four ten hour shifts each week, and between the six patrol teams, they provide 24 hour a day, seven day a week coverage. The Bureau also has one School Resource Officer (SRO) at Statesboro High School as well as two officer “Sweepers” who supplement the patrol shifts by covering details such as court bailiff, out of town prisoner transports, first appearance hearings and other functions. The SRO as well as the "Sweeper" officers fall under the direction of the Community Relations Sergeant. The Crash Reduction Unit, which consists of two officers, when fully staffed, who are dedicated to full time traffic crash respone and enforcement.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Develop and foster a culture of proactive policing that focuses on enforcement as well as community collaboration to address problem areas.	Quality of Life	Ongoing	Ongoing
2. Make a concerted effort to retain quality employees through professional development and the creation of varying opportunities when possible.	Governance	Ongoing	Ongoing
3. Continue the focus on bureau efficiency by standardizing operations, clearly relaying expectations, and increasing clarity of communication.	Governance	Ongoing	Ongoing
4. Develop a Patrol Bureau succession plan to ensure the effective continuation of services when vacancies arise.	Governance	Ongoing	Ongoing
FY 2027			
1. Implement more effective Bureau-wide communication.	Governance	Ongoing	Ongoing
2. Focus on accountability led by front-line supervisors.	Governance	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

1. Encourage officers to make proactive contacts with the public in both enforcement and non-enforcement situations
2. Implement a culture of information-sharing
3. Empower line supervisors to address issues directly and promptly
4. Hold officers to a high standard of professional behavior and adherence to policy with supervisors setting the example

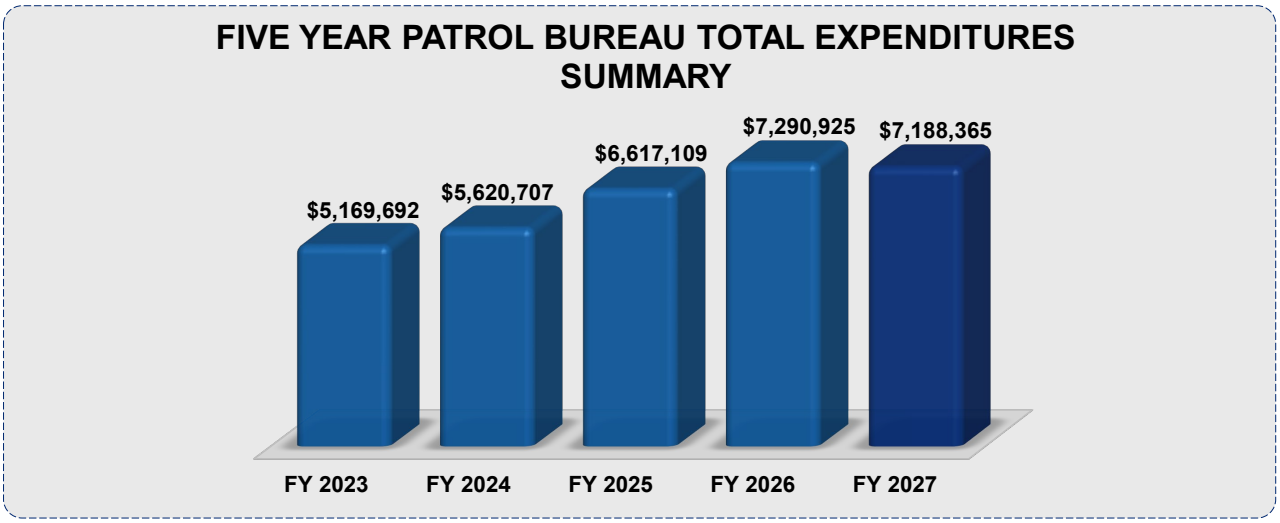
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Calls for service	43,777	46,995	48,610	54,198	58,067
Traffic Crashes (Does not include worked by GSP)	2,095	1,517	1,370	1,762	2,167
Traffic Crashes with injuries	111	123	235	220	240
Traffic Crash Fatalities	1	1	0	1	2
Traffic Citations Issued	3,731	7,470	4,830	6,472	8,090
Warnings issued	5,164	6,324	8,750	10,480	12,260
DUIs	94	67	110	102	105
Incident reports taken	4,755	4,996	4,839	4,770	4,850
Arrests	1,393	1,466	1,711	1,806	1,914
Field Interviews	1,229	2,070	2,000	1,402	1,500
Gallons of gasoline used	53,330	57,605	62,809	71,490	80,783
Funeral escorts	4	0	0	0	0
Alarm calls	1,818	1,738	1,720	1,626	1,700

^ Does not include accidents with injuries worked by GSP

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 3,587,927	$ 4,297,950	$ 5,144,295	$ 5,624,815	$ 5,532,370	-1.64%
Purchase/Contract Services	$ 481,714	$ 444,912	$ 576,959	$ 693,820	$ 702,860	1.30%
Supplies	$ 413,721	$ 225,111	$ 277,624	$ 365,610	$ 349,500	-4.41%
Capital Outlay (Minor)	$ 21,248	$ 8,805	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 665,082	$ 643,756	$ 618,191	$ 606,325	$ 603,635	-0.44%
Other Costs	$ -	$ 173	$ 40	$ 355	$ -	0.00%
Total Expenditures	$ 5,169,692	$ 5,620,707	$ 6,617,109	$ 7,290,925	$ 7,188,365	-1.41%



100 GENERAL FUND — 3223 POLICE PATROL BUREAU

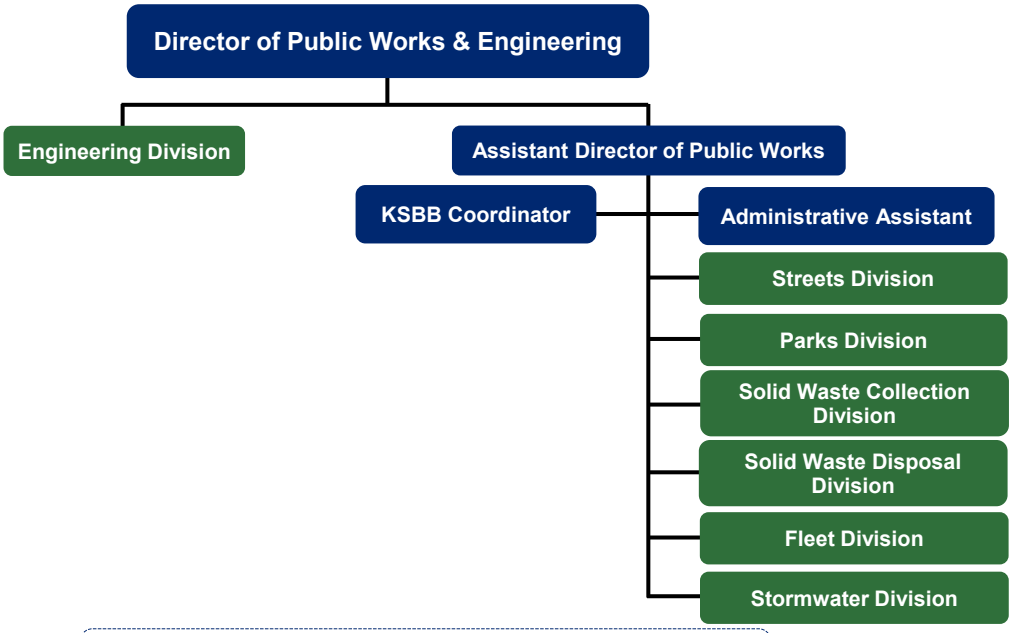
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 3,882,458	$ 4,447,925	$ 4,247,580
5112001	Temporary	$ -	$ -	$ 25,310
5113001	Overtime	$ 321,036	$ 170,000	$ 170,000
5114001	Extra Duty Pay	$ 99,700	$ 60,000	$ 100,000
5115001	Shift Differential	$ 16,360	$ 25,000	$ 25,000
	Sub-total: Salaries and Wages	*$ 4,319,554*	*$ 4,702,925*	*$ 4,567,890*
5122001	Social Security (FICA) Contributions	$ 318,489	$ 355,705	$ 349,445
5124001	Retirement Contributions	$ 391,589	$ 462,785	$ 488,600
5127001	Workers Compensation	$ 111,053	$ 101,855	$ 126,435
5129002	Employee Drug Screening Tests	$ 3,610	$ 1,545	$ -
	Sub-total: Employee Benefits	*$ 824,741*	*$ 921,890*	*$ 964,480*
	TOTAL PERSONAL SERVICES	$ 5,144,295	$ 5,624,815	$ 5,532,370
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 3,911	$ 7,000	$ 5,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 92,499	$ 85,000	$ 85,000
5222003	Rep. and Maint. (Labor)	$ 126,046	$ 92,000	$ 92,000
5222005	Rep. and Maint. (Office Equipment)	$ 3,772	$ 5,000	$ 4,000
5222102	Software Support/Applications	$ -	$ 95,000	$ 90,000
5222103	Rep. and Maint. Computers	$ 165,425	$ 160,000	$ 200,785
	Sub-total: Property Services	*$ 391,653*	*$ 444,000*	*$ 477,285*
5231001	Insurance, Other than Benefits	$ 180,445	$ 227,965	$ 201,915
5232001	Communication Devices/Service	$ 4,861	$ 21,705	$ 23,660
5236001	Dues and Fees	$ -	$ 150	$ -
	Sub-total: Other Purchased Services	*$ 185,306*	*$ 249,820*	*$ 225,575*
	TOTAL PURCHASED SERVICES	$ 576,959	$ 693,820	$ 702,860
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 14,188	$ 15,000	$ 14,000
5311005	Uniforms and Turnout Gear	$ 60,347	$ 65,000	$ 65,000
5312700	Gasoline/Diesel/CNG	$ 160,042	$ 175,000	$ 175,000
5316001	Small Tools and Equipment	$ 43,002	$ 109,610	$ 95,500
5316003	Computer Accessories	$ 45	$ 500	$ -
5316006	Cellular Phone Equipment	$ -	$ 500	$ -
	TOTAL SUPPLIES	$ 277,624	$ 365,610	$ 349,500
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 520,092	$ 531,670	$ 519,100
5524002	Life and Disability	$ 22,843	$ 27,520	$ 33,235
5524003	Wellness Program	$ 11,080	$ 12,035	$ 11,650
5524004	OPEB	$ 64,176	$ 35,100	$ 39,650
	TOTAL INTERFUND/INTERDEPT.	$ 618,191	$ 606,325	$ 603,635

100 GENERAL FUND — 3223 POLICE PATROL BUREAU

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 40	$ 355	$ -
	TOTAL OTHER COSTS	$ 40	$ 355	$ -
	TOTAL EXPENDITURES	**$ 6,617,109**	**$ 7,290,925**	**$ 7,188,365**

100 GENERAL FUND — 4100 PUBLIC WORKS ADMINISTRATION

The Public Works Administration division includes the Director of Public Works & Engineering, the Assistant Director of Public Works, the Administrative Assistant to the Public Works Division, and the Keep Statesboro Bulloch Beautiful Coordinator. The Department is made up of the following divisions: Public Works Administration Division, Engineering Division, Stormwater Division, Parks Division, Streets Division, Solid Waste Collection Division, Solid Waste Disposal Division, and Fleet Maintenance Division. The Public Works Administration Division, Engineering Division, Parks Division and Streets Division are primarily funded through the City's General fund. The Stormwater Division, Solid Waste Collection Division, Solid Waste Disposal Division, and Fleet Maintenance Division operate as Enterprise Funds. Capital projects and equipment purchased by the Department are funded by the Capital Improvements Program Fund, Enterprise Funds, SPLOST Funds and TSPLOST Funds.



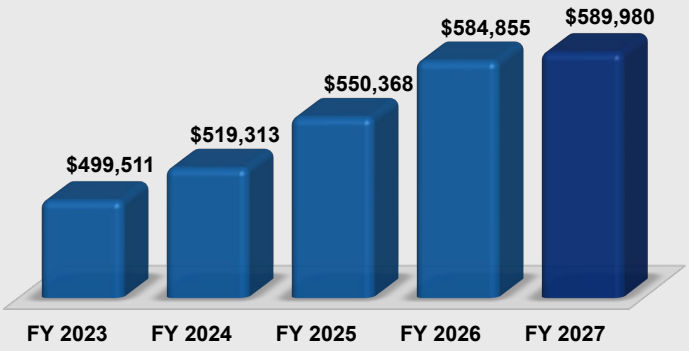
Full-Time Employees by Fiscal Year

FY 2023: 4 FY 2024: 4 FY 2025: 4 FY 2026: 4 FY 2027: 4

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 360,203	$ 363,994	$ 394,577	$ 437,640	$ 460,570	5.24%
Purchase/Contract Services	$ 39,687	$ 44,927	$ 64,303	$ 53,540	$ 51,060	-4.63%
Supplies	$ 9,362	$ 14,654	$ 12,186	$ 11,650	$ 11,700	0.43%
Capital Outlay	$ 2,162	$ -	$ -	$ 250	$ 250	0.00%
Interfund Dept. Charges	$ 87,725	$ 95,500	$ 79,310	$ 81,525	$ 65,900	-19.17%
Other Costs	$ 372	$ 238	$ (8)	$ 250	$ 500	100.00%
Total Expenditures	$ 499,511	$ 519,313	$ 550,368	$ 584,855	$ 589,980	0.88%

FIVE YEAR PUBLIC WORKS ADMINISTRATION TOTAL EXPENDITURES SUMMARY



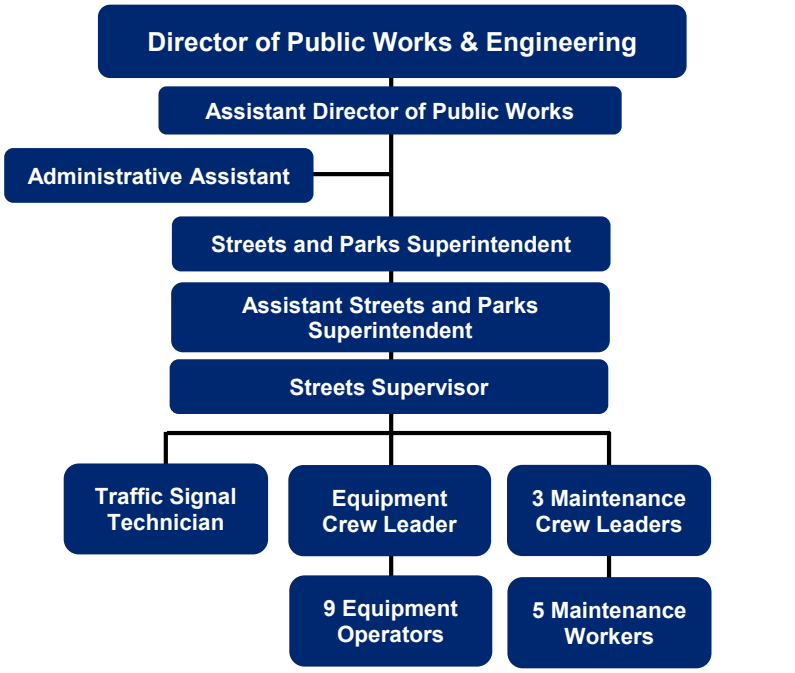
100 GENERAL FUND — 4100 PUBLIC WORKS ADMINISTRATION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 324,482	$ 351,925	$ 372,370
5113001	Overtime	$ 3,462	$ 5,210	$ 1,500
	Sub-total: Salaries and Wages	*$ 327,944*	*$ 357,135*	*$ 373,870*
5122001	Social Security (FICA) Contributions	$ 24,074	$ 27,080	$ 28,600
5124001	Retirement Contributions	$ 32,534	$ 36,200	$ 39,870
5127001	Workers Compensation	$ 8,330	$ 8,825	$ 9,830
5129002	Employee Drug Screening Tests	$ 80	$ -	$ -
5129006	Vehicle Allowance	$ 1,615	$ 8,400	$ 8,400
	Sub-total: Employee Benefits	*$ 66,633*	*$ 80,505*	*$ 86,700*
	TOTAL PERSONAL SERVICES	$ 394,577	$ 437,640	$ 460,570
52	PURCHASE/CONTRACT SERVICES			
5221001	Cleaning Services	$ 515	$ -	$ -
5222001	Rep. and Maint. (Equipment)	$ 3,330	$ 3,000	$ 1,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 3,297	$ 750	$ 500
5222003	Rep. and Maint. (Labor)	$ 744	$ 500	$ 500
5222004	Rep. and Maint. (Buildings/Grounds)	$ 1,839	$ 590	$ 500
5222005	Rep. and Maint. (Office Equipment)	$ 140	$ 500	$ 500
5222102	Software Support/Applications	$ 911	$ 1,200	$ 1,000
5222103	Rep. and Maint. Computers	$ 14,064	$ 13,000	$ 14,285
	Sub-total: Property Services	*$ 24,840*	*$ 19,540*	*$ 18,285*
5231001	Insurance, Other than Benefits	$ 11,292	$ 9,615	$ 10,095
5232001	Communication Devices/Service	$ 6,838	$ 9,140	$ 8,680
5232005	Internet Services	$ 2,503	$ 2,500	$ 2,500
5232006	Postage	$ -	$ 15	$ -
5233001	Advertising	$ 2,044	$ 2,500	$ 2,000
5235001	Travel	$ 8,291	$ 3,435	$ 2,500
5236001	Dues and Fees	$ 2,070	$ 1,795	$ 2,500
5237001	Education and Training	$ 3,581	$ 3,500	$ 3,000
5238501	Contract Labor/Services	$ 2,844	$ 1,500	$ 1,500
	Sub-total: Other Purchased Services	*$ 39,463*	*$ 34,000*	*$ 32,775*
	TOTAL PURCHASED SERVICES	$ 64,303	$ 53,540	$ 51,060
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 7,720	$ 8,000	$ 8,000
5311005	Uniforms	$ 306	$ 500	$ 500
5312700	Gasoline/Diesel/CNG	$ 1,408	$ 900	$ 500
5313001	Provisions	$ 2,752	$ 2,000	$ 2,700
5316001	Small Tools and Equipment	$ -	$ 250	$ -
	TOTAL SUPPLIES	$ 12,186	$ 11,650	$ 11,700
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture & Fixtures	$ -	$ 250	$ 250
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 250	$ 250

100 GENERAL FUND — 4100 PUBLIC WORKS ADMINISTRATION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 12,060	$ 11,220	$ 12,125
5524001	Self-funded Insurance (Medical)	$ 51,133	$ 65,165	$ 48,520
5524002	Life and Disability	$ 1,760	$ 1,775	$ 1,890
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 13,592	$ 2,600	$ 2,600
	TOTAL INTERFUND/INTERDEPT.	$ 79,310	$ 81,525	$ 65,900
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ (8)	$ 250	$ 500
	TOTAL OTHER COSTS	$ (8)	$ 250	$ 500
	TOTAL EXPENDITURES	**$ 550,368**	**$ 584,855**	**$ 589,980**

100 GENERAL FUND — 4200 STREETS DVISION



Full-Time Employees by Fiscal Year
FY 2023: 22 FY 2024: 22 FY 2025: 22 FY 2026: 22 FY 2027: 22

STATEMENT OF SERVICE

The Street Division is responsible for the maintenance of city streets, rights of ways, and easements. The Division performs pothole patching, crack sealing, street striping, repairing of utility cuts, traffic signal maintenance, street sign maintenance, right of way tree maintenance, sidewalk repair, right of way mowing and other related work. Large projects are typically contracted out, as the division is primarily staffed for minor maintenance only. The Division is also tasked with operating the City's mosquito abatement program. The division's operating budget is within the General Fund. Capital projects are in the CIP Fund, SPLOST and TSPLOST Funds.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Maintain the public rights of ways and drainage systems for compliance with standards and proper function.	Quality of Life	Ongoing	Ongoing
2. Improve communication with public to improve service delivery and response time.	Communication	Ongoing	Ongoing
3. Update city tree inventory database to identify and mitigate hazardous trees in city rights of ways.	Quality of Life	Ongoing	Ongoing
4. Update city sign inventory database to identify and mitigate substandard and non-retroreflective signs in city rights of ways.	Quality of Life	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

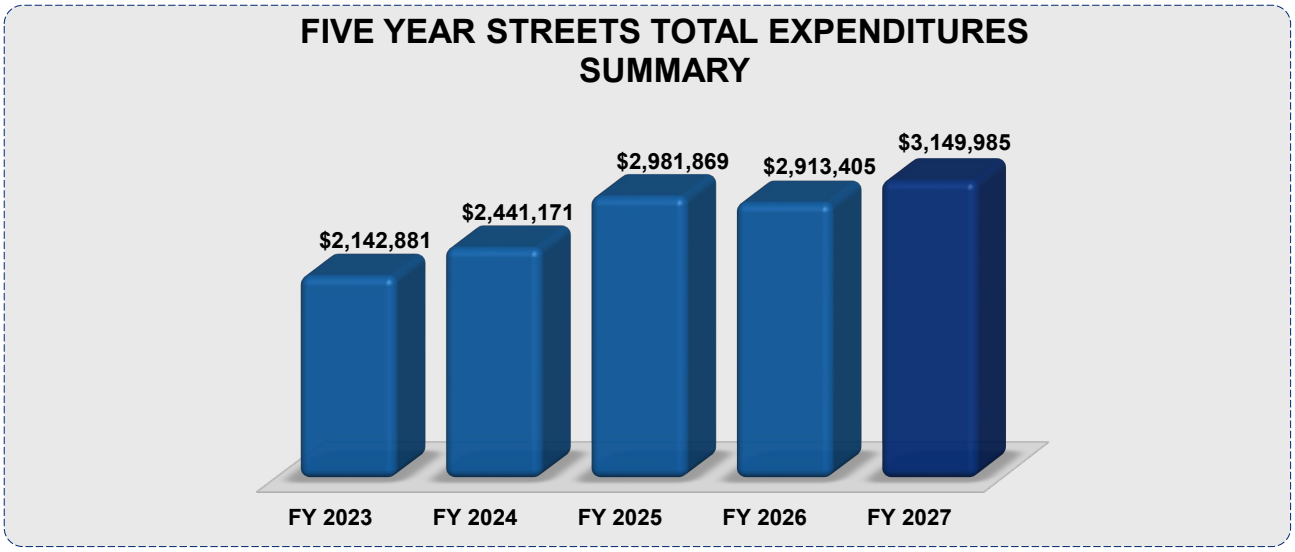
1. Prioritize repairs and maintenance to promptly correct known safety hazards and identify potential safety hazards.
2. Improve the quality of work to ensure repairs are completed promptly and efficiently.
3. Improve Public Works webpages and explore additional forms of communication to provide public with a resource to report street and drainage deficiencies and track complaints received.
4. Utilize the work order system to evaluate all complaints the same day received, perform timely corrective action, and provide prompt response to the complainant.
5. Assist the City Engineer in identifying streets needing resurfacing, restriping or major improvement.
6. Assist the needs of other city departments as requested to maintain fiscal responsibility for the City.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Potholes repaired	824	900	697	700	900
Utility cuts repaired	61	60	90	90	90
Street signs repaired (City R/W)	1312	1344	1440	1450	1500
Street signs repaired (State R/W)	55	56	50	60	60
Traffic signals repaired (City R/W)	58	56	56	60	60
Traffic signals repaired (State R/W)	25	24	25	25	35
Hazardous tree removed	38	35	21	20	30
Trees on right of way pruned	332	350	135	150	200
R/W Trash Bags Collected	0	0	2970	3000	3000
R/W Tires Collected	0	0	102	150	200
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Special events traffic control	22	25	22	25	25
Emergency call-ins	91	90	84	90	100

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 1,044,607	$ 1,265,463	$ 1,469,658	$ 1,562,320	$ 1,676,640	7.32%
Purchase/Contract Services	$ 167,498	$ 189,936	$ 344,442	$ 310,440	$ 306,960	-1.12%
Supplies	$ 623,093	$ 729,267	$ 880,261	$ 751,910	$ 882,500	17.37%
Capital Outlay (Minor)	$ 19,812	$ 21,456	$ 22,035	$ 20,500	$ 22,000	7.32%
Interfund Dept. Charges	$ 248,648	$ 226,983	$ 260,441	$ 264,285	$ 258,785	-2.08%
Other Costs	$ 39,223	$ 8,066	$ 5,032	$ 3,950	$ 3,100	-21.52%
Total Expenditures	$ 2,142,881	$ 2,441,171	$ 2,981,869	$ 2,913,405	$ 3,149,985	8.12%



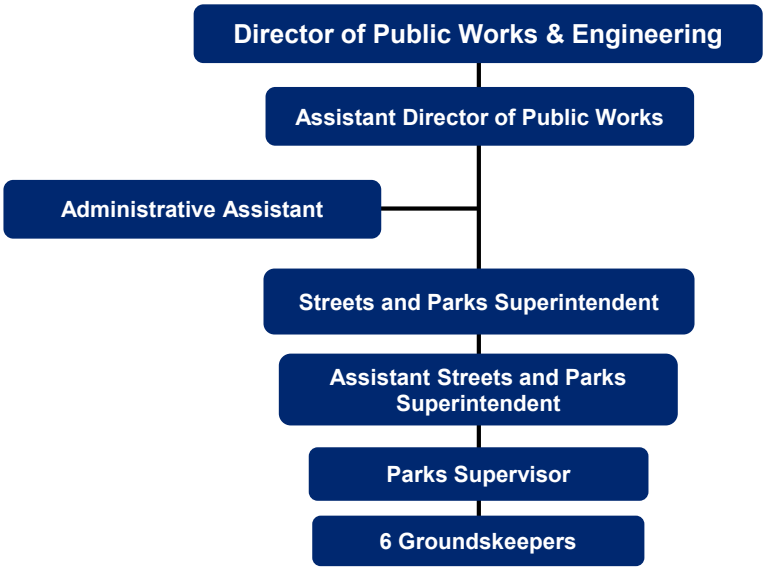
100 GENERAL FUND — 4200 STREETS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,124,101	$ 1,214,620	$ 1,284,405
5113001	Overtime	$ 74,633	$ 55,110	$ 50,000
	Sub-total: Salaries and Wages	*$ 1,198,734*	*$ 1,269,730*	*$ 1,334,405*
5122001	Social Security (FICA) Contributions	$ 86,425	$ 96,540	$ 102,080
5124001	Retirement Contributions	$ 109,892	$ 132,005	$ 151,545
5127001	Workers Compensation	$ 73,402	$ 62,930	$ 88,610
5129002	Employee Drug Screening Tests	$ 1,205	$ 1,115	$ -
	Sub-total: Employee Benefits	*$ 270,924*	*$ 292,590*	*$ 342,235*
	TOTAL PERSONAL SERVICES	$ 1,469,658	$ 1,562,320	$ 1,676,640
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 34,032	$ 21,000	$ 23,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 44,179	$ 23,000	$ 23,000
5222003	Rep. and Maint. (Labor)	$ 85,150	$ 53,220	$ 45,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 2,959	$ 1,000	$ 1,000
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 1,000	$ -
5222102	Software Support/Application	$ -	$ 20	$ -
5222103	Rep. and Maint. Computers	$ 14,884	$ 20,075	$ 20,605
5223200	Rentals	$ 228	$ 775	$ 775
	Sub-total: Property Services	*$ 181,432*	*$ 120,090*	*$ 113,380*
5231001	Insurance, Other than Benefits	$ 82,241	$ 91,845	$ 96,435
5232001	Communication Devices/Service	$ 10,147	$ 11,605	$ 11,545
5233001	Advertising	$ -	$ 500	$ -
5235001	Travel	$ 6,566	$ 4,365	$ 4,000
5236001	Dues and Fees	$ 614	$ 200	$ 600
5237001	Education and Training	$ 6,158	$ 4,000	$ 3,500
5238501	Contract Labor/Services	$ 57,284	$ 76,835	$ 77,000
5239001	Erosion Control (EPD)	$ -	$ 1,000	$ 500
	Sub-total: Other Purchased Services	*$ 163,010*	*$ 190,350*	*$ 193,580*
	TOTAL PURCHASED SERVICES	$ 344,442	$ 310,440	$ 306,960
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 23,641	$ 21,000	$ 23,000
5311002	Parts and Materials	$ 10,127	$ 9,000	$ 10,000
5311003	Chemicals	$ 3,675	$ 7,500	$ 6,000
5311005	Uniforms	$ 12,177	$ 10,000	$ 11,000
5312300	Electricity	$ 5,112	$ 4,800	$ 4,500
5312302	Electricity - Street and Traffic Lights	$ 754,578	$ 640,000	$ 760,000
5312400	Bottled Gas	$ -	$ 150	$ -
5312700	Gasoline/Diesel/CNG	$ 63,809	$ 50,000	$ 60,000
5313001	Provisions	$ 374	$ 1,310	$ -
5314001	Books and Periodicals	$ -	$ 150	$ -
5316001	Small Tools and Equipment	$ 6,768	$ 8,000	$ 8,000
	TOTAL SUPPLIES	$ 880,261	$ 751,910	$ 882,500

100 GENERAL FUND — 4200 STREETS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 22,035	$ 20,500	$ 22,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 22,035	$ 20,500	$ 22,000
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 24,120	$ 22,435	$ 24,250
5524001	Self-funded Insurance (Medical)	$ 202,407	$ 217,350	$ 208,950
5524002	Life and Disability	$ 5,072	$ 6,650	$ 7,085
5524003	Wellness Program	$ 4,200	$ 4,200	$ 4,200
5524004	OPEB	$ 24,642	$ 13,650	$ 14,300
	TOTAL INTERFUND/INTERDEPT.	$ 260,441	$ 264,285	$ 258,785
57	OTHER COSTS			
5733000	Solid Waste Disposal	$ 5,032	$ 3,450	$ 3,000
5734001	Miscellaneous Expenses	$ -	$ 500	$ 100
	TOTAL OTHER COSTS	$ 5,032	$ 3,950	$ 3,100
	TOTAL EXPENDITURES	**$ 2,981,869**	**$ 2,913,405**	**$ 3,149,985**

100 GENERAL FUND — 6200 PARKS DIVISION



Full-Time Employees by Fiscal Year
FY 2023: 7 FY 2024: 7 FY 2025: 7 FY 2026: 7 FY 2027: 7

STATEMENT OF SERVICE

The Parks Division is responsible for maintenance of the Eastside cemetery, McTell Trail, Rev. Julius Abraham Trail, Triangle Park, Renaissance Park, Edgewood Park, Downtown Dog Park, City owned greenspaces, City facility grounds, and trees and other plantings in traffic islands. Cemetery lot sales are handled by the City Engineers' Office. The Parks Division operating budget is within the General Fund. Capital projects are in the CIP Fund and SPLOST Fund.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Maintain and improve the Cemetery and various public grounds to enhance the City's appearance and quality of life.	Quality of Life	Ongoing	Ongoing
2. Provide additional landscape features that promote environmental stewardship.	Quality of Life	Ongoing	Ongoing

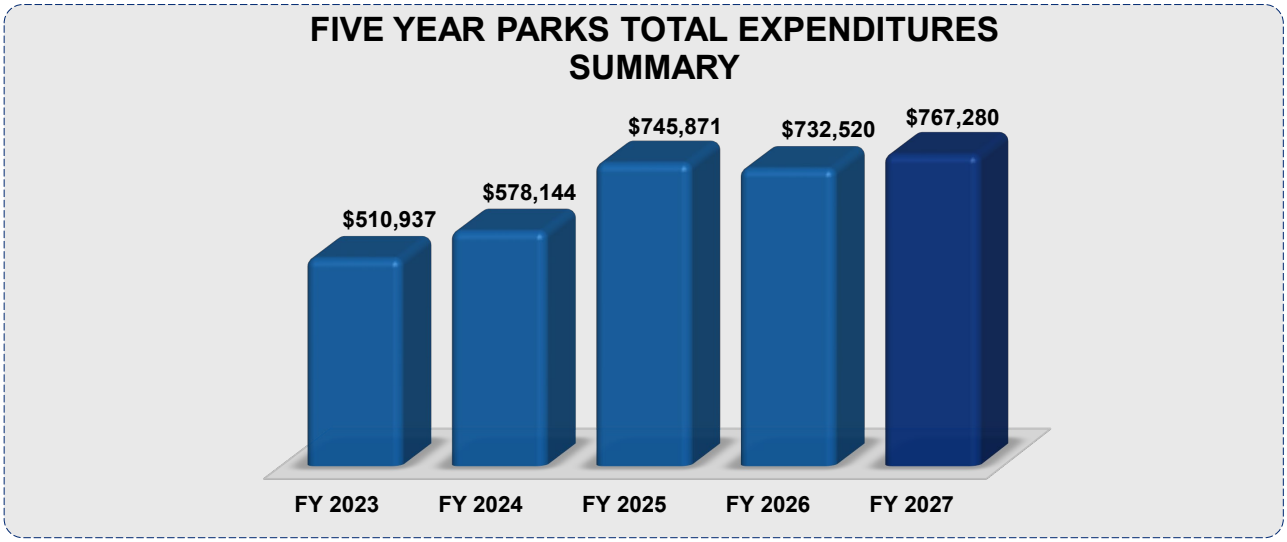
OBJECTIVES FOR FISCAL YEAR 2027

1. Provide seasonal landscaping, pruning, and flower planting per yearly planting schedule.
2. Maintain landscaping in an efficient and effective manner to reduce environmental impacts.
3. Improve landscape irrigation in a manner that fosters water conservation.
4. Explore ways to educate the public regarding best management landscaping practices for environment stewardship.
5. Identify and remove hazardous trees in City Parks & greenspaces and replant with new trees.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Facility grounds maintained	8	8	8	8	8
Facility grounds maintained (acres)	15	15	15	15	15
Parking lots w/landscape maintained	15	15	15	15	15
Parking lots w/landscape maintained (acres)	4	4.00	4.00	4.00	4.00
Parks maintained	12	12	12	12	12
Parks maintained (acres)	25	25	25	25	25
Right of way areas w/landscaping maintained	16	16	16	16	16
Right of way areas w/landscaping maintained (acres)	15	15	15	15	15
Bicycle/pedestrian trails	2	2	2	2	2
Bicycle/pedestrian trails (miles)	1.25	1.25	2	2	2
Cemetery (acres)	45	45	45	45	45
Number irrigation systems maintained	38	38	42	42	42

EXPENDITURES SUMMARY						
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 275,262	$ 332,350	$ 381,655	$ 407,280	$ 433,390	6.41%
Purchase/Contract Services	$ 67,916	$ 92,918	$ 191,807	$ 153,450	$ 169,395	10.39%
Supplies	$ 93,061	$ 84,526	$ 104,964	$ 83,885	$ 81,260	-3.13%
Capital Outlay	$ 27,758	$ 18,107	$ 12,891	$ 18,000	$ 18,000	0.00%
Interfund Dept. Charges	$ 46,663	$ 49,654	$ 52,760	$ 69,255	$ 64,735	-6.53%
Other Costs	$ 277	$ 589	$ 1,794	$ 650	$ 500	-23.08%
Total Expenditures	$ 510,937	$ 578,144	$ 745,871	$ 732,520	$ 767,280	4.75%



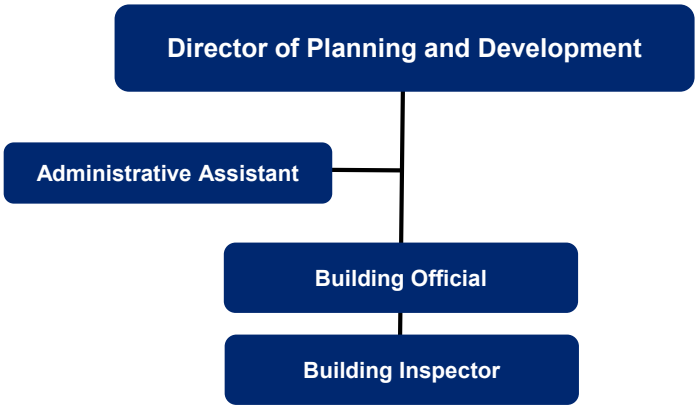
100 GENERAL FUND — 6200 PARKS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 302,345	$ 321,095	$ 340,920
5113001	Overtime	$ 14,925	$ 15,000	$ 15,000
	Sub-total: Salaries and Wages	*$ 317,270*	*$ 336,095*	*$ 355,920*
5122001	Social Security (FICA) Contributions	$ 22,725	$ 26,060	$ 27,230
5124001	Retirement Contributions	$ 30,183	$ 33,555	$ 36,930
5127001	Workers Compensation	$ 11,167	$ 11,370	$ 13,310
5129002	Employee Drug Screening	$ 310	$ 200	$ -
	Sub-total: Employee Benefits	*$ 64,385*	*$ 71,185*	*$ 77,470*
	TOTAL PERSONAL SERVICES	$ 381,655	$ 407,280	$ 433,390
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 6,866	$ 5,500	$ 5,500
5222002	Rep. and Maint. (Vehicle-Parts)	$ 10,603	$ 6,500	$ 6,500
5222003	Rep. and Maint. (Labor)	$ 34,488	$ 9,050	$ 12,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 495	$ 1,800	$ 500
5222005	Rep. and Maint. (Office Equipment)	$ -	$ -	$ -
5222103	Rep. and Maint. Computers	$ 2,378	$ 4,660	$ 4,640
5223200	Rentals	$ 1,152	$ 3,000	$ 1,500
5223201	Art lease - Art Park	$ 23,850	$ 20,000	$ 20,000
	Sub-total: Property Services	*$ 79,832*	*$ 50,510*	*$ 50,640*
5231001	Insurance, Other than Benefits	$ 27,770	$ 31,085	$ 32,640
5232001	Communication Devices/Service	$ 1,442	$ 2,055	$ 2,065
5233001	Advertising	$ -	$ 250	$ -
5235001	Travel	$ 3,151	$ 1,800	$ 1,800
5236001	Dues and Fees	$ 205	$ 250	$ 250
5237001	Education and Training	$ 1,664	$ 2,500	$ 2,000
5238501	Contract Labor/Services	$ 77,743	$ 65,000	$ 80,000
	Sub-total: Other Purchased Services	*$ 111,975*	*$ 102,940*	*$ 118,755*
	TOTAL PURCHASED SERVICES	$ 191,807	$ 153,450	$ 169,395
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 45,304	$ 23,575	$ 19,500
5311002	Parts and Materials	$ 5,013	$ 3,500	$ 3,500
5311003	Chemicals	$ 5,101	$ 4,000	$ 4,500
5311005	Uniforms	$ 5,184	$ 4,500	$ 5,500
5311008	General S and M (Tree Board)	$ 5,239	$ 8,000	$ 8,000
5312300	Electricity	$ 14,799	$ 15,000	$ 15,000
5312700	Gasoline/Diesel/CNG	$ 14,489	$ 15,000	$ 15,000
5312800	Stormwater	$ 6,600	$ 7,260	$ 7,260
5314001	Books and Periodicals	$ -	$ 50	$ -
5316001	Small Tools and Equipment	$ 3,235	$ 3,000	$ 3,000
	TOTAL SUPPLIES	$ 104,964	$ 83,885	$ 81,260

100 GENERAL FUND — 6200 PARKS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 12,891	$ 18,000	$ 18,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 12,891	$ 18,000	$ 18,000
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 45,971	$ 61,545	$ 56,925
5524002	Life and Disability	$ 1,549	$ 1,820	$ 1,920
5524003	Wellness Program	$ 1,340	$ 1,340	$ 1,340
5524004	OPEB	$ 3,900	$ 4,550	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 52,760	$ 69,255	$ 64,735
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 1,794	$ 600	$ 500
5734001	Miscellaneous Expenses	$ -	$ 50	$ -
	TOTAL OTHER COSTS	$ 1,794	$ 650	$ 500
	TOTAL OPERATING EXPENSES	**$ 745,871**	**$ 732,520**	**$ 767,280**

100 GENERAL FUND — 7200 PROTECTIVE INSPECTIONS DIVISION



Full-Time Employees by Fiscal Year
FY 2023: 2 FY 2024: 2 FY 2025: 2 FY 2026: 2 FY 2027: 2

STATEMENT OF SERVICE

The Inspections Division is responsible for performing building, plumbing, electrical, HVAC, and ADA inspections on all residential and commercial and industrial construction within the City to ensure they are in compliance with applicable building codes. The division also assists the Director of Planning and Development in ensuring that buildings meet the applicable Zoning Ordinance provisions, such as front, side and rear setbacks, driveway aprons, and adequate parking.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Properly maintain the Local Building Code Board of Appeals.	Governance	Ongoing	Ongoing
2. Attend at least 4 Home Builder Association Meetings.	Growth Mgmt.	Ongoing	Ongoing
3. Present code updates to Home Builders Association.	Governance	Ongoing	Ongoing
4. Building Official or Building Inspector become certified in at least one new area.	Governance	Complete	Ongoing
FY 2027			
1. Building Official or Inspector to attend annual BOAG conference.	Governance	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

1. Continue improving/updating inspection process.
2. Explore public education and outreach opportunities.
3. Utilize new permitting software.
4. Ensure that residential and commercial projects are in compliance with applicable building, plumbing, electrical and mechanical codes.

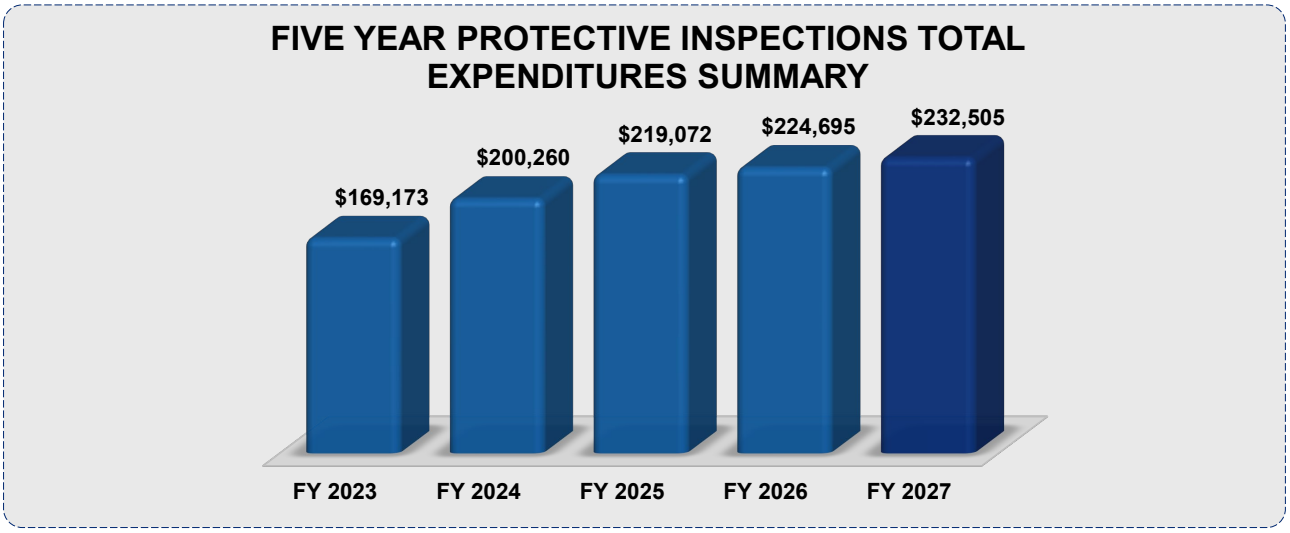
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Number of one-stop permits issued*	N/A	N/A	N/A	N/A	250
Dollar value of one-stop permits issued*	N/A	N/A	N/A	N/A	$ 9,500
Number of plumbing inspections performed*	357	600	798	1130	822
Dollar value of plumbing inspections performed*	$ 357	$ 600	$ 27,930	$ 39,550	$ 28,768
Number of electrical inspections performed*	482	800	1260	1200	1298
Dollar value of electrical inspections performed*	$ 16,870	$ 28,000	$ 144,100	$ 42,000	$ 148,423
Number of mechanical inspections performed*	226	400	501	850	517
Dollar value of mechanical inspections performed*	$ 7,910	$ 14,000	$ 12,535	$ 29,750	$ 12,911

Number of building inspections performed*	917	1000	2112	1900	2175
Dollar value of building inspections performed*	$ 32,095	$ 35,000	$ 73,920	$ 66,500	$ 76,138
Number of total inspections performed*	1,982	2,800	4,467	5,080	4,601
Dollar value of total inspections performed*	$ 69,370	$ 98,000	$ 163,485	$ 177,800	$ 168,390
Plan Review Count	164	200	447	384	460
Plan Review Fees	$ 28,921	$ 46,000	$ 32,078	$ 22,000	$ 33,040
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Percentage of inspections completed in 24 hours.	100%	100%	100%	100%	100%
Percentage of bldg plans/apps reviewed within 1 wk.	99%	99%	99%	100%	100%
Number of total re-inspections	N/A	N/A	N/A	N/A	20
Number of proposed property condemnations	N/A	N/A	N/A	N/A	3
First time pass rate of Commercial Development	N/A	N/A	N/A	N/A	90%
First time pass rate of Residential Development	N/A	N/A	N/A	N/A	90%
Number of pre-construction meetings held	N/A	N/A	N/A	N/A	20
Number of contractor education events	N/A	N/A	N/A	N/A	4
Home Builder Association Meetings Attended.	4	4	4	4	4

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 39,078	$ 162,830	$ 166,813	$ 175,020	$ 183,565	4.88%
Purchase/Contract Services	$ 100,397	$ 17,332	$ 31,004	$ 29,755	$ 28,730	-3.44%
Supplies	$ 3,382	$ 2,680	$ 3,026	$ 2,500	$ 2,750	10.00%
Capital Outlay (Minor)	$ 141	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 26,175	$ 17,418	$ 18,229	$ 17,420	$ 17,460	0.23%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 169,173	$ 200,260	$ 219,072	$ 224,695	$ 232,505	3.48%

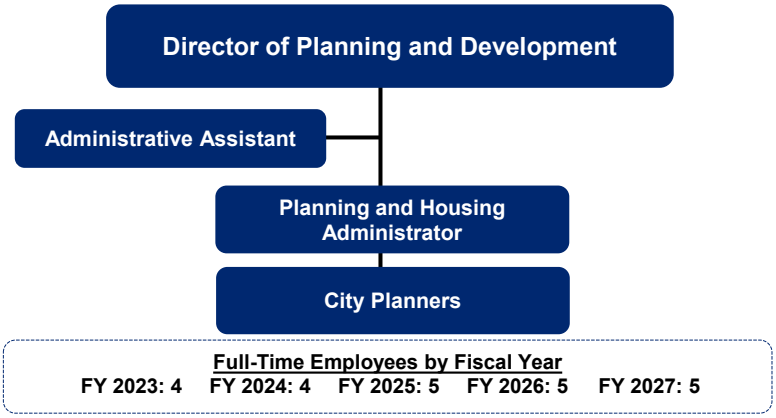


100 GENERAL FUND — 7200 PROTECTIVE INSPECTIONS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 137,963	$ 145,490	$ 151,140
	Sub-total: Salaries and Wages	*$ 137,963*	*$ 145,490*	*$ 151,140*
5122001	Social Security (FICA) Contributions	$ 10,272	$ 10,675	$ 11,560
5124001	Retirement Contributions	$ 13,549	$ 14,445	$ 15,115
5127001	Workers Compensation	$ 4,989	$ 4,410	$ 5,750
5129002	Employee Drug Screening	$ 40	$ -	$ -
	Sub-total: Employee Benefits	*$ 28,850*	*$ 29,530*	*$ 32,425*
	TOTAL PERSONAL SERVICES	$ 166,813	$ 175,020	$ 183,565
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 1,412	$ 1,100	$ 500
5222003	Rep. and Maint. (Labor)	$ 4,330	$ 1,325	$ 600
5222103	Rep. and Maint. Computers	$ 7,099	$ 6,900	$ 7,165
	Sub-total: Property Services	$ 12,841	$ 9,325	$ 8,265
5231001	Insurance, Other than Benefits	$ 7,717	$ 8,145	$ 8,555
5232001	Communication Devices/Service	$ 4,712	$ 6,145	$ 6,160
5234001	Printing and Binding	$ 96	$ -	$ -
5235001	Travel	$ 1,046	$ 1,500	$ 2,000
5236001	Dues and Fees	$ 230	$ 550	$ 250
5237001	Education and Training	$ 4,302	$ 3,090	$ 2,500
5238501	Contract Labor/Services	$ 60	$ 1,000	$ 1,000
	Sub-total: Other Purchased Services	*$ 18,163*	*$ 20,430*	*$ 20,465*
	TOTAL PURCHASED SERVICES	$ 31,004	$ 29,755	$ 28,730
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 179	$ 100	$ 100
5311005	Uniforms	$ 1,081	$ 500	$ 850
5312700	Gasoline/Diesel/CNG	$ 1,323	$ 1,800	$ 1,800
5314001	Books and Periodicals	$ 341	$ -	$ -
5316001	Small Tools and Equipment	$ 102	$ 100	$ -
	TOTAL SUPPLIES	$ 3,026	$ 2,500	$ 2,750
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 15,919	$ 14,970	$ 14,970
5524002	Life and Disability	$ 640	$ 780	$ 820
5524003	Wellness Program	$ 370	$ 370	$ 370
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 18,229	$ 17,420	$ 17,460
	TOTAL EXPENDITURES	**$ 219,072**	**$ 224,695**	**$ 232,505**

100 GENERAL FUND — 7400 PLANNING AND DEVELOPMENT DEPARTMENT

This division has three (3) primary functions: community and economic development; permitting services; and planning services. The division is staffed by the Director, one Planning and Housing Administrator, two City Planners and one Administrative Assistant.



STATEMENT OF SERVICE

The Planning & Development division for the City of Statesboro is primarily responsible for all Community and Economic Development functions of the City as well as project management related to building permit applications. The Division is also responsible for all long term planning activities involving the City and Code Compliance Division.

The Economic Development function of the Division concentrates on providing excellent customer service for all economic development projects and land use permits issued within the City's boundaries and for those properties wishing to annex into the City's jurisdiction. Essential tasks of the City Planners include managing land use projects from concept to completion, providing project management services between the customer and the Citywide Development Team, as well as providing one stop permitting services for the customer. Additionally, the team works with sources to provide local economic market data, marketing materials, and additional assistance in attracting, retaining, and growing commercial enterprise within the City. Planning & Development is committed to working with staff, developers, citizens, and economic development professionals to ensure that the City of Statesboro is an excellent place to do business! This team also reviews, issues permits and approvals independent of building permit projects. We work with other City Departments in the review of permits and license applications. We serve as the staff liaison with other community partners important to local economic development, including the Chamber of Commerce, Georgia Southern University, East Georgia State College, the Bulloch County Development Authority, the Downtown Statesboro Development Authority, the Statesboro/Bulloch County Convention and Visitor's Bureau, and the Statesboro Planning Commission.

The Planning and Development function of the Department provides services in grant applications, management, and project delivery. Community Development also works to bring additional amenities and quality of life attributes to economic development and planning functions of the Department. Specifically through ordinance and policy recommendations that achieve the vision of the economic development and planning goals of the City of Statesboro. As a part of this function, the Division also administers the City Housing Rehabilitation program.

The Planning function of the Division refers to a variety of short and long range planning, strategic planning activities, and associated implementation services engaged in by the Department. We are charged with ensuring that the City fulfills the requirements of all federal, state, and regional mandates regarding long range planning and implementation. Additionally, we participate in state required development reviews; and participation, review and compliance with all federal, state, and regional plans that impact the City, The Department initiates and participates in a variety of jurisdiction specific planning projects aimed at delivering short and long term strategies and policy recommendations to achieve sustainable and quality growth within Statesboro.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Update Department website.	Communication	Ongoing	Complete
2. Continued Community engagement in local economic development associations.	Economic Opp.	Ongoing	Ongoing
3. Renew Urban Redevelopment Plan.	Growth Mgmt.	Pending	Pending

FY 2027			
1. Update Comprehensive Plan.	Growth Mgmt.	Complete	FY2029
2. Complete Comprehensive Housing Study.	Growth Mgmt.	Pending	Pending
3. Revise City's zoning ordinance.	Growth Mgmt.	Ongoing	Ongoing
4. Establish and Coordinate Land Bank Authority.	Growth Mgmt.	Complete	Complete
5. Establish and Administer Housing Rehab Program.	Growth Mgmt.	Ongoing	Complete
6. Utilize CHIP & CDBG for Additional Housing Rehab	Growth Mgmt.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

1. To effectively lead teams of city staff, developers, and citizens to produce suggested amendments to the Statesboro Zoning Ordinance and Zoning Map.
2. To continue to develop relationships with development entity partners such as Bulloch County, the DSDA, SCVB, Chamber of Commerce, GSU, OTC, EGSC, Board of Education, and others and to work together toward joint strategic planning and partnerships.
3. Implement Downtown Master Plan.
4. To manage and/or participate in all long term and strategic planning involving or impacting the City of Statesboro: including land use, economic development, infrastructure, and service provision plans and to aid in providing coordinated service delivery; growth; operations, etc.
5. To continue active staff engagement in community organizations especially those related to planning and economic development, such as the Statesboro Homebuilders Association, Habitat for Humanity, the Statesboro Area Apartment Association
6. To continue development of strong and positive working relationships with the development community; and to encourage quality and sustainable growth for the City of Statesboro at its determined standard of development.
7. To provide courteous, timely and accessible customer service to customers and applicants to positively represent the City of Statesboro in economic and community development opportunities, encourage needed development, and provide timely and consistent permitting processes.
8. Provide consistency in interpretation and application of development ordinances and in permitting processes.
9. To manage general economic and community development and engagement activities on behalf of the City of Statesboro.
10. To ensure City compliance with all federal, state, and regional planning activities and mandates.
11. To manage land use development and revise the Statesboro Zoning and Subdivision Ordinances.
12. To continue to monitor current and long term land use and economic development needs; including residential and commercial and identify and recommend appropriate methods of meeting those needs within the City of Statesboro.
13. To participate in the development and/or review of any planning efforts that will impact economic development, and/or land use within the City of Statesboro and it's future growth.
14. To manage building permit projects & the City's "One Stop Shop" permitting activities.

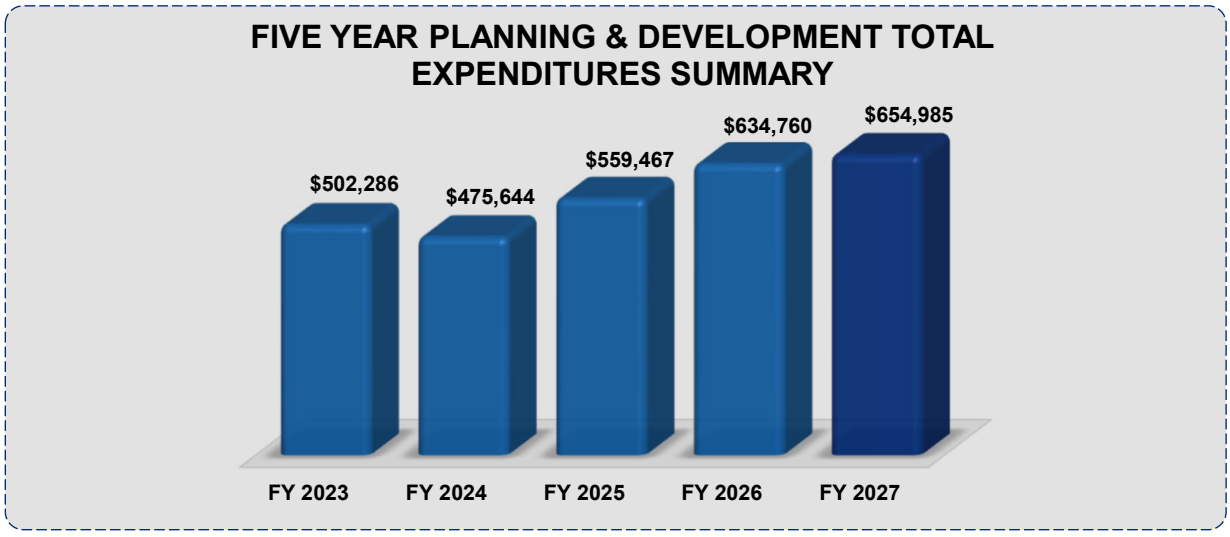
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Number of Right Starts conducted	37	30	45	29	46
Number of Sign Permit Applications reviewed	117	110	97	84	100
Number of Business Licenses reviewed	186	153	190	165	196
Number of Alcohol Licenses reviewed	15	10	15	11	15
Number of Zoning Certifications rendered	24	25	45	41	46
Number of Annexation cases received and processed	10	5	11	7	11
Number of Zoning amendment cases rec'd &	23	20	17	16	18
Number of Variance cases received and processed	2	5	11	9	11
Number of Admin Variances cases rec'd & processed	7	3	12	4	12
Number of Special Exception cases received & proces	6	10	0	2	0
Number of Subdivision plats reviewed	19	20	39	35	40
Number of Planning Commission Cases heard	36	30	39	26	40
New Residential Construction Permits	153	180	350	292	361
Total square feet permitted: Residential	N/A	N/A	N/A	N/A	625,166
New Commercial Construction Permits	11	20	17	24	18
Total square feet permitted: Commercial	N/A	N/A	N/A	N/A	182,013
Number of DEMO permits reviewed	20	15	29	27	30
Number of community association meetings attended	3	4	4	2	4
Number of presentations prepared/given	7	5	13	26	13
Ordinance Text Amendments presented to Council	3	1	2	2	2

PRODUCTIVITY MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Direct training (classroom, in-person, online)	N/A	N/A	N/A	N/A	5
Average days for commercial building permit approval	N/A	N/A	N/A	N/A	15
Average days for residential building permit approval	N/A	N/A	N/A	N/A	7
Percentage increase in city limits through annexations	N/A	N/A	N/A	N/A	3%
Grant funding awarded/expended for affordable housing initiatives	N/A	N/A	N/A	N/A	$20,000
Grant funding awarded/expended for road, trail and other transportation improvements	N/A	N/A	N/A	N/A	$750,000
Number of blighted properties addressed through land banking	N/A	N/A	N/A	N/A	10
Number of affordable housing units developed or preserved	N/A	N/A	N/A	N/A	5
Number of homes repaired through City housing programs	N/A	N/A	N/A	N/A	5
Acres of property annexed into City	188	160	256	328	5
Construction Value of Building Permits Issued	$ 43,273,295	$ 81,500,000	$ 112,214,465	$ 75,000,000	$ 120,168,983
City of Statesboro fees collected with Building permits	$ 578,418	$ 920,000	$ 2,748,807	$ 1,425,000	$ 2,948,414
Enhancement to County tax base based on value of construction	$ 173,716	$ 327,173	$ 387,140	$ 340,500	$ 414,583
Enhancement to City of Statesboro tax base based on value of construction	$ 126,496	$ 238,240	$ 460,528	$ 247,500	$ 493,174

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 297,406	$ 334,681	$ 392,753	$ 470,435	$ 500,510	6.39%
Purchase/Contract Services	$ 158,947	$ 85,076	$ 70,780	$ 76,660	$ 67,755	-11.62%
Supplies	$ 2,630	$ 1,641	$ 1,814	$ 2,080	$ 1,245	-40.14%
Capital Outlay (Minor)	$ 1,983	$ 1,056	$ 819	$ 200	$ 200	0.00%
Interfund Dept. Charges	$ 41,279	$ 53,190	$ 93,301	$ 85,385	$ 85,175	-0.25%
Other Costs	$ 41	$ -	$ -	$ -	$ 100	100.00%
Total Expenditures	$ 502,286	$ 475,644	$ 559,467	$ 634,760	$ 654,985	3.19%



100 GENERAL FUND — 7400 PLANNING & DEVELOPMENT DEPARTMENT

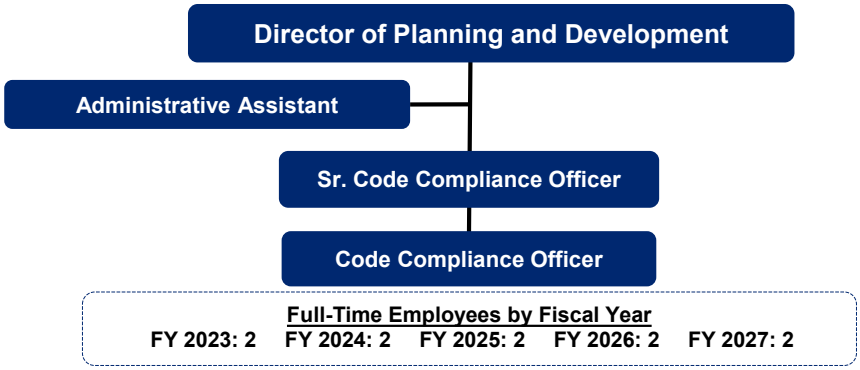
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 323,171	$ 388,410	$ 405,055
5112001	Temporary Employees	$ -	$ -	$ 6,155
	Sub-total: Salaries and Wages	*$ 323,171*	*$ 388,410*	*$ 411,210*
5122001	Social Security (FICA) Contributions	$ 23,573	$ 29,945	$ 31,460
5124001	Retirement Contributions	$ 34,636	$ 41,445	$ 42,840
5127001	Workers Compensation	$ 5,142	$ 4,545	$ 9,000
5129002	Employee Drug Screening	$ -	$ 90	$ -
5129006	Vehicle Allowance	$ 6,231	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 69,582*	*$ 82,025*	*$ 89,300*
	TOTAL PERSONAL SERVICES	$ 392,753	$ 470,435	$ 500,510
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 61	$ 400	$ 100
5222003	Rep. and Maint. (Labor)	$ 126	$ 400	$ 200
5222005	Rep. and Maint. (Office Equipment)	$ 434	$ 800	$ 400
5222102	Software Support	$ 4,863	$ 7,850	$ 6,000
5222103	Rep. and Maint. Computers	$ 17,261	$ 18,450	$ 17,195
	Sub-total: Property Services	*$ 22,745*	*$ 27,900*	*$ 23,895*
5231001	Insurance, Other than Benefits	$ 9,373	$ 10,050	$ 10,390
5232001	Communication Devices/Service	$ 7,960	$ 9,150	$ 9,920
5232006	Postage	$ -	$ 100	$ 100
5233001	Advertising	$ 2,085	$ 1,565	$ 1,200
5234001	Printing and Binding	$ 721	$ 250	$ 250
5235001	Travel	$ 3,887	$ 4,000	$ 4,000
5236001	Dues and Fees	$ 1,234	$ 1,500	$ 2,000
5237001	Education and Training	$ 2,946	$ 3,870	$ 6,000
5238501	Contract Labor/Services	$ 19,829	$ 18,275	$ 10,000
	Sub-total: Other Purchased Services	*$ 48,035*	*$ 48,760*	*$ 43,860*
	TOTAL PURCHASED SERVICES	$ 70,780	$ 76,660	$ 67,755
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 871	$ 900	$ 400
5311005	Uniforms	$ 161	$ 200	$ 200
5312700	Gasoline/Diesel/CNG	$ 342	$ 500	$ 300
5313001	Provisions	$ 440	$ 300	$ 300
5314001	Books and Periodicals	$ -	$ 100	$ 45
5316001	Small Tools and Equipment	$ -	$ 80	$ -
	TOTAL SUPPLIES	$ 1,814	$ 2,080	$ 1,245
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture & Fixtures	$ -	$ 200	$ 200
5424001	Computers	$ 819	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 819	$ 200	$ 200

100 GENERAL FUND — 7400 PLANNING & DEVELOPMENT DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost for GIS	$ 2,000	$ 2,000	$ 2,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 11,985	$ 11,150	$ 12,050
5524001	Self-funded Insurance (Medical)	$ 73,694	$ 65,940	$ 64,760
5524002	Life and Disability	$ 1,417	$ 2,090	$ 2,160
5524003	Wellness Program	$ 955	$ 955	$ 955
5524004	OPEB	$ 3,250	$ 3,250	$ 3,250
	TOTAL INTERFUND/INTERDEPT.	$ 93,301	$ 85,385	$ 85,175
57	OTHER COSTS			
5734005	Miscellaneous Expenses	$ -	$ -	$ 100
	TOTAL OTHER COSTS	$ -	$ -	$ 100
	TOTAL EXPENDITURES	**$ 559,467**	**$ 634,760**	**$ 654,985**

100 GENERAL FUND — 7450 CODE COMPLIANCE DIVISION

The Code Compliance Division of the Planning & Development Department serves an important role in land use, development, and public safety as it works with property owners to maintain and comply with the city's ordinances to ensure that the public's safety, welfare, and health are maintained and that investments in property, development, and growth within the City are protected. Code Compliance officers respond to request for services and complaints of violations as well as conduct pro-active patrols of the city, and self initiate compliance and enforcement actions with a determined focus on violations that jeopardize the health, safety, welfare, or investments of the citizens of Statesboro.



Full-Time Employees by Fiscal Year

FY 2023: 2 FY 2024: 2 FY 2025: 2 FY 2026: 2 FY 2027: 2

STATEMENT OF SERVICE

The Code Compliance Division of the Planning & Development Department is dedicated to protecting the public health, safety, welfare, and investment in property through effective code compliance efforts.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Utilize new permitting software.	Governance	Complete	Complete
2. Target Dilapidated Structures.	Quality of Life	Ongoing	Ongoing
FY 2027			
1. Target Dilapidated Structures.	Quality of Life	Ongoing	Ongoing
2. Community Education	Communication	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

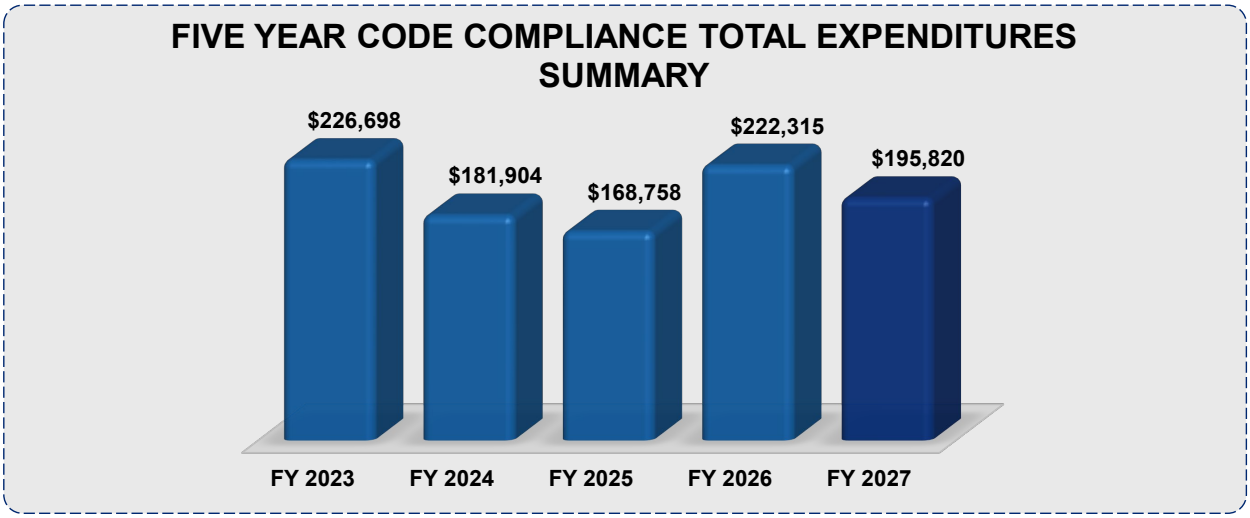
1. To provide effective and efficient enforcement of city ordinances regarding the public health, welfare, and safety with a determined focus on health and safety hazards and the removal of dilapidated structures.
2. Proactively and continuously patrol the City for code compliance issues with a determined focus on enforcing matters of significance particularly those impacting public health and safety.
3. To continue to strengthen the implementation of the International Property Maintenance Code (IPMC) regarding dilapidated structures.
4. To treat situations while respecting the specific needs of each issue.
5. To participate in development related reviews for properties seeking City permits or licenses and ensure that those properties are compliant with municipal ordinances prior to issuance of licenses or permits.
6. To effectively lead a Code Task Force - an interdepartmental team of City staff dedicated to respond more effectively to issues such as blight, distressed, damaged, or dilapidated properties, and/or other significant issues whose existence negatively impact property values, discourages private investment, and/or jeopardizes the public health, safety, and welfare of the citizens of Statesboro.
7. To effectively partner with private homeowner neighborhood groups and property managers to assist their efforts in maintaining and strengthening their neighborhoods by providing guidance, enforcing City codes, and partnering with and leading other City departments to assist in these private efforts where appropriate.
8. To present appropriate amendments and additions to City Ordinances for staff and council consideration where such amendment or addition would serve to aid in the protection of the public's safety and health.
9. To continue to improve operational practices for efficient and effective service delivery, both in customer service and intra-departmental coordination and work.
10. To establish a code reporting system that will track cases, track response effectiveness, timeliness, and officer work load.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Number of request for services received	550	550	618	613	625
Number of dilapidated structures abatement cases	65	65	45	48	50
Number of properties identified for Blight Tax	N/A	N/A	N/A	N/A	2
Number of self initiated code cases (includes removal of items from public right of way)	650	650	620	623	650
Education & Listening Sessions hosted or presented by City Code Compliance	3	3	1	1	2
Notice of violations issued	800	800	750	742	800
Number of citations issued	30	30	30	45	35
Educational Materials produced	1	2	1	1	2
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Request for services responded to within 48 business hours	100%	100%	100%	100%	100%
Dilapidated structures resolved voluntarily	20	20	15	21	20
Dilapidated structures resolved through court action	50	50	50	43	45
Number of liens placed on properties	N/A	N/A	N/A	N/A	6%
Number of violations voluntarily resolved	95%	95%	95%	90%	90%
Average days of compliance from initial issue of citation	N/A	N/A	N/A	N/A	21%
Number of properties with violations resolved through court action	50	50	43	61	60
Working without proper permit (includes sign permits, business license, building permits and stop work orders)	20	20	18	32	30

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 92,485	$ 111,731	$ 119,369	$ 139,445	$ 145,105	4.06%
Purchase/Contract Services	$ 103,696	$ 47,267	$ 36,451	$ 63,115	$ 24,695	-60.87%
Supplies	$ 4,249	$ 2,598	$ 3,120	$ 2,470	$ 4,800	94.33%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 26,268	$ 20,308	$ 9,818	$ 17,285	$ 21,220	22.77%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 226,698	$ 181,904	$ 168,758	$ 222,315	$ 195,820	-11.92%

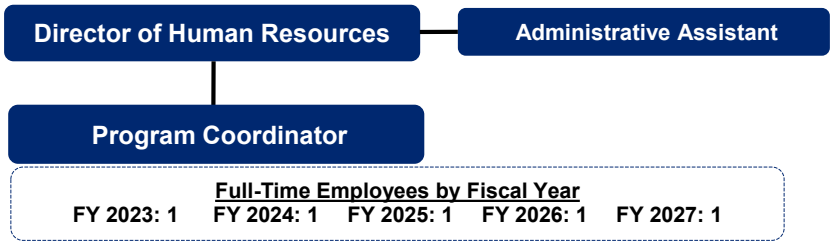


100 GENERAL FUND — 7450 CODE COMPLIANCE DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 98,088	$ 115,255	$ 119,620
	Sub-total: Salaries and Wages	*$ 98,088*	*$ 115,255*	*$ 119,620*
5122001	Social Security (FICA) Contributions	$ 7,279	$ 8,815	$ 9,150
5124001	Retirement Contributions	$ 10,196	$ 11,420	$ 11,960
5127001	Workers Compensation	$ 3,651	$ 3,955	$ 4,375
5129002	Employee Drug Screening	$ 155	$ -	$ -
	Sub-total: Employee Benefits	*$ 21,281*	*$ 24,190*	*$ 25,485*
	TOTAL PERSONAL SERVICES	$ 119,369	$ 139,445	$ 145,105
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 501	$ 500	$ 500
5222001	Rep. and Maint. (Equipment)	$ 1,604	$ 1,200	$ -
5222002	Rep. and Maint. (Vehicles-Parts)	$ 1,582	$ 2,505	$ 1,000
5222003	Rep. and Maint. (Labor)	$ 6,725	$ 2,750	$ 1,000
5222103	Rep. and Maint. Computers	$ 4,936	$ 4,865	$ 4,755
	Sub-total: Property Services	*$ 15,348*	*$ 11,820*	*$ 7,255*
5231001	Insurance, Other than Benefits	$ 5,728	$ 6,140	$ 6,380
5232001	Communication Devices/Service	$ 5,713	$ 6,145	$ 6,160
5232006	Postage	$ 77	$ 75	$ 50
5233001	Advertising	$ 130	$ 200	$ 100
5234001	Printing and Binding	$ 49	$ 200	$ 100
5235001	Travel	$ 904	$ 2,845	$ 550
5236001	Dues and Fees	$ 62	$ 1,100	$ 1,100
5237001	Education and Training	$ 1,332	$ 3,000	$ 3,000
5238501	Contract Labor/Services	$ 7,108	$ 31,590	$ -
	Sub-total: Other Purchased Services	*$ 21,103*	*$ 51,295*	*$ 17,440*
	TOTAL PURCHASED SERVICES	$ 36,451	$ 63,115	$ 24,695
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 181	$ 100	$ 100
5311005	Uniforms	$ 655	$ 300	$ 2,900
5312700	Gasoline/Diesel/CNG	$ 2,284	$ 1,870	$ 1,800
5314001	Books & Periodicals	$ -	$ 100	$ -
5316001	Small Tools & Equipment	$ -	$ 100	$ -
	TOTAL SUPPLIES	$ 3,120	$ 2,470	$ 4,800
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 8,327	$ 14,970	$ 18,880
5524002	Life and Disability	$ 461	$ 630	$ 655
5524003	Wellness Program	$ 380	$ 385	$ 385
5524004	OPEB	$ 650	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 9,818	$ 17,285	$ 21,220
	TOTAL EXPENDITURES	**$ 168,758**	**$ 222,315**	**$ 195,820**

100 GENERAL FUND — 7600 VILLAGE BUILDERS DEPARTMENT

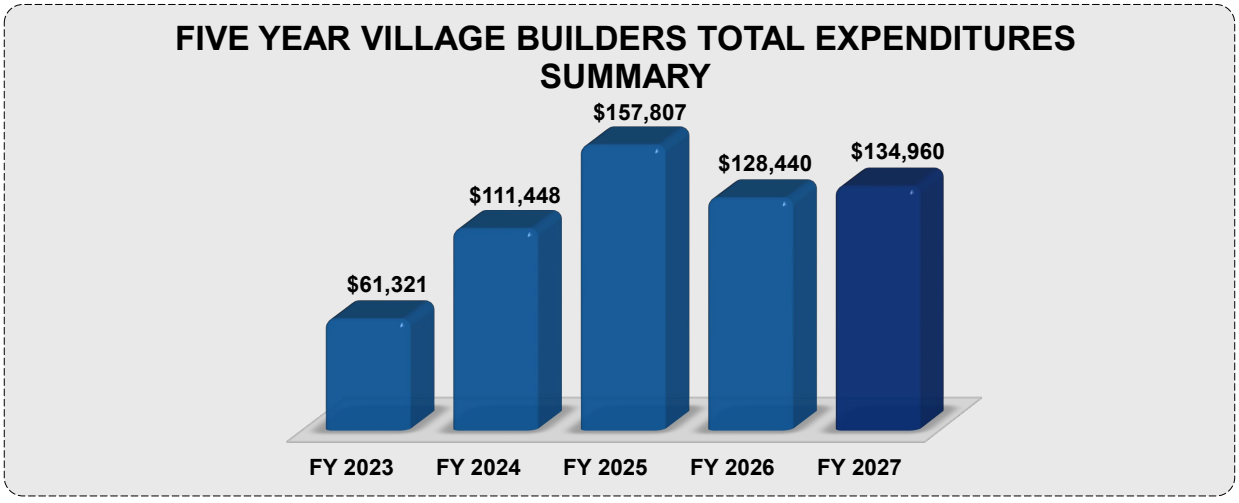
This department is intended to provide, through various partnerships, comprehensive services for youth ranging from birth continuing through the completion of high school. In these zones and into the surrounding county, a vast array of support services will be provided to youth and their families to address a variety of needs that include, but are not limited to literacy, academic success, healthcare, food insecurity and mental health support.



DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Partner with community organizations to expand access to impacted individuals.	Quality of Life	Completed	In Progress
2. Coordinate Youth Connect.	Quality of Life	Completed	In Progress
3. Coordinate literacy initiatives.	Quality of Life	Completed	In Progress

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 36,352	$ 64,045	$ 71,620	$ 74,785	$ 80,815	8.06%
Purchase/Contract Services	$ 4,896	$ 18,889	$ 76,198	$ 38,465	$ 37,220	-3.24%
Supplies	$ 7,603	$ 10,879	$ 8,302	$ 3,500	$ 1,500	-57.14%
Capital Outlay (Minor)	$ -	$ 5,000	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 12,470	$ 12,635	$ 487	$ 10,690	$ 14,925	39.62%
Other Costs	$ -	$ -	$ 1,200	$ 1,000	$ 500	0.00%
Total Expenditures	$ 61,321	$ 111,448	$ 157,807	$ 128,440	$ 134,960	5.08%



100 GENERAL FUND — 7600 VILLAGE BUILDERS DEPARTMENT

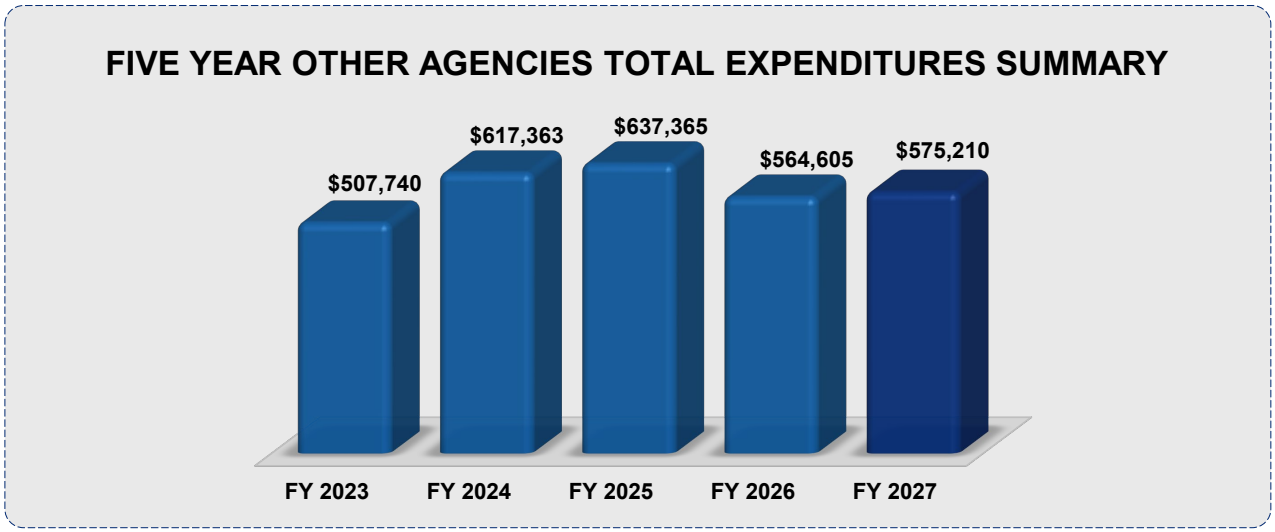
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 61,223	$ 63,540	$ 68,620
	Sub-total: Salaries and Wages	*$ 61,223*	*$ 63,540*	*$ 68,620*
5122001	Social Security (FICA) Contributions	$ 4,544	$ 4,700	$ 5,250
5124001	Retirement Contributions	$ 5,772	$ 6,480	$ 6,860
5127001	Workers Compensation	$ 81	$ 65	$ 85
	Sub-total: Employee Benefits	*$ 10,397*	*$ 11,245*	*$ 12,195*
	TOTAL PERSONAL SERVICES	$ 71,620	$ 74,785	$ 80,815
52	PURCHASE/CONTRACT SERVICES			
5222102	Software Support/Application	$ 917	$ 1,380	$ 900
5222103	Rep. and Maint. Computers	$ 2,678	$ 2,715	$ 2,695
5223200	Rentals	$ 1,390	$ 1,800	$ 1,800
	Sub-total: Property Services	*$ 4,985*	*$ 5,895*	*$ 5,395*
5231001	Insurance, Other than Benefits	$ 786	$ 845	$ 875
5232001	Communication Devices/Service	$ 1,598	$ 1,490	$ 1,450
5233001	Advertising	$ -	$ 500	$ -
5235001	Travel	$ 13,947	$ 7,615	$ 3,000
5237001	Education and Training	$ 1,400	$ 1,865	$ 1,500
5238501	Contract Labor/Services	$ 53,482	$ 20,255	$ 25,000
	Sub-total: Other Purchased Services	*$ 71,213*	*$ 32,570*	*$ 31,825*
	TOTAL PURCHASED SERVICES	$ 76,198	$ 38,465	$ 37,220
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 6,053	$ 1,000	$ -
5313001	Provisions	$ 2,249	$ 2,500	$ 1,500
	TOTAL SUPPLIES	$ 8,302	$ 3,500	$ 1,500
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ -	$ 9,500	$ 13,710
5524002	Life and Disability	$ 297	$ 350	$ 375
5524003	Wellness Program	$ 190	$ 190	$ 190
5524004	OPEB	$ -	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 487	$ 10,690	$ 14,925
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 1,200	$ 1,000	$ 500
	TOTAL OTHER COSTS	$ 1,200	$ 1,000	$ 500
	TOTAL EXPENDITURES	**$ 157,807**	**$ 128,440**	**$ 134,960**

100 GENERAL FUND — OTHER AGENCIES

The City provides partial funding for several outside agencies. This section of the General Fund finances those appropriations. Among the agencies that receive funding from the City of Statesboro are the Emergency Management Agency, the Boys and Girls Club, the Drug Abuse Council, the Statesboro Arts Council, the Downtown Statesboro Development Authority, and the Ogeechee Railroad for rental of space for downtown parking.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ 196,801	$ 273,218	$ 305,704	$ 256,000	$ 266,500	4.10%
Other Supplies	$ -	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 544	$ 553	$ 640	$ 605	$ 710	17.36%
Other Costs	$ 310,395	$ 343,592	$ 331,021	$ 308,000	$ 308,000	0.00%
Total Expenditures	$ 507,740	$ 617,363	$ 637,365	$ 564,605	$ 575,210	1.88%



100 GENERAL FUND — OTHER AGENCIES

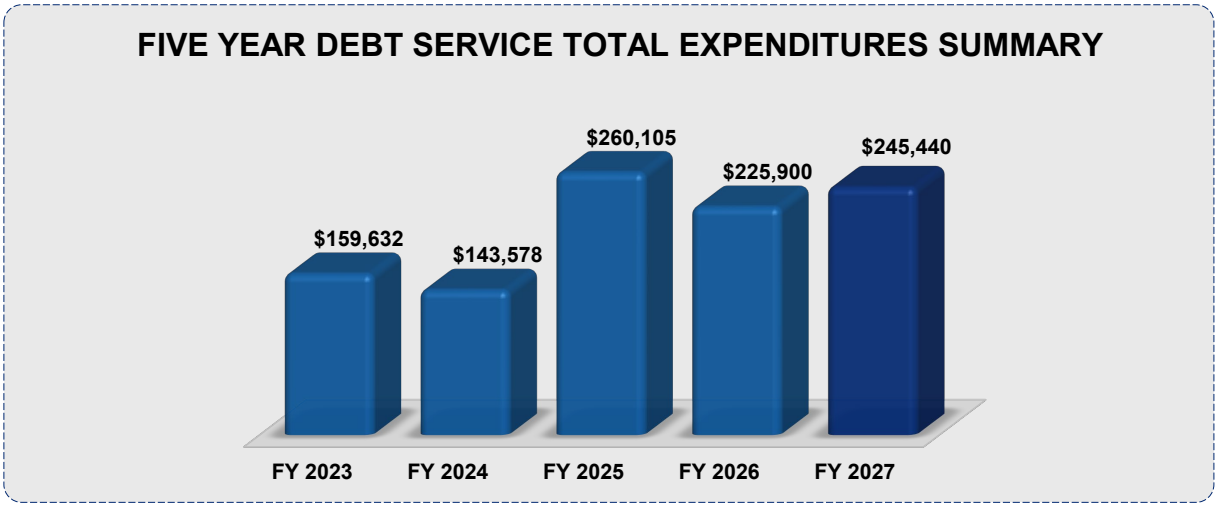
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
52	PURCHASE/CONTRACT SERVICES			
1595.5236001	Dues and Fees - CRC	$ 43,469	$ 43,710	$ 44,000
1595.5236002	Dues and Fees - GMA	$ 11,758	$ 12,290	$ 12,500
6170.5238502	Contract Serv. - Events	$ 125,477	$ 75,000	$ 75,000
7500.5238502	Contract Serv. - Small Business Recr.	$ 125,000	$ 125,000	$ 135,000
	TOTAL PURCHASED SERVICES	$ 305,704	$ 256,000	$ 266,500
55	INTERFUND/INTERDEPT- CHARGES			
7500.5524002	Life and Disability	$ 640	$ 605	$ 710
	TOTAL INTERFUND/INTERDEPT.	$ 640	$ 605	$ 710
57	OTHER COSTS			
1400.5710103	Payment to Bulloch County	$ 13,129	$ -	$ -
3900.5710002	Emergency Management Agency	$ 5,000	$ 5,000	$ 5,000
3910.5710103	Payment to Bulloch Cty - Animal Control	$ 70,892	$ 70,000	$ 70,000
5100.5710004	Drug Abuse Council	$ 25,000	$ 25,000	$ 25,000
6173.5710106	Arts Center (Operating)	$ 128,000	$ 128,000	$ 128,000
6191.5710201	Boys and Girls Club	$ 9,000	$ -	$ -
7500.5710109	Downtown Development Authority (Operating)	$ 80,000	$ 80,000	$ 80,000
	TOTAL OTHER COSTS	$ 331,021	$ 308,000	$ 308,000
	TOTAL EXPENDITURES	**$ 637,365**	**$ 564,605**	**$ 575,210**

100 GENERAL FUND — 8000 DEBT SERVICE

This section accounts for the debt in the General Fund. Debt Service expenditures are principal and interest payments for City Hall, GMA Lease Pool, and Subscription-Based IT Arrangements.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Total Debt Service	$ 159,632	$ 143,578	$ 260,105	$ 225,900	$ 245,440	8.65%



100 GENERAL FUND — 8000 DEBT SERVICE

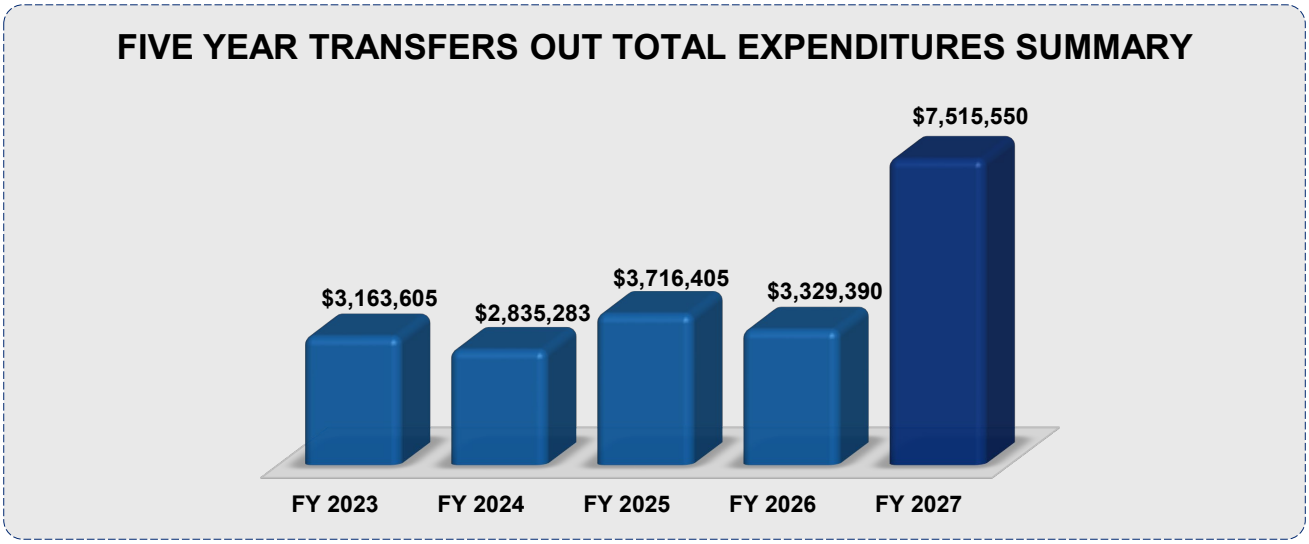
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	NON-OPERATING EXPENDITURES			
5812003	Princ - Police Equipment	$ 30,633	$ 32,600	$ 32,600
5813001	Principal - SBITA	$ 131,530	$ 65,000	$ 65,000
5822002	GMA Swap Payments	$ 83,083	$ 128,300	$ 119,145
5822003	GMA Swap Payments - Interest	$ (13,836)	$ -	$ -
5823003	SBITA Interest	$ 28,695	$ -	$ 28,695
	TOTAL NON-OPERATING EXPENDITURES	**$ 260,105**	**$ 225,900**	**$ 245,440**

100 GENERAL FUND — 9000 TRANSFERS OUT

This section accounts for payments made to other City funds from the General Fund. These funds include Health Insurance, Capital Improvements, Fleet, Statesboro Fire Service, and Central Services.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Total Transfers Out	$ 3,163,605	$ 2,835,283	$ 3,716,405	$ 3,329,390	$ 7,515,550	125.73%



100 GENERAL FUND — 9000 TRANSFERS OUT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	TRANSFERS:			
6110002	Transfer to Health Insurance Fund	$ 313,702	$ 99,090	$ -
6110003	Transfer to Capital Improvements Fund	$ 60,000	$ 300	$ -
6110006	Transfer to Fleet	$ 56,337	$ -	$ -
6110300	Transfer to Statesboro Fire Svc. Fund	$ 3,200,000	$ 3,200,000	$ 7,485,550
6110500	Transfer to Central Service Fund	$ 86,366	$ 30,000	$ 30,000
	TOTAL TRANSFERS	**$ 3,716,405**	**$ 3,329,390**	**$ 7,515,550**

TAB 9

210 CONFISCATED ASSETS FUND

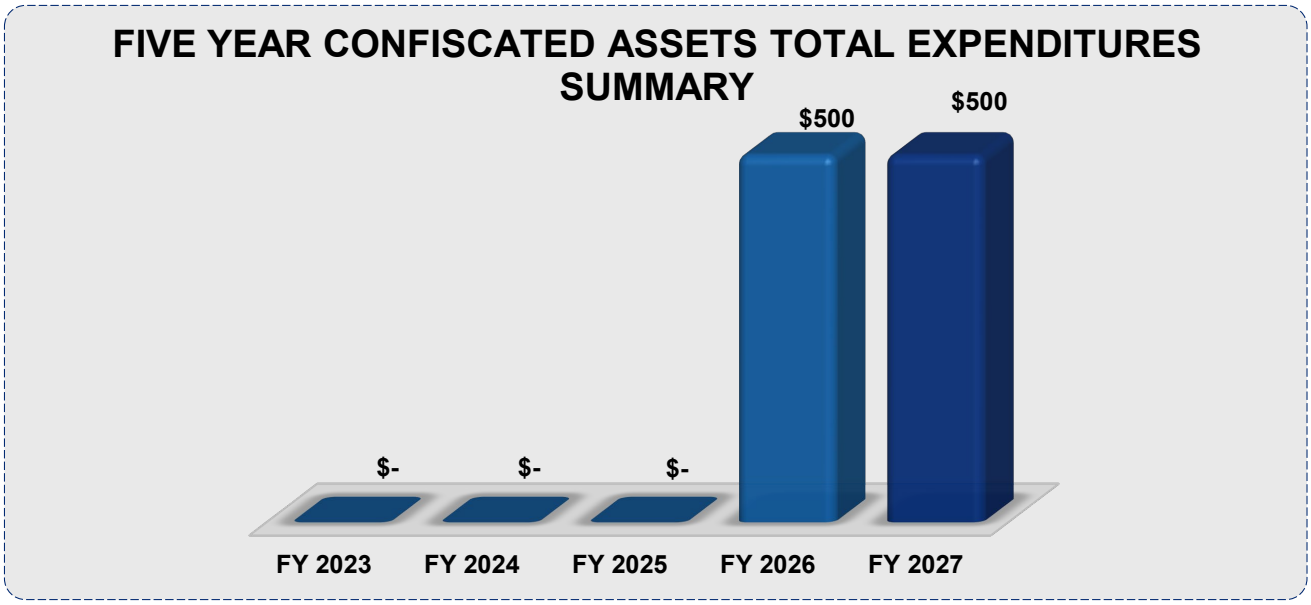
210 CONFISCATED ASSETS FUND — 3200 POLICE

This fund accounts for funds seized for possible illegal activity. Once the court adjudicates the case, the money is either released back to the individual, or is forfeited. In some cases, some of the funding goes to the Bulloch County Clerk of Court, and some is turned over to the City. Those funds turned over to the City are used exclusively to support the Police Department, usually with the purchase of additional equipment. This helps supplement the normal capital budget for the department.

The amounts seized can fluctuate significantly from year to year. The Budget assumes a normal year. Should a larger amount become available during the fiscal year, the City Council could adopt a Budget Amendment authorizing more equipment purchases for the department.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	0.00%
Supplies	$ -	$ -	$ -	$ 500	$ 500	0.00%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Non-Operating Expenses	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ -	$ -	$ 500	$ 500	0.00%



210 CONFISCATED ASSETS FUND — 3200 POLICE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
35	FINES AND FORFEITURES			
3513205	Cash Confiscation - Federal	$ -	$ 500	$ 500
3890100	Miscellaneous Income	$ 111	$ -	$ -
	TOTAL FINES AND FORFEITURES	$ 111	$ 500	$ 500
	TOTAL REVENUES	**$ 111**	**$ 500**	**$ 500**
	EXPENDITURES:			
53	SUPPLIES			
5316001	Small Tools & Equipment	$ -	$ 500	$ 500
	TOTAL SUPPLIES	$ -	$ 500	$ 500
	TOTAL OPERATING EXPENSES	**$ -**	**$ 500**	**$ 500**
	TOTAL EXPENDITURES	**$ -**	**$ 500**	**$ 500**

TAB 10

213 OPIOID SETTLEMENT FUND

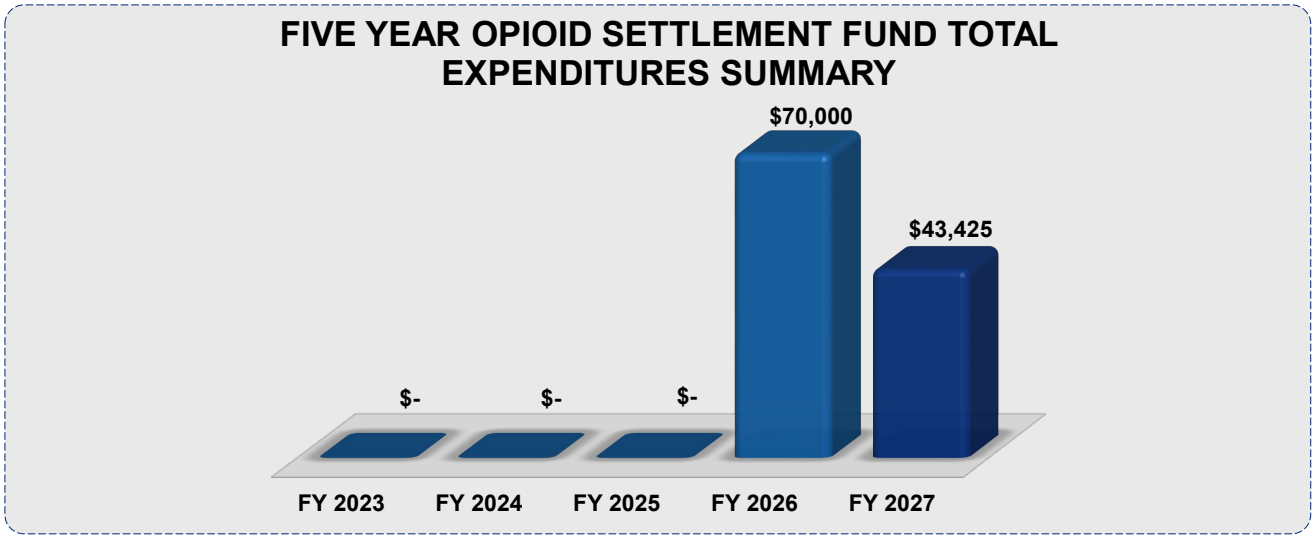
213 OPIOID SETTLEMENT FUND

In February 2021, Georgia joined in on a settlement with McKinsey & Company and received a settlement award of $13M. The Governor allocated these funds to the Dept. of Law, the Dept. of Behavioral Health and Developmental Disabilities, and the Dept. of Public Health to combat opioid misuse in the state. The funds will be utilized to expand Medication Assisted Treament (MAT) availability, increase detoxification service capacity, promote stigma reduction, increase access to naloxone for emergency service providers, and expand training on naloxone to community providers.

In January 2022, Georgia opted into opioid litigation brought by states and local subdivisions agains the three largest pharmaeutical distributors-McKesson, Cardinal Health, and AmerisourceBergen-and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson. Georgia will receive a combined $636M from these settlements, known as the National Distributor Settement and Janssen/J&J Settlement, respectively. The National Distributor Settlement funds will be disbursed on an 18-year plan, while the Janssen/J&J Settlement funds will be disbursed on a 9-year plan.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ -	$ 10,000	$ -	-100.00%
Other Costs	$ -	$ -	$ -	$ 60,000	$ 43,425	-27.63%
Total Expenditures	$ -	$ -	$ -	$ 70,000	$ 43,425	-37.96%



213 OPIOID SETTLEMENT FUND — 3200 POLICE DEPARTMENT / 3500 FIRE DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
35	FINES AND FORFEITURES			
3519002	Opiod Settlement	$ 21,229	$ 11,830	$ -
	TOTAL FINES AND FORFEITURES	$ 21,229	$ 11,830	$ -
	Appropriated Fund Balance	$ -	$ 58,170	$ 43,425
	TOTAL OPERATING REVENUES	**$ 21,229**	**$ 70,000**	**$ 43,425**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
3200.5237001	Education and Training PD	$ -	$ 5,000	$ -
3500.5237001	Education and Training FD	$ -	$ 5,000	$ -
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ 10,000	$ -
57	OTHER COSTS			
5720008	Opioid Abatement Reimbursement	$ -	$ 60,000	$ 43,425
	TOTAL OTHER COSTS	$ -	$ 60,000	$ 43,425
	TOTAL EXPENDITURES	**$ -**	**$ 70,000**	**$ 43,425**

TAB 11
221 CDBG HOUSING FUND

221 CDBG FUND — 7400 PLANNING AND DEVELOPMENT DEPARTMENT

This fund accounts for the receipt and disbursement of the Community Development Block Grant (CDBG) for the infrastructure, and the Community Housing Improvement Program (CHIP) Grant to build houses, that was awarded to the City to develop Statesboro Pointe Subdivision. This is a 25-lot subdivision that the City created to provide low- and moderate-income citizens the opportunity for homeownership. Currently, the subdivision infrastructure is completely installed and twenty-five houses have been constructed and sold. The original plan was for the City to use the proceeds to construct houses, sell them, and repeat this process until all 25 homes had been built and sold. Then, the CHIP funding would continue as a Revolving Housing Loan Fund to finance additional homes that the City could build on individual lots it had acquired.

The City had experienced difficulty in getting some potential buyers bank-qualified for conventional loans. At the same time, Habitat for Humanity of Bulloch County, Inc. had a waiting list of potential homebuyers, but had difficulty in obtaining reasonably priced building lots. Since Habitat finances its own mortgages at zero interest, the bank qualification process is not an issue for their buyers. The City had 21 remaining lots in Statesboro Pointe, and in late May, 2003, partnered with Habitat; and had the Georgia Department of Community Affairs amend its two grant awards to allow the City to provide these lots as needed to Habitat through the Statesboro—Bulloch County Land Bank Authority at reduced market rates or in some cases, no cost. In addition, DCA authorized the City to loan Habitat up to $15,000 per house from the CHIP Grant Revolving Loan Fund, to be repaid at no interest as the Habitat mortgage is repaid over 20 years. This has made it less expensive for groups wanting to build a Habitat house as they will have to provide $15,000 less in upfront money for supplies and materials. This has spurred development of these houses at a faster pace, and has assisted Habitat in getting more volunteers. We believe it is an excellent partnership to address low-income housing in Statesboro.

To date, the City has given the Land Bank Authority three lots at no cost, to be provided to Habitat. In addition, the City has sold twenty-two lots to the Land Bank Authority for $5,000 each, which in turn were sold to Habitat for the same price. Statesboro Pointe has been built out. It is anticipated that the City and Habitat will partner on still other subdivisions, as the CHIP Grant funds will constitute a Revolving Housing Loan Fund that is replenished monthly as the loans to previous homebuyers are repaid into this CDBG Fund. This fund will be the repository of the Revolving Housing Loan Fund.

The information in this Budget is for informational purposes only. Anyone wishing to participate in this housing program is encouraged to contact Justin Williams, Director of Planning and Development, at 764-0692.



221 CDBG HOUSING FUND

7400 PLANNING AND DEVELOPMENT DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
	Appropriated Fund Balance	$ 1,181	$ 28,000	$ 25,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 1,181**	**$ 28,000**	**$ 25,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 1,181	$ 8,035	$ -
5239011	Payment to Land Bank Authority	$ -	$ 19,965	$ 25,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ 1,181	$ 28,000	$ 25,000
	TOTAL EXPENDITURES	**$ 1,181**	**$ 28,000**	**$ 25,000**

TAB 12

224 U.S. DEPARTMENT OF JUSTICE GRANT FUND

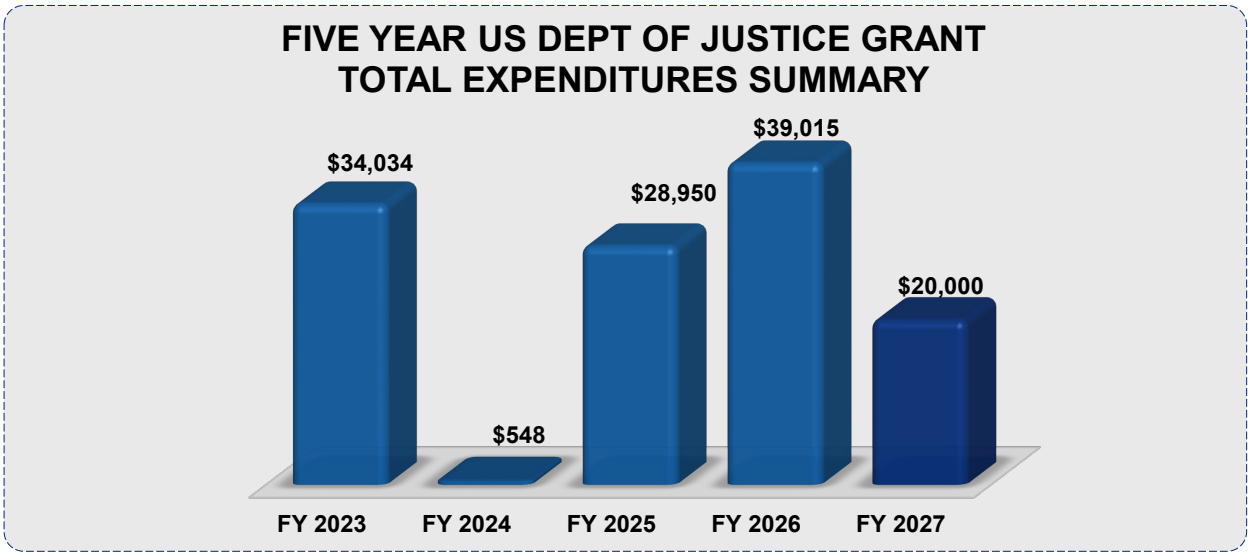
224 US DEPT OF JUSTICE GRANT FUND — 3200 POLICE DEPARTMENT

This fund accounts for funds seized for possible illegal activity. Once the court adjudicates the case, the money is either released back to the individual, or is forfeited. In some cases, some of the funding goes to the Bulloch County Clerk of Court, and some is turned over to the City. Those funds turned over to the City are used exclusively to support the Police Department, usually with the purchase of additional equipment. This helps supplement the normal capital budget for the department.

The amounts seized can fluctuate significantly from year to year. The Budget assumes a normal year. Should a larger amount become available during the fiscal year, the City Council could adopt a Budget Amendment authorizing more equipment purchases for the department.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ 548	$ 9,000	$ 29,015	$ 10,000	0.00%
Supplies	$ 2,050	$ -	$ 19,950	$ 10,000	$ 10,000	0.00%
Capital Outlay (Minor)	$ 31,984	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 34,034	$ 548	$ 28,950	$ 39,015	$ 20,000	-48.74%



224 US DEPT OF JUSTICE GRANT FUND

3200 POLICE DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
	FINES & FORFEITURES			
3513205	Cash Confiscation	$ 26,514	$ 8,000	$ 8,000
	Appropriated Fund Balance	$ 2,436	$ 31,015	$ 12,000
	TOTAL REVENUES	**$ 28,950**	**$ 39,015**	**$ 20,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5237001	Education and Training	$ 9,000	$ 29,015	$ 10,000
	TOTAL PURCHASE SERVICES	$ 9,000	$ 29,015	$ 10,000
53	SUPPLIES			
5316001	Small Tools & Equipment	$ 19,950	$ 10,000	$ 10,000
	TOTAL SUPPLIES	$ 19,950	$ 10,000	$ 10,000
	TOTAL EXPENDITURES	**$ 28,950**	**$ 39,015**	**$ 20,000**

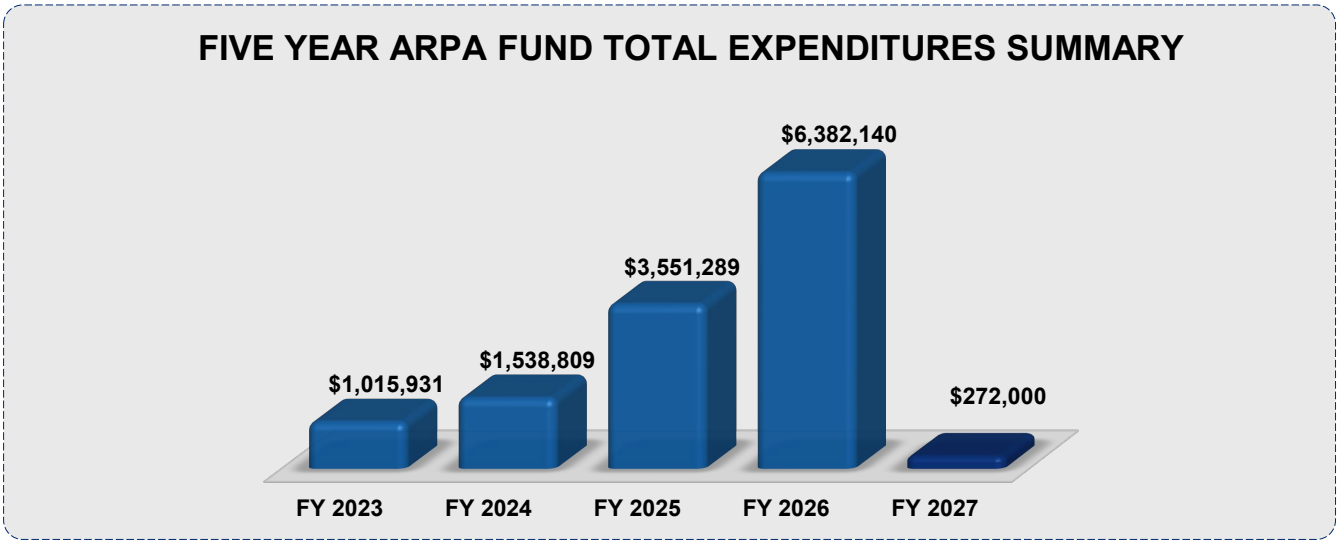
TAB 13
230 ARPA FUND

230 AMERICAN RESCUE PLAN ACT

The City received ARPA funds in FY2022. The funds will be used to extend sewer lines in City subdivisions. These subdvisions were annexed into the City years ago without sewer lines being installed due to cost. The City will also use these funds to start a Housing Rehab project in the Urban Redevelopment Areas.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ 183,013	$ 812,851	$ 1,565,051	$ 1,902,191	$ 250,000	-86.86%
Capital Outlay	$ -	$ 260,000	$ 476,436	$ 4,435,469	$ -	-100.00%
Other Costs	$ 10	$ 3,500	$ 17,875	$ 14,480	$ 22,000	51.93%
Other Financing Uses	$ 832,908	$ 462,458	$ 1,491,927	$ 30,000	$ -	-100.00%
Total Expenditures	$ 1,015,931	$ 1,538,809	$ 3,551,289	$ 6,382,140	$ 272,000	-95.74%



230 AMERICAN RESCUE PLAN ACT (ARPA) FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3321000	Local Fiscal Recovery Funds	$ 3,522,625	$ -	$ -
	TOTAL INTERGOVERNMENTAL REV.	$ 3,522,625	$ -	$ -
36	INVESTMENT INCOME:			
3610001	Interest Revenue	$ 287,777	$ 170,000	$ 20,000
	TOTAL INVESTMENT INCOME	$ 287,777	$ 170,000	$ 20,000
	Appropriated Fund Balance	$ -	$ 6,212,140	$ 252,000
	TOTAL REVENUES	**$ 3,810,402**	**$ 6,382,140**	**$ 272,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
7400.5212019	Project Unit SS3	$ 17,974	$ 40,764	$ -
7400.5212020	Project Unit J 9	$ 14,450	$ -	$ -
7400.5212022	Project Unit SS 9	$ 22,400	$ -	$ -
7400.5212023	Project Unit R 1	$ 91,312	$ -	$ -
7400.5212025	Project Unit SS 1	$ 35,250	$ -	$ -
7400.5212026	Project Unit J-5	$ 67,053	$ -	$ -
7400.5212027	Project Unit J19	$ 77,125	$ -	$ -
7400.5212028	Project Unit J-6	$ 1,100	$ -	$ -
7400.5212029	Project Unit J15	$ 66,829	$ -	$ -
7400.5212030	Project Unit J11	$ 46,508	$ 28,779	$ -
7400.5212031	Project Unit J14	$ 44,800	$ 3,020	$ -
7400.5212032	Project Unit R3	$ 167,000	$ 7,983	$ -
7400.5212033	Project Unit J3	$ 38,293	$ 17,612	$ -
7400.5212034	Project Unit SS21	$ 41,000	$ -	$ -
7400.5212035	Project Unit SS13	$ 82,250	$ 59,500	$ -
7400.5212036	Project Unit SS4	$ 45,000	$ 15,475	$ -
7400.5212037	Project Unit SS 22	$ 78,800	$ -	$ -
7400.5212038	Project Unit SS 18	$ 88,000	$ 151,250	$ -
7400.5212039	Project Unit R 8	$ 35,000	$ 225,750	$ -
7400.5212040	Project Unit R 11	$ 35,000	$ 143,750	$ -
7400.5212041	Project Unit R 12	$ 35,000	$ 104,150	$ -
7400.5212042	Project Unit R 6	$ 40,000	$ 164,284	$ -
7400.5212043	Project Unit SS 14	$ 10,000	$ 62,050	$ -
7400.5212044	Project Unit J 22	$ -	$ 70,094	$ -
7400.5212045	Project Unit J 18	$ -	$ 76,485	$ -
7400.5212046	Project Unit SS 17	$ 62,895	$ -	$ -
7400.5212047	Project Unit R 10	$ -	$ 231,450	$ -
7400.5212048	Project Unit SS 15	$ -	$ 121,217	$ -
7400.5212049	Project Unit J 8	$ -	$ 91,935	$ -
7400.5212050	Project Unit J 25	$ -	$ 89,450	$ -
7400.5212051	Project Unit J 2	$ -	$ 66,750	$ -
1510.5236005	Bank Charges	$ 5	$ -	$ -
7400.5238501	Contract Labor/Services	$ 311,224	$ 68,588	$ 250,000
7400.5239202	Housing Relocation Cost	$ 10,783	$ 61,855	$ -
	TOTAL PURCHASED SERVICES	$ 1,565,051	$ 1,902,191	$ 250,000

230 AMERICAN RESCUE PLAN ACT (ARPA) FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
54	CAPITAL OUTLAY			
1510.5415530	Construction - Food Bank	$ 431,636	$ -	$ -
1575.5413316	ENG-141 Whitesville Community Park	$ 44,800	$ 1,155,200	$ -
4330.5415712	WWD-32E Ramblewood SD Sewer Extension	$ -	$ 1,437,274	$ -
4330.5413317	WWD-32H Merrywood Subdivision Sewer Ext.	$ -	$ 1,842,995	$ -
	TOTAL CAPITAL OUTLAY	$ 476,436	$ 4,435,469	$ -
57	OTHER COSTS			
1590.5734011	Action Pact - Utlity/Rent Assistance	$ -	$ -	$ 22,000
1110.5734016	Security Enhancement Incentive Program	$ 17,875	$ 14,480	$ -
	TOTAL OTHER COSTS	$ 17,875	$ 14,480	$ 22,000
61	OTHER FINANCING USES			
6110001	Transfer to General Fund	$ 115,935	$ 30,000	$ -
6110007	Transfer to 2019 SPLOST	$ 300,000	$ -	$ -
6110100	Transfer to Water Sewer Fund	$ 978,005	$ -	$ -
6110300	Transfer to Fire Fund	$ 97,987	$ -	$ -
	TOTAL OTHER FINANCING USES	$ 1,491,927	$ 30,000	$ -
	TOTAL EXPENDITURES	**$ 3,551,289**	**$ 6,382,140**	**$ 272,000**

TAB 14

250 MULTIPLE GRANT FUND

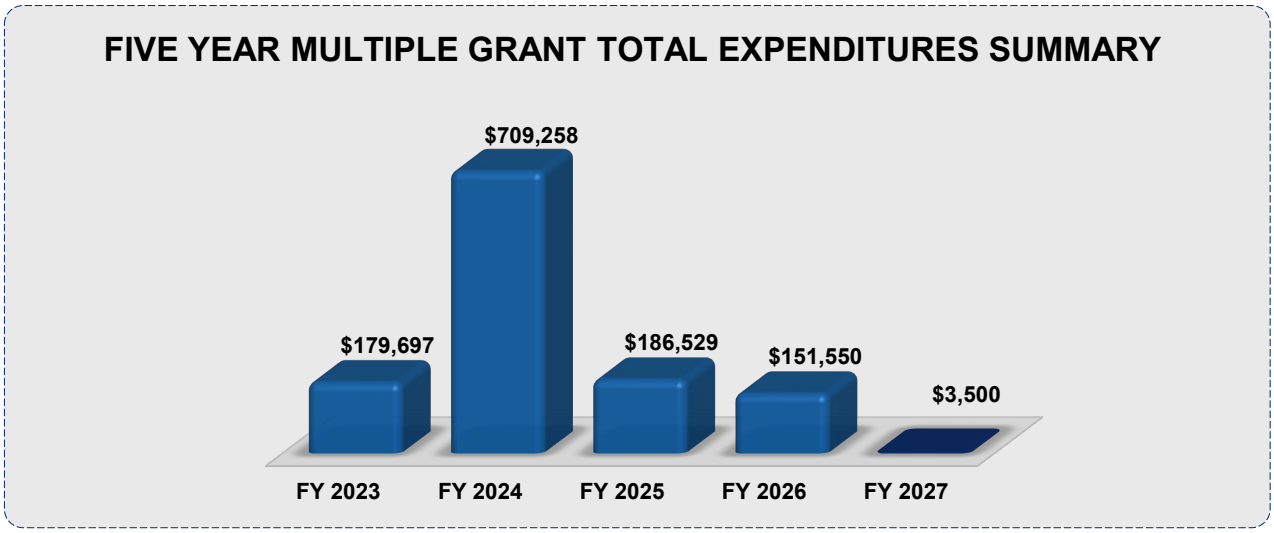
250 MULTIPLE GRANT FUND

This fund accounts for receipts and disbursements for small state and federal grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below $547,445 that is not accounted for in an existing fund.

Should capital grants not budgeted here be received that are below the threshold, this fund would be amended to include both their revenues and expenditures.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Supplies	$ 179,697	$ 709,258	$ 186,529	$ 151,550	$ 3,500	0.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 179,697	$ 709,258	$ 186,529	$ 151,550	$ 3,500	0.00%



250 MULTIPLE GRANT FUND

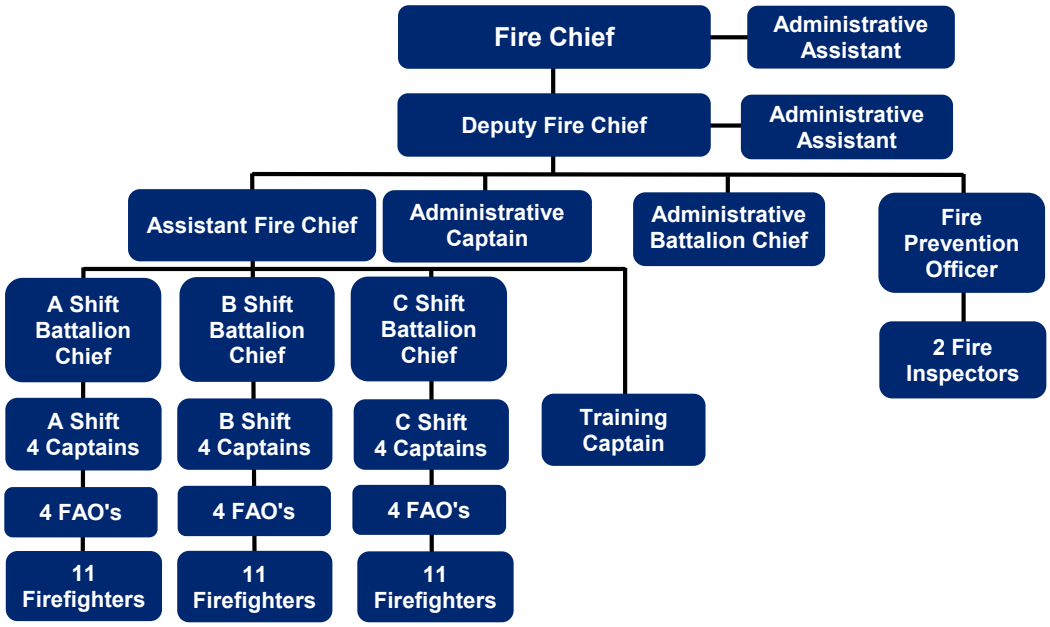
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
250.3341105	COPS Grant LEMHWA Project	$ 29,674	$ -	$ -
250.3343109	Bureau of Just - BVP Grant	$ 3,355	$ 3,050	$ 3,500
250.3343202	PSCVR Grant	$ 153,500	$ 142,440	$ -
250.3710020	Georgia Releaf Grant	$ -	$ 3,560	$ -
250.3710102	Brace Grant KSBB	$ -	$ 2,500	$ -
	TOTAL REVENUES	**$ 186,529**	**$ 151,550**	**$ 3,500**
	EXPENDITURES:			
3200.5210000	COPS LEMHWA Purchased Services	$ 29,674	$ -	$ -
3200.5212103	PSCVR Grant Purchased Service	$ -	$ 142,440	$ -
3200.5311005	Uniforms	$ 3,355	$ 3,050	$ 3,500
4100.5239101	Brace Grant Expenses	$ -	$ 2,500	$ -
6200.5311008	Georgia Releaf Expense	$ -	$ 3,560	$ -
8000.5813001	Principal-SBITA	$ 143,047	$ -	$ -
8000.5823003	Interest-SBITA	$ 10,453	$ -	$ -
	TOTAL EXPENDITURES	**$ 186,529**	**$ 151,550**	**$ 3,500**

TAB 15

270 STATESBORO FIRE SERVICE FUND

270 STATESBORO FIRE SERVICE FUND — 3500 FIRE DEPARTMENT

The Statesboro Fire Department (SFD) provides comprehensive fire protection, fire prevention, and community risk reduction services designed to safeguard life, property, and economic vitality. These services directly support the City's strategic priorities by strengthening community resiliency, protecting public and private investment, and ensuring continuity of operations during emergencies. SFD's performance is guided by nationally recognized benchmarks, including the National Fire Protection Association (NFPA) 1710 standard for career fire departments and the Insurance Services Office (ISO) Fire Suppression Rating Schedule. These frameworks allow City leadership to evaluate service delivery through consistent, objective measures tied to risk reduction and financial outcomes. In FY 2025 SFD achieved an ISO Public Protection Classification (PPC) **Class 1**, reinforcing Statesboro's position as a resilient, well-protected community and supporting long-term financial sustainability through reduced insurance costs and enhanced economic competitiveness.



Full-Time Employees by Fiscal Year
FY 2023: 75 FY 2024: 75 FY 2025: 75 FY 2026: 75 FY 2027: 75

STATEMENT OF SERVICE

The department provides fire protection, emergency response, fire prevention, public education, community risk reduction, fire investigation, and related services to protect life and property throughout the community. The department has achieved an ISO Class 1 rating and is committed to providing professional and dependable service through trained personnel, modern equipment, continuous improvement, and responsible stewardship of public resources.

Organizationally, the department is divided into Administration, Operations, Training, and Fire Prevention functions. Administration provides leadership, budgeting, strategic planning, and organizational oversight. Operations provides emergency response including fire suppression, technical rescue, vehicle extrication, severe weather events, hazardous materials incidents, public service calls, and other emergencies. Training manages professional development and education within the department. Fire Prevention is responsible for fire code compliance, community risk reduction, and public fire and life safety education.

Staffing consist of 75 total personnel, 69 of whom are state-certified as either firefighters or inspectors. Emergency response is provided 24 hours a day, 365 days a year from three fire stations. Operations personnel are assigned to three shifts working a 48-hour-on, 96-hour-off schedule. Major incidents are supported by additional personnel and command staff through established call-back procedures. The department operates frontline engine and ladder companies, command vehicles, reserve apparatus, and specialized vehicles assigned to emergency operations, training, fire prevention, and administration. Emergency units are dispatched through the Bulloch County Enhanced 9-1-1 system, with operational communications supported by the Statesboro Police Department Communications Center.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Finish a fire station master plan to determine the number and location of future fire stations.	Growth Mgmt.	On-Going	On-Going
2. Maintain our ISO Class 2 Rating.	Governance	Improved to Class 1	Maintain Class 1
3. Expand and/or fully utilize existing technology to enhance the efficiency of fire department operations.	Fiscal Mgmt.	On-Going	On-Going

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Begin process to construct Fire Station 3.	Growth Mgmt.	Construction started late 2025	Complete
2. Develop and implement recruitment and retention strategies for entry level positions.	Governance	On-Going	On-Going
3. Ensure that all Divisions within the department are utilizing technology to enhance efficient service delivery.	Fiscal Mgmt.	On-Going	On-Going

OBJECTIVES FOR FISCAL YEAR 2027

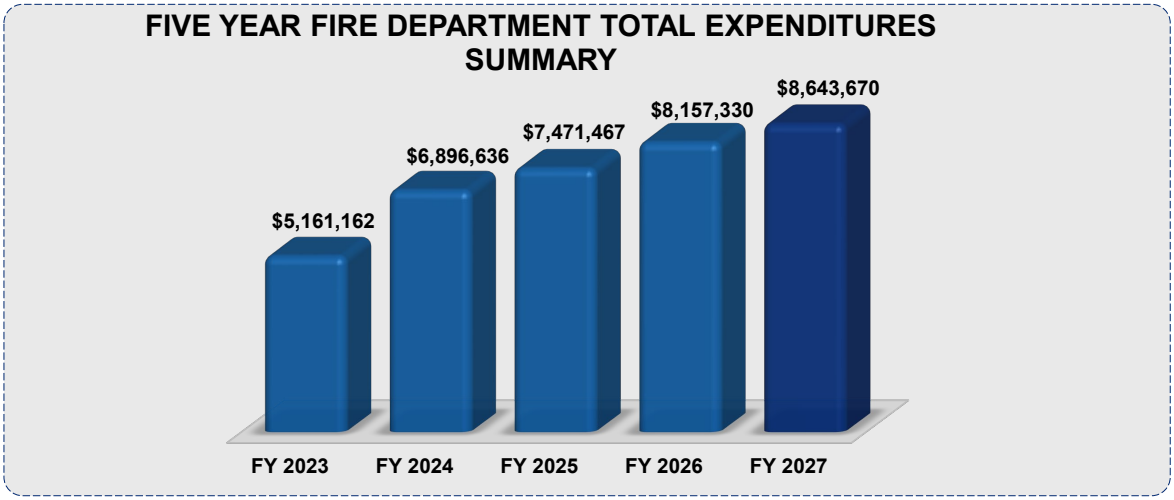
1. Continue to stress fire prevention through annual inspection of businesses.
2. Continue to stress fire prevention through visits to public and private schools within the fire district.
3. Continue to stress early detection of fire through distribution of residential smoke alarms.
4. Continue to properly train firefighters to stress safety in their work.
5. Continue to pursue grants as an alternative source of funding for needed capital items.
6. Expansion of FD Health & Wellness program focusing on mental health in efforts to meet the new NFPA standards.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Total Call for Service	1,362	1,444	1,674	1,372	1,400
Average Dispatch-to-Arrival time (minutes)	5.18	5.25	6.80	4.85	4.00
Estimated fire loss	$4.2M	$3.9M	$4.0M	$1.3M	$2M
Insurance Services Office (ISO) Department Rating	2	2	2	1	1
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Total Inspections	1816	1750	1750	1651	1750
Community Risk Reduction - Number of Events	103	118	95	100	125
Re-Inspections	295	200	125	413	150
Plan Reviews	34	75	150	102	125
Engines with 4-person staffing	88%	90%	95%	100%	100%
Full alarm availability	92%	94%	95%	100%	100%
NFPA 1710 Response Benchmark Compliance (90th Percentile)	80%	75%	80%	89%	90%

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 3,552,213	$ 5,020,287	$ 5,566,161	$ 6,213,840	$ 6,452,005	3.83%
Purchase/Contract Services	$ 582,364	$ 561,976	$ 608,139	$ 654,675	$ 643,765	-1.67%
Supplies	$ 234,423	$ 233,148	$ 203,930	$ 260,215	$ 287,675	10.55%
Capital Outlay (Minor)	$ 29,776	$ 137,210	$ 61,409	$ 71,900	$ 17,000	-76.36%
Interfund Dept. Charges	$ 657,599	$ 878,131	$ 883,230	$ 883,155	$ 889,025	0.66%
Other Costs	$ 32,685	$ 3,794	$ 216	$ 3,500	$ 5,500	57.14%
Non-Operating Expenses	$ 72,102	$ 62,090	$ 148,382	$ 70,045	$ 348,700	397.82%
Total Expenditures	$ 5,161,162	$ 6,896,636	$ 7,471,467	$ 8,157,330	$ 8,643,670	5.96%



270 STATESBORO FIRE SERVICE FUND — 3500 FIRE DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
32	LICENSES AND PERMITS			
3229904	Plan Review Fees	$ 4,995	$ 5,000	$ 5,000
	TOTAL LICENSES AND PERMITS	$ 4,995	$ 5,000	$ 5,000
33	INTERGOVERNMENTAL REVENUES			
3311060	Fire Prevention & Safety Grant	$ 8,095	$ -	$ -
3343020	SAFER Grant	$ 593,835	$ 702,980	$ 87,870
3390000	FEMA Reimb	$ 40,909	$ -	$ -
	TOTAL INTERGOVERNMENTAL REVENUES	$ 642,839	$ 702,980	$ 87,870
34	CHARGES FOR SERVICES			
3421003	Revenue for Fire Overtime	$ 1,100	$ -	$ -
3422200	Fire Tax District - Current Year	$ 2,755,841	$ -	$ -
3441901	Late Pymt Penalty & Int	$ 2,246	$ 2,800	$ 2,000
3442108	Fire Line Access Fee	$ 288,984	$ 295,000	$ 336,000
	TOTAL CHARGES FOR SERVICES	$ 3,048,171	$ 297,800	$ 338,000
37	CONTRIBUTIONS AND DONATIONS			
3710002	Contributions and Donations	$ 5,000	$ -	$ -
	TOTAL CONTRIBUTIONS AND DONATIONS	$ 5,000	$ -	$ -
38	MISCELLANEOUS REVENUE			
3830000	Proceeds From Insurance	$ -	$ 41,050	$ -
3890100	Miscellaneous Income	$ 4	$ -	$ -
	TOTAL MISCELLANEOUS REVENUE	$ 4	$ 41,050	$ -
39	OTHER FINANCING SOURCES			
3912001	Operating Trans. in General Fund	$ 3,200,000	$ 3,200,000	$ 7,485,550
3910700	Transfer in from ARPA Fund	$ 97,987	$ -	$ -
3912300	Transfer in from WS Fund	$ 825,000	$ 825,000	$ 825,000
3910100	Loan from Water Sewer Fund	$ -	$ 1,800,000	$ -
3910200	Loan from Natural Gas Fund	$ -	$ 680,000	$ -
3910300	Loan from Solid Waste Collection Fund	$ -	$ 707,000	$ -
	TOTAL OTHER FINANCING SOURCES	$ 4,122,987	$ 7,212,000	$ 8,310,550
	TOTAL REVENUES AND OTHER FINANCING	**$ 7,823,996**	**$ 8,258,830**	**$ 8,741,420**

270 STATESBORO FIRE SERVICE FUND — 3500 FIRE DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 4,329,781	$ 4,821,370	$ 5,057,070
5111003	Part-Time	$ 13,459	$ 41,935	$ 45,600
5113001	Overtime	$ 248,100	$ 213,210	$ 160,000
	Sub-total: Salaries and Wages	*$ 4,591,340*	*$ 5,076,515*	*$ 5,262,670*
5122001	Social Security (FICA) Contributions	$ 333,481	$ 388,165	$ 402,595
5124001	Retirement Contributions	$ 451,600	$ 556,615	$ 557,125
5127001	Workers Compensation	$ 174,100	$ 171,800	$ 209,615
5129001	Employment Physicals	$ 13,740	$ 17,500	$ 17,500
5129002	Employee Drug Screening Tests	$ 1,900	$ 3,245	$ 2,500
	Sub-total: Employee Benefits	*$ 974,821*	*$ 1,137,325*	*$ 1,189,335*
	TOTAL PERSONAL SERVICES	$ 5,566,161	$ 6,213,840	$ 6,452,005
52	PURCHASE/CONTRACT SERVICES			
5221001	Cleaning Services	$ 1,056	$ 1,200	$ 1,200
5222001	Rep. and Maint. (Equipment)	$ 20,965	$ 10,400	$ 9,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 68,505	$ 60,000	$ 60,000
5222003	Rep. and Maint. (Labor)	$ 45,535	$ 60,000	$ 60,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 34,231	$ 22,500	$ 30,750
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 800	$ 800
5222006	Rep. and Maint. (Other Equipment)	$ 20,407	$ 26,750	$ 29,000
5222102	Software Support/Applications	$ 34,640	$ 42,650	$ 42,150
5222103	Rep. and Maint. Computers	$ 93,545	$ 94,000	$ 84,210
5223200	Rentals	$ -	$ 1,750	$ 1,750
	Sub-total: Property Services	*$ 318,884*	*$ 320,050*	*$ 319,360*
5231001	Insurance, Other than Benefits	$ 143,194	$ 158,360	$ 163,795
5232001	Communication Devices/Service	$ 12,342	$ 13,000	$ 16,230
5232005	Internet Services	$ 4,437	$ 3,500	$ 5,500
5232006	Postage	$ 170	$ 400	$ 430
5233001	Advertising	$ 3,009	$ 1,500	$ 1,500
5234001	Printing & Binding	$ 175	$ 405	$ 400
5235001	Travel	$ 3,022	$ 17,500	$ 17,500
5236001	Dues and Fees	$ 2,893	$ 4,700	$ 4,625
5237001	Education and Training	$ 12,148	$ 26,250	$ 25,750
5238501	Contract Labor/Services	$ 85,965	$ 76,700	$ 45,000
5238503	Pest Control - Buildings	$ -	$ 260	$ 375
5239002	Inspections of Equipment	$ 21,900	$ 32,050	$ 43,300
	Sub-total: Other Purchased Services	*$ 289,255*	*$ 334,625*	*$ 324,405*
	TOTAL PURCHASED SERVICES	$ 608,139	$ 654,675	$ 643,765
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 8,708	$ 14,000	$ 19,175
5311003	Chemicals	$ 5,992	$ 7,000	$ 7,000
5311005	Uniforms	$ 22,289	$ 61,500	$ 63,500
5311106	Public Education Supplies	$ 2,395	$ 2,500	$ 2,500
5312300	Electricity	$ 36,183	$ 45,000	$ 60,000
5312400	Bottled Gas	$ -	$ 175	$ 250

270 STATESBORO FIRE SERVICE FUND

3500 FIRE DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5312700	Gasoline/Diesel/CNG	$ 55,063	$ 50,000	$ 50,000
5312800	Stormwater	$ 1,400	$ 1,540	$ 1,540
5313001	Provisions	$ 3,408	$ 5,000	$ 5,400
5314001	Books and Periodicals	$ 3,187	$ 1,500	$ 3,310
5316001	Small Tools and Equipment	$ 65,305	$ 72,000	$ 75,000
	TOTAL SUPPLIES	$ 203,930	$ 260,215	$ 287,675
54	CAPITAL OUTLAY (MINOR)			
5413000	Buildings	$ -	$ 10,000	$ 10,000
5422000	Vehicles	$ -	$ 49,900	$ -
5423001	Furniture and Fixtures	$ 439	$ 7,000	$ 7,000
5425001	Other Equipment	$ 8,975	$ 5,000	$ -
5425603	FD-27 Protective Clothing	$ 51,995	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 61,409	$ 71,900	$ 17,000
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 2,800	$ 28,000	$ 2,800
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 70,735	$ 65,790	$ 71,115
5524001	Self-funded Insurance (Medical)	$ 683,015	$ 689,815	$ 701,045
5524002	Life and Disability	$ 34,615	$ 42,365	$ 49,080
5524003	Wellness Program	$ 16,235	$ 16,235	$ 16,235
5524004	OPEB	$ 75,830	$ 40,950	$ 48,750
	TOTAL INTERFUND/INTERDEPT.	$ 883,230	$ 883,155	$ 889,025
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 162	$ 3,000	$ 3,000
5734100	Fire Honor Guard	$ 54	$ 500	$ 2,500
	TOTAL OTHER COSTS	$ 216	$ 3,500	$ 5,500
61	NON-OPERATING EXPENSES			
6110002	Transfer to Health Insurance Fund	$ 118,382	$ 40,045	$ -
6110500	Transfer to Central Services Fund	$ 30,000	$ 30,000	$ 30,000
	Repayment of Loan: Water Sewer Fund	$ -	$ -	$ 180,000
	Repayment of Loan: Natural Gas Fund	$ -	$ -	$ 68,000
	Repayment of Loan: Solid Waste Coll. Fund	$ -	$ -	$ 70,700
	TOTAL NON-OPERATING EXPENSES	$ 148,382	$ 70,045	$ 348,700
	TOTAL EXPENDITURES	**$ 7,471,467**	**$ 8,157,330**	**$ 8,643,670**

TAB 16

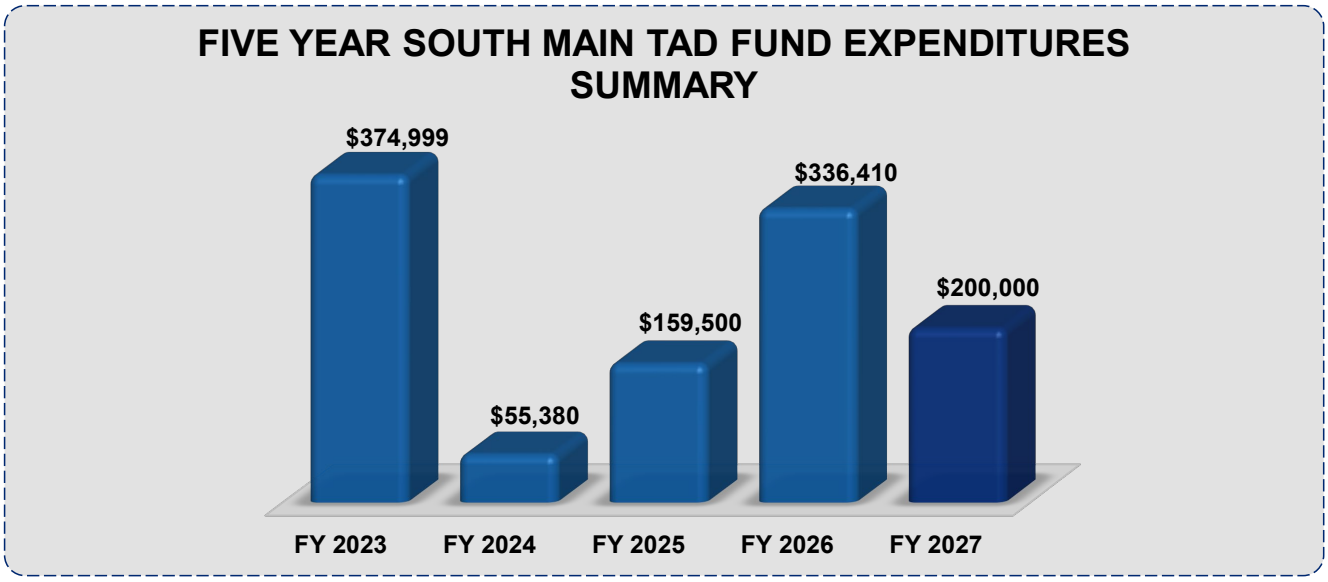
271 SOUTH MAIN TAX ALLOCATION DISTRICT FUND

271 SOUTH MAIN TAX ALLOCATION DISTRICT FUND — 1500 GENERAL ADMINISTRATION

This fund accounts for the receipts and disbursements of the Tax Allocation District (TAD). The citizens of Statesboro approved the creation of the South Main Street Tax Allocation District on November 4, 2014. The objective of the TAD is to fund improvements in the South Main Street Tax Allocation District – the heart and soul of our community.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Perecentage Inc./Dec.
Purchase/Contract Services	$ 374,999	$ -	$ 159,500	$ 336,410	$ 200,000	0.00%
Capital Outlay	$ -	$ 55,380	$ -	$ -	$ -	0.00%
Total Expenditures	$ 374,999	$ 55,380	$ 159,500	$ 336,410	$ 200,000	0.00%



271 SOUTH MAIN TAX ALLOCATION DISTRICT FUND — 1500 GENERAL ADMINISTRATION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
3111001	Property Taxes TAD	$ 821,594	$ 800,000	$ 1,017,890
3610001	Interest Revenue	$ 91,622	$ 65,000	$ 75,000
	TOTAL REVENUES	**$ 913,216**	**$ 865,000**	**$ 1,092,890**
	EXPENDITURES:			
5238501	Contract Services	$ 159,500	$ 336,410	$ 200,000
	TOTAL EXPENDITURES	**$ 159,500**	**$ 336,410**	**$ 200,000**

TAB 17

272 OLD REGISTER TAX ALLOCATION DISTRICT FUND

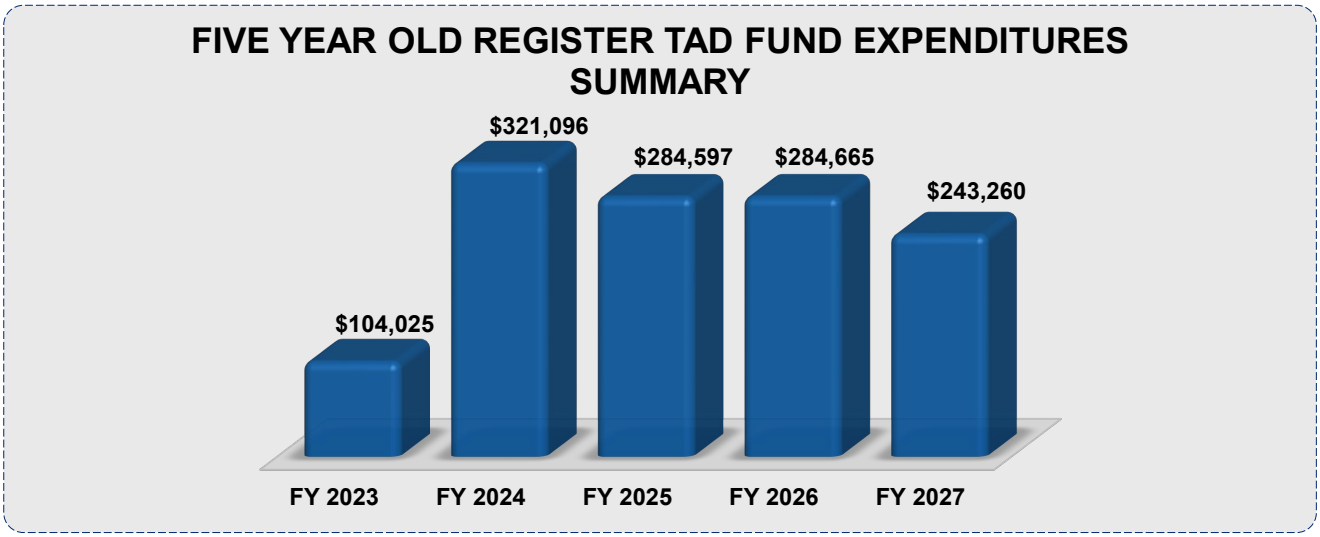
272 OLD REGISTER TAX ALLOCATION DISTRICT FUND

1500 GENERAL ADMINISTRATION

This fund accounts for the receipts and disbursements of the Tax Allocation District (TAD). Three local government board, the City, the County and the BOE, approved the creation of the Old Register Tax Allocation District on August 6, 2018. The objective of the TAD is to fund improvements in the Old Register Tax Allocation District – specifically road construction and other infrastructure projects required for other commercial development. Since October 2022 to date, a soccer stadium, grocery store, and various restaurants have opened for business.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Non-Operating Expenditures	$ 104,025	$ 321,096	$ 284,597	$ 284,665	$ 243,260	0.02%
Total Expenditures	$ 104,025	$ 321,096	$ 284,597	$ 284,665	$ 243,260	0.02%



272 OLD REGISTER TAX ALLOCATION DISTRICT FUND

1500 GENERAL ADMINISTRATION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
3111001	Property Taxes TAD	$ 285,358	$ 400,000	$ 450,000
3610001	Interest Revenue	$ 3,040	$ 4,000	$ 4,500
	TOTAL OPERATING REVENUE	**$ 288,398**	**$ 404,000**	**$ 454,500**
	EXPENDITURES:			
5710206	Payment to BCBOC	$ 1,161	$ 880	$ 1,700
5710207	Payment to BCBOE	$ 811	$ 1,160	$ 1,560
5810001	Bond Payment	$ -	$ -	$ 200,000
5821001	Bonds Interest Expense	$ 282,625	$ 282,625	$ 40,000
	TOTAL EXPENDITURES	**$ 284,597**	**$ 284,665**	**$ 243,260**

TAB 18
275 HOTEL/MOTEL FUND

275 HOTEL MOTEL TAX FUND — 7540 TOURISM

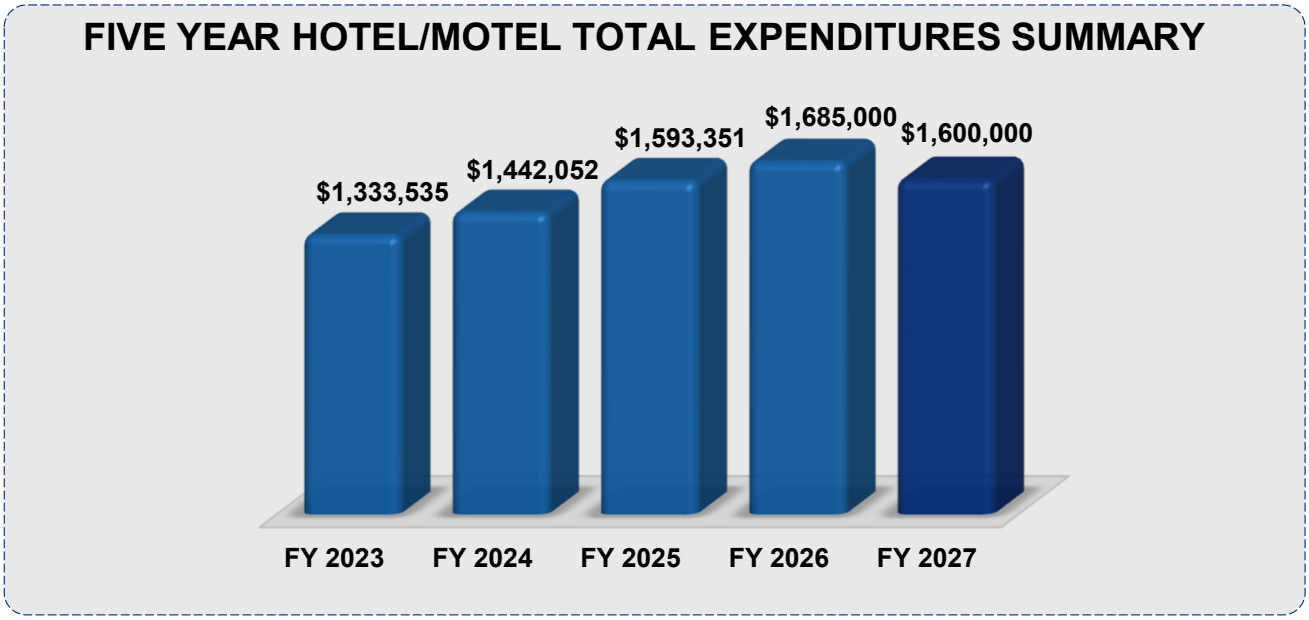
This fund accounts for the receipts and disbursements of the hotel/motel room occupancy tax. Since April 2002, the City has had one-year Service Contracts with the SCVB, the Downtown Statesboro Development Authority (DSDA), and the Statesboro Arts Council (SAC) to promote tourism-related activities. The hotel/motel tax proceeds are distributed as follows under the contracts:

5%	City of Statesboro
19.90%	DSDA
25.10%	SAC
50.00%	SCVB

The proceeds are received from the hotel and motel operators monthly, and are distributed based upon the agreed percentages on a monthly basis as well. The current contract is effective from July 1, 2026 through June 30, 2027.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Other Costs	$ 1,266,857	$ 1,369,949	$ 1,513,684	$ 1,600,750	$ 1,520,000	-5.04%
Non-Operating Costs	$ 66,678	$ 72,103	$ 79,667	$ 84,250	$ 80,000	-5.04%
Total Expenditures	$ 1,333,535	$ 1,442,052	$ 1,593,351	$ 1,685,000	$ 1,600,000	-5.04%



275 HOTEL MOTEL TAX FUND — 7540 TOURISM

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
31	TAXES			
3141000	Hotel/Motel Taxes	$ 1,593,351	$ 1,685,000	$ 1,600,000
	TOTAL OPERATING REVENUES	**$ 1,593,351**	**$ 1,685,000**	**$ 1,600,000**
	EXPENDITURES:			
57	OTHER COSTS			
5720001	Payment to other Agencies-SCVB	$ 796,676	$ 842,500	$ 800,000
5720003	Payment to other Agencies-DSDA	$ 317,077	$ 335,315	$ 318,400
5720004	Payment to other Agencies-Arts Council	$ 399,931	$ 422,935	$ 401,600
	TOTAL OTHER COSTS	$ 1,513,684	$ 1,600,750	$ 1,520,000
	NON-OPERATING EXPENDITURES:			
6110001	Transfer to General Fund	$ 79,667	$ 84,250	$ 80,000
	TOTAL NON-OPERATING EXPENDITURES	$ 79,667	$ 84,250	$ 80,000
	TOTAL EXPENDITURES AND OTHER	**$ 1,593,351**	**$ 1,685,000**	**$ 1,600,000**

TAB 19
286 TECHNOLOGY FEE FUND

286 TECHNOLOGY FEE FUND — 3200 POLICE

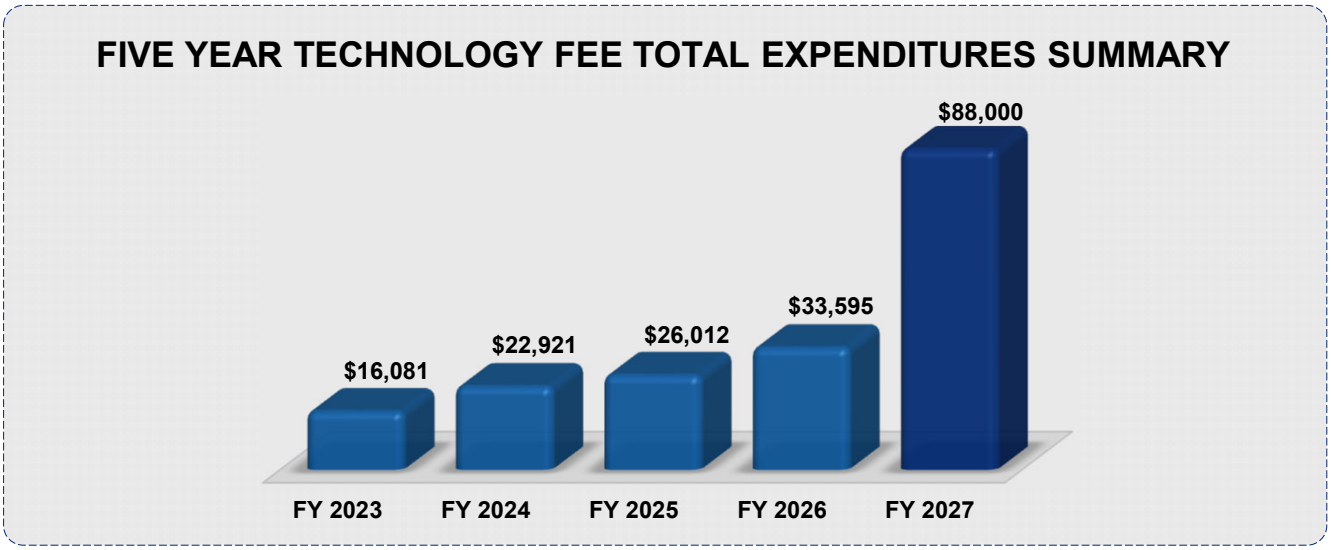
This fund accounts for fees collected from citations issued by the Police Department. Currently, the ordinance reads as follows:

Section 78-10. Technology Fee. There shall be imposed by the Municipal Court of the City of Statesboro, Georgia, a technology surcharge per offense for all offenses against the ordinances of the City of Statesboro or laws of the State of Georgia. The technology surcharge shall be in addition to all other fines and fees imposed by the Municipal Court. The revenue derived from the technology surcharge shall be used by the City to provide technical support for Law Enforcement and Municipal Court functions. This amendment shall become effective upon its approval by the Mayor and City Council of Statesboro, Georgia.

These fees are also used to supplement normal technical operating budget items for the Police Department. The amounts can fluctuate from year to year depending on several variables.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ 16,081	$ 22,921	$ 26,012	$ 33,595	$ 88,000	161.94%
Capital Outlay (Minor)	$ 14,322	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 16,081	$ 22,921	$ 26,012	$ 33,595	$ 88,000	161.94%



286 TECHNOLOGY FEE FUND — 3200 POLICE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICE			
3411901	Technology Fee	$ 65,978	$ 84,480	$ 88,000
	TOTAL CHARGES FOR SERVICES	$ 65,978	$ 84,480	$ 88,000
	TOTAL REVENUES	**$ 65,978**	**$ 84,480**	**$ 88,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5213001	Computer Programming Fees	$ -	$ -	$ 62,000
5232003	Cellular Phones Service (Patrol)	$ 26,012	$ 33,595	$ 26,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ 26,012	$ 33,595	$ 88,000
	TOTAL EXPENDITURES	**$ 26,012**	**$ 33,595**	**$ 88,000**

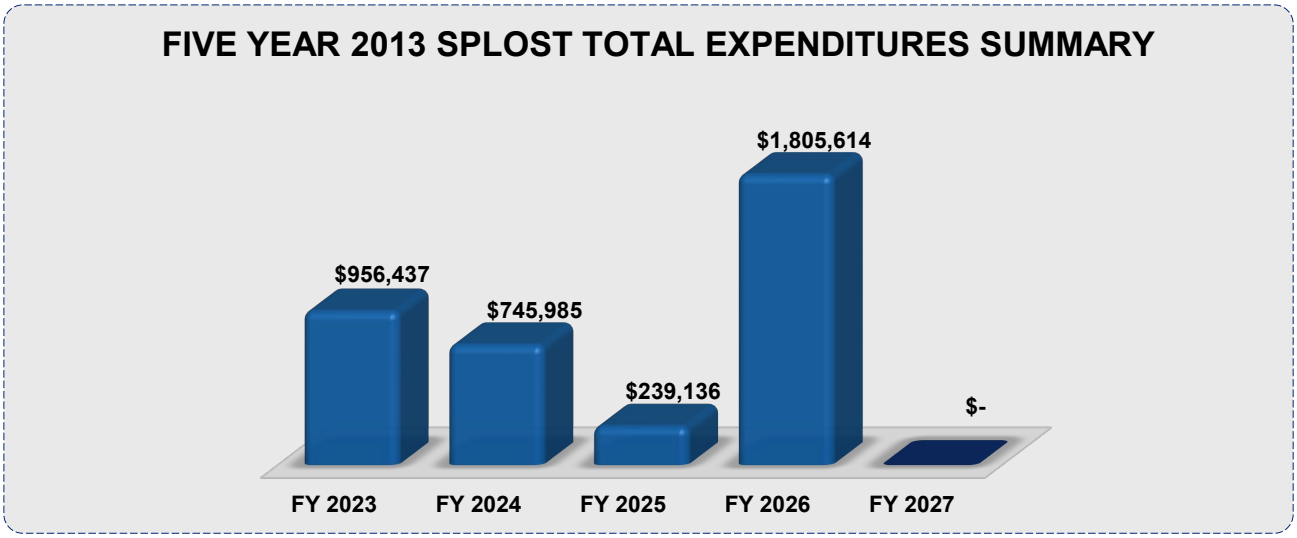
TAB 20
323 2013 SPLOST FUND

323 2013 SPLOST FUND

This fund is used to account for the receipts and disbursements of the City's portion of the 2013 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Capital Outlay	$ 366,016	$ 387,304	$ 5,250	$ 1,805,614	$ -	-100.00%
Other Financing Costs	$ 590,421	$ 358,681	$ 233,886	$ -	$ -	0.00%
Total Expenditures	$ 956,437	$ 745,985	$ 239,136	$ 1,805,614	$ -	-100.00%



323 2013 SPLOST FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
3610001	Interest Income	$ 95,373	$ 45,000	$ 35,000
	Appropriated Fund Balance	$ 143,763	$ 1,760,614	$ -
	TOTAL REVENUES	**$ 239,136**	**$ 1,805,614**	**$ 35,000**
	EXPENDITURES:			
	BUILDINGS			
1565.5423001	GBD-3 Furniture & Fixtures	$ 5,250	$ -	$ -
	INFRASTRUCTURE			
4320.5415516	STM-36 Northlake Area Watershed Detention Facility	$ -	$ 799,728	$ -
4400.5415399	WWD-111 Install New Well	$ -	$ 1,005,886	$ -
	TOTAL CAPITAL OUTLAY	$ 5,250	$ 1,805,614	$ -
	OTHER FINANCING USES			
9000.6110200	Transfers to W/S	$ 61,169	$ -	$ -
9000.6110600	Transfers to Stormwater	$ 172,717	$ -	$ -
	TOTAL OTHER COSTS	$ 233,886	$ -	$ -
	TOTAL EXPENDITURES	**$ 239,136**	**$ 1,805,614**	**$ -**

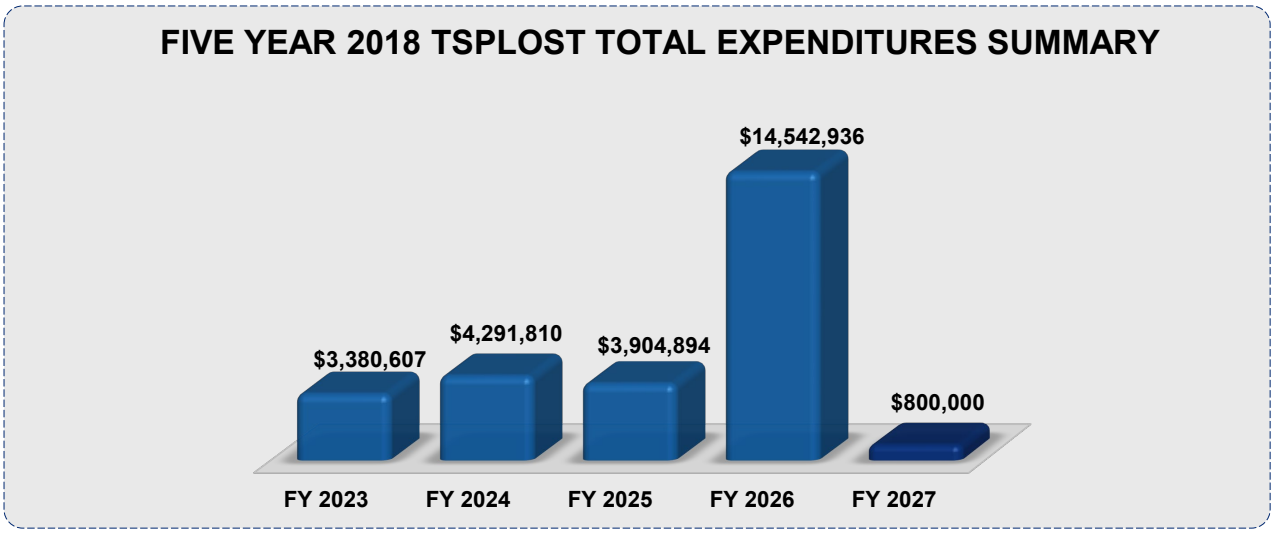
TAB 21
324 2018 TSPLOST FUND

324 2018 TSPLOST FUND

This fund is used to account for the receipts and disbursements of the City's portion of the 2018 1% Transportation Special Purpose Local Option Sales Tax. The Transportation Investment Act was enacted to improve a deteriorating transportation network in Georgia, which is important for economic growth and jobs.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Capital Outlay	$ 3,380,607	$ 4,291,810	$ 3,904,894	$ 14,542,936	$ 800,000	-94.50%
Total Expenditures	$ 3,380,607	$ 4,291,810	$ 3,904,894	$ 14,542,936	$ 800,000	-94.50%



324 2018 TSPLOST FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
3343101	LMIG Grant GDOT Traffic Projects	$ 366,516	$ 145,000	$ -
3610001	Interest	$ 739,667	$ 400,000	$ 120,000
	Appropriated Fund Balance	$ 2,798,711	$ 13,997,936	$ 680,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 3,904,894**	**$ 14,542,936**	**$ 800,000**
	EXPENDITURES:			
	INFRASTRUCTURE			
4220.5415614	ENG-92 West Main Streetscape Improvements	$ 485,213	$ 2,177,787	$ -
4220.5415504	ENG-96 Traffic Studies and Planning	$ 60,574	$ -	$ -
4220.5415606	ENG-114 Roadway Geometric Improvements	$ 7,900	$ 242,200	$ -
4220.5410810	ENG-115b South Main Street (Blue Mile) Phase II	$ 85,434	$ 5,342,841	$ -
4220.5414512	ENG-122c Hwy. 24 Side. - Hwy 80 to Packinghouse	$ 19,327	$ 845,000	$ -
4220.5414516	ENG-122g Gentilly from E. Jones	$ 310,885	$ -	$ -
4220.5414517	ENG-122h E. Jones Sidewalk - S. Main to S. Zetterower	$ 278,581	$ -	$ -
4220.5414518	ENG-122i N. College Sidewalk from Proctor to Hwy 80	$ 227,101	$ -	$ -
4220.5414528	ENG-122j N. Zetterower Sidewalk from Hill St. to Hwy 80	$ 148,445	$ 425,000	$ -
4220.5414519	ENG-122k W. Main Sidewalk - Ivory St. to Foss St.	$ 324,297	$ 421,714	$ -
4220.5414529	ENG-122l S. College Sidewalk from W. Jones to W. Branner	$ 360	$ -	$ -
4220.5414520	ENG-122m Chandler Sidewalk from Knight to existing side	$ 200	$ 143,430	$ -
4220.5414523	ENG-122n E. Grady Sidewalk from S. Main to Mulberry	$ -	$ 68,990	$ -
4220.5414524	ENG-122p Brannen Sidewalk from Gentilly Dr. to Clairborne	$ 6,000	$ -	$ -
4220.5425826	ENG-123a S. Main St @ Fair Rd	$ -	$ 600,000	$ -
4220.5415807	ENG-123f Cawana Rd @ Brannen and @ S&S Railroad	$ 142,730	$ 3,300,000	$ -
4220.5415824	ENG-124e Max Lockwood Drive Improvements	$ 32,842	$ 219,723	$ -
4220.5414607	ENG-125 Striping & Signage Imp.	$ 55,791	$ 202,975	$ -
4220.5415410	ENG-127 Traffic Calming & Pedestrian Crossings	$ 975	$ -	$ -
4220.5414703	ENG-128 Resurf. & Road Rehabilitation	$ 1,332,854	$ -	$ -
4220.5414530	ENG-130 New Roads and Roadway Extensions	$ 11,520	$ 288,480	$ -
4220.5212010	ENG-134a Transit System Bus Stop	$ -	$ -	$ 200,000
4220.5212011	ENG-134b Imp. of Limited Transit System	$ 246,540	$ 180,000	$ 600,000
4220.5415312	ENG-137 Roadway Improvements	$ 4,580	$ -	$ -
4220.5414509	STS-31 Sidewalk Repairs	$ 106,687	$ 84,796	$ -
1575.5222100	ENG-139 Traffic Signals Maintenance	$ 16,058	$ -	$ -
	TOTAL EXPENDITURES	**$ 3,904,894**	**$ 14,542,936**	**$ 800,000**

TAB 22
325 2019 SPLOST FUND

325 2019 SPLOST FUND

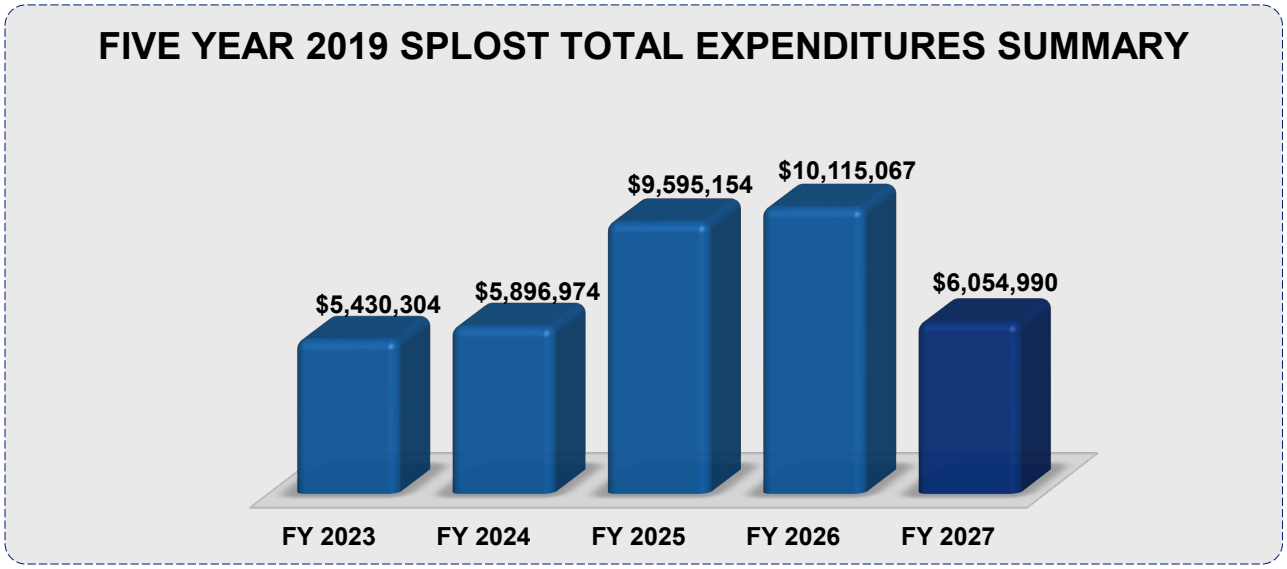
This fund is used to account for the receipts and disbursements of the City's portion of the 2019 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers. The SPLOST renewal will help fund City projects such as upgrading and expanding parks and greenways, police and fire vehicles and equipment, and solid waste vehicles and equipment.

On November 6, 2018, the voters of Bulloch County approved a referendum measure to continue imposing this tax for a period of six years upon the expiration of the 2013 SPLOST in September 2019. Since there is a two-month delay in receiving the new funds, receipt of the proceeds began in December, 2019. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

This is not an additional tax, but an extension for six years of the 2013 SPLOST. This means that the sales tax rate in Bulloch County is at 8% - 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, 1% for the 2023 Transportation SPLOST and this 1% SPLOST for the County and four cities.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Capital Outlay	$ 2,162,099	$ 3,585,008	$ 5,761,837	$ 8,246,782	$ 3,564,415	-56.78%
Other Financing Issues	$ 3,268,205	$ 2,311,966	$ 3,833,317	$ 1,868,285	$ 2,490,575	33.31%
Total Expenditures	$ 5,430,304	$ 5,896,974	$ 9,595,154	$ 10,115,067	$ 6,054,990	-40.14%



325 2019 SPLOST FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
3310002	Intergov'l Rev. Bulloch	$ 200,000	$ 200,000	$ -
3360010	DSDA Reimbursement from EDA Grant	$ 30,456	$ -	$ -
3371011	Proceeds for Police	$ -	$ 282,870	$ -
3371012	Proceeds for Fire	$ -	$ 380,590	$ -
3371100	Proceeds for SWD Air Rights/Equipment	$ -	$ 491,665	$ -
3371104	Proceeds for Public Works Projects	$ -	$ 72,240	$ -
3371105	Proceeds for Greenspace Projects	$ -	$ 126,690	$ -
3371200	Proceeds for City Structures	$ -	$ 132,450	$ -
3371201	Proceeds for Cultural Facilities	$ -	$ 31,060	$ -
3371300	Proceeds for Economic Development	$ -	$ 115,170	$ -
3371500	Proceeds for Water and Sewer Projects	$ -	$ 441,320	$ -
3371600	Proceeds for Natural Gas Projects	$ -	$ 115,170	$ -
3371700	Proceeds for Solid Waste Projects	$ -	$ 28,795	$ -
3371800	Proceeds for Information Technology	$ -	$ 18,670	$ -
3610001	Interest Income	$ 858,858	$ 750,000	$ 550,000
3910700	Transfer in From ARPA Fund	$ 300,000	$ -	$ -
	Appropriated Fund Balance	$ 8,205,840	$ 6,928,377	$ 5,504,990
	TOTAL REVENUES	**$ 9,595,154**	**$ 10,115,067**	**$ 6,054,990**
	EXPENDITURES:			
	BUILDINGS			
1565.5413308	GBD-4 Renovations to Cultural Facilities	$ 134,530	$ 315,470	$ -
1565.5413310	GBD-3 Renovations of Admin Facilities	$ -	$ 150,000	$ 175,000
3500.5413311	FD-69 FD Facility Upgrades	$ 19,419	$ 130,581	$ -
7400.5413315	ENG-140 City Campus Expansion	$ 30,456	$ -	$ -
3500.5410725	FD-85 Fire Station	$ 617,736	$ 940,000	$ -
3500.5412008	FD-87 Training Ground Facility/Storage	$ 222,054	$ -	$ -
3500.5415113	FD-89 Renovations Station 1 Driveway	$ 188,000	$ -	$ -
1565.5413320	GBD-8 Improvements to Municipal Court Complex	$ -	$ 125,000	$ -
1565.5413318	GBD-9 Renovations to Police Department Facility	$ -	$ 300,000	$ -
4200.5414511	STS-126 Install Restrooms in Street Dept. Buildings	$ 65,098	$ -	$ -
4200.5414533	STS-125 Boundary Fence for Public Works Facility	$ -	$ -	$ 75,000
	INFRASTRUCTURE			
4700.5415602	NGD-11 Gas System Expansion	$ -	$ 250,000	$ 250,000
4700.5415650	NGD-71 Gateway Phase II Utility Improvements	$ -	$ 260,000	$ -
4700.5415505	NGD-95 GDOT Rd Widening Project	$ -	$ 940,000	$ -
4330.5415400	WWD-14 Water and Sewer Rehab Projects	$ -	$ 1,657,863	$ -
4330.5415508	WWD-196 Water Main on S&S RR Bed and Burkhalter	$ -	$ 1,540,898	$ -
4400.5415399	WWD-111 Install New Well	$ -	$ 432,945	$ -
4530.5413312	SWD-22 Inert Landfill Expansion	$ -	$ 100,000	$ -
	EQUIPMENT			
3500.5425603	FD-27 Personal Protective Clothing	$ -	$ 52,150	$ -
3500.5425730	FD-73-R Engine Replacement	$ 3,688,747	$ -	$ -
3500.5425110	FD-81 SCBA Bottle Replacement Purchase	$ 47,846	$ -	$ -
3500.5422600	FD-82 Rescue/Extrication Tools Replacement	$ -	$ 75,000	$ -
3200.5422105	PD-1 Police Vehicles and Conversion	$ 577,468	$ 634,610	$ 864,415
3200.5425702	PD-27 Patrol Radio Replacement	$ -	$ 150,000	$ -
3200.5426200	PD-28 SWAT Pole Camera Replacement	$ -	$ 25,000	$ -
3200.5425509	PD-29 Drone Replacement	$ -	$ 18,000	$ -
1535.5425208	CS-5 Switches	$ -	$ -	$ -

325 2019 SPLOST FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
3500.5425701	FD-83 Thermal Imaging Camera Replacement	$ 13,542	$ -	$ -
3500.5425702	FD-84 Portable Radio Replacement	$ 156,941	$ 149,265	$ -
6200.5425112	PRK-38 Improvements to Triangle Park Fountain	$ -	$ -	$ 40,000
6200.5425113	PRK-39 Security Cameras	$ -	$ -	$ 50,000
4200.5422411	STS-80 Landscape Truck Replacement	$ -	$ -	$ 60,000
4200.5425100	STS-103 Backhoe Replacement	$ -	$ -	$ 275,000
4200.5422304	STS-105 Traffic Control Bucket Truck Replacement	$ -	$ -	$ 275,000
4335.5425512	WTP-14 Replace Rotary Fine Screens	$ -	$ -	$ 1,500,000
	TOTAL CAPITAL OUTLAY	$ 5,761,837	$ 8,246,782	$ 3,564,415
	OTHER FINANCING USES			
6200.5821001	Bond Interest Expense	$ 47,628	$ 42,155	$ 35,575
9000.6110200	Transfer to W/S	$ 457,856	$ -	$ -
9000.6110400	Transfer to Solid Waste Disposal Fund	$ 2,779,328	$ 1,400,000	$ 1,900,000
9000.6110500	Transfer to Central Service Fund	$ 27,706	$ 51,130	$ 35,000
9000.6110700	Transfer to Natural Gas Fund	$ 150,799	$ -	$ -
6200.5810001	URA 2021 Revenue Bond Payment	$ 370,000	$ 375,000	$ 520,000
	TOTAL OTHER FINANCING USES	$ 3,833,317	$ 1,868,285	$ 2,490,575
	TOTAL EXPENDITURES	**$ 9,595,154**	**$ 10,115,067**	**$ 6,054,990**

TAB 23
326 2023 TSPLOST FUND

326 2023 TSPLOST FUND

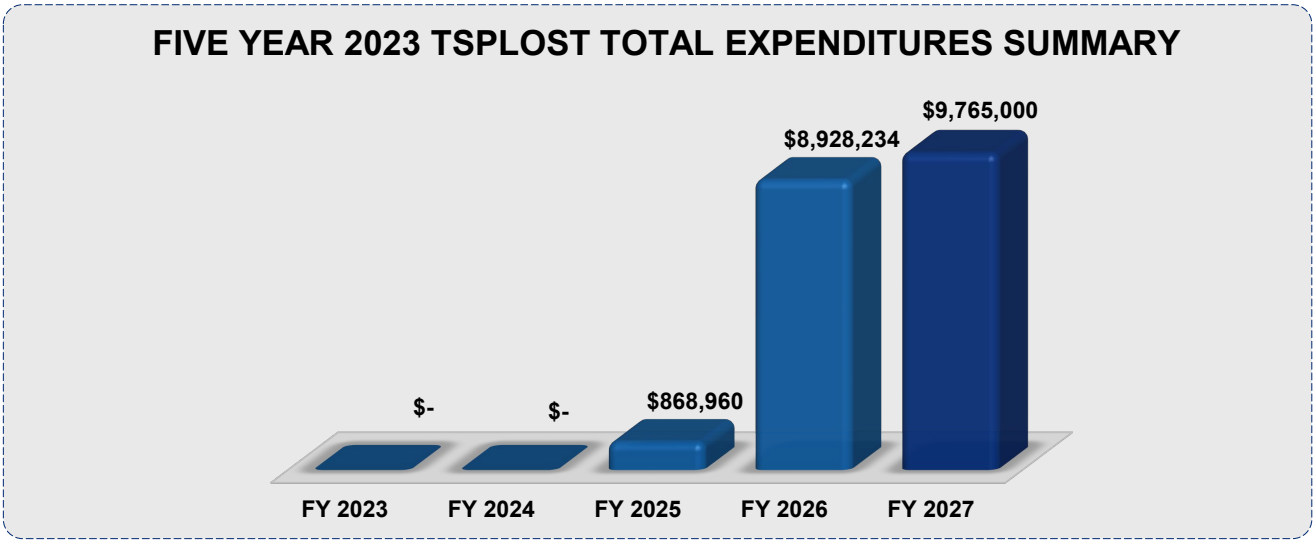
This fund is used to account for the receipts and disbursements of the City's portion of the 2023 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST). The Transportation Investment Act was enacted to improve a deteriorating transportation network in Georgia, which is important for economic growth and jobs.

In the November 2022 election, the voters of Bulloch County approved a referendum measure to impose this sales tax for transportation. This 2023 TSPLOST began collections on October 1, 2023, upon expiraton of the 2018 TSPLOST. Since there is a two-month delay in receiving the new funds, receipt of the proceeds began in December, 2023. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum. Projects will include street resurfacing, bike/pedestrian improvements, intersection improvements and a transit system.

This is not an additional tax, but a continue of TSPLOST for transportation and will free up other revenue sources, such as the Special Purpose Local Option Sales Tax for other kinds of projects. This means that the sales tax rate in Bulloch County will be at 8% - 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, 1% SPLOST for the County and four cities and this 1% for the 2023 Transportation SPLOST.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Capital Outlay	$ -	$ -	$ 868,960	$ 8,928,234	$ 9,765,000	9.37%
Total Expenditures	$ -	$ -	$ 868,960	$ 8,928,234	$ 9,765,000	9.37%



326 2023 TSPLOST FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
326.3310002	Intergovernment Revenue Bulloch County	$ -	$ -	$ 500,000
326.3343101	LMIG	$ 449,653	$ 415,435	$ 300,000
326.3370002	T-SPLOST Revenue	$ 7,840,299	$ 6,192,000	$ 6,192,000
326.3343104	LRA Revenue	$ -	$ -	$ 450,000
326.3610001	Interest Revenue	$ 374,311	$ 425,000	$ 275,000
	Appropriated Fund Balance	$ -	$ 1,895,799	$ 2,048,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 8,664,263**	**$ 8,928,234**	**$ 9,765,000**
	EXPENDITURES:			
	INFRASTRUCTURE			
4220.5415504	ENG-96 Traffic Studies and Planning	$ 69,831	$ 180,169	$ 150,000
4220.5415606	ENG-114 Roadway Geometric Improvements	$ -	$ 445,000	$ -
4220.5410810	ENG-115b South Main St (Blue Mile) Phase II	$ -	$ 2,900,000	$ 700,000
4220.5414529	ENG-122I South College St. Sidewalk, W. Jones to W. Brannen	$ -	$ -	$ 300,000
4220.5414531	ENG-122q Stockyard Road Sidewalk	$ 1,800	$ 563,200	$ 500,000
4220.5410811	ENG-122r North Main St. Sidewalk from Parrish St. to Fletcher D	$ -	$ -	$ 150,000
4220.5415805	ENG-123c W.Main St./Johnson St./MLK Dr. Improvements	$ 250,022	$ 949,978	$ 2,100,000
4220.5414502	ENG-123i Cawana/Burkhalter Rd. Intersection Improvements	$ 1,800	$ 250,000	$ 500,000
4220.5415824	ENG-124E Max Lockwood Dr Improvements	$ -	$ 1,143,597	$ -
4220.5415825	ENG-124f SR67/Fair Rd Widening & Right Turn Lane	$ 130,076	$ 69,924	$ -
4220.5414900	ENG-124h Burkhalter Rd. Improvements/Herman Rushing	$ 1,710	$ 300,000	$ 1,000,000
4220.5414910	ENG-124k Railroad St. Improvements	$ -	$ -	$ 160,000
4220.5414911	ENG-124m Intersect Improve at Cypress Lake at Country Club	$ -	$ -	$ 675,000
4220.5414912	ENG-124n Intersect Improve at W. Jones Ave. at Cypress Lake	$ -	$ -	$ 575,000
4220.5414607	ENG-125 Street Maintenance Improvements	$ -	$ -	$ 125,000
4220.5415410	ENG-127 Traffic Calming & Pedestrian Crossings	$ 3,684	$ 96,316	$ 130,000
4220.5414703	ENG-128 Resurfacing & Road Rehabilitation	$ 1,710	$ 1,300,000	$ 1,300,000
4220.5414710	ENG-129 Anderson Street Paving	$ 160,767	$ 155,000	$ -
4220.5414530	ENG-130 New Roads and Roadway Extensions	$ 9,950	$ 140,050	$ 500,000
1575.5413316	ENG-141 Whitesville Community Park CDBG Project	$ 2,660	$ -	$ -
4220.5414509	STS-31 Sidewalk Repair/Replace	$ -	$ 100,000	$ 100,000
4700.5415652	NGD-89 South Main Blue Mile Natural Gas Project	$ -	$ -	$ 330,000
4320.5415523	STM-34 Little Lotts Creek Flood Control Project	$ -	$ -	$ 350,000
	OTHER EQUIPMENT			
4200.5222100	ENG-139 Traffic Signal Maintenance	$ -	$ 50,000	$ 100,000
4200.5422406	STS-124 Asphalt Patch Truck	$ 234,950	$ -	$ -
4200.5425309	STS-128 Knuckleboom Truck	$ -	$ 250,000	$ -
4220.5425825	ENG-123g New Traffic Signals	$ -	$ 35,000	$ -
4200.5425817	STS-131 Portable Light Towers	$ -	$ -	$ 20,000
	TOTAL EXPENDITURES	**$ 868,960**	**$ 8,928,234**	**$ 9,765,000**

TAB 24
327 2025 SPLOST FUND

327 2025 SPLOST FUND

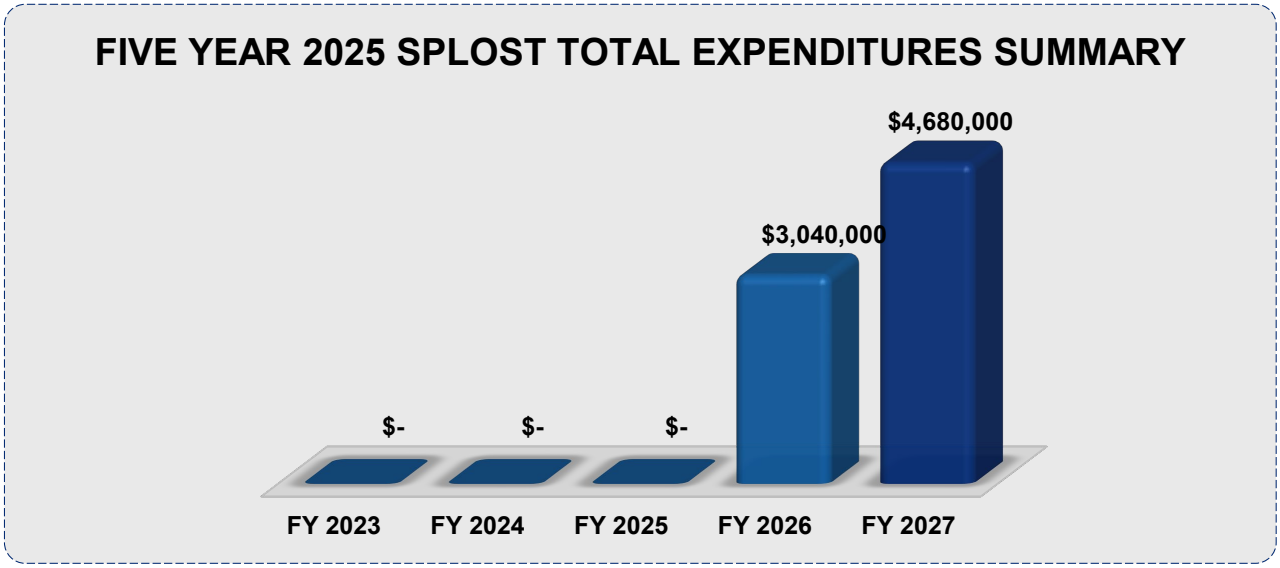
This fund is used to account for the receipts and disbursements of the City's portion of the 2025 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers. The SPLOST renewal will help fund City projects such as upgrading and expanding parks and greenways, police and fire vehicles and equipment, and solid waste vehicles and equipment.

On March 18, 2025, the voters of Bulloch County approved a referendum measure to continue imposing this tax for a period of six years upon the expiration of the 2019 SPLOST in September 2025. Since there is a two-month delay in receiving the new funds, receipt of the proceeds are estimated to begin in December 2025. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

This is not an additional tax, but an extension for six years of the 2019 SPLOST. This means that the sales tax rate in Bulloch County is at 8% - 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, 1% for the 2025 Transportation SPLOST and this 1% SPLOST for the County and four cities.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Capital Outlay	$ -	$ -	$ -	$ 3,040,000	$ 4,680,000	0.00%
Other Financing Issues	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ -	$ -	$ 3,040,000	$ 4,680,000	0.00%



327 2025 SPLOST FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
3371011	Proceeds for Police	$ -	$ 370,650	$ 1,177,003
3371012	Proceeds for Fire	$ -	$ 288,000	$ 955,000
3371100	Proceeds for SWD Air Rights/Equipment	$ -	$ 983,335	$ 1,600,000
3371104	Proceeds for Public Works Projects	$ -	$ 53,905	$ 208,333
3371105	Proceeds for Greenspace Projects	$ -	$ 94,560	$ 555,000
3371200	Proceeds for City Structures	$ -	$ 98,880	$ 508,333
3371201	Proceeds for Cultural Facilities	$ -	$ 23,185	$ 66,667
3371300	Proceeds for Economic Development	$ -	$ 85,920	$ 166,667
3371500	Proceeds for Water and Sewer Projects	$ -	$ 330,000	$ 535,000
3371600	Proceeds for Natural Gas Projects	$ -	$ 85,920	$ 205,000
3371750	Proceeds for Stormwater	$ -	$ -	$ 775,000
3371850	Proceeds for Parking Lots	$ -	$ -	$ 166,667
3610001	Interest Income	$ -	$ -	$ 275,000
	Appropriated Fund Balance	$ -	$ 625,645	$ -
	TOTAL REVENUES	**$ -**	**$ 3,040,000**	**$ 7,193,670**
	EXPENDITURES:			
	BUILDINGS			
1565.5413206	GBD-1 Rehabilitation of Administration Facilities	$ -	$ 500,000	$ 500,000
3500.5410725	FD-85 Fire Station	$ -	$ 175,000	$ 240,000
3500.5413313	FD-77 Range Classroom - Training Ground Upgrades	$ -	$ -	$ 50,000
1565.5413314	GBD-5 Fire Station #1 HVAC Unit	$ -	$ -	$ 75,000
4100.5413321	PWA-1 Training/Meeting Facilities	$ -	$ -	$ 850,000
	INFRASTRUCTURE			
4220.5410315	ENG-135 Citywide Trails, Parks and Greeenspaces	$ -	$ -	$ 555,000
4220.5415612	ENG-131 Public Parking Lots	$ -	$ 500,000	$ 100,000
4320.5415513	STM-35 Morris Street Storm Drainage Improvements	$ -	$ 500,000	$ -
4320.5415514	STM-24 CDBG Grant Matching Funds	$ -	$ 375,000	$ -
4330.5415103	WWD-32 Extension of Water/Sewer to Unserved Areas	$ -	$ -	$ 250,000
4530.5413312	SWD-22 Inert Landfill Expansion Project	$ -	$ -	$ 500,000
4700.5414610	NGD-92 Natural Gas Main and Service Rehabilitation	$ -	$ -	$ 50,000
4700.5415522	NGD-105 Northside Dr at East Main Replacement	$ -	$ -	$ 545,000
4700.5414600	NGD-106 Bel-Air Estates Gas Main and Service Replacement	$ -	$ 250,000	$ -
	EQUIPMENT			
3500.5422508	FD-50 Unit/Support Vehicle Replacement	$ -	$ -	$ 140,000
3500.5425003	FD-71 SCBA Replacement and Purchase	$ -	$ 75,000	$ -
3223.5422105	PD-1 Police Vehicles and Conversion	$ -	$ 400,000	$ 455,000
4400.5425510	WWD-37 Generators for Sewage Pump	$ -	$ 115,000	$ 150,000
3500.5425702	FD-84 Portable Radio Replacement	$ -	$ 150,000	$ -
3500.5425603	FD-27 Personal Protective Clothing	$ -	$ -	$ 70,000
3200.5422102	PD-30 Crime Scene Van	$ -	$ -	$ 50,000
4200.5422412	STS-74 Work Truck Replacement	$ -	$ -	$ 100,000
	TOTAL CAPITAL OUTLAY	$ -	$ 3,040,000	$ 4,680,000
	TOTAL EXPENDITURES	**$ -**	**$ 3,040,000**	**$ 4,680,000**

TAB 25

341 CDBG – EIP GRANT FUND

341 CDBG - EIP GRANT

4400 WATER SEWER DEPARTMENT

The Employment Incentive Program (EIP) is a financing program that may be used in conjunction with traditional private financing for economic development projects resulting in employment of low and moderate income persons. The City was awarded a CDBG-EIP (Employment Incentive Program) grant in the amount of $750,000 for the construction of water and sewer improvements needed to serve Aspen Aerogels expansion in the Bruce Yawn Commerce Park. However, Aspen did not finish the building and had to repay back both the City and the grant.



341 CDBG - EIP GRANT FUND — 4400 WATER SEWER DEPARTMENT

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3343107	Proceeds from DCA-CDBG	$ 3,750	$ -	$ -
3710007	Proceeds from Developer	$ 741,000	$ -	$ -
	TOTAL OPERATING REVENUES	**$ 744,750**	**$ -**	**$ -**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5212007	General Administration	$ 3,750	$ -	$ -
	TOTAL PURCHASE/CONTRACT SERVICES	$ 3,750	$ -	$ -
57	OTHER COSTS			
5720001	Reimbursement to DCA	$ 741,000	$ -	$ -
	TOTAL OTHER COSTS	$ 741,000	$ -	$ -
	TOTAL EXPENDITURES	**$ 744,750**	**$ -**	**$ -**

TAB 26

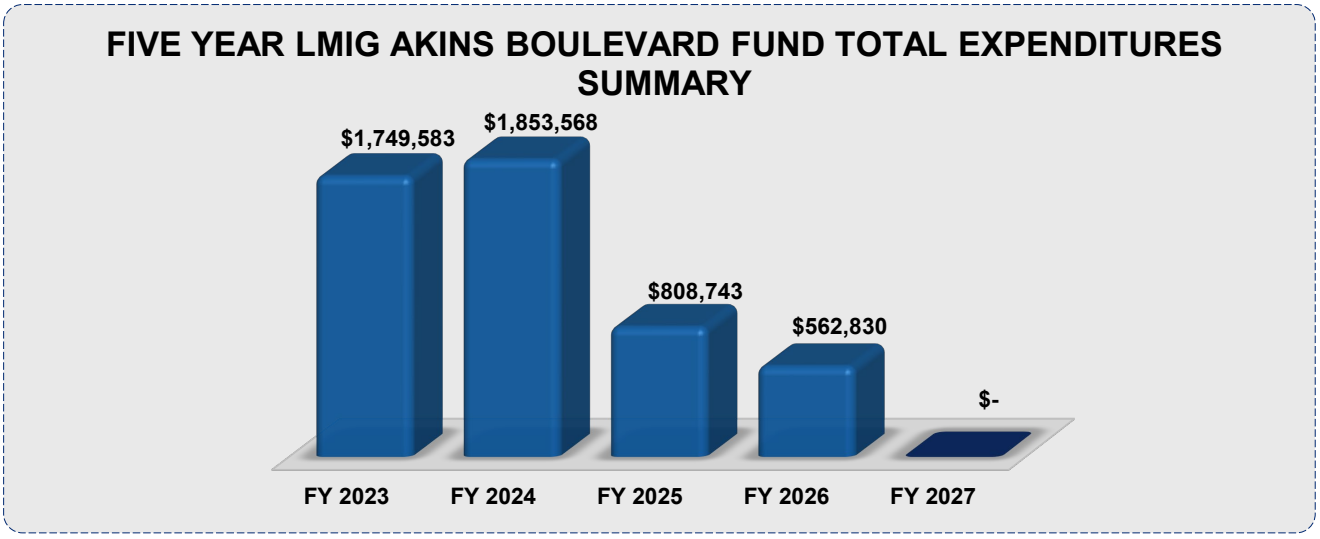
344 LMIG AKINS BLVD. FUND

344 LMIG AKINS BOULEVARD FUND — 4220 ROADWAYS AND WALKWAYS DIVISION

The Local Maintenance Improvement Grant is a Georgia Department of Transportation program that provides funds to local governments to perform roadway development and improvements. The City and Georgia Southern University have executed a Memorandum of Understanding & Agreement for the construction of an extension of Akins Boulevard. The MOU asserts that the City will apply for LMIG funds for construction of Akins Boulevard and the University will procure design and construction and provide project management for all work. The first phase of work will begin at Veteran's Memorial Parkway and extend to Tormenta Way. The next phase of work will begin at Tormenta Way and extend to the previously constructed spur of Akins Boulevard that connects with Lanier Drive. When completed Akins Boulevard will provide secondary access for the Old Register Road TAD to Veteran's Memorial Parkway and will also provide alternate connectivity for Paulson Stadium to Lanier Drive/Old Register Road and south to Langston Chapel road.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Capital Outlay	$ 1,749,583	$ 1,853,568	$ 808,743	$ 562,830	$ -	-100.00%
Total Expenditures	$ 1,749,583	$ 1,853,568	$ 808,743	$ 562,830	$ -	-100.00%



344 LMIG AKINS BOULEVARD FUND — 4220 ROADWAYS AND WALKWAYS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3343107	GDOT Grants Traffic Project	$ 808,743	$ 564,945	$ -
	TOTAL INTERGOVERNMMENTAL REV.	$ 808,743	$ 564,945	$ -
	TOTAL OPERATING REVENUES	**$ 808,743**	**$ 564,945**	**$ -**
	EXPENDITURES:			
54	CAPITAL OUTLAY			
5418805	ENG-138 Akins Blvd	$ 808,743	$ 562,830	$ -
	TOTAL CAPITAL OUTLAY	$ 808,743	$ 562,830	$ -
	TOTAL EXPENDITURES	**$ 808,743**	**$ 562,830**	**$ -**

TAB 27

350 CAPITAL IMPROVEMENTS PROGRAM FUND

350 CAPITAL IMPROVEMENTS PROGRAM FUND

This fund accounts for the receipt and disbursement of funds to acquire major general fixed assets for the City. The projects are derived from the first year's listing within the 6-year Capital Improvements Program for the CIP Fund. Other capital projects are funded in the individual utility funds such as the Water and Sewer Fund, the Stormwater Fund, the Natural Gas Fund, the Solid Waste Collection Fund, and the Solid Waste Disposal Fund. Some are also funded in the Fleet Management Fund, the Confiscated Assets Fund, the Multiple Grants Fund, the Statesboro Fire Service Fund, 2013 SPLOST Fund, 2018 TSPLOST Fund, 2019 SPLOST Fund, 2023 TSPLOST Fund and 2025 SPLOST Fund.

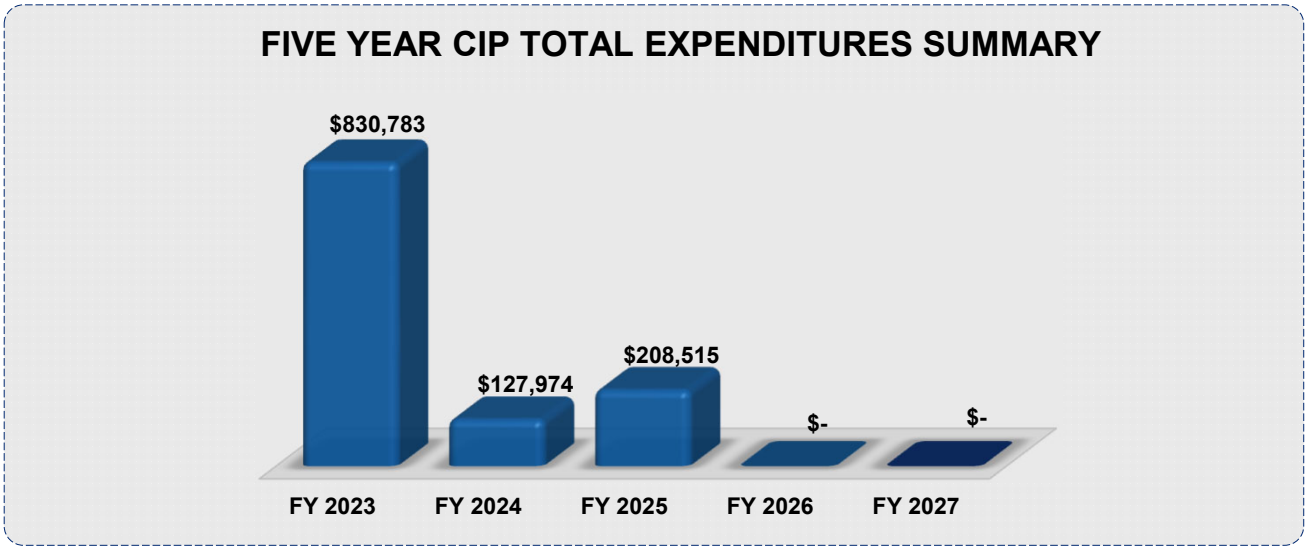
Funding is provided by a transfer from the General Fund or federal and state grants. Projects funded here should cost at least $15,000 and have a useful life of at least two years. Some may have a smaller dollar amount when they are a carryover from the previous year when a project was not finished by year-end. Some capital projects take longer than one fiscal year to complete, requiring the remainder of the project to be funded in the following fiscal year(s). Projects retain the same Project Number and accounting line item in subsequent years in order to easily track a multiple-year project.

The savings from projects or purchases that come in under the budgeted amount are transferred throughout the fiscal year to a Contingency line item in this fund. The Contingency is then available to fund any change orders or unanticipated projects or purchases that arise during the fiscal year without having to amend this fund's budget. Any appropriations remaining in the Contingency line item at fiscal year-end go into the fund balance, which can be appropriated in a subsequent year for other

The complete six-year Capital Improvements program is located in a separate tab within this document, and contains more detailed information on each project.

EXPENDITURES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Capital Outlay	$ 830,783	$ 127,974	$ 208,515	$ -	$ -	0.00%
Total Expenditures	$ 830,783	$ 127,974	$ 208,515	$ -	$ -	0.00%



350 CAPITAL IMPROVEMENTS PROGRAM FUND

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	REVENUES:			
39	OTHER FINANCING SOURCES:			
3912001	Operating transfers from General Fund	$ 60,000	$ 300	$ -
3939001	Loan from GMA Lease Pool Fund	$ 208,515	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	**$ 268,515**	**$ 300**	**$ -**
	EXPENDITURES:			
	CAPITAL OUTLAY			
	Vehicles (and motorized equipment)			
4200.5422401	STS-74 Work Truck Replacement	$ 62,473	$ -	$ -
6200.5422002	PRK-11 Replacement Truck	$ 50,252	$ -	$ -
6200.5422310	PRK-36 Replace Dump Bed Truck	$ 95,790	$ -	$ -
	TOTAL CAPITAL OUTLAY EXPENDITURES	**$ 208,515**	**$ -**	**$ -**

TAB 28

505 WATER AND SEWER FUND

505 WATER SEWER FUND

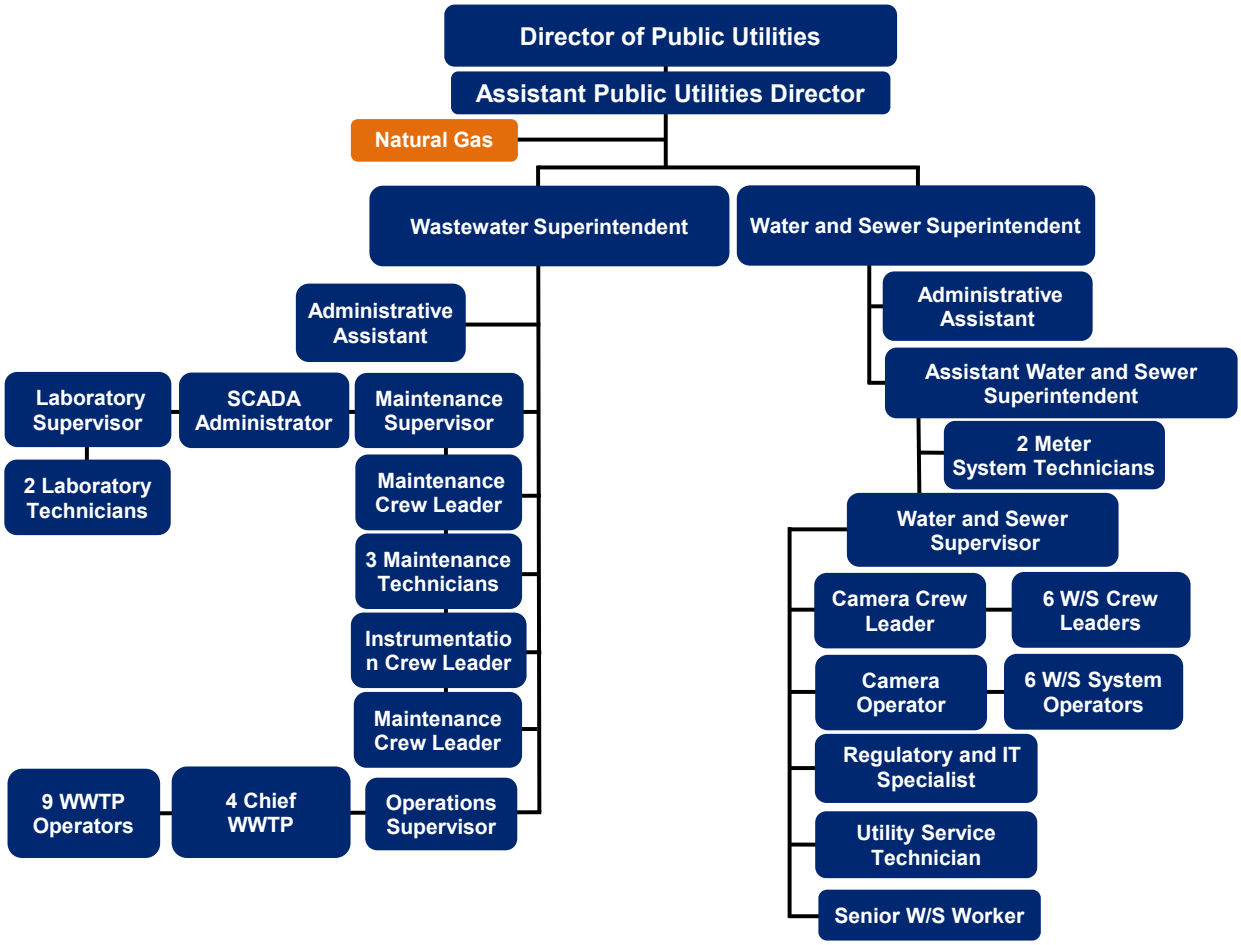
4335 WASTEWATER / 4400 WATER SEWER / 4440 RECLAIMED WATER

This fund accounts for the receipts and disbursements to finance the City's Water and Sewer Department. The department is responsible for water treatment, storage, and the distribution system; and the wastewater collection, pumping, and treatment system. The City's water is pumped from deep groundwater wells, treated, pumped to elevated storage tanks, and distributed throughout the City and parts of the County. Wastewater is collected in the sewer lines, pumped where gravity flow is not possible, then treated at a state-of-the-art wastewater treatment plant before discharging to Bird's Pond.

The City must meet stringent US Environmental Protection Agency standards for the treatment of drinking water, and the treatment before discharge of wastewater. Both of these functions are critical to public health, and require certified operators and laboratory

This fund is accounted for on the accrual basis of accounting, including full depreciation, so that management can determine its financial position as a stand-alone enterprise supported by fees and charges. In order to keep rates low, some SPLOST funds are used for major projects. Any SPLOST funds to be used for water and wastewater projects are spent within the SPLOST Fund, with the completed project then transferred to this fund as a fixed asset.

The City charges fees for service based upon actual consumption. Prices are set to cover the cost of personnel, operations, equipment and improvements and extensions of the systems. Unlike private utility companies, the City does not have to pay property or income taxes, and there are no distributions to shareholders, since the City is tax-exempt and non-profit. Therefore, all net income is either put back into the system, or transferred to the General Fund in order to reduce the need for property taxes to support other City operations. Either way, our citizens and customers are the beneficiaries.



Full-Time Employees by Fiscal Year
FY 2023: 51.16 FY 2024: 51.82 FY 2025: 51.82 FY 2026: 51.82 FY 2027: 51.82

STATEMENT OF SERVICE

The Water/Sewer and Wastewater Department is responsible to provide maintenance and operation of the Water Distribution System, Wastewater Collection System, Advanced Activated Sludge Wastewater Treatment Facility and Reclaimed Water System. The department also monitors and enforces the Industrial Pre-treatment Program and the Watershed Program. Other responsibilities include the oversight and inspection of design and construction of any extensions of the Water and Sewer system or expansions of the Wastewater Treatment Facility and participates in all new development review discussions in reference to water and sewer infrastructure.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Continue to provide safe drinking water to our customers with minimal disruption of service.	Quality of Life	Ongoing	Ongoing
2. Continue to reduce the amount of infiltration and inflow into the Wastewater Collection System.	Fiscal Mgmt.	Ongoing	Ongoing
3. Continue to expand the Water Distribution and Wastewater Collection System into undeveloped area's, as determined by Mayor and Council.	Growth Mgmt.	Ongoing	Ongoing
4. Continue to collect and properly treat all wastewater entering the Wastewater Collection System to ensure regulatory compliance with EPD.	Governance / Quality of Life	Ongoing	Ongoing
5. Continue to ensure Industrial Pre-treatment compliance by all Industries.	Governance	Ongoing	Ongoing
6. Continue to provide quality Reclaimed Water to Georgia Southern University, as well as extending the system to other users.	Quality of Life	Ongoing	Ongoing
7. Ensure that all applicable Water/Sewer and Wastewater personnel obtain the state licenses required for their positions.	Governance	Ongoing	Ongoing
8. Continue to improve the departments capacity to provide Quality Customer Service.	Communication	Ongoing	Ongoing
9. Continue to monitor the condition of the older Wastewater Treatment Plant equipment and schedule for needed up-grades or replacement of the equipment that has reached it's life	Governance / Fiscal Mgmt.	Ongoing	Ongoing
10. Continue to provide the necessary training for all Water and Wastewater personnel.	Governance / Fiscal Mgmt.	Ongoing	Ongoing
FY 2027			
1. Rehabilitate approximately 13,000' of 8" and 10" sewer.	Fiscal Mgmt.	Complete	
2. Install Sewer Main to serve Quail Run Subdivision.	Quality of Life	Complete	
3. Install Sewer Main on Ramble Road.	Quality of Life	Complete	
4. Continued I & I Study of Collection System.	Governance / Fiscal Mgmt.	Ongoing	Ongoing
5. Lead Service Line Inventory	Quality of Life	Complete	
6. Sewer Manhole Inspectsions to identify I & I issues	Governance	Ongoing	Ongoing
7. Install Well at Bruce Yawn Park	Growth Mgmt.	Ongoing	Ongoing

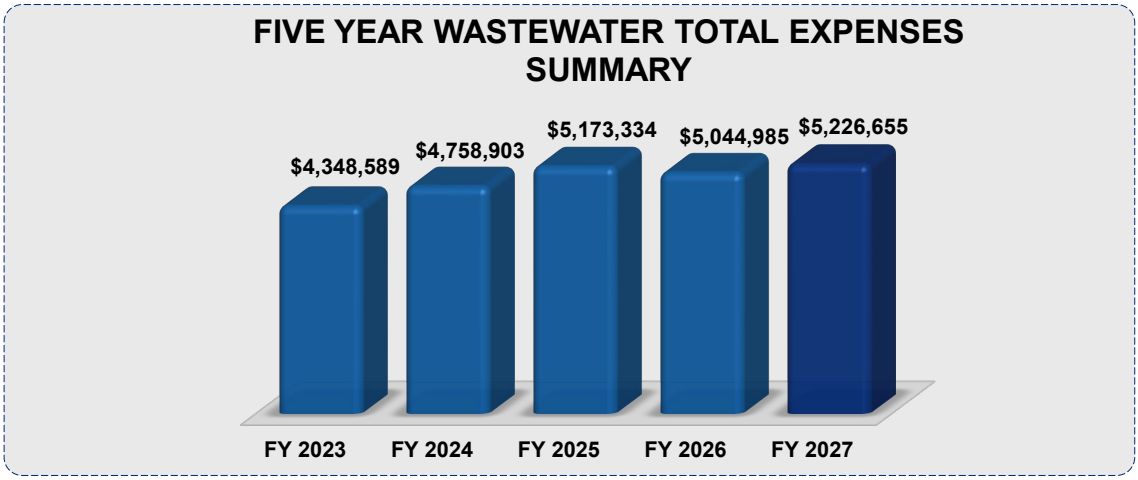
OBJECTIVES FOR FISCAL YEAR 2027

1. Continue to maintain all water lines, pumps and water tanks so that disruptions are avoided.
2. Continue to maintain the SCADA System so that system information is provided in a timely manner for all operators.
3. Continue to train and supervise the laboratory staff so that all required EPA/EPD testing is completed and reported as required and that any quality issues are addressed immediately.
4. Continue the backflow prevention installation program.
5. Continue to maintain the sewer lines, pump stations and Wastewater Treatment Facility so that overflows are avoided.
6. Continue to operate the Wastewater Treatment Facility and the Laboratory so that all parameters of the NPDES permit are met and properly reported to the State monthly.
7. Install emergency generators to all sewer pump stations.
8. Repair concrete tanks at the Wastewater Treatment Facility.
9. Use the CUES camera to systematically identify the areas of worst infiltration and inflow, particularly during heavy rain events.
10. Develop a priority rating system for these problems and either contract for or repair in-house.
11. Keep the number of misreads on utility accounts below 0.5%.

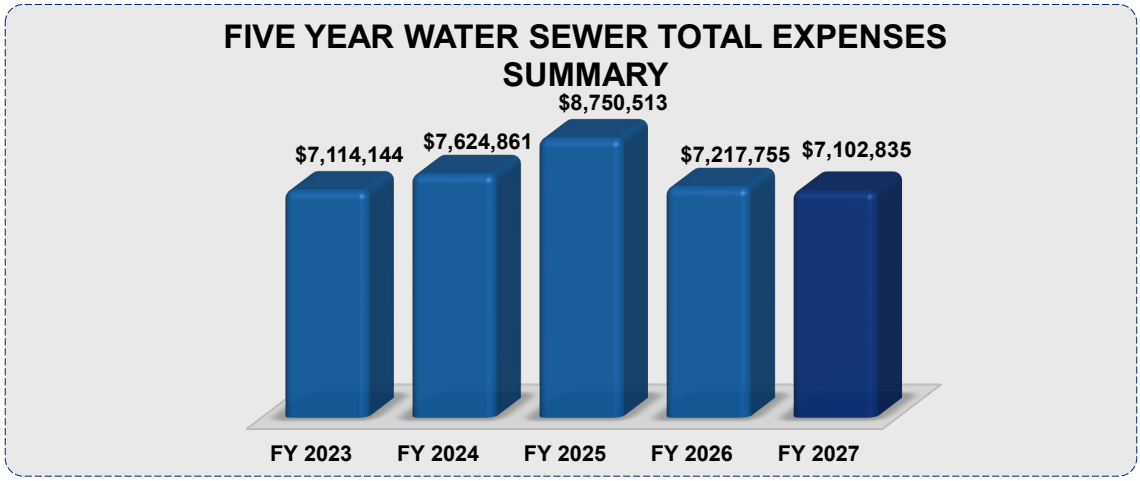
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Dollar amount of fixed assets at FY end	$ 51,641,955	$ 52,309,647	$ 53,669,276	$ 55,000,000	$ 56,965,000
Long-term debt outstanding at FY end	$ 8,355,000	$ 7,433,000	$ 6,496,000	$ 5,545,000	$ 4,572,000
Long-term debt outstanding as % of fixed assets at FY end	16%	14%	12%	10%	8%
Long-term debt outstanding per capita at FY end	$ 293	$ 261	$ 228	$ 194	$ 160
Water & Wastewater Annual Debt Service	$ 1,097,036	$ 1,100,797	$ 1,096,066	$ 1,090,014	$ 1,091,662
Net Income for FY	$ 2,955,668	$ 1,704,563	$ 2,403,652	$ 1,189,895	$ -
Ratio of Water & Wastewater System Net Income to Net Income to Annual Debt Service Payments	269.4%	154.8%	219.3%	109.2%	0.0%
Number of FTE employees	51.82	51.82	51.82	51.82	51.82
Net Income (Loss) per FTE employee	$ 57,037	$ 32,894	$ 46,385	$ 22,962	$ -
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Gallons of water pumped from wells	1,340,525,000	1,389,589,000	1,383,833,000	1,383,883,000	1,433,883,000
Gallons of water billed	1,305,438,000	1,351,742,000	1,297,324,000	1,297,324,000	1,351,742,000
Percentage of treated water lost to leakage, fire protection and other sources.	2.6%	3.2%	6.1%	6.1%	6.1%
Gallons of sewage treated and discharged from WWTP	1,671,330,000	1,892,160,000	1,967,350,000	1,526,065,000	1,723,530,000
Gallons of sewage billed	1,081,854,000	1,179,036,000	1,091,485,000	1,091,485,000	1,179,036,000
Percentage of treated sewage from infiltration & inflow	35%	27%	45%	28%	32%
Number of operational water wells	6	6	6	6	6
Average Gallons per Day (GPD) of water pumped	3,672,671	3,807,106	3,848,000	3,791,460	3,928,447
Percentage of Permitted Average GPD actually	63%	65%	60%	60%	60%
Peak GPD of water pumped	5,669,000	5,628,000	5,073,000	5,500,000	5,500,000
Number of operational sewage lift stations	27	27	26	27	29
Average GPD of sewage treated & discharged from WWTP	4,570,000	5,184,000	5,390,000	4,181,000	4,722,000
Average GPD of sewage discharged permitted by NPDES permit	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Percentage of Permitted Average GPD actually	46%	52%	54%	42%	47%
Number of water leaks repaired	273	267	253	260	260
Number of sewage spills requiring EPD notification	0	0	0	0	0
Number of NPDES Permit violations per EPD	0	0	0	0	0
* Number of residential water customers	11,195	11,069	11,434	11,434	11,799
* Number of residential sewer customers	10,716	10,762	11,129	11,434	11,496
* Number of commercial/industrial water customers	1499	1568	1317	1317	1400
*Number of commercial/industrial sewer customers	1177	1173	1224	1224	1275
* Government agency water customers	557	438	446	446	454
* Government agency sewer customers	415	410	417	417	424
* Irrigation customers	637	652	669	669	686
* Fire system customers	250	263	301	301	339
Multi-meter customers	252	206	215	215	221
*** Average GPD allowed by EPD withdrawal permit	5,875,000	5,875,000	5,875,000	5,875,000	5,875,000
* Actual accounts based on Feb. of FY to be representative of college students.					
*** Current water withdrawal permit 7.345 monthly average 5.875 annual average					

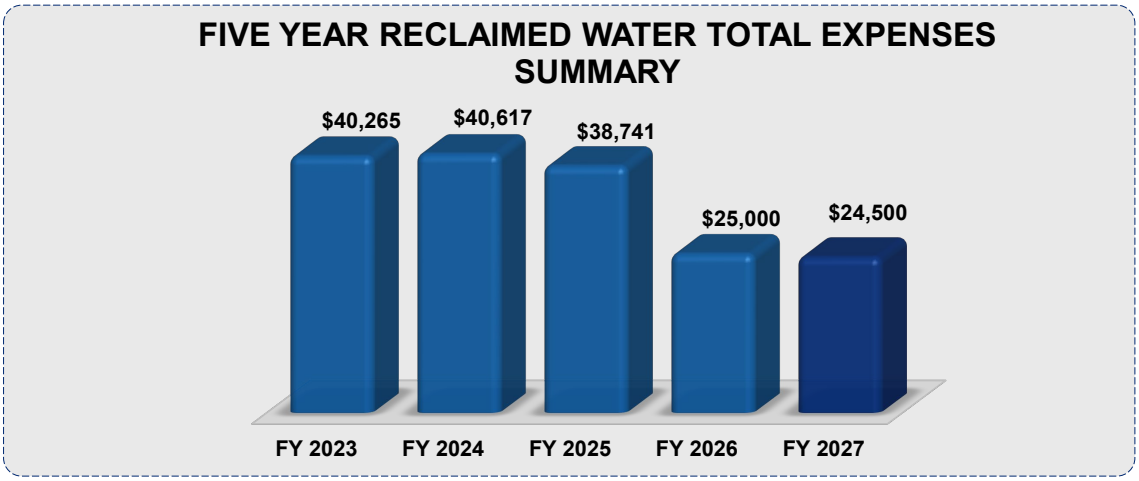
EXPENSES SUMMARY WASTEWATER DEPARTMENT						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 1,431,837	$ 1,568,139	$ 1,863,655	$ 2,131,030	$ 2,227,605	4.53%
Purchase/Contract Services	$ 425,871	$ 487,848	$ 580,242	$ 609,305	$ 605,305	-0.66%
Supplies	$ 658,653	$ 887,178	$ 913,527	$ 869,660	$ 895,900	3.02%
Capital Outlay (Minor)	$ 6,300	$ 1,229	$ 15,232	$ 16,500	$ 16,500	0.00%
Interfund Dept. Charges	$ 981,438	$ 1,012,102	$ 1,003,376	$ 1,047,965	$ 1,100,845	5.05%
Depreciation	$ 456,007	$ 440,352	$ 404,011	$ -	$ -	0.00%
Other Costs	$ 388,483	$ 362,055	$ 393,291	$ 370,525	$ 380,500	2.69%
Total Expenses	$ 4,348,589	$ 4,758,903	$ 5,173,334	$ 5,044,985	$ 5,226,655	3.60%



EXPENSES SUMMARY WATER SEWER DEPARTMENT						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 1,075,020	$ 1,213,309	$ 1,522,688	$ 1,729,155	$ 1,823,915	5.48%
Purchase/Contract Services	$ 523,303	$ 659,298	$ 972,660	$ 1,254,730	$ 937,935	-25.25%
Supplies	$ 686,312	$ 1,013,170	$ 1,421,730	$ 1,351,475	$ 1,371,975	1.52%
Capital Outlay (Minor)	$ 14,607	$ 13,462	$ 23,639	$ 28,080	$ 30,000	6.84%
Interfund Dept. Charges	$ 1,142,547	$ 1,241,493	$ 1,067,098	$ 1,111,355	$ 1,250,420	12.51%
Depreciation	$ 1,552,870	$ 1,619,844	$ 1,819,643	$ -	$ -	0.00%
Other Costs	$ 36,045	$ (47,088)	$ 50,944	$ 5,405	$ 2,500	-53.75%
Debt Services	$ 180,651	$ 161,289	$ 220,197	$ 126,440	$ 106,090	-16.09%
Non-Operating Expenses	$ 1,902,789	$ 1,750,084	$ 1,651,914	$ 1,611,115	$ 1,580,000	-1.93%
Total Expenses	$ 7,114,144	$ 7,624,861	$ 8,750,513	$ 7,217,755	$ 7,102,835	-1.59%



EXPENSES SUMMARY RECLAIMED WATER						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 11,700	$ 11,700	$ 11,700	$ 11,700	$ 11,700	0.00%
Purchase/Contract Services	$ 129	$ 107	$ 163	$ 500	$ -	-100.00%
Supplies	$ 9,744	$ 10,118	$ 8,187	$ 12,800	$ 12,800	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	$ -	$ -	0.00%
Depreciation	$ 18,692	$ 18,692	$ 18,691	$ -	$ -	0.00%
Total Expenses	$ 40,265	$ 40,617	$ 38,741	$ 25,000	$ 24,500	-2.00%



505 WATER SEWER FUND

4335 WASTEWATER / 4400 WATER SEWER / 4440 RECLAIMED WATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
	Water			
	CHARGES FOR SERVICES			
34	*General government*			
3417000	Indirect Cost All. For Meter Reader	$ 59,000	$ 59,000	$ 59,000
	Sub-total: General Government	*$ 59,000*	*$ 59,000*	*$ 59,000*
34	*Water charges*			
3442101	Administrative Service Fees	$ 77,050	$ 92,000	$ 92,000
3442102	Inside Residential Water Charges	$ 3,268,798	$ 4,125,000	$ 4,200,000
3442103	Outside Residential Water Charges	$ 117,540	$ 141,000	$ 155,000
3442104	Inside Commercial Water Charge	$ 1,392,249	$ 1,630,000	$ 1,630,000
3442105	Outside Commercial Water Charge	$ 261,259	$ 300,000	$ 310,000
3442107	Outside Industrial Water Charge	$ 197,575	$ 120,000	$ 250,000
	Sub-total: Water Charges	*$ 5,314,471*	*$ 6,408,000*	*$ 6,637,000*
3442901	Water Tap Fees	$ 1,096,850	$ 715,000	$ 600,000
3442902	Late Payment Penalties and Interest	$ 81,154	$ 85,000	$ 85,000
3442903	Reconnection Fees	$ 244,598	$ 240,000	$ 240,000
	Sub-total: Other Fees	*$ 1,422,602*	*$ 1,040,000*	*$ 925,000*
	TOTAL CHARGES FOR SERVICES	$ 6,796,073	$ 7,507,000	$ 7,621,000
	Sewer			
	CHARGES FOR SERVICES			
34	*Sewer charges*			
3442501	Inside Residential Sewer Charges	$ 3,331,984	$ 4,300,000	$ 4,300,000
3442502	Outside Residential Sewer Charges	$ 10,556	$ 13,000	$ 10,000
3442506	Outside Industrial Sewer Charges	$ 147,944	$ 185,000	$ 185,000
3445503	Inside Commercial Sewer Charges	$ 2,139,334	$ 2,600,000	$ 2,400,000
3445504	Outside Commercial Sewer Charges	$ 287,302	$ 350,000	$ 300,000
	Sub-total: Sewer Charges	*$ 5,917,120*	*$ 7,448,000*	*$ 7,195,000*
3442905	Sewer Tap Fees	$ 695,995	$ 544,000	$ 490,000
3442906	Late Payment Penalties and Interest	$ 88,724	$ 92,000	$ 85,000
	Sub-total: Other Fees	*$ 784,719*	*$ 636,000*	*$ 575,000*
	TOTAL CHARGES FOR SERVICES	$ 6,701,839	$ 8,084,000	$ 7,770,000
34	**Reclaimed Water**			
3442200	Reclaimed Water	$ 49,966	$ 52,000	$ 52,000
	TOTAL CHARGES FOR SERVICES	$ 49,966	$ 52,000	$ 52,000
	TOTAL OPERATING REVENUES	**$ 13,547,878**	**$ 15,643,000**	**$ 15,443,000**
		DEPT - 4335 - WASTEWATER TREATMENT PLANT		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,400,539	$ 1,654,190	$ 1,727,660
5113001	Overtime	$ 99,567	$ 100,000	$ 100,000
	Sub-total: Salaries and Wages	*$ 1,500,106*	*$ 1,754,190*	*$ 1,827,660*
5122001	Social Security (FICA) Contributions	$ 111,304	$ 133,550	$ 139,815
5124001	Retirement Contributions	$ 200,289	$ 196,560	$ 203,500
5127001	Workers Compensation	$ 47,779	$ 42,930	$ 52,830
5129002	Employee Drug Screening Tests	$ 1,270	$ 1,000	$ 1,000
5129006	Vehicle Allowance	$ 2,907	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 363,549*	*$ 376,840*	*$ 399,945*
	TOTAL PERSONAL SERVICES	$ 1,863,655	$ 2,131,030	$ 2,227,605

505 WATER SEWER FUND

4335 WASTEWATER / 4400 WATER SEWER / 4440 RECLAIMED WATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ 10,486	$ 10,000	$ 10,000
	Sub-total: Prof- and Tech- Services	*$ 10,486*	*$ 10,000*	*$ 10,000*
5221001	Cleaning Services	$ 6,495	$ 7,000	$ 8,000
5222001	Rep. and Maint. (Equipment)	$ 45,689	$ 40,000	$ 40,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 7,720	$ 18,830	$ 10,000
5222003	Rep. and Maint. (Labor)	$ 44,916	$ 45,000	$ 50,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 18,879	$ 20,000	$ 20,000
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 470	$ -
5222006	Rep. and Maint. (Other Equipment)	$ 152,035	$ 129,495	$ 130,000
5222102	Software Support/Applications	$ 740	$ 21,565	$ 21,000
5222103	Rep. and Maint. Computers	$ 50,752	$ 53,620	$ 41,690
5223200	Rentals	$ 6,782	$ 9,000	$ 9,000
	Sub-total: Property Services	*$ 334,008*	*$ 344,980*	*$ 329,690*
5231001	Insurance, Other than Benefits	$ 92,996	$ 103,220	$ 113,540
5232001	Communication Devices/Service	$ 77,299	$ 74,360	$ 74,125
5232006	Postage	$ 1,578	$ 2,000	$ 3,000
5233001	Advertising	$ 951	$ 1,555	$ 1,500
5234001	Printing and Binding	$ 376	$ 440	$ 700
5235001	Travel	$ 8,218	$ 7,000	$ 7,000
5236001	Dues and Fees	$ 466	$ 750	$ 750
5237001	Education and Training	$ 8,791	$ 10,000	$ 10,000
5238001	Licenses	$ 4,032	$ 5,000	$ 5,000
5238501	Contract Labor	$ 23,511	$ 30,000	$ 30,000
5239004	Laboratory Services	$ 17,530	$ 20,000	$ 20,000
	Sub-total: Other Purchased Services	*$ 235,748*	*$ 254,325*	*$ 265,615*
	TOTAL PURCHASED SERVICES	$ 580,242	$ 609,305	$ 605,305
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 25,227	$ 20,000	$ 20,000
5311002	Parts and Materials	$ 38,027	$ 30,000	$ 35,000
5311003	Chemicals	$ 170,981	$ 150,000	$ 170,000
5311005	Uniforms	$ 15,114	$ 17,975	$ 15,000
5311104	Laboratory Supplies	$ 17,316	$ 21,000	$ 25,000
5311105	Laboratory Reagents	$ 26,516	$ 20,270	$ 20,000
5312300	Electricity: WWTP	$ 557,716	$ 550,000	$ 550,000
5312700	Gasoline/Diesel/CNG	$ 40,264	$ 40,000	$ 40,000
5312800	Stormwater	$ 2,910	$ 3,200	$ 3,200
5313001	Provisions	$ 478	$ 1,500	$ 2,000
5314001	Books and Periodicals	$ 108	$ 715	$ 700
5316001	Small Tools and Equipment	$ 18,870	$ 15,000	$ 15,000
	TOTAL SUPPLIES	$ 913,527	$ 869,660	$ 895,900
54	CAPITAL OUTLAY (MINOR)			
5421001	Machinery	$ 13,667	$ 15,000	$ 15,000
5423001	Furniture and Fixtures	$ 1,565	$ 1,500	$ 1,500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 15,232	$ 16,500	$ 16,500
55	INTERFUND/DEPT- CHARGES			
5510002	Indirect Cost Allocation - General Fund	$ 622,780	$ 724,110	$ 704,785
5510005	Indirect Cost Allocation for GIS	$ 4,000	$ 4,000	$ 4,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 39,300	$ 36,575	$ 39,540

505 WATER SEWER FUND

4335 WASTEWATER / 4400 WATER SEWER / 4440 RECLAIMED WATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5524001	Self-funded Insurance (Medical)	$ 281,130	$ 254,790	$ 318,945
5524002	Life and Disability	$ 6,716	$ 9,245	$ 10,310
5524003	Wellness Program	$ 5,160	$ 5,160	$ 5,285
5524004	OPEB	$ 44,290	$ 14,085	$ 17,980
	TOTAL INTERFUND/INTERDEPT.	$ 1,003,376	$ 1,047,965	$ 1,100,845
56	DEPRECIATION			
5610001	Depreciation	$ 404,011	$ -	$ -
	TOTAL DEPRECIATION	$ 404,011	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 392,986	$ 370,000	$ 380,000
5734001	Miscellaneous Expenses	$ 298	$ 500	$ 500
5741001	Collection Costs	$ 7	$ 25	$ -
	TOTAL OTHER COSTS	$ 393,291	$ 370,525	$ 380,500
	Sub-total Wastewater TP Operating Expenses	**$ 5,173,334**	**$ 5,044,985**	**$ 5,226,655**
		DEPT - 4400 - WATER/SEWER COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,205,598	$ 1,359,845	$ 1,446,310
5113001	Overtime	$ 53,672	$ 60,000	$ 60,000
	Sub-total: Salaries and Wages	*$ 1,259,270*	*$ 1,419,845*	*$ 1,506,310*
5122001	Social Security (FICA) Contributions	$ 90,077	$ 112,210	$ 115,235
5124001	Retirement Contributions	$ 131,103	$ 161,250	$ 158,710
5127001	Workers Compensation	$ 37,551	$ 32,130	$ 40,860
5129002	Employee Drug Screening Tests	$ 1,780	$ 920	$ -
5129006	Vehicle Allowance	$ 2,907	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 263,418*	*$ 309,310*	*$ 317,605*
	TOTAL PERSONAL SERVICES	$ 1,522,688	$ 1,729,155	$ 1,823,915
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ 47,492	$ 55,000	$ 55,000
	Sub-total: Prof- and Tech- Services	*$ 47,492*	*$ 55,000*	*$ 55,000*
5221001	Cleaning Services	$ 4,214	$ 5,500	$ 5,500
5222001	Rep. and Maint. (Equipment)	$ 34,184	$ 35,005	$ 40,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 29,794	$ 25,000	$ 25,000
5222003	Rep. and Maint. (Labor)	$ 65,694	$ 31,635	$ 35,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 17,222	$ 9,000	$ 9,000
5222006	Rep. and Maint. (Other Equipment)	$ 3,054	$ 1,320	$ -
5222007	Rep. and Maint. (Wells)	$ 34,479	$ 130,250	$ 45,000
5222008	Rep. and Maint. (Pump Stations)	$ 119,721	$ 80,000	$ 100,000
5222102	Software Support	$ 93,232	$ 178,025	$ 62,000
5222103	Rep. and Maint. Computers	$ 38,922	$ 42,415	$ 43,000
5223200	Rentals	$ -	$ 3,000	$ 1,500
	Sub-total: Property Services	*$ 440,516*	*$ 541,150*	*$ 366,000*
5231001	Insurance, Other than Benefits	$ 98,246	$ 113,725	$ 125,095
5232001	Communication Devices/Service	$ 24,604	$ 30,355	$ 31,840
5232006	Postage	$ 99	$ 400	$ 400
5233001	Advertising	$ 1,721	$ 3,000	$ 3,000
5234001	Printing and Binding	$ 4,497	$ 4,000	$ 4,000
5235001	Travel	$ 3,496	$ 3,000	$ 3,500

505 WATER SEWER FUND

4335 WASTEWATER / 4400 WATER SEWER / 4440 RECLAIMED WATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5236001	Dues and Fees	$ 5,732	$ 5,000	$ 5,000
5237001	Education and Training	$ 8,119	$ 8,500	$ 13,500
5238001	Licenses	$ 1,312	$ 5,600	$ 5,600
5238501	Contract Labor/Services	$ 188,801	$ 115,000	$ 115,000
5239004	Laboratory Services	$ 13,420	$ 14,000	$ 24,000
5239005	Inspections - Tanks	$ 128,105	$ 306,000	$ 136,000
5239009	Sewer Lateral Replacement	$ 6,500	$ 50,000	$ 50,000
	Sub-total: Other Purchased Services	*$ 484,652*	*$ 658,580*	*$ 516,935*
	TOTAL PURCHASED SERVICES	$ 972,660	$ 1,254,730	$ 937,935
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 15,219	$ 15,000	$ 15,000
5311002	Parts and Materials	$ 707,853	$ 650,000	$ 650,000
5311003	Chemicals	$ 50,256	$ 50,000	$ 60,000
5311005	Uniforms	$ 13,569	$ 13,500	$ 13,500
5311102	Asphalt	$ 1,936	$ -	$ -
5311602	Conservation Water Supply	$ -	$ 300	$ 300
5312300	Electricity: Water and Gas Office	$ 14,094	$ 16,000	$ 16,000
5312302	Electricity: Street Lights	$ 364	$ -	$ -
5312303	Electricity: Sewage Pumps	$ 194,750	$ 200,000	$ 200,000
5312304	Electricity: Water Pumps	$ 358,800	$ 340,000	$ 350,000
5312700	Gasoline/Diesel/CNG	$ 51,733	$ 50,000	$ 50,000
5312800	Stormwater	$ 1,975	$ 2,175	$ 2,175
5313001	Provisions	$ 2,080	$ 1,500	$ 2,000
5316001	Small Tools and Equipment	$ 9,101	$ 13,000	$ 13,000
	TOTAL SUPPLIES	$ 1,421,730	$ 1,351,475	$ 1,371,975
54	CAPITAL OUTLAY (MINOR)			
5411500	Easements	$ 7,844	$ 8,080	$ -
5421001	Machinery	$ 14,191	$ 15,000	$ 25,000
5423001	Furniture and Fixtures	$ 885	$ 1,500	$ 1,500
5424001	Computers	$ 719	$ 3,500	$ 3,500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 23,639	$ 28,080	$ 30,000
55	INTERFUND/DEPT- CHARGES			
5510002	Indirect Cost Allocation - General Fund	$ 675,680	$ 777,010	$ 933,250
5510005	Indirect Cost Allocation for GIS	$ 6,000	$ 6,000	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 23,065	$ 21,450	$ 23,185
5524001	Self-funded Insurance (Medical)	$ 291,371	$ 281,190	$ 258,685
5524002	Life and Disability	$ 4,921	$ 7,365	$ 8,980
5524003	Wellness Program	$ 4,585	$ 4,585	$ 4,615
5524004	OPEB	$ 61,476	$ 13,755	$ 15,705
	TOTAL INTERFUND/INTERDEPT.	$ 1,067,098	$ 1,111,355	$ 1,250,420
56	DEPRECIATION			
5610001	Depreciation	$ 1,819,643	$ -	$ -
	TOTAL DEPRECIATION	$ 1,819,643	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ -	$ 305	$ -
5734001	Miscellaneous Expenses	$ 789	$ 2,585	$ -
5740001	Bad Debts	$ 50,000	$ -	$ -
5741001	Collection Costs	$ 155	$ 2,515	$ 2,500
	TOTAL OTHER COSTS	$ 50,944	$ 5,405	$ 2,500

505 WATER SEWER FUND

4335 WASTEWATER / 4400 WATER SEWER / 4440 RECLAIMED WATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	Sub-total WT, Distribution and Sewer System Expense	**$ 6,878,402**	**$ 5,480,200**	**$ 5,416,745**
		DEPT - 4440 - RECLAIMED WATER		
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 11,700	$ 11,700	$ 11,700
	TOTAL PERSONAL SERVICES	$ 11,700	$ 11,700	$ 11,700
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ -	$ 500	$ -
5231001	Insurance, Other than Benefits	$ 163	$ -	$ -
	TOTAL PURCHASED SERVICES	$ 163	$ 500	$ -
53	SUPPLIES			
5311002	Parts and Materials	$ -	$ 2,000	$ 2,000
5311003	Chemicals	$ -	$ 3,000	$ 3,000
5312300	Electricity	$ 8,187	$ 7,800	$ 7,800
	TOTAL SUPPLIES	$ 8,187	$ 12,800	$ 12,800
56	DEPRECIATION			
5610001	Depreciation	$ 18,691	$ -	$ -
	TOTAL DEPRECIATION	$ 18,691	$ -	$ -
	Sub-total Reclaimed Water	**$ 38,741**	**$ 25,000**	**$ 24,500**
	TOTAL OPERATING EXPENSES	**$ 12,090,477**	**$ 10,550,185**	**$ 10,667,900**
	OPERATING INCOME (LOSS)	**$ 1,457,401**	**$ 5,092,815**	**$ 4,775,100**
	NON-OPERATING REVENUES			
36	INVESTMENT INCOME			
3610003	Interest Revenue - Leases	$ 118,375	$ 139,640	$ 110,835
	TOTAL INVESTMENT INCOME	$ 118,375	$ 139,640	$ 110,835
37	CONTRIBUTIONS AND DONATIONS			
3715000	Developers Contributions	$ 10,113	$ -	$ -
	TOTAL CONTRIBUTIONS AND DONATIONS	$ 10,113	$ -	$ -
38	MISCELLANEOUS REVENUE			
3810012	Rental Income-T-Mobile	$ 94,609	$ 90,260	$ 60,010
3810013	Rental Income-AT&T	$ 105,449	$ 62,735	$ 73,325
3810015	Rental Income-Verizon	$ 48,327	$ 28,000	$ 30,220
3830000	Proceeds From Insurance	$ 8,072	$ -	$ -
3890100	Miscellaneous Income	$ 230	$ -	$ -
3890300	Sale of Scrap	$ 1,025	$ -	$ -
3890501	ATC Fees	$ 925,932	$ 200,000	$ 520,000
	TOTAL MISCELLANEOUS	$ 1,183,644	$ 380,995	$ 683,555

505 WATER SEWER FUND

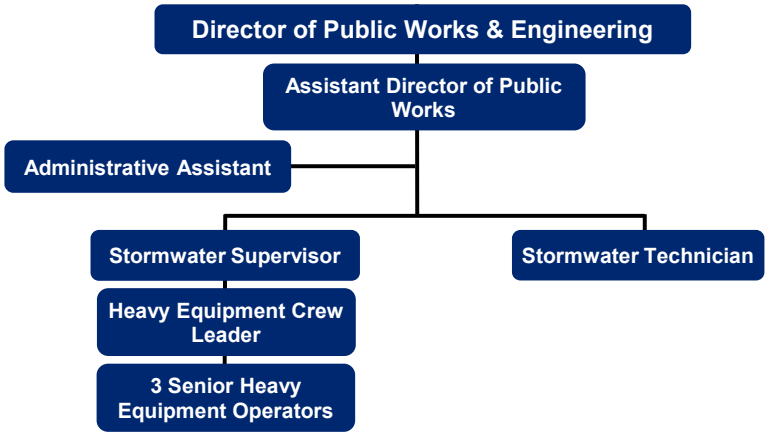
4335 WASTEWATER / 4400 WATER SEWER / 4440 RECLAIMED WATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
39	OTHER FINANCING SOURCES			
3912004	Transfer in from 2025 SPLOST	$ -	$ 115,000	$ 400,000
3912005	Transfer in from 2013 SPLOST	$ 61,169	$ -	$ -
3912010	Transfer in from 2019 SPLOST	$ 457,856	$ -	$ 1,500,000
3912018	Transfer in from ARPA Fund	$ 978,005	$ -	$ -
3922000	Sale of Assets	$ 9,200	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 1,506,230	$ 115,000	$ 1,900,000
	TOTAL NON-OPERATING REVENUE	**$ 2,818,362**	**$ 635,635**	**$ 2,694,390**
58	**NON-OPERATING EXPENSES**			
4400-5821001	Revenue Bonds Interest Expense	$ 154,053	$ 139,015	$ 118,665
4400-5821002	Premium Amortization	$ (12,575)	$ (12,575)	$ (12,575)
4400-5821003	Loss on Lease Termination	$ 78,719	$ -	$ -
	Sub-total: Non-Operating Expenses	*$ 220,197*	*$ 126,440*	*$ 106,090*
9000-6110001	Transfer to General Fund	$ 631,150	$ 725,000	$ 725,000
9000-6110002	Transfer to Health Insurance Fund	$ 99,231	$ 31,115	$ -
9000-6110006	Transfer to Fleet Fund	$ 44,093	$ -	$ -
9000-6110300	Transfer to SFS Fund	$ 825,000	$ 825,000	$ 825,000
9000-6110500	Transfer to Central Service Fund	$ 52,440	$ 30,000	$ 30,000
	Sub-total: Transfers	*$ 1,651,914*	*$ 1,611,115*	*$ 1,580,000*
	TOTAL NON-OPERATING EXPENSES	**$ 1,872,111**	**$ 1,737,555**	**$ 1,686,090**
	CAPITAL EXPENSE	**$ -**	**$ 1,850,000**	**$ 7,280,000**
	REVENUE BOND PRINCIPAL	**$ -**	**$ 951,000**	**$ 973,000**
	APPROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ 2,469,600**
	NET INCOME	**$ 2,403,652**	**$ 1,189,895**	**$ -**

TAB 29
507 STORMWATER FUND

507 STORMWATER FUND — 4320 STORMWATER

This fund accounts for the receipts and disbursements for the City's Stormwater Utility. It is financed by the monthly Stormwater Utility fees that customers pay.



Full-Time Employees by Fiscal Year
FY 2023: 6.5 FY 2024: 6.5 FY 2025: 6.5 FY 2026: 6.5 FY 2027: 6.5

STATEMENT OF SERVICE

The Stormwater Division is responsible for drainage design; construction inspections on City drainage projects; development of drainage improvements plans and priorities; maintenance of city drainage infrastructure, ditches, canals and regional detention facilities; and street sweeping. The Division also administers and enforces the Stormwater Utility Ordinance; Drainage Control Ordinance; Flood Plain Damage Prevention Ordinance; Tree Ordinance; and Soil Erosion, Sedimentation & Pollution Control Ordinance. Large projects are typically contracted out under the direction of the Assistant Director of Public Works, as the division is primarily staffed for maintenance and minor repairs.

The cost for utility service is proposed to increase to $5.50/equivalent residential unit (ERU) for FY 2026. An ERU is 3200 sf of impervious area. Single family residential properties pay a flat $5.50 per month. All other properties pay a monthly fee specific to the amount of ERUs of impervious area. The division's operating budget is within the Stormwater Enterprise Fund. Capital projects are funded by Stormwater Fund revenues.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Maintain the public drainage systems for compliance with standards and proper function.	Quality of Life	Ongoing	Ongoing
2. Construct an automatic outfall control structure at the Lake Sal inlets to create flood storage during heavy rain events to prevent flooding	Quality of Life	Ongoing	Ongoing
3. Replace a triple barrel culvert under Donnie Simmons Way. The existing culverts are separated and causing the roadway to fail.	Quality of Life	Completed	Completed
FY 2027			
1.Improve Drainage infrastructure on Morris Street to contain and improve system shortcomings.	Quality of Life	Ongoing	Completed
2. Improve Drainage system at North Main Street and Courland area.	Quality of Life	Ongoing	Completed
3. Complete the hydrology and hydrologic study of Whitesville Basin.	Quality of Life	Completed	Completed

OBJECTIVES FOR FISCAL YEAR 2027

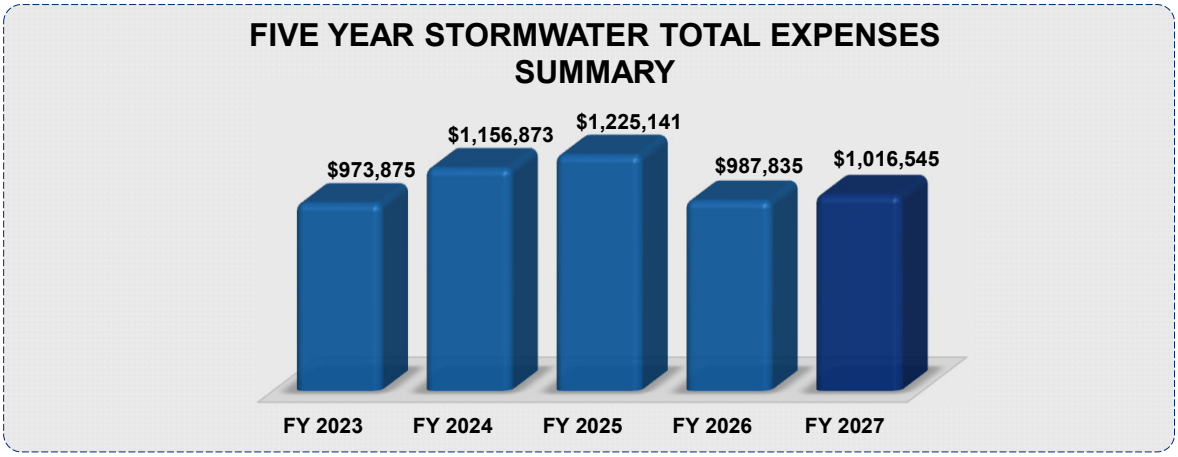
1. Improve the overall drainage system conveyance and pollution removal efficiency.
2. Perform improvements that reduce and/or minimize flooding.
3. Improve Stormwater Management webpages to provide public with a resource to report drainage deficiencies and track complaints received.
4. Complete the detailed drainage system inventory and condition assessment of the City's public drainage system and critical parts of the private drainage system.
5. Enhance public education and awareness efforts related to stormwater management.
6. Utilize the inventory and condition assessment data for guidance of projects and proactive drainage system operations & maintenance program.
7. Continue with citywide drainage master plan and modeling for prioritizing CIP projects short and long range planning.
8. Continue established formal Erosion & Sedimentation Control Program.
9. Incorporate a street sweeping program to remove pollutants from roadways before being washed into storm drainage system during rain events.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Box Culverts repaired	2	2	0	1	2
Catch Basin repaired	1	2	0	1	2
Curb Inlets repaired	26	25	7	5	25
Grate Inlets repaired	1	3	15	9	15
Junction Box repaired	1	1	0	1	1
Street sweeping tonnage	560	580	640	720	800
Head Wall repair	1	1	1	1	2
Ditch Cleaning	0.92	0.95	0.84	0.75	0.95
Canal Maintained	0.97	0.98	0.7	0.3	0.95
Storm Pipe Cleaned	0.2	0.25	0.2	0.1	0.25
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Annual maintenance of 20% of citywide stormwater network	65%	70%	70%	70%	90%
Capital Improvement Projects completed within budget	100%	100%	100%	100%	100%
Complaints resolved within 2 weeks	95%	96%	96%	96%	96%

EXPENSES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 333,078	$ 413,957	$ 460,238	$ 467,700	$ 496,040	5.71%
Purchase/Contract Services	$ 138,513	$ 109,948	$ 175,940	$ 199,610	$ 200,025	0.21%
Supplies	$ 42,249	$ 51,113	$ 47,964	$ 58,865	$ 62,600	5.97%
Capital Outlay (Minor)	$ -	$ -	$ 3,369	$ 1,500	$ 2,000	25.00%
Interfund Dept. Charges	$ 147,617	$ 137,700	$ 155,920	$ 168,900	$ 178,205	5.22%
Depreciation	$ 230,007	$ 259,773	$ 233,593	$ -	$ -	0.00%
Other Costs	$ 13,047	$ 18,001	$ 16,545	$ 27,330	$ 17,525	-55.95%
Non-Operating Expenses	$ 69,364	$ 166,381	$ 131,572	$ 63,930	$ 60,150	-6.28%
Total Expenses	$ 973,875	$ 1,156,873	$ 1,225,141	$ 987,835	$ 1,016,545	2.82%



507 STORMWATER FUND — 4320 STORMWATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
	Stormwater			
32	LICENSES AND PERMITS			
3221901	Land Disturb App Rev Fee	$ 10,325	$ 5,000	$ 5,000
	TOTAL LICENSES AND PERMITS	$ 10,325	$ 5,000	$ 5,000
33	INTERGOVERNMENTAL REVENUE			
3310205	319(h) Grant Stream Restoration	$ 15,000	$ 221,635	$ 204,000
3343102	GEFA Grant	$ -	$ 3,770,000	$ -
	TOTAL INTERGOVERNMENTAL REVENUE	$ 15,000	$ 3,991,635	$ 204,000
34	CHARGES FOR SERVICES			
3441901	Late Payment P and I: Stormwater	$ 17,065	$ 17,500	$ 17,500
3442600	Stormwater Utility Fee	$ 1,378,421	$ 1,500,000	$ 1,500,000
	TOTAL CHARGES FOR SERVICES	$ 1,395,486	$ 1,517,500	$ 1,517,500
	TOTAL OPERATING REVENUES	**$ 1,420,811**	**$ 5,514,135**	**$ 1,726,500**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 363,446	$ 379,410	$ 394,670
5113001	Overtime	$ 18,291	$ 10,020	$ 10,000
	Sub-total: Salaries and Wages	*$ 381,737*	*$ 389,430*	*$ 404,670*
5122001	Social Security (FICA) Contributions	$ 27,071	$ 26,805	$ 30,960
5124001	Retirement Contributions	$ 40,646	$ 41,320	$ 47,590
5127001	Workers Compensation	$ 10,694	$ 9,705	$ 12,490
5129002	Employee Drug Screen Test	$ 90	$ 440	$ 330
	Sub-total: Employee Benefits	*$ 78,501*	*$ 78,270*	*$ 91,370*
	TOTAL PERSONAL SERVICES	$ 460,238	$ 467,700	$ 496,040
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ 19,733	$ 7,700	$ 5,000
	Sub-total: Prof. and Tech. Services	*$ 19,733*	*$ 7,700*	*$ 5,000*
5222001	Rep. and Maint. (Equipment)	$ 12,023	$ 11,700	$ 12,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 28,582	$ 26,000	$ 26,000
5222003	Rep. and Maint. (Labor)	$ 40,916	$ 35,350	$ 39,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 125	$ -	$ -
5222103	Rep. and Maint. Computers	$ 5,076	$ 7,000	$ 8,285
5223200	Rentals	$ 2,496	$ 500	$ 1,000
	Sub-total: Property Services	*$ 89,218*	*$ 80,550*	*$ 86,285*
5231001	Insurance, Other than Benefits	$ 36,717	$ 40,690	$ 42,725
5232001	Communication Devices/Service	$ 6,355	$ 10,175	$ 10,265
5232006	Postage	$ -	$ 25	$ 50
5233001	Advertising	$ -	$ 375	$ -
5235001	Travel	$ 950	$ 1,530	$ 2,000
5236001	Dues and Fees	$ 2,118	$ 1,910	$ 2,200
5237001	Education and Training	$ 1,225	$ 1,800	$ 2,000

507 STORMWATER FUND — 4320 STORMWATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5237002	Public Education & Outreach	$ -	$ 750	$ 500
5238501	Contract Labor/Services	$ 9,654	$ 50,105	$ 45,000
5239001	Erosion Control	$ -	$ 500	$ 500
5239010	Sustainability Initiatives	$ 9,970	$ 3,500	$ 3,500
	Sub-total: Other Purchased Services	*$ 66,989*	*$ 111,360*	*$ 108,740*
	TOTAL PURCHASED SERVICES	$ 175,940	$ 199,610	$ 200,025
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,256	$ 1,500	$ 1,500
5311002	Parts and Materials	$ 15,774	$ 28,130	$ 30,000
5311003	Chemicals	$ -	$ 50	$ 50
5311005	Uniforms	$ 4,556	$ 3,605	$ 3,500
5312300	Electricity	$ 1,945	$ 1,700	$ 2,000
5312700	Gasoline/Diesel/CNG	$ 21,277	$ 21,500	$ 22,000
5313001	Provisions	$ 146	$ -	$ -
5314001	Books and Periodicals	$ -	$ 250	$ 50
5316001	Small Tools and Equipment	$ 3,010	$ 2,130	$ 3,500
	TOTAL SUPPLIES	$ 47,964	$ 58,865	$ 62,600
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 500	$ 1,000
5424001	Computers	$ 2,550	$ -	$ -
5425001	Other Equipment	$ 819	$ 1,000	$ 1,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,369	$ 1,500	$ 2,000
55	INTERFUND/DEPT. CHARGES			
5510004	Indirect Cost Allocation - Customer Service	$ 81,850	$ 86,325	$ 90,185
5510005	Indirect Cost Allocation - GIS	$ 4,000	$ 4,000	$ 4,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 6,295	$ 5,855	$ 6,330
5524001	Self-funded Insurance (Medical)	$ 57,088	$ 65,090	$ 69,630
5524002	Life and Disability	$ 1,540	$ 2,065	$ 2,170
5524003	Wellness Program	$ 1,335	$ 1,340	$ 1,340
5524004	OPEB	$ 3,812	$ 4,225	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 155,920	$ 168,900	$ 178,205
56	DEPRECIATION			
5610001	Depreciation	$ 233,593	$ -	$ -
	TOTAL DEPRECIATION	$ 233,593	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 14,545	$ 23,505	$ 14,000
5734001	Miscellaneous Expenses	$ -	$ 775	$ 25
5740001	Bad Debts	$ 2,000	$ 3,000	$ 3,000
5741001	Collection Costs	$ -	$ 50	$ 500
	TOTAL OTHER COSTS	$ 16,545	$ 27,330	$ 17,525

507 STORMWATER FUND — 4320 STORMWATER

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	TOTAL OPERATING EXPENSES	**$ 1,093,569**	**$ 923,905**	**$ 956,395**
	OPERATING INCOME (LOSS)	**$ 327,242**	**$ 4,590,230**	**$ 770,105**
	NON-OPERATING REVENUES:			
36-38	MISCELLANEOUS REVENUE			
3810000	Miscellaneous revenue	$ 3,886	$ -	$ -
	TOTAL MISCELLANEOUS	$ 3,886	$ -	$ -
39	OTHER FINANCING SOURCES			
3912004	Transfer from 2025 SPLOST	$ -	$ 875,000	$ -
3912005	Transfer from 2013 SPLOST	$ 172,718	$ -	$ -
3912013	Transfer from 2023 TSPLOST	$ -	$ -	$ 350,000
3912300	Transfer from SWD Fund	$ -	$ -	$ -
3922000	Sale of Assets	$ 55,400	$ -	$ -
3922001	Gain/Loss Sale of Assets	$ 73,002	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 301,120	$ 875,000	$ 350,000
	TOTAL NON-OPERATING REVENUES	**$ 305,006**	**$ 875,000**	**$ 350,000**
	NON-OPERATING EXPENSES:			
4320.5822105	GEFA Interest 2019-CW2019010	$ 143	$ 150	$ 150
9000.6110001	Transfer to General Fund	$ 25,000	$ 30,000	$ 30,000
9000.6110002	Transfer to Health Insurance Fund	$ 9,896	$ 3,780	$ -
9000.6110006	Transfer to Fleet	$ 44,093	$ -	$ -
9000.6110500	Transfer to Central Service Fund	$ 52,440	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSE	**$ 131,572**	**$ 63,930**	**$ 60,150**
	CAPITAL EXPENSES	**$ -**	**$ -**	**$ 1,060,000**
	DEBT SERVICE PAYMENT	**$ -**	**$ -**	**$ 175,000**
	APROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ 175,045**
	NET INCOME	**$ 500,676**	**$ 5,401,300**	**$ -**

TAB 30
515 NATURAL GAS FUND

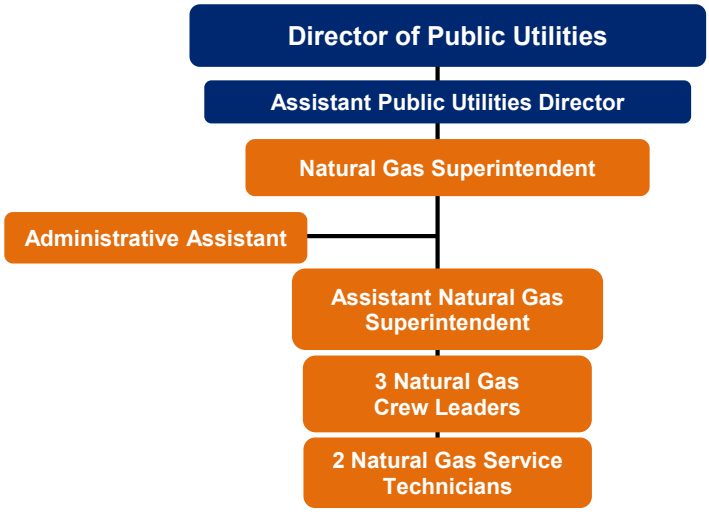
515 NATURAL GAS FUND

4700 NATURAL GAS DEPARTMENT / 4705 COMPRESSED NATURAL GAS DIVISION

This fund is used to account for the receipts and disbursements to finance the Natural Gas Department. The department is responsible for operating the City's natural gas distribution system. The City purchases its gas wholesale, then sells it retail to its industrial, commercial and residential customers. The natural gas industry was fully de-regulated by Congress in 1988, and the Federal Energy Regulatory Commission has implemented policies since then to encourage open competition for gas supply. Since de-regulation, local distribution companies such as the City have had to join with other buyers to get the best possible price in what can be a highly volatile gas supply market. The City is a member of the Municipal Gas Authority of Georgia (MGAG), which is a joint agency established by the State of Georgia to assist municipal gas systems. MGAG negotiates contracts for gas supply, and also can hedge those prices using the commodities market, in an attempt to meet our customers' demand for gas at the lowest price.

The City uses a flexible gas rate, so that it can receive a realistic margin on each of them it sells. The margin is added to the base rate, which is the wholesale price of gas for the month. In this way, the City charges what it needs to pay the personnel, maintain the system, and expand the system, in addition to buying the gas. Unlike private gas companies that must pay property and income taxes, as well as distributions to shareholders, the City is tax-exempt and our citizens are the shareholders. Therefore, all net income is either put back into the system, or transferred to the General Fund in order to reduce the need for property taxes to support other City operations. Either way, our citizens and customers are the beneficiaries.

The City has begun a much more aggressive program of system expansion in recent years. It is critical that this system be expanded in order to provide service to additional customers; and also because it is a source of revenue for the General Fund, thereby helping keep property taxes lower than they would be without this utility. The City is able to do this, and still have lower rates than the surrounding investor-owned gas utilities for the reasons cited above.



Full-Time Employees by Fiscal Year
FY 2023: 7.84 FY 2024: 8.18 FY 2025: 8.18 FY 2026: 8.18 FY 2027: 8.18

STATEMENT OF SERVICE

Statesboro Natural Gas is the sole provider of Natural Gas for customers in Statesboro/Bulloch County, Metter/Candler County and parts of Screven County. We provide commercial, residential and industrial services as well as serve a wide variety of agricultural customers within our service area. Our mission is to provide reliable and safe gas service for our customers at affordable prices, and generate a good return on investment for the taxpayers of the City of Statesboro.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Operate system as safely as possible and comply with all State and Federal regulations.	Governance	Ongoing	Comply with PSC regulations and complete inspections as required.
2. Expand system into unserved areas.	Growth Mgmt / Economic Opp.	Ongoing	Expand into unserved areas to aquire new gas customers.
3. Expand and enhance customer incentive programs to encourage the use of Natural Gas.	Quality of Life	Ongoing	Continue to expand incentive program to encourage natural gas usage.
4. Design improvements to the natural gas system to increase natural gas volume to keep up with future growth.	Growth Mgmt.	Ongoing	Work on design improvements to the natural gas system.

OBJECTIVES FOR FISCAL YEAR 2027

1. Implement new mapping system to better track natural gas assets and inspections.
2. Continue to operate the Natural Gas System safely and adhere to PSC rules and regulations.

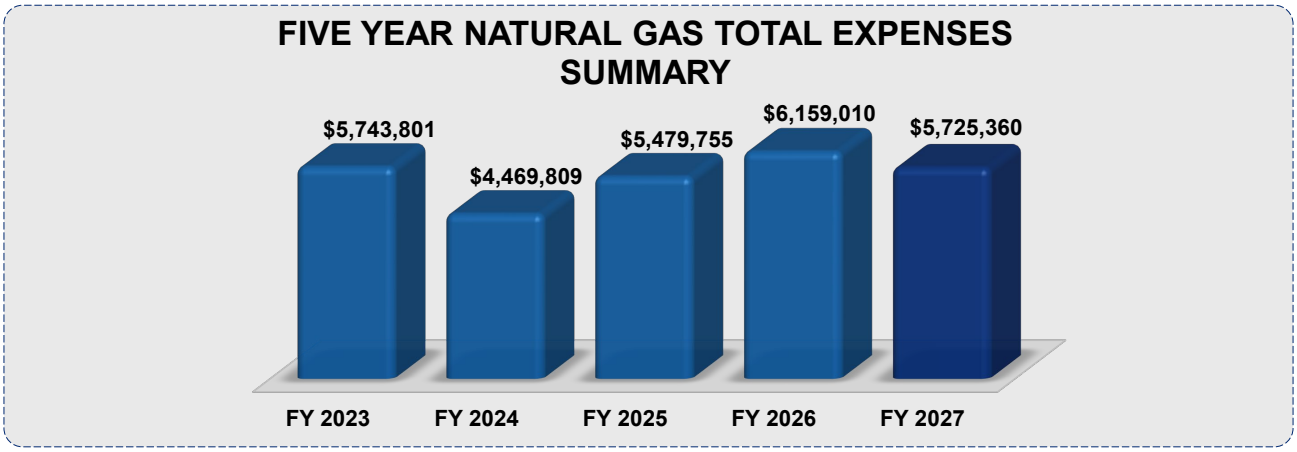
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Dollar amount of net fixed assets	$ 5,941,472	$ 6,309,882	$ 6,452,853	$ 7,020,000	$ 9,358,500
Long term debt outstanding	$ -	$ -	$ -	$ -	$ -
Long term debt as % of fixed assets	0%	0%	0%	0%	0%
Annual debt service payment	$ -	$ -	$ -	$ -	$ -
Net income or (loss)	$ 81,200	$ 303,897	$ (87,950)	$ -	$ -
Number of full time employees	7.84	8.18	8.18	8.18	8.18
Net income or (loss) per employee	$ 10,357	$ 37,151	$ (10,752)	$ -	$ -

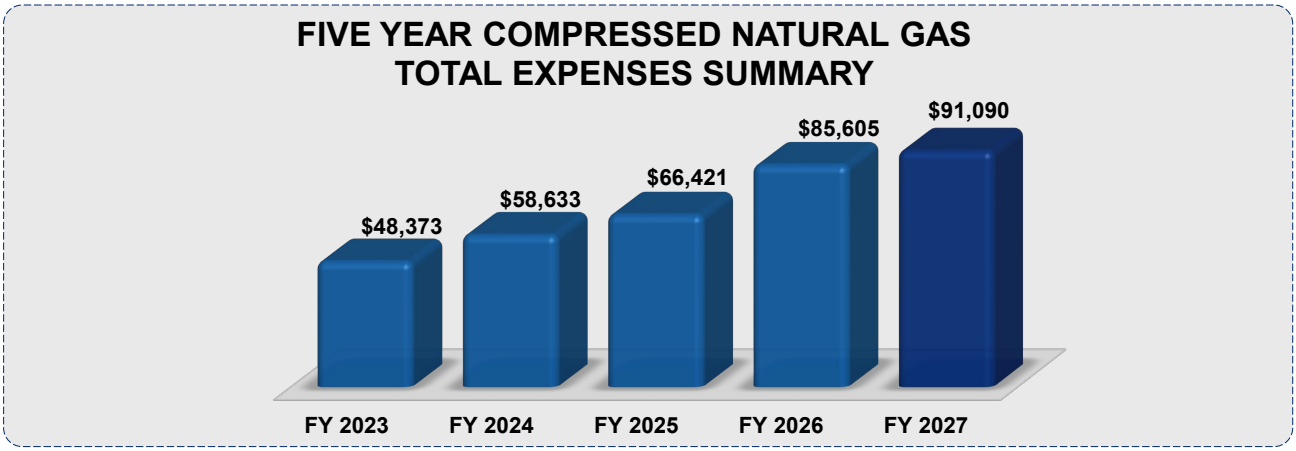
PRODUCTIVITY MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Thousands MCF gas purchased	527,932	568,000	589,947	593,996	615,336
Thousands MCF gas sold	548,623	568,000	589,947	596,996	615,336
Lost and unaccounted for	0	0	0	0	0
Number of residential customers	1,682	1,700	1,734	1,754	1,770
Number of commercial customers	514	525	541	550	560
Number of industrial customers	5	5	6	6	7
Number of leaks repaired	1	3	3	2	2
Total miles of main	155	156	157	157	158
Total number of gas services	3,116	3,140	3,219	3,230	3,245

EXPENSES SUMMARY NATURAL GAS

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 515,160	$ 638,528	$ 672,557	$ 805,550	$ 741,790	-7.92%
Purchase/Contract Services	$ 169,168	$ 206,374	$ 213,009	$ 275,395	$ 298,110	8.25%
Supplies	$ 3,608,541	$ 2,312,163	$ 2,860,784	$ 3,715,490	$ 3,342,400	-10.04%
Capital Outlay (Minor)	$ 18,130	$ 31,954	$ 24,448	$ 29,875	$ 30,000	0.42%
Interfund Dept. Charges	$ 213,348	$ 220,241	$ 249,704	$ 223,800	$ 230,510	3.00%
Depreciation	$ 256,615	$ -	$ 415,911	$ -	$ -	0.00%
Other Costs	$ 45,179	$ 45,861	$ 25,849	$ 97,550	$ 77,550	-20.50%
Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
Non-Operating Expenses	$ 917,660	$ 1,014,688	$ 1,017,493	$ 1,011,350	$ 1,005,000	-0.63%
Total Expenses	$ 5,743,801	$ 4,469,809	$ 5,479,755	$ 6,159,010	$ 5,725,360	-7.04%



EXPENSES SUMMARY COMPRESSED NATURAL GAS						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Purchase/Contract Services	$ 2,485	$ 28,398	$ 23,899	$ 34,605	$ 35,590	2.85%
Supplies	$ 45,888	$ 30,235	$ 42,522	$ 51,000	$ 55,500	8.82%
Total Expenses	$ 48,373	$ 58,633	$ 66,421	$ 85,605	$ 91,090	6.41%



515 NATURAL GAS FUND

4700 NATURAL GAS DEPARTMENT / 4705 COMPRESSED NATURAL GAS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3444101	Residential NG Charges	$ 577,930	$ 686,000	$ 599,350
3444102	Metter Residential NG Charges	$ 29,171	$ 35,000	$ 36,365
3444103	Compressed Natural Gas Charges	$ 48,949	$ 48,000	$ 52,870
3444201	Commercial NG Charges	$ 2,554,201	$ 3,167,000	$ 3,054,820
3444202	Metter Commercial NG Charges	$ 158,861	$ 170,000	$ 181,855
3444301	HLF Firm Industrial NG Charges	$ 337,174	$ 399,000	$ 392,795
3444302	Metter HLF Firm Ind. NG Charges	$ 60,945	$ 85,000	$ 65,000
3444303	Industrial Firm	$ -	$ 80,745	$ 195,410
3444401	Interruptible Ind. NG Charges	$ 1,131,357	$ 1,230,000	$ 1,300,000
3444502	Franchise Tax - Metter	$ 9,817	$ 9,000	$ 9,200
3444701	Gas Service Fees	$ 3,240	$ 3,000	$ 2,500
	Sub-total: Natural Gas Charges	*$ 4,911,645*	*$ 5,912,745*	*$ 5,890,165*
3469101	Gas Tap Fees	$ 20,450	$ 10,000	$ 8,000
3469102	Metter Gas Tap Fees	$ 17,947	$ 3,000	$ 3,000
3469201	Late Payment Penalties and Interest	$ 35,788	$ 30,000	$ 25,000
3469202	Meter Late Penalties and Interest	$ 2,330	$ 2,000	$ 2,000
3469301	Reconnection Fees	$ 5,175	$ 5,000	$ 4,000
	Sub-total: Other Fees	*$ 81,690*	*$ 50,000*	*$ 42,000*
	TOTAL CHARGES FOR SERVICES	$ 4,993,335	$ 5,962,745	$ 5,932,165
	TOTAL OPERATING REVENUES	**$ 4,993,335**	**$ 5,962,745**	**$ 5,932,165**
	OPERATING EXPENSES:	**DEPT- 4700 - NATURAL GAS**		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 533,888	$ 648,430	$ 589,535
5113001	Overtime	$ 17,215	$ 20,120	$ 20,000
	Sub-total: Salaries and Wages	*$ 551,103*	*$ 668,550*	*$ 609,535*
5122001	Social Security (FICA) Contributions	$ 39,608	$ 50,710	$ 46,630
5124001	Retirement Contributions	$ 67,338	$ 73,125	$ 70,330
5127001	Workers Compensation	$ 11,300	$ 9,945	$ 12,495
5129002	Employee Drug Screening Tests	$ 300	$ 420	$ -
5129006	Vehicle Allowance	$ 2,908	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 121,454*	*$ 137,000*	*$ 132,255*
	TOTAL PERSONAL SERVICES	$ 672,557	$ 805,550	$ 741,790
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ -	$ 7,800	$ 10,000
	Sub-total: Prof. and Tech. Services	*$ -*	*$ 7,800*	*$ 10,000*
5221001	Cleaning Services	$ 6,014	$ 5,300	$ 6,000
5222001	Rep. and Maint. (Equipment)	$ 7,349	$ 17,000	$ 17,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 5,512	$ 13,500	$ 13,500
5222003	Rep. and Maint. (Labor)	$ 14,533	$ 16,500	$ 18,500
5222004	Rep. and Maint. (Buildings/Grounds)	$ 2,315	$ 4,000	$ 6,000
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 500	$ 500
5222006	Rep. And Maint. (Other Equipment)	$ 766	$ 1,000	$ 1,200
5222102	Software Support/Applications	$ 6,069	$ 10,000	$ 25,000
5222103	Rep. and Maint. Computers	$ 19,339	$ 22,360	$ 22,995
5223200	Rentals	$ 370	$ 2,500	$ 2,500
	Sub-total: Property Services	*$ 62,267*	*$ 92,660*	*$ 113,195*

515 NATURAL GAS FUND

4700 NATURAL GAS DEPARTMENT / 4705 COMPRESSED NATURAL GAS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5231001	Insurance, Other than Benefits	$ 61,008	$ 67,735	$ 71,120
5232001	Communication Devices/Service	$ 18,361	$ 20,500	$ 22,695
5232006	Postage	$ 276	$ 150	$ 250
5233001	Advertising/Public Awareness	$ 705	$ 8,000	$ 1,500
5234001	Printing and Binding	$ -	$ 50	$ 50
5235001	Travel	$ 40	$ 1,000	$ 2,000
5236001	Dues and Fees	$ 10,506	$ 11,000	$ 11,500
5237001	Education and Training	$ 4,620	$ 7,500	$ 5,000
5238501	Contract Labor	$ 28,553	$ 31,000	$ 31,000
5239101	Other-Inspections	$ 26,673	$ 28,000	$ 29,800
	Sub-total: Other Purchased Services	*$ 150,742*	*$ 174,935*	*$ 174,915*
	TOTAL PURCHASED SERVICES	$ 213,009	$ 275,395	$ 298,110
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 3,098	$ 4,900	$ 5,000
5311002	Gas System Parts and Materials	$ 60,710	$ 70,000	$ 70,000
5311003	Chemicals	$ 539	$ 13,600	$ 5,500
5311005	Uniforms	$ 5,586	$ 6,000	$ 6,000
5311105	Gas System Meters and Repair Parts	$ 49,353	$ 70,000	$ 76,000
5312300	Electricity	$ 13,682	$ 14,500	$ 15,000
5312700	Gasoline/Diesel/CNG	$ 17,971	$ 20,000	$ 19,000
5312800	Stormwater	$ 900	$ 990	$ 990
5313001	Provisions	$ 1,690	$ 1,200	$ 1,200
5314001	Books and Periodicals	$ -	$ 300	$ 200
5315201	Natural Gas Purchased	$ 2,685,627	$ 3,490,000	$ 3,119,510
5315901	Gas Appliance Purchases	$ 14,228	$ 16,000	$ 16,000
5316001	Small Tools and Equipment	$ 7,400	$ 8,000	$ 8,000
	TOTAL SUPPLIES	$ 2,860,784	$ 3,715,490	$ 3,342,400
54	CAPITAL OUTLAY (MINOR)			
5411500	Easements	$ 6,674	$ 6,875	$ 7,000
5423001	Furniture and Fixtures	$ 934	$ 3,000	$ 3,000
5425001	Other Equipment	$ 16,840	$ 20,000	$ 20,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 24,448	$ 29,875	$ 30,000
55	INTERFUND/DEPT. CHARGES			
5510001	Indirect Cost for Meter Reader	$ 59,000	$ 59,000	$ 59,000
5510004	Indirect Cost for Customer Service	$ 16,400	$ 17,265	$ 18,330
5510005	Indirect Cost for GIS	$ 6,000	$ 6,000	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 23,065	$ 21,450	$ 23,185
5524001	Self-funded Insurance (Medical)	$ 120,935	$ 109,390	$ 112,920
5524002	Life and Disability	$ 2,787	$ 3,470	$ 4,190
5524003	Wellness Program	$ 1,910	$ 1,910	$ 1,565
5524004	OPEB	$ 19,607	$ 5,315	$ 5,320
	TOTAL INTERFUND/INTERDEPT.	$ 249,704	$ 223,800	$ 230,510
56	DEPRECIATION			
5610001	Depreciation	$ 415,911	$ -	$ -
	TOTAL DEPRECIATION	$ 415,911	$ -	$ -
57	OTHER COSTS			
5711001	Screven County Property Taxes	$ 663	$ 750	$ 750
5712001	State Sales Taxes	$ (492)	$ -	$ -
5712002	Franchise Fees - Metter	$ 8,576	$ 9,000	$ 9,000

515 NATURAL GAS FUND — 4700 NATURAL GAS DEPARTMENT / 4705 COMPRESSED NATURAL GAS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5732002	Customer Assistance Program	$ 12,097	$ 82,000	$ 62,000
5734001	Miscellaneous Expenses	$ -	$ 500	$ 500
5740001	Bad Debts	$ 5,000	$ 5,000	$ 5,000
5741001	Collection Costs	$ 5	$ 300	$ 300
	TOTAL OTHER COSTS	$ 25,849	$ 97,550	$ 77,550
	Sub-Total Natural Gas Expenses	**$ 4,462,262**	**$ 5,147,660**	**$ 4,720,360**
	DEPT - 4705 - COMPRESSED NATURAL GAS			
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 258	$ 5,000	$ 5,000
5222003	Rep. and Maint. (Labor)	$ -	$ 1,000	$ 1,000
5222004	Rep. and Maint. Bldg/Grounds)	$ 22,317	$ 20,000	$ 20,000
	Sub-total: Property Services	$ 22,575	$ 26,000	$ 26,000
5231001	Insur Other Than Benefits	$ 533	$ 605	$ 590
5238501	Contract Labor/Services	$ 791	$ 8,000	$ 9,000
	Sub-total: Other Purchased Services	$ 1,324	$ 8,605	$ 9,590
	TOTAL PURCHASED SERVICES	$ 23,899	$ 34,605	$ 35,590
53	SUPPLIES			
5311002	Parts and Materials	$ 1,124	$ 6,000	$ 6,000
5312300	Electricity	$ 15,709	$ 15,000	$ 18,000
5315201	Natural Gas Purchased	$ 25,689	$ 30,000	$ 31,500
	TOTAL SUPPLIES	$ 42,522	$ 51,000	$ 55,500
	Sub-Total Compressed Natural Gas Expenses	**$ 66,421**	**$ 85,605**	**$ 91,090**
	TOTAL OPERATING EXPENSES	**$ 4,528,683**	**$ 5,233,265**	**$ 4,811,450**
	OPERATING INCOME	**$ 464,652**	**$ 729,480**	**$ 1,120,715**
	NON-OPERATING REVENUES:			
38	MISCELLANEOUS REVENUE			
3890002	SONAT Marketing Refund	$ 2,528	$ 3,000	$ 2,500
3890003	MGAG Portfolio Refund	$ 284,229	$ 120,000	$ 150,000
3890100	Miscellaneous Income	$ 2,201	$ -	$ -
3890102	MGAG Cust. Appl Reimbursement	$ 7,380	$ 1,000	$ 2,500
3890103	Gas Appliance Sales	$ 9,729	$ 2,500	$ 2,500
3890200	Sale of Pipe	$ 5,101	$ 2,000	$ 3,000
	TOTAL MISCELLANEOUS	$ 311,168	$ 128,500	$ 160,500
39	OTHER FINANCING SOURCES			
3912004	Transfer in from 2025 SPLOST	$ -	$ 250,000	$ 595,000
3912010	Transfer in from 2019 SPLOST	$ 150,799	$ 250,000	$ 250,000
3912013	Transfer in from 2023 TSPLOST	$ -	$ -	$ 330,000
3922000	Sale of Assets	$ 2,924	$ 9,140	$ -
	TOTAL OTHER FINANCING SOURCES	$ 153,723	$ 509,140	$ 1,175,000
	TOTAL NON-OPERATING REVENUE	**$ 464,891**	**$ 637,640**	**$ 1,335,500**

515 NATURAL GAS FUND

4700 NATURAL GAS DEPARTMENT / 4705 COMPRESSED NATURAL GAS DIVISION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	NON-OPERATING EXPENSES:			
6110001	Transfer to General Fund	$ 900,000	$ 975,000	$ 975,000
6110002	Transfer to Health Insurance Fund	$ 20,960	$ 6,350	$ -
6110006	Transfer to Fleet Fund	$ 44,093	$ -	$ -
6110500	Transfer to Central Services Fund	$ 52,440	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSE	**$ 1,017,493**	**$ 1,011,350**	**$ 1,005,000**
	CAPITAL EXPENSES	**$ -**	**$ -**	**$ 1,479,000**
	APPROPRIATED FUND BALANCE	**$ 87,950**	**$ -**	**$ 27,785**
	NET INCOME	**$ -**	**$ 355,770**	**$ -**

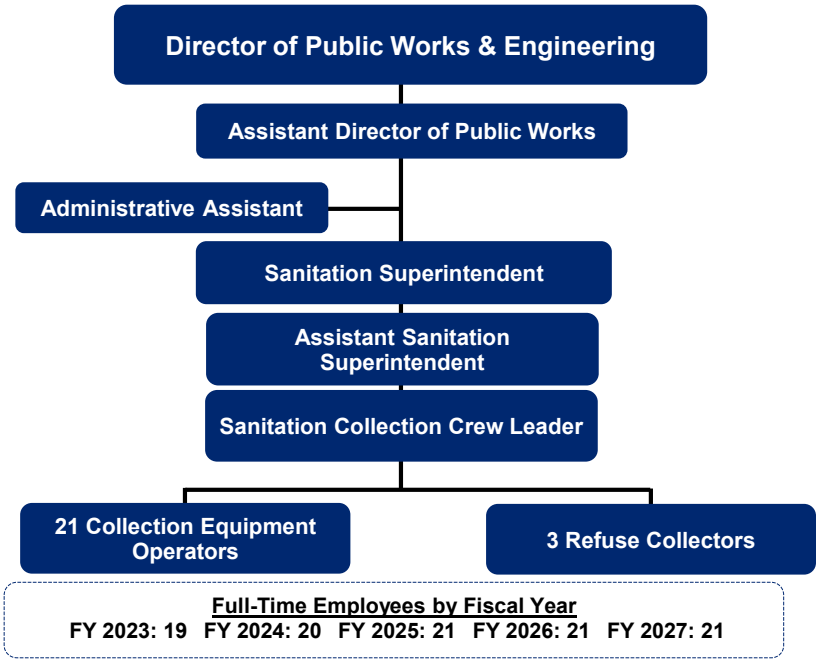
TAB 31

541 SOLID WASTE COLLECTION FUND

541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

This fund accounts for the receipts and disbursements to operate the City's solid waste collection systems for commercial, residential, yard waste, and rolloff service. It is financed by the monthly user fees and rolloff services that customers pay. SPLOST funds are appropriated to assist this fund with capital expenses for collection equipment. Without these SPLOST funds, this fund would have to be subsidized by higher sanitation and polycart fees. If these fees become too high the result would likely be an increase in illegal dumping which would create public health concerns and aesthetics problems for the community.



Full-Time Employees by Fiscal Year
FY 2023: 19 FY 2024: 20 FY 2025: 21 FY 2026: 21 FY 2027: 21

STATEMENT OF SERVICE

The City provides commercial collection services using front loading trucks and dumpsters picked up on a schedule agreed to by the customer and City. Customers are charged an amount determined by the cubic yard size of the dumpster(s) used and the number of times per week it is serviced. The cost of yard waste collection is supplemented by an additional $2.25 (proposed to increase to $2.48 for FY 26) per month per customer. Dumpster service within apartment complexes is charged a per unit rate. The cost for this service is $21.00 (proposed to increase to $23.10 for FY 26) per month per unit and includes yard waste collection. Residential collection is provided using automated side loading trucks and polycarts that citizens place curbside for once per week service. The cost for this service is $21.00 (proposed to increase to $23.10 for FY 26) per month and includes yard waste, furniture and white goods collection. Yard waste, furniture and white goods are collected curbside throughout the City using knuckleboom loader trucks following a route system. Given the extent of services provided, the fee for curbside service remains competitive with similar services by private companies in the unincorporated areas of Bulloch County and with comparable cities. Rolloff collection services are provided using rolloff trucks and rolloff containers. Customers are charged fees for delivery, pickup and tippage - a minimum monthly container rental is required.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Maintain a healthy environment by removal and disposal of garbage, yard waste, and other debris in a timely manner.	Quality of Life	Ongoing	Ongoing
2. To provide citizens a community that promotes health through good infrastructure while preserving the environment for future generations.	Quality of Life	Ongoing	Ongoing
3. Provide effective communication with the public and explore ways to improve customer service and communication.	Communication	Ongoing	Ongoing
FY 2027			
1. Explore additional services to provide to City residents and businesses to improve customer service.	Growth Mgmt.	Ongoing	Ongoing

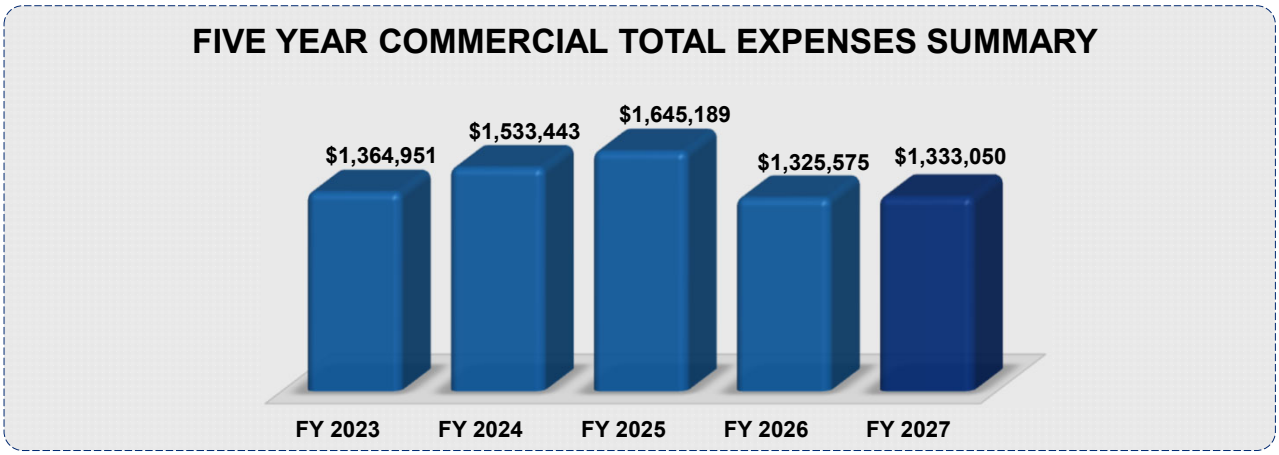
OBJECTIVES FOR FISCAL YEAR 2027

1. Continue to complete all assigned routes efficiently and effectively.
2. Implement Operation Management Software, to optimize and track collection routes.
3. Explore additional ways to improve efficiency.
4. Explore recycling and waste reductions opportunities.
5. Explore options for bulk waste collection.
6. Improve communication of services, fees, and schedules by exploring social media opportunities.

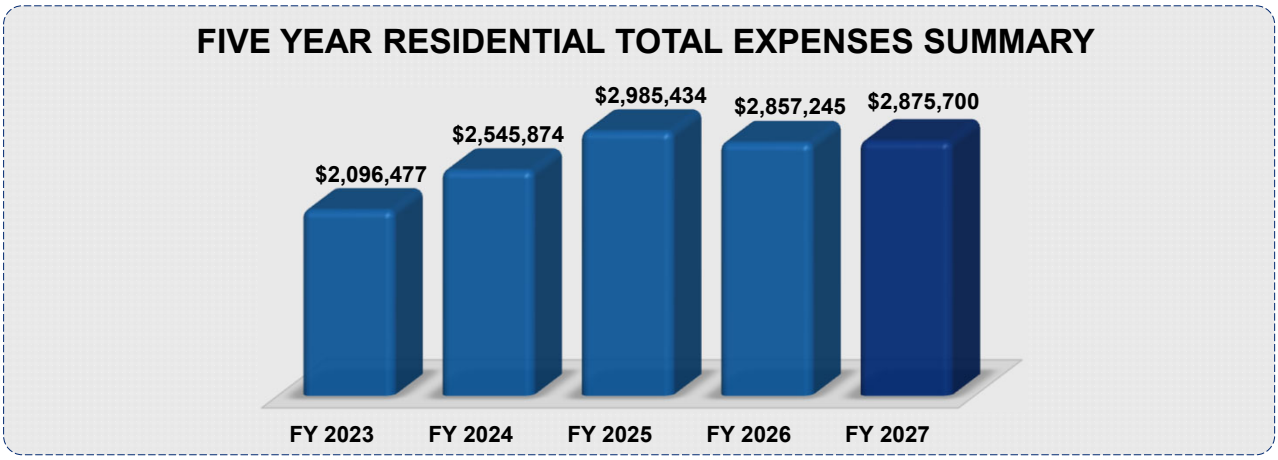
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Operating expenses for commercial collection	$1,364,951	$1,533,443	$1,645,189	$1,325,575	$1,333,050
Number of commercial customers at FY end	1,171	1,171	1,200	1,250	1,350
Total tons of commercial garbage collected	14,725	15,000	16,620	16,800	17,000
Average number of dumpsters emptied per day	506	506	506	506	550
Number of commercial collection FTE employees	3	3	3	3	3
Operating expenses for residential collection	$1,038,812	$1,301,181	$1,619,426	$1,470,190	$1,495,700
Number of residential customers at FY end	8,465	9,000	11,000	11,500	12,000
Total tons of residential garbage collected	5,639	5,639	5,738	5,800	6,000
Average number of polycarts emptied per truck per day	937	937	917	925	950
Number of residential collection FTE employees	6	6	6	6	6
Operating expenses for yard waste collection	$806,640	$966,595	$1,038,656	$1,078,360	$1,058,395
Number of yard waste customers at FY end	8,253	8,300	11,000	11,500	12,000
Total tons of yard waste collected	4,850	5,700	4,168	4,400	5,000
Number of yard waste collection FTE employees	9	9	9	9	9
Operating expenses for rolloff collection	$353,263	$358,014	$340,448	$379,195	$326,815
Number of rolloff containers collected at FY end	1,535	1,750	500	500	1,000
Total tons of rolloff waste collected	3,400	3,400	3,244	3,400	4,000
Number of rolloff collection FTE employees	1	1	1	1	1
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Containers repaired/painted by employees	35	40	5	5	50
Containers repaired/painted by contractor	0	10	0	0	10
Cost per container repaired/painted by contractor	$1,300	$1,400	$0	$0	$1,800
Average response time - service request	24 hrs	24 hrs	24hrs	24hrs	24hrs

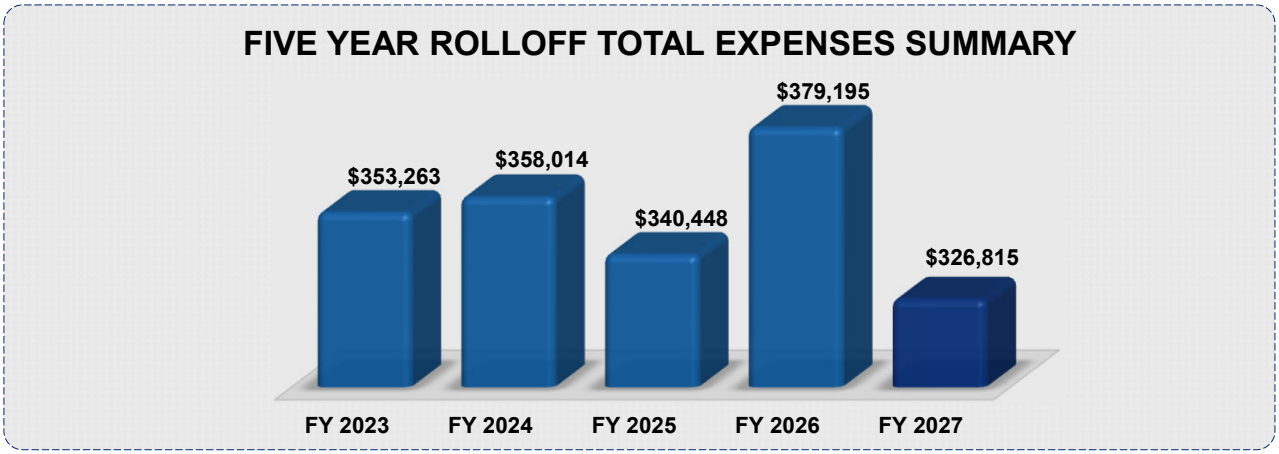
EXPENSES SUMMARY COMMERCIAL SANITATION						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 232,001	$ 231,256	$ 251,890	$ 210,675	$ 240,785	14.29%
Purchase/Contract Services	$ 137,272	$ 195,388	$ 229,391	$ 252,570	$ 255,865	1.30%
Supplies	$ 46,296	$ 42,908	$ 51,611	$ 52,705	$ 52,350	-0.67%
Capital Outlay (Minor)	$ 54,283	$ 60,520	$ 63,620	$ 66,725	$ 60,000	-10.08%
Interfund Dept. Charges	$ 38,679	$ 26,528	$ 24,942	$ 26,400	$ 22,550	-14.58%
Depreciation	$ 237,179	$ 293,839	$ 292,256	$ -	$ -	0.00%
Other Costs	$ 619,241	$ 683,004	$ 731,479	$ 716,500	$ 701,500	-2.09%
Total Expenses	$ 1,364,951	$ 1,533,443	$ 1,645,189	$ 1,325,575	$ 1,333,050	0.56%



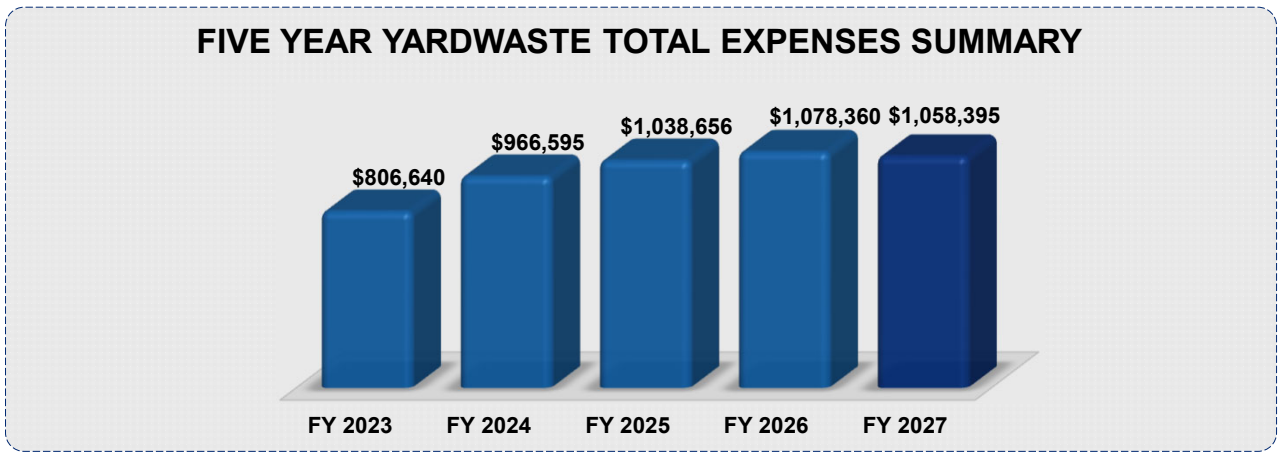
EXPENSES SUMMARY RESIDENTIAL SANITATION						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 317,786	$ 370,424	$ 529,082	$ 595,090	$ 591,740	-0.56%
Purchase/Contract Services	$ 177,169	$ 214,252	$ 307,880	$ 245,600	$ 242,870	-1.11%
Supplies	$ 42,551	$ 46,821	$ 31,999	$ 41,715	$ 42,000	0.68%
Capital Outlay (Minor)	$ 19,872	$ 72,905	$ 42,503	$ 41,725	$ 40,000	-4.13%
Interfund Dept. Charges	$ 207,462	$ 189,255	$ 262,259	$ 266,545	$ 294,090	10.33%
Depreciation	$ 52,808	$ 97,452	$ 166,430	$ -	$ -	0.00%
Other Costs	$ 221,164	$ 310,072	$ 279,273	$ 279,515	$ 285,000	1.96%
Non-Operating Expenses	$ 1,057,665	$ 1,244,693	$ 1,366,008	$ 1,387,055	$ 1,380,000	-0.51%
Total Expenses	$ 2,096,477	$ 2,545,874	$ 2,985,434	$ 2,857,245	$ 2,875,700	0.65%



EXPENSES SUMMARY ROLLOFF	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 56,767	$ 75,671	$ 90,017	$ 88,570	$ 92,950	4.95%
Purchase/Contract Services	$ 28,334	$ 47,584	$ 44,468	$ 102,010	$ 45,545	-55.35%
Supplies	$ 18,487	$ 12,983	$ 14,681	$ 16,280	$ 16,050	-1.41%
Capital Outlay (Minor)	$ -	$ -	$ -	$ 1,725	$ 1,000	0.00%
Interfund Dept. Charges	$ 345	$ 342	$ 370	$ 510	$ 1,170	129.41%
Depreciation	$ 50,555	$ 50,555	$ 42,947	$ -	$ -	0.00%
Other Costs	$ 198,775	$ 170,879	$ 147,965	$ 170,100	$ 170,100	0.00%
Total Expenses	$ 353,263	$ 358,014	$ 340,448	$ 379,195	$ 326,815	-13.81%



EXPENSES SUMMARY YARDWASTE	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Inc./Dec.
Personal Services/Benefits	$ 426,222	$ 534,292	$ 618,161	$ 686,435	$ 686,700	0.04%
Purchase/Contract Services	$ 105,907	$ 118,161	$ 121,835	$ 133,555	$ 133,855	0.22%
Supplies	$ 71,136	$ 77,106	$ 56,265	$ 57,000	$ 57,250	0.44%
Capital Outlay	$ -	$ -	$ -	$ 1,725	$ -	0.00%
Interfund Dept. Charges	$ 62,262	$ 60,911	$ 49,300	$ 67,395	$ 60,340	-10.47%
Depreciation	$ 31,977	$ 62,263	$ 62,263	$ -	$ -	0.00%
Other Costs	$ 109,136	$ 113,862	$ 130,832	$ 132,250	$ 120,250	-9.07%
Total Expenses	$ 806,640	$ 966,595	$ 1,038,656	$ 1,078,360	$ 1,058,395	-1.85%



541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
	Refuse Collection			
	CHARGES FOR SERVICES			
34	*Refuse Collection Charges*			
3441101	Residential Refuse Collection Charge	$ 1,051,607	$ 1,185,000	$ 1,260,000
3441102	Commercial Refuse Collection Charge	$ 122,934	$ 135,000	$ 145,000
3441103	Refuse Administrative Fee	$ 60	$ 500	$ 100
3441104	Commercial Dumpster Fee	$ 1,436,689	$ 1,575,000	$ 1,675,000
3441105	Commercial Dumpster Extra Fee	$ 2,610	$ 5,000	$ 3,000
3441106	City Polycart Fee (Tippage Fees)	$ 384,589	$ 435,000	$ 475,000
3441107	Residential Dumpster Fee	$ 1,693,354	$ 1,900,000	$ 1,935,000
3441109	Yard Waste Refuse Collection	$ 384,060	$ 410,000	$ 450,000
3441200	Rolloff Tippage Fees	$ 215,794	$ 240,000	$ 230,000
3441201	Rolloff Collection Fees	$ 170,237	$ 210,000	$ 195,000
	Sub-total: Refuse Collection Charges	*$ 5,461,934*	*$ 6,095,500*	*$ 6,368,100*
3441901	Late Payment P & I: Collection	$ 96,751	$ 102,000	$ 100,000
	Sub-total: Other Fees	*$ 96,751*	*$ 102,000*	*$ 100,000*
	TOTAL CHARGES FOR SERVICE	$ 5,558,685	$ 6,197,500	$ 6,468,100
	TOTAL OPERATING REVENUES	**$ 5,558,685**	**$ 6,197,500**	**$ 6,468,100**
	OPERATING EXPENSES:			
		DEPT - 4521 - COMMERCIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 166,775	$ 150,400	$ 173,550
5113001	Overtime	$ 19,398	$ 16,990	$ 15,000
	Sub-total: Salaries and Wages	*$ 186,173*	*$ 167,390*	*$ 188,550*
5122001	Social Security (FICA) Contributions	$ 13,486	$ 11,955	$ 14,425
5124001	Retirement Contributions	$ 36,209	$ 17,790	$ 20,405
5127001	Workers Compensation	$ 15,967	$ 13,220	$ 17,405
5129002	Employee Drug Screening Test	$ 55	$ 320	$ -
	Sub-total: Employee Benefits	*$ 65,717*	*$ 43,285*	*$ 52,235*
	TOTAL PERSONAL SERVICES	$ 251,890	$ 210,675	$ 240,785
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 22,803	$ 24,425	$ 16,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 71,428	$ 65,000	$ 75,000
5222003	Rep. and Maint. (Labor)	$ 59,856	$ 65,000	$ 65,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 2,249	$ 3,850	$ 1,000
5222102	Software Support/Applications	$ 22,195	$ 37,440	$ 40,000
5222103	Rep. and Maint. Computers	$ 180	$ 1,170	$ 1,240
5223200	Rentals	$ 228	$ 480	$ -
	Sub-total: Property Services	*$ 178,939*	*$ 197,365*	*$ 198,240*

541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5231001	Insurance, Other than Benefits	$ 44,912	$ 48,580	$ 51,005
5232001	Communication Devices/Service	$ 4,773	$ 4,490	$ 4,570
5233001	Advertising	$ -	$ 600	$ 600
5235001	Travel	$ 417	$ 250	$ 350
5236001	Dues and Fees	$ 305	$ 600	$ 600
5237001	Education and Training	$ 45	$ 500	$ 500
5238501	Contract Labor/Services	$ -	$ 185	$ -
	Sub-total: Other Purchased Services	*$ 50,452*	*$ 55,205*	*$ 57,625*
	TOTAL PURCHASED SERVICES	$ 229,391	$ 252,570	$ 255,865
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 726	$ 975	$ 750
5311002	Parts and Materials	$ -	$ 2,000	$ 2,000
5311003	Chemicals	$ 3,737	$ 2,550	$ 3,000
5311005	Uniforms	$ 830	$ 2,000	$ 2,000
5312300	Electricity	$ 9,773	$ 9,000	$ 9,000
5312700	Gasoline/Diesel/CNG	$ 36,199	$ 35,000	$ 35,000
5313001	Provisions	$ 139	$ 580	$ -
5316001	Small Tools and Equipment	$ 207	$ 600	$ 600
	TOTAL SUPPLIES	$ 51,611	$ 52,705	$ 52,350
54	CAPITAL OUTLAY			
5424001	Computers	$ -	$ 1,725	$ -
5425001	Other Equipment	$ 63,620	$ 65,000	$ 60,000
	TOTAL CAPITAL OUTLAY	$ 63,620	$ 66,725	$ 60,000
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 2,000	$ 2,000	$ 2,000
5524001	Self-funded Insurance (Medical)	$ 20,587	$ 20,980	$ 17,070
5524002	Life and Disability	$ 750	$ 895	$ 955
5524003	Wellness Program	$ 575	$ 575	$ 575
5524004	OPEB	$ 1,030	$ 1,950	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 24,942	$ 26,400	$ 22,550
56	DEPRECIATION			
5610001	Depreciation	$ 292,256	$ -	$ -
	TOTAL DEPRECIATION	$ 292,256	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 731,288	$ 715,000	$ 700,000
5734001	Miscellaneous Expenses	$ 191	$ 1,500	$ 1,500
	TOTAL OTHER COSTS	$ 731,479	$ 716,500	$ 701,500
	Sub-total Commercial Expenses	**$ 1,645,189**	**$ 1,325,575**	**$ 1,333,050**

541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
		DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 409,611	$ 432,200	$ 455,765
5113001	Overtime	$ 12,016	$ 51,895	$ 10,000
	Sub-total: Salaries and Wages	*$ 421,627*	*$ 484,095*	*$ 465,765*
5122001	Social Security (FICA) Contributions	$ 30,610	$ 34,285	$ 35,630
5124001	Retirement Contributions	$ 40,319	$ 44,825	$ 49,455
5127001	Workers Compensation	$ 35,891	$ 31,490	$ 40,890
5129002	Employee Drug Screening Tests	$ 635	$ 395	$ -
	Sub-total: Employee Benefits	*$ 107,455*	*$ 110,995*	*$ 125,975*
	TOTAL PERSONAL SERVICES	$ 529,082	$ 595,090	$ 591,740
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 3,435	$ 3,000	$ 3,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 139,904	$ 85,000	$ 85,000
5222003	Rep. and Maint. (Labor)	$ 80,081	$ 80,000	$ 80,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 1,078	$ 3,200	$ 3,000
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 1,000	$ 1,000
5222102	Software Support/Applications	$ 22,195	$ -	$ -
5222103	Rep. and Maint. Computers	$ 4,996	$ 6,985	$ 6,625
	Sub-total: Property Services	*$ 251,689*	*$ 179,185*	*$ 178,625*
5231001	Insurance, Other than Benefits	$ 39,779	$ 46,230	$ 48,540
5232001	Communication Devices/Service	$ 8,281	$ 9,105	$ 9,205
5232005	Internet Services	$ 1,910	$ 1,540	$ -
5233001	Advertising	$ 300	$ 2,540	$ 500
5235001	Travel	$ 3,046	$ 3,000	$ 3,000
5236001	Dues and Fees	$ 765	$ 1,000	$ 1,000
5237001	Education and Training	$ 2,110	$ 3,000	$ 2,000
	Sub-total: Other Purchased Services	*$ 56,191*	*$ 66,415*	*$ 64,245*
	TOTAL PURCHASED SERVICES	$ 307,880	$ 245,600	$ 242,870
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 808	$ 1,030	$ 1,000
5311002	Parts and Materials	$ 65	$ 2,000	$ 2,000
5311003	Chemicals	$ 1,419	$ 1,000	$ 2,000
5311005	Uniforms	$ 2,409	$ 4,500	$ 4,500
5312700	Gasoline/Diesel/CNG	$ 24,250	$ 29,000	$ 29,000
5312800	Stormwater	$ 2,910	$ 3,200	$ 3,200
5313001	Provisions	$ -	$ 685	$ -
5316001	Small Tools and Equipment	$ 138	$ 300	$ 300
	TOTAL SUPPLIES	$ 31,999	$ 41,715	$ 42,000
54	CAPITAL OUTLAY			
5424001	Computers	$ -	$ 1,725	$ -
5425001	Other Equipment	$ 42,503	$ 40,000	$ 40,000
	TOTAL CAPITAL OUTLAY	$ 42,503	$ 41,725	$ 40,000

541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
55	INTERFUND/INTERDEPT CHARGES			
5510004	Indirect Cost Allocation for Customer Serv	$ 191,330	$ 201,425	$ 210,430
5510005	Indirect Cost Allocation for GIS	$ 6,000	$ 6,000	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 6,295	$ 5,855	$ 6,325
5524001	Self-funded Insurance (Medical)	$ 52,043	$ 45,445	$ 62,090
5524002	Life and Disability	$ 1,811	$ 2,390	$ 2,515
5524003	Wellness Program	$ 1,530	$ 1,530	$ 1,530
5524004	OPEB	$ 3,250	$ 3,900	$ 5,200
	TOTAL INTERFUND/INTERDEPT.	$ 262,259	$ 266,545	$ 294,090
56	DEPRECIATION			
5610001	Depreciation	$ 166,430	$ -	$ -
	TOTAL DEPRECIATION	$ 166,430	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 252,458	$ 270,000	$ 275,000
5734001	Miscellaneous Expenses	$ 1,806	$ 1,515	$ 2,000
5740001	Bad Debts	$ 25,000	$ 7,500	$ 7,500
5741001	Collection Costs	$ 9	$ 500	$ 500
	TOTAL OTHER COSTS	$ 279,273	$ 279,515	$ 285,000
	Sub-total Residential Expenses	**$ 1,619,426**	**$ 1,470,190**	**$ 1,495,700**
	DEPT - 4523 - ROLLOFF COLLECTION			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 59,397	$ 57,185	$ 60,075
5113001	Overtime	$ 13,428	$ 13,820	$ 12,000
	Sub-total: Salaries and Wages	$ 72,825	$ 71,005	$ 72,075
5122001	Social Security (FICA) Contributions	$ 5,390	$ 5,295	$ 5,515
5124001	Retirement Contributions	$ 5,949	$ 6,965	$ 8,650
5127001	Workers Compensation	$ 5,763	$ 5,205	$ 6,710
5129002	Employee Drug Screen Test	$ 90	$ 100	$ -
	Sub-total: Employee Benefits	$ 17,192	$ 17,565	$ 20,875
	TOTAL PERSONAL SERVICES	$ 90,017	$ 88,570	$ 92,950
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 4,769	$ 2,500	$ 1,500
5222002	Rep. and Maint. (Vehicle Parts)	$ 14,610	$ 17,000	$ 13,000
5222003	Rep. and Maint. (Labor)	$ 10,773	$ 16,385	$ 15,000
5222103	Rep. and Maint. Computers	$ -	$ 75	$ 390
	Sub-total: Property Services	*$ 30,152*	*$ 35,960*	*$ 29,890*
5231001	Insurance, Other than Benefits	$ 10,315	$ 11,435	$ 12,005
5232001	Communication Devices/Service	$ 4,001	$ 3,585	$ 3,650
5238501	Contract Labor/Services	$ -	$ 51,030	$ -
	Sub-total: Other Purchased Services	$ 14,316	$ 66,050	$ 15,655
	TOTAL PURCHASED SERVICES	$ 44,468	$ 102,010	$ 45,545

541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
53	SUPPLIES			
5311001	Office Supplies/General Supplies	$ 184	$ 100	$ 100
5311003	Chemicals	$ -	$ 100	$ 100
5311005	Uniforms	$ 383	$ 880	$ 650
5312700	Gasoline/Diesel	$ 14,114	$ 15,000	$ 15,000
5316001	Small Tools and Equipment	$ -	$ 200	$ 200
	TOTAL SUPPLIES	$ 14,681	$ 16,280	$ 16,050
54	CAPITAL OUTLAY			
5424001	Computers	$ -	$ 1,725	$ -
5425001	Other Equipment	$ -	$ -	$ 1,000
	TOTAL CAPITAL OUTLAY	$ -	$ 1,725	$ 1,000
55	INTERFUND/INTERDEPT CHARGES			
5524002	Life and Disability	$ 175	$ 315	$ 330
5524003	Wellness Program	$ 195	$ 195	$ 190
5524004	OPEB	$ -	$ -	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 370	$ 510	$ 1,170
56	DEPRECIATION			
5610001	Depreciation	$ 42,947	$ -	$ -
	TOTAL DEPRECIATION	$ 42,947	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 147,954	$ 170,000	$ 170,000
5734001	Miscellaneous Expenses	$ 11	$ 100	$ 100
	TOTAL OTHER COSTS	$ 147,965	$ 170,100	$ 170,100
	Sub-total Rolloff Expenses	**$ 340,448**	**$ 379,195**	**$ 326,815**
		DEPT - 4585 - YARD WASTE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 436,616	$ 491,395	$ 499,900
5113001	Overtime	$ 54,966	$ 60,370	$ 40,000
	Sub-total: Salaries and Wages	*$ 491,582*	*$ 551,765*	*$ 539,900*
5122001	Social Security (FICA) Contributions	$ 36,026	$ 40,665	$ 41,300
5124001	Retirement Contributions	$ 46,780	$ 53,830	$ 57,320
5127001	Workers Compensation	$ 42,083	$ 38,375	$ 48,180
5129002	Employee Drug Screening Tests	$ 1,690	$ 1,800	$ -
	Sub-total: Employee Benefits	*$ 126,579*	*$ 134,670*	*$ 146,800*
	TOTAL PERSONAL SERVICES	$ 618,161	$ 686,435	$ 686,700
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ -	$ 2,500	$ 2,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 39,467	$ 40,000	$ 40,000
5222003	Rep. and Maint. (Labor)	$ 48,842	$ 52,000	$ 52,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 523	$ 500	$ 500
5222103	Rep. and Maint. Computers	$ 300	$ 3,505	$ 2,160
	Sub-total: Property Services	*$ 89,132*	*$ 98,505*	*$ 97,160*

541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5231001	Insurance, Other than Benefits	$ 25,368	$ 28,085	$ 29,485
5232001	Communication Devices/Service	$ 6,314	$ 5,980	$ 6,810
5232005	Internet Services	$ -	$ 400	$ -
5233001	Advertising	$ 350	$ 100	$ 100
5237001	Education and Training	$ 600	$ 300	$ 300
5238501	Contract Labor/Services	$ 71	$ 185	$ -
	Sub-total: Other Purchased Services	*$ 32,703*	*$ 35,050*	*$ 36,695*
	TOTAL PURCHASED SERVICES	$ 121,835	$ 133,555	$ 133,855
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 25	$ 250	$ 250
5311003	Chemicals	$ -	$ 500	$ 500
5311005	Uniforms	$ 5,863	$ 6,000	$ 6,000
5312700	Gasoline/Diesel/CNG	$ 50,377	$ 50,000	$ 50,000
5316001	Small Tools and Equipment	$ -	$ 250	$ 500
	TOTAL SUPPLIES	$ 56,265	$ 57,000	$ 57,250
54	CAPITAL OUTLAY			
5414001	Computers	$ -	$ 1,725	$ -
	TOTAL CAPITAL OUTLAY	$ -	$ 1,725	$ -
55	INTERFUND/INTERDEPT CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 2,000	$ 2,000	$ 2,000
5524001	Self-funded Insurance (Medical)	$ 39,718	$ 55,120	$ 47,995
5524002	Life and Disability	$ 1,962	$ 2,705	$ 2,775
5524003	Wellness Program	$ 1,720	$ 1,720	$ 1,720
5524004	OPEB	$ 3,900	$ 5,850	$ 5,850
	TOTAL INTERFUND/INTERDEPT.	$ 49,300	$ 67,395	$ 60,340
56	DEPRECIATION			
5610001	Depreciation	$ 62,263	$ -	$ -
	TOTAL DEPRECIATION	$ 62,263	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 130,832	$ 132,000	$ 120,000
5734001	Miscellaneous Expenses	$ -	$ 250	$ 250
	TOTAL OTHER COSTS	$ 130,832	$ 132,250	$ 120,250
	Sub-total Yard Waste Expenses	**$ 1,038,656**	**$ 1,078,360**	**$ 1,058,395**
	TOTAL OPERATING EXPENSES	**$ 4,643,719**	**$ 4,253,320**	**$ 4,213,960**
	OPERATING INCOME (LOSS)	**$ 914,966**	**$ 1,944,180**	**$ 2,254,140**

541 SOLID WASTE COLLECTION FUND

4521 COMMERCIAL SANITATION / 4522 RESIDENTIAL SANITATION / 4523 ROLLOFF / 4585 YARDWASTE

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
33-39	**NON-OPERATING REVENUES:**			
3890300	Sale of Scrap	$ 4,972	$ -	$ -
	TOTAL NON-OPERATING REVENUES	$ 4,972	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 4,972**	**$ -**	**$ -**
61	**NON-OPERATING EXPENSES:**			
9000-6110001	Transfer to General Fund	$ 1,250,000	$ 1,350,000	$ 1,350,000
9000-6110002	Transfer to Health Insurance Fund	$ 19,475	$ 7,055	$ -
9000-6110006	Transfer to Fleet	$ 44,093	$ -	$ -
9000-6110500	Transfer to Central Services	$ 52,440	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	**$ 1,366,008**	**$ 1,387,055**	**$ 1,380,000**
	CAPITAL EXPENSE	**$ -**	**$ 550,000**	**$ 510,000**
	APPROPRIATED FUND BALANCE	**$ 446,070**	**$ -**	**$ -**
	NET INCOME	**$ -**	**$ 7,125**	**$ 364,140**

TAB 32

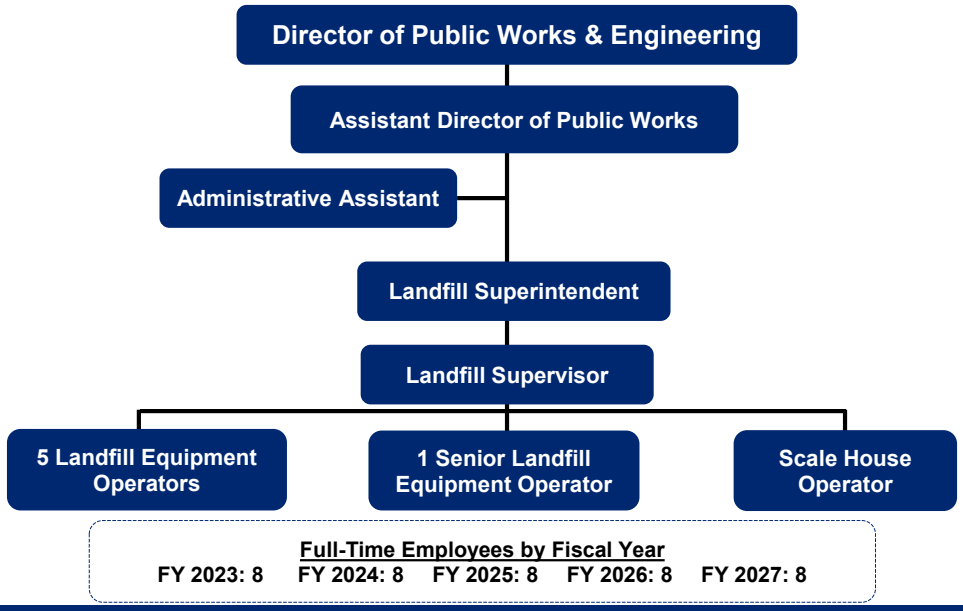
542 SOLID WASTE DISPOSAL FUND

542 SOLID WASTE DISPOSAL FUND — 4530 SOLID WASTE DISPOSAL

This fund accounts for the receipts and disbursements to operate the jointly owned City/County transfer station, inert landfill and the post-closure costs for the closed landfill located on Landfill Rd off North Main St. Included are the costs to transport and dispose of the solid waste at the Superior Landfill near Savannah, GA and scrap tires with Quality Tire near Jackson, GA. Both transportation services are provided by contract with a trucking company. The cost of transportation is currently equivalent to approximately $19.13 per ton. The disposal agreement with Superior Landfill began in 2021 and was renewed in 2025. The disposal agreement with Quality Tire was renewed in 2025.

SPLOST funds are appropriated to pay the post-closure costs and cover of the disposal fees at the Superior Landfill. Without these SPLOST funds, this fund would have significantly higher tippage fees or would have to be subsidized by additional property taxes. If the tippage fees become too high the result would likely be an increase in illegal dumping which would create public health concerns and aesthetics problems for the community.

The operation of the transfer station, inert landfill, closed Lakeview Landfill and the operation of the methane gas extraction system are under the direction of the Landfill Superintendent who, in coordination with the City's solid waste engineering consultant, is responsible for all post-closure regulatory compliance issues to keep the closed landfill in full compliance with US Environmental Protection Agency and Georgia Environmental Protection Division rules and regulations.



STATEMENT OF SERVICE

To manage the solid waste disposal division as a resource for the entire community. Promote sustainability and an environmentally sound and cost effective operation with the funds collected. To reduce the amount of waste in all categories by promoting individual and corporate responsibility. To provide a clean, stable work environment for all employees and the public.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2027			
1. Expand Inert landfill operations to keep providing vegetative disposal services to residents. This will include land acquisition, permitting, and site development.	Growth Mgmt.	Ongoing	Ongoing
2. Educate the public and private sectors of our community through educational tours of the solid waste disposal facility and Inert Landfill.	Communication	Ongoing	Ongoing
3. Expansion of transfer station to accommodate solid waste from population growth. This will include acquisition of adjacent sheltered space, permitting, and building upgrades.	Growth Mgmt.	Ongoing	Ongoing
4. Prepare to complete 30 year post-closure monitoring of landfill.	Governance	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

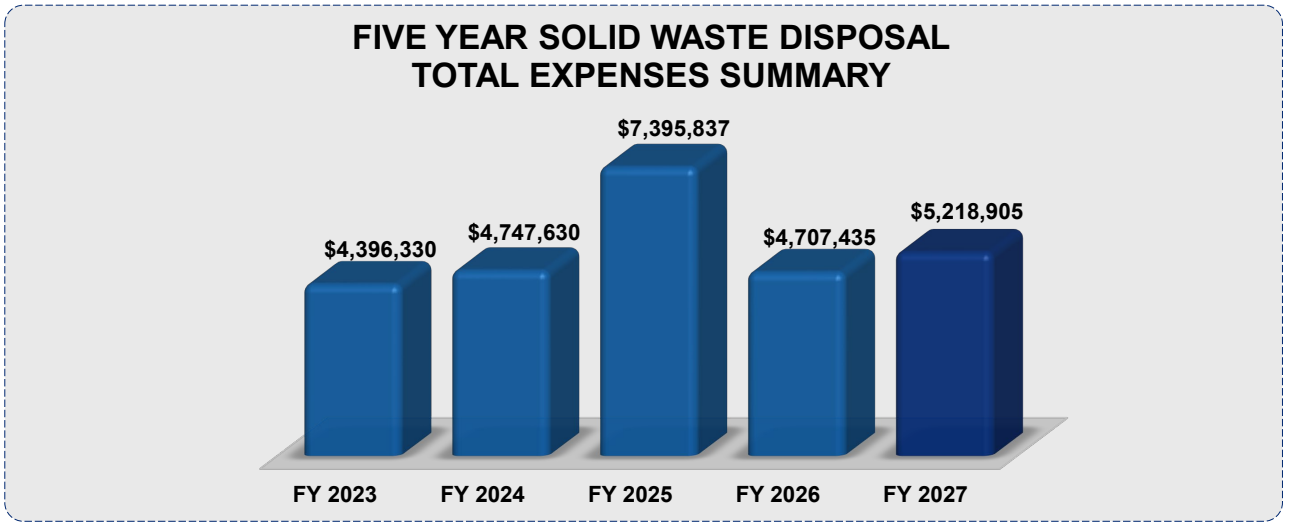
1. Continue research to find alternatives to deal with the volume of yard waste being disposed of in the Inert Landfill.
2. Explore additional ways to further reduce the total tons of waste that is transported to the Waste Management Landfill Facility for disposal (waste stream reduction).
3. Stay in compliance and up to date on all state and federal EPD compliance guidelines and to operate all sites within those guidelines.
4. Increase the amount of tours given to GSU and local High School students to increase their knowledge of sound solid waste disposal practices particularly with emphasis on the inert landfill, transfer station, and recycling center.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Animals	5	6	5	5	6
Bulkwaste	15,000	15,000	15,000	15,500	16,000
Demolition	13,000	14,000	17,000	17,000	19,000
Household	34,000	34,000	35,000	36,000	40,000
Inert	7,200	7,600	10,200	10,200	11,800
Sweepings	450	450	450	450	450
Tires	280	310	450	500	600
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Total tons disposed of in Inert Landfill	8,750	9,000	10,200	10,500	11,800
Total tons transported to Superior Landfill	65,100	66,180	67,000	69,000	74,000

EXPENSES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 396,293	$ 484,567	$ 500,774	$ 564,915	$ 597,920	5.84%
Purchase/Contract Services	$ 259,232	$ 313,287	$ 2,533,920	$ 318,595	$ 362,365	13.74%
Supplies	$ 85,085	$ 65,584	$ 69,100	$ 71,635	$ 86,800	21.17%
Capital Outlay (Minor)	$ 13,057	$ 3,251	$ 23,688	$ 4,000	$ 4,000	0.00%
Interfund Dept. Charges	$ 137,403	$ 123,399	$ 121,462	$ 133,045	$ 132,820	-0.17%
Depreciation	$ 281,130	$ 228,457	$ 171,735	$ -	$ -	0.00%
Other Costs	$ 2,804,683	$ 3,012,622	$ 3,493,251	$ 3,206,310	$ 3,630,000	13.21%
Non-Operating Expenses	$ 419,447	$ 516,463	$ 481,907	$ 408,935	$ 405,000	-0.96%
Total Expenses	$ 4,396,330	$ 4,747,630	$ 7,395,837	$ 4,707,435	$ 5,218,905	10.87%



542 SOLID WASTE DISPOSAL FUND — 4530 SOLID WASTE DISPOSAL

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3390000	FEMA Reimbursement	$ 1,181,475	$ -	$ -
	TOTAL INTERGOVERNMENTAL REVENUE	$ 1,181,475	**$ -**	**$ -**
	Landfill/Transfer Station			
34	CHARGES FOR SERVICES			
3441502	Sanitation Contractor Tipping Fees	$ 893,735	$ 800,000	$ 650,000
3441503	Individuals Tipping Fees	$ 434,687	$ 300,000	$ 350,000
3441504	Government Agencies Tipping Fees	$ 2,428,999	$ 2,700,000	$ 2,900,000
	Sub-total: Landfill/TS Charges	*$ 3,757,421*	*$ 3,800,000*	*$ 3,900,000*
3441301	Sale of Scrap Materials	$ 3,663	$ -	$ -
3441901	Late Payment P and I: Landfill	$ 22,317	$ 18,000	$ 18,000
	Sub-total: Other Fees	*$ 25,980*	*$ 18,000*	*$ 18,000*
	TOTAL CHARGES FOR SERVICES	$ 3,783,401	$ 3,818,000	$ 3,918,000
	TOTAL OPERATING REVENUES	**$ 4,964,876**	**$ 3,818,000**	**$ 3,918,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 385,888	$ 449,905	$ 470,145
5113001	Overtime	$ 16,652	$ 16,000	$ 16,000
	Sub-total: Salaries and Wages	*$ 402,540*	*$ 465,905*	*$ 486,145*
5122001	Social Security (FICA) Contributions	$ 29,562	$ 35,830	$ 37,190
5124001	Retirement Contributions	$ 48,390	$ 44,675	$ 53,145
5127001	Workers Compensation	$ 19,652	$ 17,505	$ 21,440
5129002	Employee Drug Screening Tests	$ 630	$ 1,000	$ -
	Sub-total: Employee Benefits	*$ 98,234*	*$ 99,010*	*$ 111,775*
	TOTAL PERSONAL SERVICES	$ 500,774	$ 564,915	$ 597,920
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 47,235	$ 65,000	$ 65,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 14,441	$ 15,000	$ 15,000
5222003	Rep. and Maint. (Labor)	$ 93,037	$ 65,000	$ 65,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 12,783	$ 6,000	$ 6,000
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 575	$ 150
5222103	Rep. and Maint. Computers	$ 11,050	$ 10,605	$ 11,420
5223200	Rentals	$ -	$ 500	$ 1,000
	Sub-total: Property Services	*$ 178,546*	*$ 162,680*	*$ 163,570*

542 SOLID WASTE DISPOSAL FUND

4530 SOLID WASTE DISPOSAL

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5231001	Insurance, Other than Benefits	$ 43,813	$ 48,695	$ 51,125
5232001	Communication Devices/Service	$ 3,599	$ 4,700	$ 4,720
5232005	Internet Services	$ 4,646	$ 6,000	$ -
5233001	Advertising	$ 1,038	$ 1,010	$ 750
5235001	Travel	$ 1,300	$ 860	$ 1,500
5236001	Dues and Fees	$ 1,516	$ 900	$ 1,200
5237001	Education and Training	$ 1,350	$ 750	$ 1,500
5238501	Contract Labor/Services	$ 2,192,516	$ 3,000	$ 28,000
5239008	Other services: Tire Disposal	$ 105,596	$ 90,000	$ 110,000
	Sub-total: Other Purchased Services	*$ 2,355,374*	*$ 155,915*	*$ 198,795*
	TOTAL PURCHASED SERVICES	$ 2,533,920	$ 318,595	$ 362,365
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 2,221	$ 2,500	$ 2,500
5311002	Parts and Materials	$ 538	$ 900	$ 1,000
5311003	Chemicals	$ 763	$ 1,200	$ -
5311005	Uniforms	$ 3,826	$ 4,215	$ 3,000
5312300	Electricity	$ 7,616	$ 8,270	$ 6,300
5312400	Bottled Gas	$ 22	$ 50	$ -
5312700	Gasoline/Diesel/CNG	$ 47,824	$ 50,000	$ 70,000
5313001	Provisions	$ 66	$ 500	$ -
5316001	Small Tools and Equipment	$ 6,224	$ 4,000	$ 4,000
	TOTAL SUPPLIES	$ 69,100	$ 71,635	$ 86,800
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 23,688	$ 4,000	$ 4,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 23,688	$ 4,000	$ 4,000
55	INTERFUND/DEPT. CHARGES			
5510004	Indirect Cost Allocation - Customer Service	$ 49,200	$ 51,795	$ 54,110
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 5,245	$ 4,880	$ 5,270
5524001	Self-funded Insurance (Medical)	$ 59,853	$ 67,815	$ 64,115
5524002	Life and Disability	$ 1,828	$ 2,475	$ 2,595
5524003	Wellness Program	$ 1,530	$ 1,530	$ 1,530
5524004	OPEB	$ 3,806	$ 4,550	$ 5,200
	TOTAL INTERFUND/INTERDEPT.	$ 121,462	$ 133,045	$ 132,820
56	DEPRECIATION			
5610001	Depreciation	$ 171,735	$ -	$ -
	TOTAL DEPRECIATION	$ 171,735	$ -	$ -

542 SOLID WASTE DISPOSAL FUND

4530 SOLID WASTE DISPOSAL

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
57	OTHER COSTS			
5710103	Payment to Bulloch County	$ 122,000	$ 122,000	$ 122,000
5711001	Property Taxes	$ -	$ 710	$ -
5733002	Air Rights	$ 1,966,619	$ 1,700,000	$ 2,000,000
5733003	Transportation Fees	$ 1,402,028	$ 1,350,000	$ 1,500,000
5734001	Miscellaneous Expenses	$ 2,604	$ 28,600	$ 3,000
5740001	Bad Debts	$ -	$ 5,000	$ 5,000
	TOTAL OTHER COSTS	$ 3,493,251	$ 3,206,310	$ 3,630,000
	TOTAL OPERATING EXPENSES	**$ 6,913,930**	**$ 4,298,500**	**$ 4,813,905**
	OPERATING INCOME (LOSS)	**$ (1,949,054)**	**$ (480,500)**	**$ (895,905)**
	NON-OPERATING REVENUES:			
38	MISCELLANEOUS REVENUE			
3830000	Proceeds From Insurance	$ 117,508	$ -	$ -
3890100	Miscellaneous Income	$ 169	$ 6,750	$ -
	TOTAL MISCELLANEOUS REVENUE	$ 117,677	$ 6,750	$ -
39	OTHER FINANCING SOURCES			
3912010	Transfer from 2019 SPLOST	$ 2,779,328	$ 491,675	$ -
3912004	Transfer from 2025 SPLOST	$ -	$ 1,475,000	$ 1,966,667
3921001	Sale of Assets	$ 6,750	$ 269,700	$ -
	TOTAL OTHER FINANCING SOURCES	$ 2,786,078	$ 2,236,375	$ 1,966,667
	TOTAL NON-OPERATING REVENUES	**$ 2,903,755**	**$ 2,243,125**	**$ 1,966,667**
61	**NON-OPERATING EXPENSES:**			
6110001	Transfer to General Fund	$ 375,000	$ 375,000	$ 375,000
6110002	Transfer to Health Insurance Fund	$ 10,374	$ 3,935	$ -
6110006	Transfer to Fleet Fund	$ 44,093	$ -	$ -
6110500	Transfer to Central Service Fund	$ 52,440	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	**$ 481,907**	**$ 408,935**	**$ 405,000**
	CAPITAL EXPENSE	**$ -**	**$ -**	**$ 715,000**
	ACCRUED CLOSURE/POST CLOSURE COST	**$ -**	**$ -**	**$ 204,500**
	APPROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ 253,738**
	NET INCOME	**$ 472,794**	**$ 1,353,690**	**$ -**

TAB 33

601 HEALTH INSURANCE FUND

601 HEALTH INSURANCE FUND — 1500 GENERAL ADMINISTRATION

This internal service fund accounts for the receipts and disbursements to operate the City's self-funded health insurance program. The City contracts with a third-party administrator (TPA) to run this program, and advise it on how to determine premiums for both the employer and the employee. The premiums are set to cover three cost components of the plan: the third party administrator's fees; actual medical claims; and the premiums for stop/loss reinsurance.

STATEMENT OF SERVICE

The City's portion of the premiums is budgeted within each budget that has personnel covered by the plan, so that the costs are allocated to the proper fund, department and division.

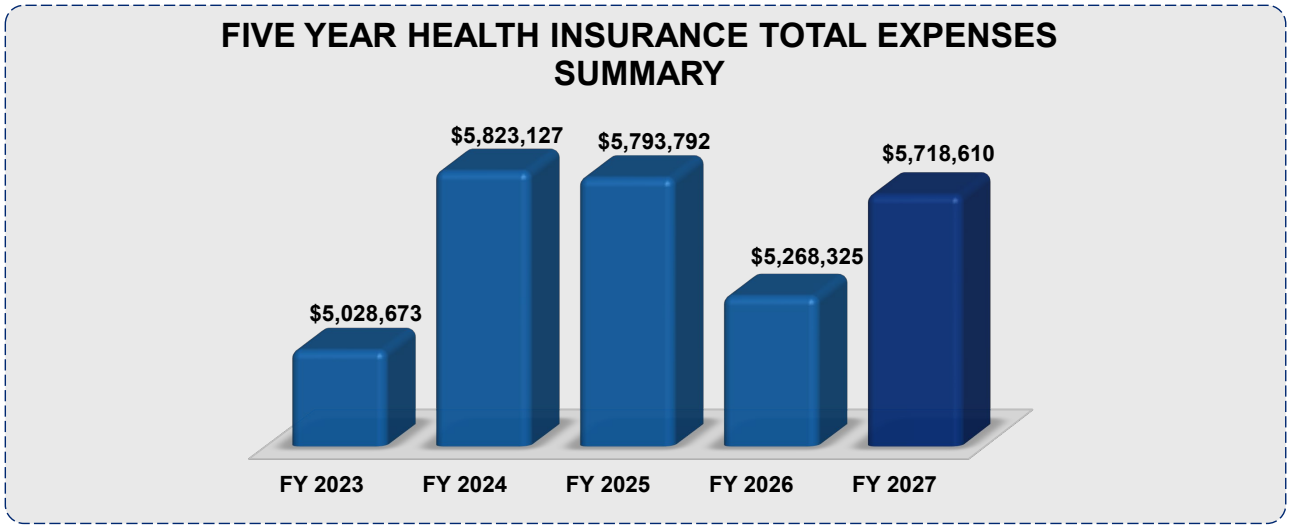
It is critical that adequate reserves be set aside in good claims years, so that when a bad claims year hits, the fund is financially strong. This removes the possibility of spikes in rates for both the City and its employees, or serious cuts in the level of benefits provided.

PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Number of total full time employee positions	356	357	357	357	357
Number of total full time employee vacancies	45	50	47	50	50
Number of eligible employees	356	357	357	357	357
Number of retired employees covered	18	20	20	23	26
Number of employees with single coverage	126	135	131	130	130
Number of employees with family coverage	141	160	163	165	165
Percentage of eligible employees enrolled in the program	75%	83%	82%	83%	83%
Total number of covered lives including dependents	627	642	653	662	670
Total Expenses	$ 5,028,673	$ 5,823,127	$ 5,793,792	$ 5,268,325	$ 5,718,610
Average annual expense per covered life	$ 8,020.21	$ 9,070.29	$ 8,872.58	$ 7,958.19	$ 8,535.24
Average annual expense per eligible employee	$ 14,125.49	$ 16,311.28	$ 0.00	$ 0.00	$ 0.00
Average annual expense per covered employee	$ 18,833.98	$ 19,739.41	$ 0.00	$ 0.00	$ 0.00

EXPENSES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Interfund Dept. Charges	$ 5,028,673	$ 5,823,127	$ 5,793,792	$ 5,268,325	$ 5,718,610	8.55%
Total Expenses	$ 5,028,673	$ 5,823,127	$ 5,793,792	$ 5,268,325	$ 5,718,610	8.55%



601 HEALTH INSURANCE FUND — 1500 GENERAL ADMINISTRATION

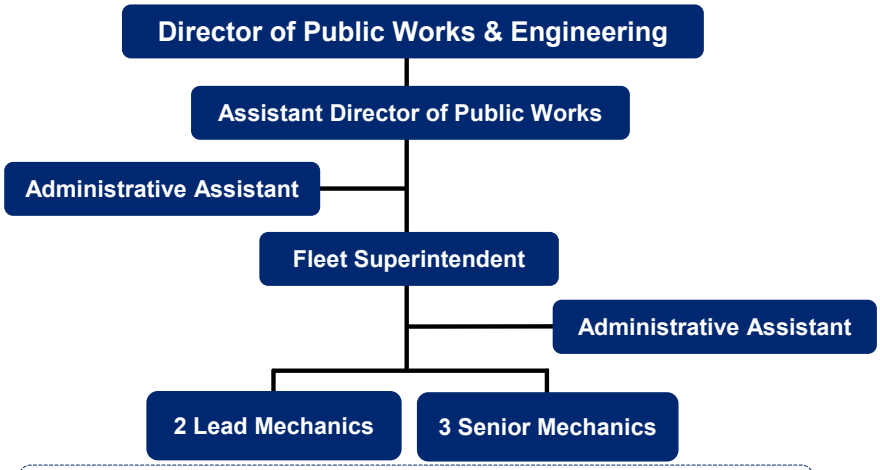
Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
3492001	Health Premiums - Employer	$ 3,370,085	$ 3,445,105	$ 3,481,800
3492002	Health Premiums - Employee	$ 826,460	$ 917,190	$ 1,063,905
3492003	Flex Account	$ 193,667	$ 190,000	$ 190,000
3851001	OPEB Contribution	$ 433,732	$ 500,000	$ 500,000
	Appropriated Fund Balance	$ 350,393	$ 16,030	$ 482,905
	TOTAL OPERATING REVENUES	**$ 5,174,337**	**$ 5,068,325**	**$ 5,718,610**
	OPERATING EXPENSES:			
5521001	Administrative Fees	$ 210,335	$ 200,000	$ 200,000
5521002	Flex Account Fees	$ 6,044	$ 6,125	$ 6,125
5521004	Stop Loss Premium	$ 1,449,119	$ 1,300,000	$ 1,770,285
5521101	Clinic Administration Fees	$ 337,645	$ 320,000	$ 300,000
5522001	Health Insurance Claims	$ 3,591,667	$ 3,250,000	$ 3,250,000
5523001	Flex Account Expenses	$ 196,931	$ 190,000	$ 190,000
5734001	Miscellaneous Expense	$ 2,051	$ 2,200	$ 2,200
	TOTAL OPERATING EXPENSES	**$ 5,793,792**	**$ 5,268,325**	**$ 5,718,610**
	OPERATING INCOME (LOSS)	**$ (619,455)**	**$ (200,000)**	**$ -**
	NON-OPERATING REVENUES:			
39	OTHER FINANCING SOURCES			
3912001	Transfer In - General Fund	$ 313,703	$ 99,090	$ -
3912008	Transfer In - Fire Fund	$ 118,382	$ 40,045	$ -
3912009	Transfer In - Central Services Fund	$ 14,959	$ 4,700	$ -
3912100	Transfer In - Natural Gas Fund	$ 20,960	$ 6,350	$ -
3912200	Transfer In - Water and Sewer Fund	$ 99,231	$ 31,115	$ -
3912300	Transfer In - Solid Waste Disposal Fund	$ 10,374	$ 3,935	$ -
3912400	Transfer In - Solid Waste Collection Fund	$ 19,475	$ 7,055	$ -
3912600	Transfer In - Stormwater Fund	$ 9,896	$ 3,780	$ -
3912806	Transfer In - Fleet Fund	$ 12,475	$ 3,930	$ -
	TOTAL OTHER FINANCING SOURCES	$ 619,455	$ 200,000	$ -
	TOTAL NON-OPERATING REVENUES	**$ 619,455**	**$ 200,000**	**$ -**
	NET INCOME	**$ -**	**$ -**	**$ -**

TAB 34

602 FLEET MANAGEMENT FUND

602 FLEET MANAGEMENT FUND — 4900 FLEET MANAGEMENT

This fund accounts for the receipts and disbursements to operate the City's centralized vehicle and equipment fleet maintenance program. The Fleet Management operation is a true internal service fund with all costs, including depreciation, charged to the using departments through labor, parts, and overhead charges just like a commercial garage. This reflects the true cost to each fund, department, and division.



Full-Time Employees by Fiscal Year

FY 2023: 7 FY 2024: 7 FY 2025: 7 FY 2026: 7 FY 2027: 7

STATEMENT OF SERVICE

For FY 2026, each General fund user will be charged a $90.00 per hour service rate. The Fire Department rate is $65.00 per service hour. Enterprise fund users will be charged a $90.00 per hour service rate. These rates will continue to be evaluated semi-annually for adjustment, as needed. There will continue to be a 10% mark-up on parts, 20% mark-up sublet work, and 5% mark-up for shop supplies. Computerized records of all maintenance on each piece of equipment will continue to be maintained and a preventive maintenance schedule, as established in conjunction with each department, will be continued. This, in conjunction with routine training, has resulted in more dependable equipment and vehicle service resulting in extended usage, reduced downtime and reduced life cycle costs.

DEPARTMANT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Provide superior preventative and unscheduled maintenance of the City fleet with rates below private market labor rates.	Fiscal Mgmt.	Ongoing	Ongoing
2. Keep all city vehicles and equipment operating in a safe and efficient manner with minimal downtime.	Governance	Ongoing	Ongoing
3. Provide technical support and guidance for all departments.	Governance	Ongoing	Ongoing
FY 2027			
1. Explore additional ways to reduce sublets/outsourcing to provide quicker response and lower customer maintenance costs.	Fiscal Mgmt.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2027

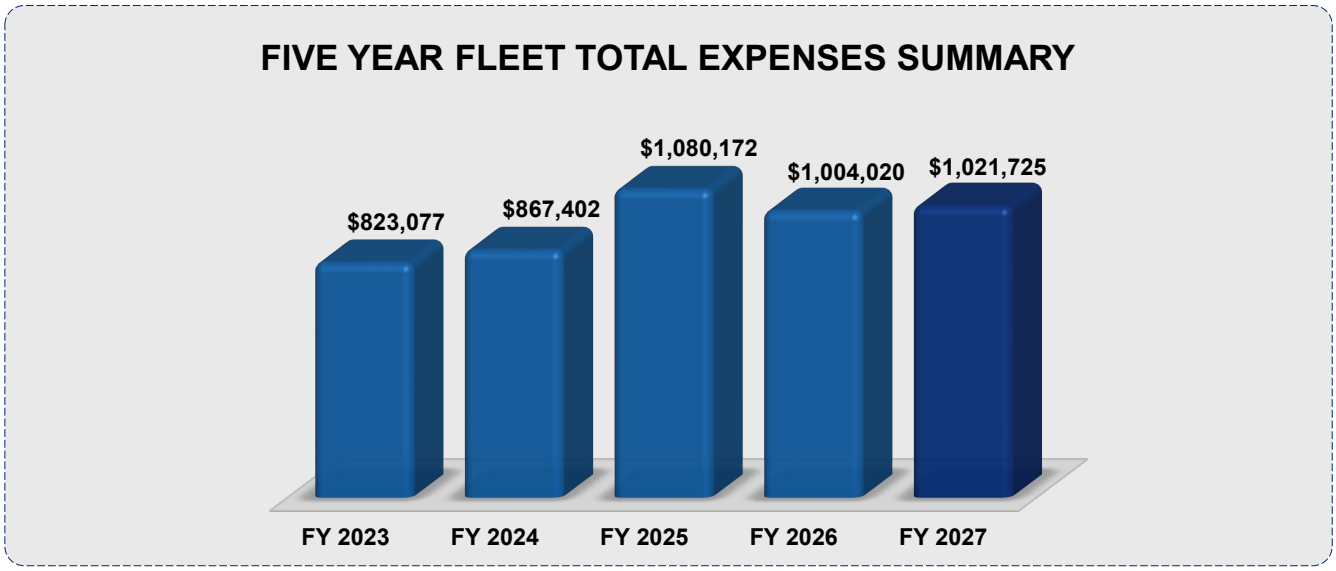
1. Continue to complete maintenance and repairs on all city vehicles and equipment in a timely and safe manner.
2. Continue to remain available at all times and continue to provide open communication with all city departments.
3. Reduce the costs incurred by sublet work by remaining current with equipment and technology solutions.
4. Continue to improve knowledge and certification of mechanics by providing training opportunities.
5. Continue to improve knowledge and provide all training necessary to support the city's CNG and alternative fuels initiative.
6. Continue to encourage certified specialized training of mechanics for maintenance of public safety vehicles and equipment.

PERFORMANCE MEASURES

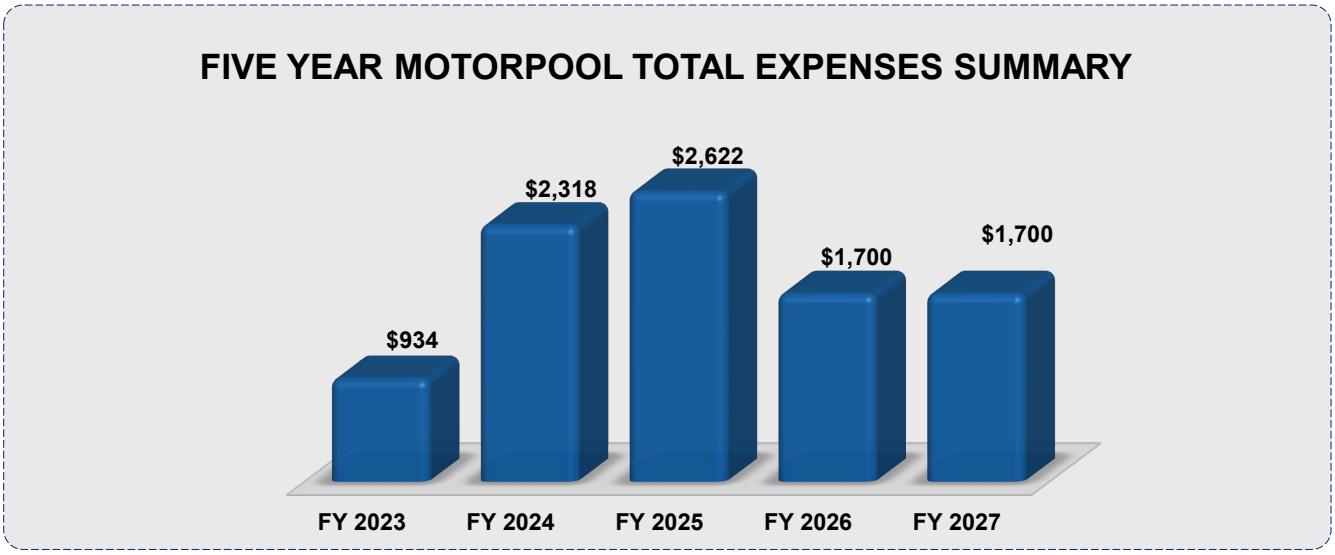
WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Total number of vehicle and equipment in City fleet	638	638	653	653	660
Number of police patrol vehicles	113	113	114	114	114
Number of other automobiles in fleet	6	15	8	8	15
Number of pickup trucks in fleet	78	78	79	79	79
Number of midsize trucks in fleet	0	0	0	0	0
Number of heavy duty trucks in fleet	53	55	53	55	55
Number of fire trucks	10	10	11	11	11
Number of commercial garbage trucks	8	8	9	9	9
Number of residential garbage trucks	6	6	7	7	7
Number of knuckle boom loaders in fleet	8	8	10	10	10
Number of rolloff trucks in fleet	4	4	4	4	4
Number of off road equipment, tractors, etc.	48	50	50	50	50
Number of loader trailers in fleet	24	25	22	22	25
Number of small/medium duty trailers	54	55	50	50	55
Number of light duty equipment (mowers, UTV's, compressors and other small tools)	220	220	195	195	220
PRODUCTIVITY MEASURES	**FY 2023 ACTUAL**	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 PROJECTED**	**FY 2027 BUDGET**
Number of repair orders	2195	3000	2950	2975	3000
Number of preventive maintenance performed	1195	2000	2400	2500	2600
Number of unscheduled services performed	1459	1500	1200	1100	1500

EXPENSES SUMMARY FLEET

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 350,668	$ 400,323	$ 456,840	$ 513,900	$ 560,910	9.15%
Purchase/Contract Services	$ 212,366	$ 201,095	$ 298,876	$ 238,955	$ 217,040	-9.17%
Supplies	$ 51,236	$ 58,675	$ 91,644	$ 83,385	$ 75,635	-9.29%
Interfund Dept. Charges	$ 112,422	$ 119,846	$ 139,141	$ 131,495	$ 136,140	3.53%
Depreciation	$ 50,217	$ 49,798	$ 48,997	$ -	$ -	0.00%
Other Costs	$ 1,421	$ 2,930	$ 2,199	$ 2,355	$ 2,000	-15.07%
Non-Operating Expense	$ 44,747	$ 34,735	$ 42,475	$ 33,930	$ 30,000	-11.58%
Total Expenses	$ 823,077	$ 867,402	$ 1,080,172	$ 1,004,020	$ 1,021,725	1.76%



EXPENSES SUMMARY (MOTORPOOL)						
	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ 562	$ 1,775	$ 2,591	$ 1,300	$ 1,300	0.00%
Supplies	$ 372	$ 543	$ 31	$ 400	$ 400	0.00%
Total Expenses	$ 934	$ 2,318	$ 2,622	$ 1,700	$ 1,700	0.00%



602 FLEET MANAGEMENT FUND — 4900 MAINTENANCE & SHOP / 4905 MOTORPOOL

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3417501	Vehicle Parts	$ 626,357	$ 600,000	$ 625,000
3417502	Misc. Parts	$ 28,776	$ 25,000	$ 25,000
3417503	Less: Cost of Parts and Fluids	$ (649,981)	$ (540,540)	$ (563,060)
3417504	Labor Charges	$ 580,002	$ 550,000	$ 550,000
3417505	Sublet	$ 219,789	$ 250,000	$ 250,000
	TOTAL CHARGES FOR SERVICES	$ 804,943	$ 884,460	$ 886,940
	TOTAL OPERATING REVENUES	**$ 804,943**	**$ 884,460**	**$ 886,940**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 360,239	$ 414,680	$ 448,465
5113001	Overtime	$ 12,380	$ 13,000	$ 13,000
	Sub-total: Salaries and Wages	*$ 372,619*	*$ 427,680*	*$ 461,465*
5122001	Social Security (FICA) Contributions	$ 27,114	$ 32,350	$ 35,300
5124001	Retirement Contributions	$ 46,487	$ 44,315	$ 52,180
5127001	Workers Compensation	$ 10,385	$ 9,225	$ 11,965
5129002	Employee Drug Screen Test	$ 235	$ 330	$ -
	Sub-total: Employee Benefits	*$ 84,221*	*$ 86,220*	*$ 99,445*
	TOTAL PERSONAL SERVICES	$ 456,840	$ 513,900	$ 560,910
52	PURCHASE/CONTRACT SERVICES			
5213001	Computer Programming Fees	$ 8	$ -	$ -
5222001	Rep. and Maint. (Equipment)	$ 10,768	$ 9,215	$ 10,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 4,694	$ 5,000	$ 5,000
5222003	Rep. and Maint. (Labor)	$ 1,066	$ 2,070	$ 1,500
5222004	Rep. and Maint. (Buildings/Grounds)	$ 33,645	$ 9,075	$ 500
5222005	Rep. and Maint. (Office Equipment)	$ -	$ -	$ 500
5222102	Software Support/Applications	$ 1,800	$ 4,920	$ 5,000
5222103	Rep. and Maint. Computers	$ 8,866	$ 8,565	$ 9,830
5223200	Rentals	$ 2,664	$ 1,465	$ 2,500
	Sub-total: Property Services	*$ 63,511*	*$ 40,310*	*$ 34,830*
5231001	Insurance, Other than Benefits	$ 33,844	$ 36,225	$ 36,245
5232001	Communication Devices/Service	$ 3,420	$ 4,675	$ 4,465
5235001	Travel	$ 4,022	$ 4,970	$ 4,000
5236001	Dues and Fees	$ 596	$ 1,025	$ 500
5237001	Education and Training	$ 2,480	$ 6,745	$ 2,000
5238501	Contract Labor/Services	$ 117	$ 5	$ -
5239101	Other Services	$ 190,886	$ 145,000	$ 135,000
	Sub-total: Other Purchased Services	*$ 235,365*	*$ 198,645*	*$ 182,210*
	TOTAL PURCHASED SERVICES	$ 298,876	$ 238,955	$ 217,040
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 18,164	$ 15,000	$ 10,000
5311003	Chemicals	$ 420	$ 420	$ 350
5311005	Uniforms	$ 2,421	$ 2,500	$ 2,500
5312300	Electricity	$ 38,200	$ 37,000	$ 35,000
5312700	Gasoline/Diesel/CNG	$ 11,580	$ 8,000	$ 8,000

602 FLEET MANAGEMENT FUND — 4900 MAINTENANCE & SHOP / 4905 MOTORPOOL

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
5312800	Stormwater	$ 1,620	$ 1,785	$ 1,785
5313001	Provisions	$ -	$ 680	$ -
5316001	Small Tools and Equipment	$ 19,239	$ 18,000	$ 18,000
	TOTAL SUPPLIES	$ 91,644	$ 83,385	$ 75,635
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 59,775	$ 55,595	$ 60,095
5524001	Self-funded Insurance (Medical)	$ 71,986	$ 67,695	$ 67,695
5524002	Life and Disability	$ 1,576	$ 2,315	$ 2,460
5524003	Wellness Program	$ 1,340	$ 1,340	$ 1,340
5524004	OPEB	$ 4,464	$ 4,550	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 139,141	$ 131,495	$ 136,140
56	DEPRECIATION			
5610001	Depreciation	$ 48,997	$ -	$ -
	TOTAL DEPRECIATION	$ 48,997	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 1,734	$ 1,855	$ 1,500
5734001	Miscellaneous Expenses	$ 465	$ 500	$ 500
	TOTAL OTHER COSTS	$ 2,199	$ 2,355	$ 2,000
	Sub-total Fleet Operating Expenses	**$ 1,037,697**	**$ 970,090**	**$ 991,725**
FUND 602 - FLEET MANAGEMENT FUND		**DEPT - 4905 - Motorpool Division**		
	OPERATING EXPENSES:			
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 1,376	$ 800	$ 800
5222003	Rep. and Maint. (Labor)	$ 1,215	$ 500	$ 500
	TOTAL PURCHASED SERVICES	$ 2,591	$ 1,300	$ 1,300
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 50	$ 50
5312700	Gasoline/Diesel/CNG	$ 31	$ 350	$ 350
	TOTAL SUPPLIES	$ 31	$ 400	$ 400
	Sub-total Motorpool Expenses	**$ 2,622**	**$ 1,700**	**$ 1,700**
	TOTAL OPERATING EXPENSES	**$ 1,040,319**	**$ 971,790**	**$ 993,425**
	OPERATING INCOME (LOSS)	**$ (235,376)**	**$ (87,330)**	**$ (106,485)**
	NON-OPERATING REVENUES:			
38	MISCELLANEOUS REVENUE			
3890100	Misc. Income	$ 26	$ -	$ -
	TOTAL MISCELLANEOUS	$ 26	$ -	$ -

602 FLEET MANAGEMENT FUND

4900 MAINTENANCE & SHOP / 4905 MOTORPOOL

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
39	OTHER FINANCING SOURCES			
3912001	Transfer from General Fund	$ 56,337	$ -	$ -
3912100	Transfer from Natural Gas	$ 44,093	$ -	$ -
3912200	Transfer from Water Sewer Fund	$ 44,093	$ -	$ -
3912300	Transfer from Solid Waste Disposal Fune	$ 44,093	$ -	$ -
3912400	Transfer from Solid Waste Collection Fund	$ 44,093	$ -	$ -
3912600	Transfer from Stomwater Fund	$ 44,093	$ -	$ -
3921001	Sale of Assets	$ 1,025	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 277,827	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 277,853**	**$ -**	**$ -**
61	**NON-OPERATING EXPENSE:**			
6110002	Transfer to Health Insurance Fund	$ 12,475	$ 3,930	$ -
6110500	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000
	Sub-total Non-Operating Expenses	**$ 42,475**	**$ 33,930**	**$ 30,000**
	TOTAL NON-OPERATING EXPENSES	**$ 42,475**	**$ 33,930**	**$ 30,000**
	CAPITAL EXPENSE	**$ -**	**$ -**	**$ -**
	DEBT SERVICE PAYMENT	**$ -**	**$ -**	**$ 12,500**
	APPROPRIATED FUND BALANCE	**$ -**	**$ 121,260**	**$ 148,985**
	NET INCOME	**$ 2**	**$ -**	**$ -**

TAB 35

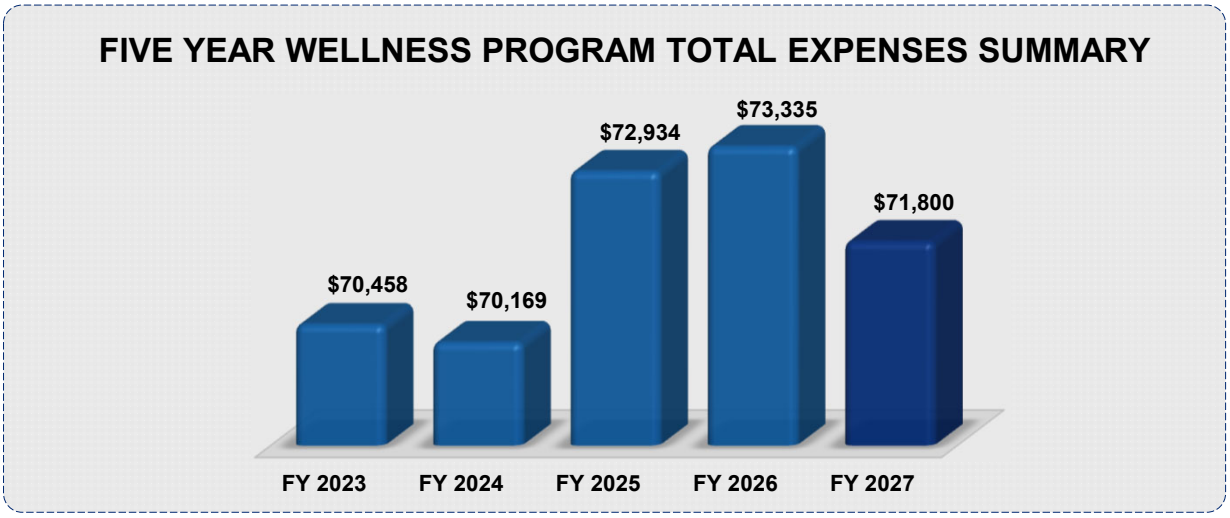
604 WELLNESS PROGRAM FUND

604 WELLNESS PROGRAM FUND — 1500 GENERAL ADMINISTRATION

In FY 2012, an employee fitness center was established to increase the health and well-being of City of Statesboro employees. The fitness center is open 24 hours, seven days a week exclusively for employees, spouses, and retirees of the City. The center has a variety of cardio, strength, and conditioning equipment. To increase wellness, the City has established partnerships with Georgia Southern University for a Physical Trainer and with Optim Healthcare for an Athletic Trainer. The center is located in the Municipal Court and Central Services Building.

EXPENSES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Purchase/Contract Services	$ 59,469	$ 59,139	$ 60,029	$ 60,485	$ 60,800	0.52%
Supplies	$ 8,181	$ 11,030	$ 12,905	$ 12,850	$ 11,000	-14.40%
Capital Outlay (Minor)	$ 195	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ 2,613	$ -	$ -	$ -	$ -	0.00%
Total Expenses	$ 70,458	$ 70,169	$ 72,934	$ 73,335	$ 71,800	-2.09%



604 WELLNESS PROGRAM FUND — 1500 GENERAL ADMINISTRATION

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
3492005	Wellness Dues	$ 71,205	$ 73,335	$ 71,850
	Appropriated Fund Balance	$ 1,729	$ -	$ -
	TOTAL OPERATING REVENUES	**$ 72,934**	**$ 73,335**	**$ 71,850**
	OPERATING EXPENSES:			
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 295	$ -	$ 300
5232005	Internet Services	$ 2,743	$ 2,485	$ 2,500
5237001	Education and Training	$ 10,000	$ 10,000	$ 10,000
5238501	Contract Labor/Services	$ 46,991	$ 48,000	$ 48,000
	TOTAL PURCHASED SERVICES	$ 60,029	$ 60,485	$ 60,800
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 427	$ 565	$ 500
5312300	Electricity	$ 8,380	$ 7,400	$ 7,500
5316001	Small Tools and Equipment	$ 4,098	$ 4,885	$ 3,000
	TOTAL SUPPLIES	$ 12,905	$ 12,850	$ 11,000
	TOTAL OPERATING EXPENSES	**$ 72,934**	**$ 73,335**	**$ 71,800**
	NET INCOME	**$ -**	**$ -**	**$ 50**

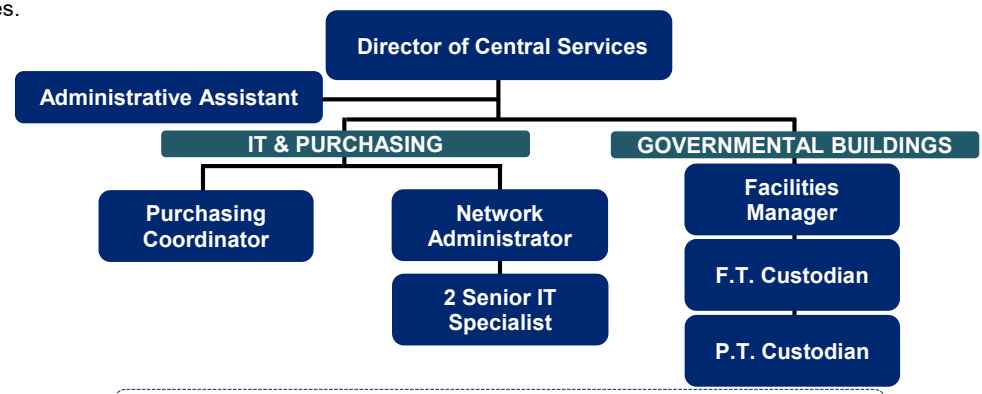
TAB 36

605 CENTRAL SERVICES FUND

605 CENTRAL SERVICES FUND

1535 INFORMATION TECHNOLOGY / 1565 GOVERNMENTAL BUILDINGS

The Central Services Department is comprised of Purchasing, IT, GIS and Governmental Buildings and is headed by the Director of Central Services.



Full-Time Employees by Fiscal Year

FY 2023: 8 FY 2024: 8 FY 2025: 8 FY 2026: 8 FY 2027: 8

IT & PURCHASING

STATEMENT OF SERVICE

The Purchasing Division's mission is to secure goods and services at the best possible prices while complying with federal, state and local procurement laws. While achieving this goal, it is the mission of the Purchasing Division to provide all departments with efficient and economical solutions to assist in carrying out daily operations. The IT Division's mission is to successfully integrate our citizens, process and technology by fostering partnerships and consistently delivering solutions that serve as the foundation of City operations. The IT Division measures internal processes, adopts the best practices and monitors innovative trends to better align technology services with the City and the citizens' needs. The City of Statesboro GIS mission is to provide geospatial mapping solutions to the employees and citizens of the City of Statesboro.

DEPARTMENT GOALS	CITY GOALS	FY 2026 STATUS	FY 2027 PROJECTED
FY 2026			
1. Reducing Help Desk ticket completion times.	Governance	Further Reduction	Further Reduction
2. Increasing mobility efforts for City Departments.	Governance	Addition of Resources	Addition of Resources
3. Developing and implementing City iOS	Governance	Ongoing	Ongoing
FY 2027			
1. Establish and promote our MFBE program to reach the goal of 20% of expenditures.	Governance	Adding Improvement Strategies	Adding Improvement Strategies
2. Form a "Right Start" program for all formal bid processes. This will provide a more efficient bid/proposal process from start to finish.	Communication	Implementing Program	Full Application
3. Improved City website.	Communication	Obtained New Website	Full Operation of New Website

OBJECTIVES FOR FISCAL YEAR 2027

1. To continue to find ways to implement higher technology while finding efficiencies for the City of Statesboro.
2. Have a centralized GIS (Geographical Information System) for all City's GIS Data with access for Employees and Officials in a user friendly way.
3. Increase interactive availability for the citizens of the City of Statesboro throughout the use of Public Portals.
4. Increase the expansion and effectiveness of our MFBE program.
5. Continue to improve facility maintenance by service contracts and preventative maintenance.

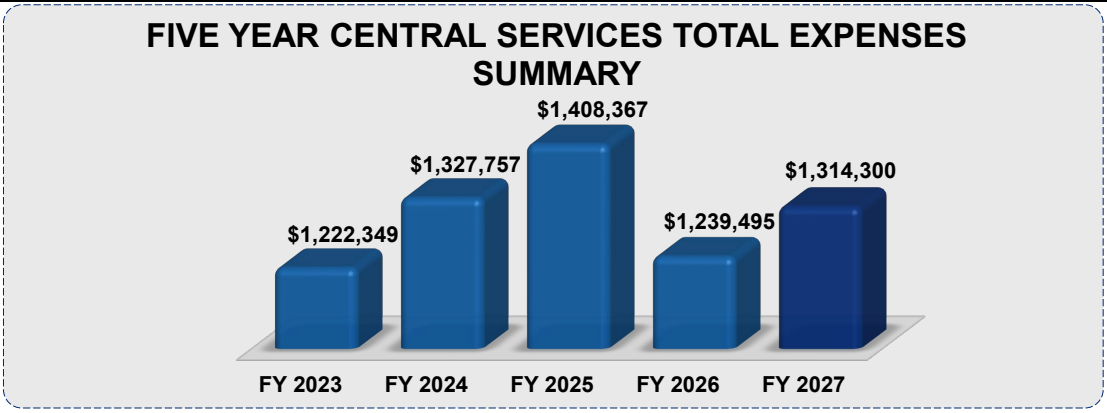
PERFORMANCE MEASURES

WORKLOAD MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Windows PC's	245	247	334	337	340
Macintosh PC's	5	5	4	4	4
Windows Servers	15	15	25	25	26
Linux Servers	1	0	0	0	0
Verizon Cellular Devices	280	288	226	230	234
Email Accounts	330	338	346	352	360

PRODUCTIVITY MEASURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 PROJECTED	FY 2027 BUDGET
Training Classes	4	2	3	3	4
iPhone/iPad/Web Applications	10	10	10	10	10
Helpdesk Tickets	1327	1525	1563	1575	1593

EXPENSES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 431,651	$ 546,167	$ 523,727	$ 565,545	$ 596,510	5.48%
Purchase/Contract Services	$ 532,529	$ 559,914	$ 589,332	$ 530,420	$ 575,010	8.41%
Supplies	$ 50,586	$ 15,883	$ 36,496	$ 27,195	$ 27,950	2.78%
Capital Outlay (Minor)	$ 108,900	$ 22,481	$ 34,203	$ 38,600	$ 37,250	-3.50%
Interfund Dept. Charges	$ 60,134	$ 57,533	$ 83,950	$ 72,285	$ 72,480	0.27%
Depreciation	$ 35,817	$ 122,124	$ 121,638	$ -	$ -	0.00%
Other Costs	$ -	$ 935	$ 26	$ 750	$ 100	-86.67%
Non-Operating Expense	$ 2,732	$ 2,720	$ 18,995	$ 4,700	$ 5,000	6.38%
Total Expenses	$ 1,222,349	$ 1,327,757	$ 1,408,367	$ 1,239,495	$ 1,314,300	6.04%



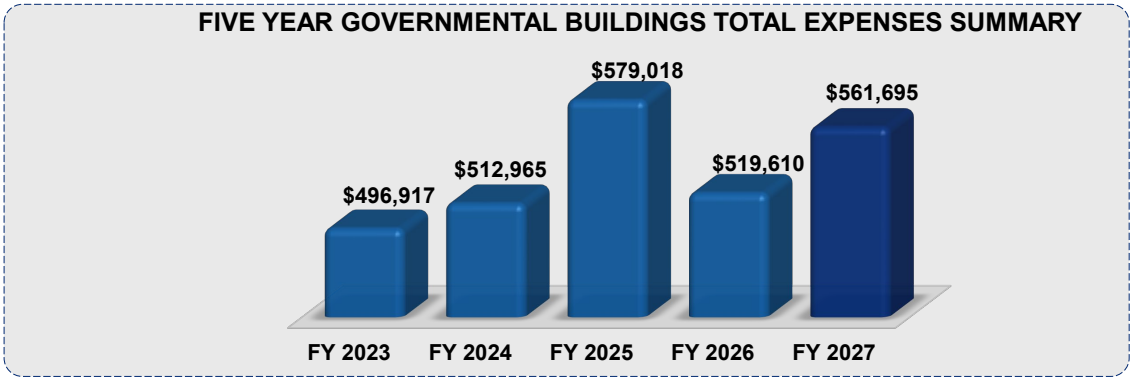
GOVERNMENTAL BUILDINGS

STATEMENT OF SERVICE

This Division is responsible for the upkeep of several City owned buildings including City Hall, Joe Brannen Hall, Municipal Court/Central Services Building, Police Station, and Public Works facilities. The Facilities Manager along with the Custodians are responsible for daily cleaning and sanitization of City facilities and any repairs needed through contracted services.

EXPENSES SUMMARY

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Budget FY 2026	Budget FY 2027	Percentage Inc./Dec.
Personal Services/Benefits	$ 122,643	$ 143,779	$ 168,579	$ 170,960	$ 192,145	12.39%
Purchase/Contract Services	$ 269,821	$ 240,846	$ 289,875	$ 240,330	$ 255,935	6.49%
Supplies	$ 72,846	$ 101,899	$ 95,406	$ 89,445	$ 94,890	6.09%
Capital Outlay	$ 4,860	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 23,675	$ 23,721	$ 25,158	$ 18,875	$ 18,725	-0.79%
Depreciation	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ 340	$ -	$ -	$ -	$ -	0.00%
Non-Operating Expenses	$ 2,732	$ 2,720	$ -	$ -	$ -	0.00%
Total Expenses	$ 496,917	$ 512,965	$ 579,018	$ 519,610	$ 561,695	8.10%



605 CENTRAL SERVICES FUND

1535 INFORMATION TECHNOLOGY / 1565 GOVERNMENTAL BUILDINGS

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3417002	Indirect Cost Allocation GIS	$ 40,000	$ 40,000	$ 40,000
3417007	Indirect Cost Allocation Government Buildings	$ 558,785	$ 519,410	$ 561,800
3417506	Device/User Charges	$ 948,379	$ 988,415	$ 1,029,200
	TOTAL CHARGES FOR SERVICE	$ 1,547,164	$ 1,547,825	$ 1,631,000
	TOTAL OPERATING REVENUES	**$ 1,547,164**	**$ 1,547,825**	**$ 1,631,000**
	DEPT - 1535 - CENTRAL SERVICES			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 428,989	$ 466,665	$ 493,045
5113001	Overtime	$ 4,207	$ 3,785	$ 2,500
	Subtotal: Salaries and Wages	*$ 433,196*	*$ 470,450*	*$ 495,545*
5122001	Social Security (FICA) Contributions	$ 33,009	$ 34,040	$ 37,910
5124001	Retirement Contributions	$ 50,222	$ 53,910	$ 55,885
5127001	Workers Compensation	$ 1,260	$ 1,105	$ 1,170
5129002	Employee Drug Screening Test	$ 40	$ 40	$ -
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Subtotal: Employee Benefits	*$ 90,531*	*$ 95,095*	*$ 100,965*
	TOTAL PERSONAL SERVICES	$ 523,727	$ 565,545	$ 596,510
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint (Equipment)	$ 260	$ 400	$ 400
5222002	Rep. and Maint. (Vehicles-Parts)	$ 253	$ 500	$ 500
5222003	Rep. and Maint. (Labor)	$ 900	$ 2,335	$ 400
5222005	Rep. and Maint. (Office Equip.)	$ 10,037	$ 2,000	$ 2,000
5222102	Software Support/Applications	$ 379,807	$ 390,000	$ 400,000
5222103	Rep. and Maint. (Computers)	$ 15,809	$ 12,090	$ 11,890
5223200	Rentals	$ 70,165	$ 43,000	$ 70,000
	Subtotal: Property Services	*$ 477,231*	*$ 450,325*	*$ 485,190*
5231001	Insurance, Other than Benefits	$ 27,663	$ 35,405	$ 44,600
5232001	Communication Devices/Service	$ 17,825	$ 7,205	$ 7,020
5232005	Internet	$ 30,645	$ 25,000	$ 25,000
5232006	Postage	$ -	$ 75	$ 100
5233001	Advertising	$ 249	$ 310	$ 300
5235001	Travel	$ -	$ 1,500	$ 1,500
5236001	Dues and Fees	$ -	$ 200	$ 200
5237001	Education and Training	$ 3,410	$ 1,700	$ 2,000
5238001	Licenses	$ -	$ 100	$ 100
5238501	Contract Services	$ 32,309	$ 8,600	$ 9,000
	Subtotal: Other Purchased Services	*$ 112,101*	*$ 80,095*	*$ 89,820*
	TOTAL PURCHASED SERVICES	$ 589,332	$ 530,420	$ 575,010

605 CENTRAL SERVICES FUND

1535 INFORMATION TECHNOLOGY / 1565 GOVERNMENTAL BUILDINGS

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,198	$ 1,125	$ 1,500
5311005	Uniforms	$ 221	$ 800	$ 200
5312300	Electricity	$ 8,380	$ 7,300	$ 8,500
5312700	Gasoline/Diesel/CNG	$ 142	$ 300	$ 400
5313001	Provisions	$ -	$ 400	$ 100
5316001	Small Tools and Equipment	$ -	$ 260	$ 250
5316003	Computer Accessories	$ 7,587	$ 2,010	$ 1,000
5316005	VoIP Telephone Equipment	$ 16,719	$ 1,000	$ 2,000
5316006	Cellular Phone Equipment	$ 2,249	$ 14,000	$ 14,000
	TOTAL SUPPLIES	$ 36,496	$ 27,195	$ 27,950
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 1,600	$ 250
5424001	Computers	$ 15,636	$ 35,000	$ 35,000
5424002	Network Infrastructure	$ 18,567	$ 2,000	$ 2,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 34,203	$ 38,600	$ 37,250
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 63,697	$ 64,800	$ 64,800
5524002	Life and Disability	$ 2,070	$ 2,435	$ 2,630
5524003	Wellness Program	$ 1,150	$ 1,150	$ 1,150
5524004	OPEB	$ 17,033	$ 3,900	$ 3,900
	TOTAL INTERFUND/DEPT.CHARGES	$ 83,950	$ 72,285	$ 72,480
56	DEPRECIATION			
5610001	Depreciation	$ 49,813	$ -	$ -
5610002	Amortization Expense	$ 71,825	$ -	$ -
	TOTAL DEPRECIATION	$ 121,638	$ -	$ -
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 26	$ 750	$ 100
	TOTAL OTHER COSTS	$ 26	$ 750	$ 100
	Subtotal Central Services Expenses	**1,389,372**	**1,234,795**	**1,309,300**
		DEPT - 1565 - GOVERNMENTAL BUILDINGS		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 140,638	$ 141,855	$ 158,720
5113001	Overtime	$ 294	$ 440	$ 100
	Subtotal: Salaries and Wages	*$ 140,932*	*$ 142,295*	*$ 158,820*
5122001	Social Security (FICA) Contributions	$ 9,506	$ 7,705	$ 12,150
5124001	Retirement Contributions	$ 13,220	$ 15,265	$ 15,155
5127001	Workers Compensation	$ 4,921	$ 5,695	$ 6,020
	Subtotal: Employee Benefits	*$ 27,647*	*$ 28,665*	*$ 33,325*
	TOTAL PERSONAL SERVICES	$ 168,579	$ 170,960	$ 192,145

605 CENTRAL SERVICES FUND

1535 INFORMATION TECHNOLOGY / 1565 GOVERNMENTAL BUILDINGS

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
52	PURCHASE/CONTRACT SERVICES			
5221001	Cleaning Services	$ 40,515	$ 45,000	$ 45,000
5222001	Rep. and Maint (Equipment)	$ -	$ 500	$ 150
5222002	Rep. and Maint. (Vehicles-Parts)	$ 2,150	$ 1,000	$ 1,000
5222003	Rep. and Maint. (Labor)	$ 117	$ 1,000	$ 200
5222004	Rep. and Maint. (Building/Grounds)	$ 150,835	$ 100,000	$ 115,000
5222103	Rep. and Maint. Computers	$ 3,079	$ 3,200	$ 3,200
5223200	Rentals	$ -	$ 500	$ 500
	Subtotal: Property Services	*$ 196,696*	*$ 151,200*	*$ 165,050*
5231001	Insurance, Other than Benefits	$ 46,576	$ 41,760	$ 43,845
5232001	Communication Devices/Service	$ 1,598	$ 1,490	$ 1,620
5237001	Education and Training	$ -	$ 675	$ -
5238501	Contract Services	$ 44,733	$ 45,000	$ 45,000
5238502	Recycling	$ 272	$ 205	$ 420
	Subtotal: Other Purchased Services	*$ 93,179*	*$ 89,130*	*$ 90,885*
	TOTAL PURCHASED SERVICES	$ 289,875	$ 240,330	$ 255,935
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 20,219	$ 16,355	$ 15,000
5311003	Chemicals	$ 3,958	$ 5,000	$ 6,000
5311005	Uniforms	$ -	$ 300	$ 600
5312300	Electricity	$ 63,220	$ 60,000	$ 65,000
5312700	Gasoline/Diesel/CNG	$ 2,347	$ 3,000	$ 3,500
5312800	Stormwater	$ 2,535	$ 2,790	$ 2,790
5316001	Small Tools and Equipment	$ 3,127	$ 2,000	$ 2,000
	TOTAL SUPPLIES	$ 95,406	$ 89,445	$ 94,890
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 22,613	$ 16,150	$ 16,150
5524002	Life and Disability	$ 670	$ 850	$ 700
5524003	Wellness Program	$ 575	$ 575	$ 575
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/DEPT.CHARGES	$ 25,158	$ 18,875	$ 18,725
	Subtotal Govern Buildings Expenses	**$ 579,018**	**$ 519,610**	**$ 561,695**
	TOTAL OPERATING EXPENSES	**$ 1,968,390**	**$ 1,754,405**	**$ 1,870,995**
	OPERATING INCOME (LOSS)	**$ (421,226)**	**$ (206,580)**	**$ (239,995)**
	NON-OPERATING REVENUES:			
38				
3830000	Proceeds From Insurance	$ 3,950	$ -	$ -
	TOTAL	$ 3,950	$ -	$ -

605 CENTRAL SERVICES FUND

1535 INFORMATION TECHNOLOGY / 1565 GOVERNMENTAL BUILDINGS

Account Number	Account Description or Title	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
39	OTHER FINANCING SOURCES			
3912001	Transfer In - General Fund	$ 86,366	$ 30,000	$ 30,000
3912004	Transfer In - 2025 SPLOST	$ -	$ 500,000	$ 575,000
3912008	Transfer In - Fire Fund	$ 30,000	$ 30,000	$ 30,000
3912010	Transfer In - 2019 SPLOST	$ 27,706	$ 445,000	$ 210,000
3912100	Transfer In - Natural Gas Fund	$ 52,440	$ 30,000	$ 30,000
3912200	Transfer In - Water/Sewer Fund	$ 52,440	$ 30,000	$ 30,000
3912300	Transfer In - Solid Waste Disposal Fund	$ 52,440	$ 30,000	$ 30,000
3912400	Transfer In - Solid Waste Collection Fund	$ 52,440	$ 30,000	$ 30,000
3912600	Transfer In - Stormwater Fund	$ 52,440	$ 30,000	$ 30,000
3912806	Transfer In - Fleet Fund	$ 30,000	$ 30,000	$ 30,000
	TOTAL OTHER FINANCING SOURCES	$ 436,272	$ 1,185,000	$ 1,025,000
	TOTAL NON-OPERATING REVENUES	**$ 440,222**	**$ 1,185,000**	**$ 1,025,000**
	NON-OPERATING EXPENSES:			
58	DEBT SERVICES			
5823003	SBITA Interest	$ 4,036	$ -	$ 5,000
	TOTAL OTHER FINANCING SOURCES	$ 4,036	$ -	$ 5,000
61	OTHER FINANCING USES			
6110002	Transfer to Health Insurance Fund	$ 14,959	$ 4,700	$ -
	TOTAL OTHER FINANCING SOURCES	$ 14,959	$ 4,700	$ -
	TOTAL NON-OPERATING EXPENSES	**$ 18,995**	**$ 4,700**	**$ 5,000**
	CAPITAL EXPENSE	**$ -**	**$ 945,000**	**$ 750,000**
	APPROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ -**
	NET INCOME (LOSS)	**$ 1**	**$ 28,720**	**$ 30,005**

TAB 37

CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENTS PROGRAM

Other than the annual operating budget, the preparation and adoption of a Capital Improvements Program (CIP) is one of the most important financial decisions which the City Council makes each year. The purposes of a CIP are to ascertain the community's capital improvement needs over the next six years; project revenue sources and expenditures; and serve as a planning tool in deciding how best to meet those needs within the financial capability of the City.

The City's six year CIP is updated on an annual basis as capital needs are assessed by the Mayor and Council, the City Manager, Department Heads and their staff. New projects are proposed which detail the estimated cost, description, and anticipated funding sources. If a new project need arises during the year, a budget amendment identifying both funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects. **A capital improvement, for purposes of this program, is defined as a fixed asset costing at least $15,000, and having a useful life of at least two years.** Therefore, this program will include numerous vehicles and equipment.

There are several major benefits resulting from a Capital Improvements Program:

1. It shows the public that objective analysis of existing and long-term needs has been applied.

2. It is increasingly demanded by federal and state agencies, and municipal bond rating agencies to prove that comprehensive planning and sound fiscal policies are in place.

3. It allows for the coordination in timing, location, and financing of interrelated, complex projects.

4. By projecting the financial commitment over a six-year period, it seeks to minimize the impact on local tax rates, fees, and charges, attempting to remove any spikes in these rates.

5. It provides realistic appraisals of future needs, and whether financial resources will be available to address them.

6. It provides a priority setting process including the public, Mayor and City Council, City management staff, and outside agencies receiving City funding.

7. It provides a plan of City improvements which might be linked with other public agencies' improvements (ie, the possibility of a community center on school grounds).

CAPITAL IMPROVEMENTS PROGRAM

8. It provides sufficient lead time to develop detailed plans and specifications for projects, as well as applications for federal and state grants and other financing sources.

9. Finally, it forces the City to allocate its revenue sources adequately between both the Operating Budget and the Capital Budget. This requires a policy review to avoid deferring maintenance, equipment replacement, and needed capital projects.

The foremost consideration in any realistic long-range planning endeavor must be financial resources. Long-term improvements can be financed following either of two methods, or a combination thereof: “pay as you go” means you finance projects from existing operating funds, Special Purpose Local Option Sales Taxes (SPLOST), or Transportation Special Purpose Local Option Sales Taxes (TSPLOST). This incurs no additional debt. “Pay as you use” means the City uses general obligation bonds, revenue bonds, capital outlay notes, GEFA loans, or lease/purchase agreements to finance major improvements.

This section includes a summary sheet of all City capital projects and the funding sources. The project sheets include a department project number, a detailed description of the project with an explanation as to why this project is needed, the funding source(s), the year the project is proposed and the impact on the FY 2027 operating budget. Following the project sheets is a summary of projects by fiscal year for each fund.

Included in this CIP, are projects that are proposed to be funded with sources that need to be voted on by the citizens or voted on by Council. The newest funding source is the 2025 SPLOST. This 1% tax must be used for capital items and the proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

CAPITAL IMPROVEMENTS PROGRAM

The following abbreviations are used to distinguish the department:

CS	Central Services Department
ENG	Engineering Department
FD	Fire Department
FIN	Finance Department
GB	Government Buildings
NGD	Natural Gas Department
PD	Police Department
PWA	Public Works Administration Division
FMD	Public Works Fleet Management Division
PRK	Public Works Parks and Trees Division
STS	Public Works Streets Division
SWC	Public Works Solid Waste Collection Division
SWD	Public Works Solid Waste Disposal Division
STM	Stormwater Utility Fund
WWD	Water Sewer Department
WTP	Wastewater Treatment Plant

SUMMARY OF PROJECTS BY FISCAL YEAR
ALL FUNDS

Project Number	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
ENG-5-R	Engineering Division Vehicles		$ 45,000					$ 45,000
ENG-96	Traffic Studies and Planning	$ 150,000						$ 150,000
ENG-115b	South Main Street (Blue Mile) Phase II	$ 700,000						$ 700,000
ENG-122	Sidewalk Projects	$ 950,000	$ 250,000	$ 1,500,000				$ 2,700,000
ENG-123	Intersection Improvements	$ 2,600,000	$ 3,500,000	$ 1,000,000				$ 7,100,000
ENG-124	Roadway Improvements	$ 1,910,000						$ 1,910,000
		$ 500,000						$ 500,000
ENG-125	Striping & Signage Improvements	$ 125,000	$ 75,000					$ 200,000
ENG-127	Traffic Calming & Pedestrian Crossings	$ 130,000	$ 150,000					$ 280,000
ENG-128	Resurfacing & Road Rehabilitation	$ 550,000	$ 1,000,000					$ 1,550,000
		$ 300,000	$ 300,000					$ 600,000
		$ 450,000						$ 450,000
ENG-130	New Roads and Roadway Extensions	$ 500,000						$ 500,000
ENG-131	Public Parking Lots	$ 100,000	$ 400,000					$ 500,000
ENG-134a	Transit System Bus Stop	$ 200,000	$ 120,000					$ 320,000
ENG-134b	Transit System	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 3,600,000
ENG-135	Citywide Trails, Parks & Greenspaces (Debt Service)	$ 555,575	$ 557,860					$ 1,113,435
ENG-135	Citywide Trails, Parks & Greenspaces	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 3,330,000
ENG-139	Traffic Signals Maintenance	$ 100,000	$ 50,000					$ 150,000
	ENG TOTAL 2018 TSPLOST	**$ 800,000**	**$ 600,000**	**$ 600,000**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**
	ENG TOTAL 2019 SPLOST	**$ 555,575**	**$ 557,860**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,113,435**
	ENG TOTAL 2023 TSPLOST	**$ 7,715,000**	**$ 5,145,000**	**$ 2,500,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 17,160,000**
	ENG TOTAL 2025 SPLOST	**$ 655,000**	**$ 955,000**	**$ 555,000**	**$ 555,000**	**$ 555,000**	**$ 555,000**	**$ 3,830,000**
	ENG SPLOST GRAND TOTALS EACH FY	**$ 9,725,575**	**$ 7,257,860**	**$ 3,655,000**	**$ 1,155,000**	**$ 1,155,000**	**$ 1,155,000**	**$ 24,103,435**
FD-27	Personal Protective Clothing	$ 70,000	$ 70,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 440,000
FD-50	Unit/Support Vehicle Replacement	$ 140,000		$ 140,000		$ 140,000		$ 420,000
FD-71-R	SCBA Replacement and Purchase		$ 125,000		$ 125,000		$ 125,000	$ 375,000
FD-77	Range Classroom-Training Grounds Upgrades	$ 50,000			$ 50,000			$ 100,000
FD-82-R	Rescue/Extrication Tools Replacement				$ 100,000			$ 100,000
FD-83-R	Thermal Imaging Camera Replacement			$ 50,000				$ 50,000
FD-84-R	Portable Radio Replacement					$ 150,000	$ 150,000	$ 300,000
FD-85	Fire Station - #3 (Debt Service)	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 330,000	$ 330,000	$ 1,620,000
FD-85a	Fire Station - #4 (Land Purchase)			$ 500,000				$ 500,000
FD-90	New Apparatus Purchase					$ 1,500,000		$ 1,500,000
	FD TOTAL 2025 SPLOST	**$ 500,000**	**$ 435,000**	**$ 1,005,000**	**$ 590,000**	**$ 2,195,000**	**$ 680,000**	**$ 5,405,000**
	FD SPLOST GRAND TOTAL EACH FY	**$ 500,000**	**$ 435,000**	**$ 1,005,000**	**$ 590,000**	**$ 2,195,000**	**$ 680,000**	**$ 5,405,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
ALL FUNDS

Project Number	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
FMD-6-R	Heavy Equipment Service Truck		$ 140,000					$ 140,000
FMD-22	Overhead Crane			$ 100,000				$ 100,000
FMD-23	Tire Building					$ 90,000		$ 90,000
FMD-24-R	Medium Duty Service Truck Replacement				$ 50,000			$ 50,000
FMD-29	Vehicle Shelter			$ 90,000				$ 90,000
FMD-37-R	Motorpool Vehicle Replacement			$ 55,000			$ 55,000	$ 110,000
FMD-41	Replace Golfcart		$ 18,000		$ 18,000			$ 36,000
GBD-1	Rehabilitation of Administrative Facilities	$ 500,000	$ 500,000	$ 500,000	$ 500,000			$ 2,000,000
GBD-3	Renovations to Administrative Facilities	$ 175,000						$ 175,000
GBD-4	Renovations to Cultural Facilities					$ 200,000		$ 200,000
GBD-5	Fire Station #1 HVAC Unit	$ 75,000						$ 75,000
GBD-12	HVAC Control System					$ 125,000		$ 125,000
GBD-14	Paving City Hall					$ 100,000		$ 100,000
	GBD TOTAL 2019 SPLOST	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**
	GBD TOTAL 2025 SPLOST	**$ 575,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 425,000**	**$ -**	**$ 2,500,000**
	GBD SPLOST GRAND TOTAL EACH FY	**$ 750,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 425,000**	**$ -**	**$ 2,675,000**
NGD-11	Gas System Expansion	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,500,000
NGD-55-R	Air Compressor		$ 20,000					$ 20,000
NGD-58	Upgrade CNG Station	$ 272,000						$ 272,000
NGD-75-R	Replace Service Trucks		$ 55,000	$ 60,000	$ 120,000	$ 120,000	$ 55,000	$ 410,000
NGD-89	South Main Blue Mile Natural Gas Relocation	$ 330,000						$ 330,000
NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 350,000
NGD-96	Gas Pressure/Volumne Improvement Project Phase I			$ 25,000,000				$ 25,000,000
NGD-103	Fire and Natural Gas Training Area	$ 15,000						$ 15,000
NGD-105	Northside Drive East Main Replacement	$ 545,000						$ 545,000
NGD-107	Fair Road Main Replacement		$ 305,000					$ 305,000
NGD-111	Utility Side by Side Replacement	$ 17,000						$ 17,000
	NGD TOTAL 2019 SPLOST	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**
	NGD TOTAL 2023 TSPLOST	**$ 330,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 330,000**
	NGD TOTAL 2025 SPLOST	**$ 595,000**	**$ 365,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 1,200,000**
	NGD SPLOST GRAND TOTAL EACH FY	**$ 1,175,000**	**$ 365,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 1,780,000**
PD-1-R	Police Vehicles and Conversions	$ 864,415						$ 864,415
	Police Vehicles and Conversions	$ 455,000	$ 950,855	$ 1,045,940	$ 1,150,535	$ 1,265,585	$ 1,392,145	$ 6,260,060
PD-30	Crime Scene Van	$ 50,000						$ 50,000
PD-31	SWAT Team Replacement Ballistic Equipment			$ 35,000				$ 35,000
PD-32	Rifle Sight/Optics Replacements		$ 28,560					$ 28,560
	PD TOTAL 2019 SPLOST	**$ 864,415**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 864,415**
	PD TOTAL 2025 SPLOST	**$ 505,000**	**$ 979,415**	**$ 1,080,940**	**$ 1,150,535**	**$ 1,265,585**	**$ 1,392,145**	**$ 6,373,620**
	PD SPLOST GRAND TOTAL EACH FY	**$ 1,369,415**	**$ 979,415**	**$ 1,080,940**	**$ 1,150,535**	**$ 1,265,585**	**$ 1,392,145**	**$ 7,238,035**

SUMMARY OF PROJECTS BY FISCAL YEAR
ALL FUNDS

Project Number	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
PRK-4-R	Replacement Crewcab Work Trucks		$ 60,000		$ 75,000			$ 135,000
PRK-11-R	Replace Work Truck			$ 60,000	$ 75,000			$ 135,000
PRK-38	Improvements to Triangle Park Fountain	$ 40,000						$ 40,000
PRK-39	Security Cameras	$ 50,000			$ 50,000			$ 100,000
	PRK Total 2019 SPLOST	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**
	PRK SPLOST GRAND TOTAL EACH FY	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**
PWA-1	Training/Meeting Facilities	$ 850,000						$ 850,000
	PWA TOTAL 2025 SPLOST	**$ 850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 850,000**
	PWA SPLOST GRAND TOTAL EACH FY	**$ 850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 850,000**
STM-2	Drainage Basin H&H Modeling/Engineering/Surveying				$ 250,000		$ 250,000	$ 500,000
STM-7	Trucks	$ 160,000						$ 160,000
STM-21	Acquisition of Property	$ 200,000						$ 200,000
STM-24	CDBG Grant Matching Funds				$ 375,000			$ 375,000
STM-32	Chandler Road at Paulson Stadium		$ 100,000					$ 100,000
STM-34	Little Lotts Creek Flood Control Project (Creek on Blue Mil	$ 350,000	$ 1,750,000	$ 7,750,000				$ 9,850,000
STM-37	Pitt Moore Street Drainage Upgrades		$ 200,000					$ 200,000
STM-39	Statesboro Place Circle Drainage Upgrades			$ 150,000				$ 150,000
STM-40	Chandler Rd near Olympic Blvd. Culvert Replacement		$ 1,500,000					$ 1,500,000
STM-42	Bland Avenue Drainage Improvements				$ 250,000			$ 250,000
STM-43	Henry St. at W. Moore St. Drainage Upgrdes			$ 150,000				$ 150,000
STM-45	Little Lotts Creek Tributary at Brannen Street		$ 1,000,000					$ 1,000,000
STM-47	Donnie Simmons Drainage upgrades		$ 500,000					$ 500,000
STM-48	North Main St. at District Attorney Alley Drainage Improve	$ 200,000						$ 200,000
STM-49	Little Lotts Creek Basin Flood Mitigation Project	$ 150,000						$ 150,000
STM-50	Boom Mower Tractor		$ 250,000					$ 250,000
	STM TOTAL 2023 TSPLOST	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**
	STM TOTAL 2025 SPLOST	**$ -**	**$ 3,000,000**	**$ -**	**$ 375,000**	**$ -**	**$ -**	**$ 3,375,000**
	STM SPLOST GRAND TOTALS EACH FY	**$ 350,000**	**$ 3,000,000**	**$ -**	**$ 375,000**	**$ -**	**$ -**	**$ 3,725,000**
STS-31	Sidewalk Repairs	$ 100,000	$ 100,000					$ 200,000
STS-74-R	Work Truck Replacement	$ 100,000		$ 65,000	$ 75,000			$ 240,000
STS-80-R	Landscape Truck Replacement	$ 60,000		$ 60,000	$ 75,000			$ 195,000
STS-103	Backhoe Replacement	$ 275,000						$ 275,000
STS-105	Traffic Control Bucket Truck Replacement	$ 275,000						$ 275,000
STS-111-R	Tractor Replacement		$ 75,000			$ 90,000		$ 165,000

SUMMARY OF PROJECTS BY FISCAL YEAR
ALL FUNDS

Project Number	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
STS-125	Boundary Fence for Public Works Facility	$ 75,000						$ 75,000
STS-129	Materials Covered Structure			$ 75,000				$ 75,000
STS-131	Portable Light Towers	$ 20,000						$ 20,000
	STS TOTAL 2019 SPLOST	**$ 685,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 685,000**
	STS TOTAL 2023 TSPLOST	**$ 120,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 220,000**
	STS TOTAL 2025 SPLOST	**$ 100,000**	**$ -**	**$ 65,000**	**$ 75,000**	**$ -**	**$ -**	**$ 240,000**
	STS SPLOST GRAND TOTAL EACH FY	**$ 220,000**	**$ 100,000**	**$ 65,000**	**$ 75,000**	**$ -**	**$ -**	**$ 460,000**
SWC-1-R	Knuckleboom Loader Truck Replacement			$ 230,000			$ 275,000	$ 505,000
SWC-8-R	Automated Residential SideArm Garbage Truck	$ 450,000			$ 500,000			$ 950,000
SWC-9-R	Commercial Front Loading Garbage Truck		$ 425,000			$ 450,000		$ 875,000
SWC-10	Truck Replacement	$ 60,000						$ 60,000
SWC-21-R	Roll Off Trucks & Conversion			$ 255,000				$ 255,000
SWC-31	Red Iron Paint for Shelters				$ 100,000			$ 100,000
SWD-11-R	Wheel Loader Replacement						$ 395,000	$ 395,000
SWD-16-R	Pickup Truck Replacement						$ 52,000	$ 52,000
SWD-19	Utility Task Vehicle		$ 20,000					$ 20,000
SWD-20	Transfer Station Renovations		$ 650,000					$ 650,000
SWD-22	Inert Landfill Expansion Project	$ 500,000						$ 500,000
SWD-23	Utility Building		$ 25,000					$ 25,000
SWD-40-R	Small Tractor	$ 90,000						$ 90,000
SWD-41	Broom Sweeper Tractor				$ 65,000			$ 65,000
SWD-55-R	Large Tractor Replacement	$ 125,000						$ 125,000
	SWD TOTAL 2025 SPLOST	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**
	SWD SPLOST GRAND TOTAL EACH FY	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**
WWD-14	Water/Sewer Infrastructure Rehabilitation	$ 100,000	$ 500,000	$ 100,000	$ 500,000	$ 100,000	$ 500,000	$ 1,800,000
WWD-32	Subdivision Sewer Extentions	$ 250,000	$ 2,500,000					$ 2,750,000
WWD-37	Generators for Sewage Pump Stations	$ 150,000	$ 150,000	$ 150,000				$ 450,000
WWD-136-F	Replace F-150 Extended Cab Truck	$ 110,000	$ 110,000		$ 110,000			$ 330,000
WWD-138-F	Replace F-350 Extended Cab Truck	$ 90,000	$ 90,000	$ 90,000	$ 90,000			$ 360,000
WWD-171-F	Replace 2005 John Deere Backhoe	$ 150,000						$ 150,000
WWD-190	Replace 2002 F-8000 Dump Truck		$ 150,000					$ 150,000
WWD-198	Highway 67 Water Main Extension						$ 10,500,000	$ 10,500,000
WWD-199	Highway 67 Sewer Main Extension						$ 12,000,000	$ 12,000,000
WWD-201	Upgrades to East Main Street Lift Station	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000		$ 250,000
WWD-202	Install New Well		$ 4,000,000					$ 4,000,000
WWD-203	Water/Sewer Equipment Rehabilitations and Upgrades	$ 175,000	$ 175,000	$ 200,000	$ 200,000	$ 200,000	$ 100,000	$ 1,050,000
WWD-204	Inserta-Valves for Water Distribution System	$ 35,000						$ 35,000
WWD-209	Railroad Bed Rd Sewer Extension (to Pierce Property)	$ 100,000	$ 500,000					$ 600,000
WWD-210	Water System Pressure Transmitters	$ 40,000						$ 40,000
WWD-211	Sewer System Upgrades and Rehab	$ 150,000	$ 150,000	$ 220,000				$ 520,000

SUMMARY OF PROJECTS BY FISCAL YEAR
ALL FUNDS

Project Number	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
WWD-212	Water System Upgrades		$ 120,000	$ 600,000	$ 380,000	$ 250,000		$ 1,350,000
WWD-213	Mobile Air Compressor		$ 30,000					$ 30,000
WWD-214	Roundtree and Church Streets	$ 500,000						$ 500,000
WWD-215	Septic Receiving Station for Septic Haulers	$ 500,000						$ 500,000
WWD-216	Install Water/Sewer in the Airport Area		$ 5,000,000					$ 5,000,000
WWD-217	Install Sewer & Force Main at Gateway Park to WWTP		$ 6,700,000					$ 6,700,000
	WWD TOTAL 2025 SPLOST	**$ 400,000**	**$ 2,650,000**	**$ 150,000**	**$ -**	**$ -**		**$ 3,200,000**
	WWD SPLOST GRAND TOTALS EACH FY	**$ 400,000**	**$ 2,650,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 3,200,000**
WTP-2-R	Replace Heavy Duty Utility Trucks		$ 75,000				$ 75,000	$ 150,000
WTP-4-R	Replace Half Ton Utility Trucks	$ 55,000	$ 55,000	$ 55,000		$ 55,000	$ 110,000	$ 330,000
WTP-5	Wastewater Equipment Upgrades	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 450,000
WTP-10	New Waste Water Treatment Plant	$ 250,000	$ 100,000,000					$ 100,250,000
WTP-14	Replace Rotary fine Screens at WWTP	$ 1,500,000						$ 1,500,000
WTP-15	Upgrade Gril Removal System at WWTP				$ 500,000			$ 500,000
WTP-18	Replace Filter Cloth in Disk Filter Units at the WWTP	$ 300,000						$ 300,000
WTP-20-R	Replace CAT Telehandler Forklift		$ 100,000					$ 100,000
WTP-22	Upgrade Aeration System	$ 1,000,000						$ 1,000,000
WTP-23	Replacement of Raw Waste Pumps	$ 1,400,000						$ 1,400,000
WTP-24	Retrofit Existing Bar Screen to Operate Hydraulically		$ 250,000					$ 250,000
WTP-27	Small Final Clarifiers Drives and Gear Boxes	$ 300,000						$ 300,000
	WTP TOTAL 2019 SPLOST	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
	WTP SPLOST GRAND TOTAL EACH FY	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
	Total Uses of Cash	**$ 26,483,990**	**$ 137,800,275**	**$ 42,190,940**	**$ 7,688,535**	**$ 6,830,585**	**$ 27,979,145**	**$ 248,973,470**
	Sources of Cash							
	Operating Income	$ 3,094,000	$ 8,258,000	$ 2,655,000	$ 2,933,000	$ 1,565,000	$ 2,117,000	$ 20,622,000
	2018 TSPLOST	$ 800,000	$ 600,000	$ 600,000	$ -	$ -	$ -	$ 2,000,000
	2019 SPLOST	$ 4,119,990	$ 557,860	$ -	$ -	$ -	$ -	$ 4,677,850
	2023 TSPLOST	$ 8,515,000	$ 5,245,000	$ 2,500,000	$ 600,000	$ 600,000	$ 600,000	$ 18,060,000
	2025 SPLOST	$ 5,180,000	$ 8,884,415	$ 3,415,940	$ 3,305,535	$ 4,500,585	$ 2,687,145	$ 27,973,620
	General Fund Capital Improvements Program	$ -	$ 180,000	$ 195,000	$ 275,000	$ 90,000	$ -	$ 740,000
	ATC Fees for WWTP	$ 3,525,000	$ 325,000	$ 75,000	$ 575,000	$ 75,000	$ 75,000	$ 4,650,000
	Bulloch County Contribution	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 500,000
	GDOT Grant	$ -	$ 1,750,000	$ -	$ -	$ -	$ -	$ 1,750,000
	LRA	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ 450,000
	GEFA Loan	$ -	$ 111,700,000	$ 7,750,000	$ -	$ -	$ 22,500,000	$ 141,950,000
	GDOT LMIG	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 600,000
	Loan/Bond	$ -	$ -	$ 25,000,000	$ -	$ -	$ -	$ 25,000,000
	Total Sources of Cash	**$ 26,483,990**	**$ 137,800,275**	**$ 42,190,940**	**$ 7,688,535**	**$ 6,830,585**	**$ 27,979,145**	**$ 248,973,470**

CIP PROJECTS

Project **ENG-5** **Engineering Vehicles**

Description
Replace/purchase pickup trucks in Engineering. Next Vehicle to be replaced #4052 2017 Ford F-150. Truck will be over 10 years old.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
CIP Fund	$ -	$ 45,000	$ -	$ -	$ -	$ -	**$ 45,000**
Total	**$ -**	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-96** **Traffic Studies and Planning**

Description
FY2027 funding would be used to study the west side traffic corridors, West Jones/Cypress Lake, Denmark Street, Westside Road.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 150,000	$ -	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-115b** **S. Main Street (Blue Mile) Phase II**

Description
This project has been identified by the community as a high priority due to the fact that S. Main St. acts as a major gateway to downtown Statesboro and it serves as a natural connection between the GSU Campus and downtown Statesboro. This project will be completed in three phases. Phase II is from the proposed GDOT Roundabout project to Grady St. Improvements will include the installation of decorative sidewalks, decorative crosswalks on the side streets, decorative street lighting, benches and bike racks. Transit Bus Pull-offs will be added if practical. Engineering began in FY 24 and continued into FY25, Right-of-Way acquisition started in FY26, and construction is budgeted for FY27. It will include realignment of the Grady Street Intersection.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 700,000	$ -	$ -	$ -	$ -	$ -	**$ 700,000**
Total	**$ 700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 700,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-122l** **S. College St. Sidewalk, W. Jones Ave to W. Brannen St.**

Description
This project will consist of the construction of a 5' sidewalk along S. College Street from W. Jones Ave. to W. Brannen Street including a railroad crossing. This section of College Street's sidewalk has many gaps. This project will extend the existing sidewalk from W. Jones Ave. to W. Brannen St. This road is heavily traveled by pedestrians and motorists, which makes the risk of conflicts very high. This sidewalk will give pedestrians a safe place to walk outside of the roadway. This project will include any drainage infrastructures, easements, and property acquisitions needed to install the sidewalk.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **ENG-122q** **Stockyard Road Sidewalk**

Description
This project will consist of a 5' sidewalk from West Main St to Williams Road. Currently no sidewalk exists along Stockyard Road. This sidewalk will give pedestrians a safe place to walk along this corridor and will provide an additional connection between neighborhoods adjacent to Williams Road and Julia P Bryant Elementary School.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 500,000	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-122r** **North Main Street Sidewalk from Parrish St to Fletcher Drive**

Description
This project will consist of the construction of a 5' sidewalk along N. Main St. from E./W. Parrish St. to Fred Fletcher Park/Fletcher Drive including mid-block crossing. This will provide sidewalk connectivity with Mattie Lively Elementary School. This road is heavily traveled by pedestrians and motorists, which makes the risk of conflicts very high. This sidewalk will give pedestrians a safe place to walk outside of the roadway. This project will include any drainage infrastructures, easements, and property acquisitions needed to install the sidewalk.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 150,000	$ 250,000	$ 1,500,000	$ -	$ -	$ -	**$ 1,900,000**
Total	**$ 150,000**	**$ 250,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,900,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-123c** **W. Main St./Johnson St./MLK Dr. Improvements**

Description
This intersection is located in the west downtown area. All three roadways at this intersection are major routes for city traffic and intersect at a skewed angle which also causes sight distance issues and long vehicle queues on Johnson and MLK. This project will realign the intersection to improve intersection efficiency and safety and include any drainage infrastructure, easements and property acquisitions needed to complete the work. Design began n FY2024, Property acquisition beginning in FY2025 and continuing to FY2026, and construction beginning in FY2027 and continuing to FY 2028.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 2,100,000	$ 2,000,000	$ -	$ -	$ -	$ -	**$ 4,100,000**
Total	**$ 2,100,000**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,100,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-123i** **Cawana Road @ Burkhalter Road Intersection Improvements**

Description
This project would improve the capacity and safety of the intersection of Cawana Road and Burkhalter Road. These roads are already highly traveled and are in the process of being heavily developed with residential subdivisions. This proposes design/ROW in FY 2027 and Construction in FY 2028 and FY 2029

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 500,000	$ 1,500,000	$ 1,000,000	$ -	$ -	$ -	**$ 3,000,000**
Total	**$ 500,000**	**$ 1,500,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 3,000,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **ENG-124h** **Burkhalter Road Improvements, Herman Rushing Road to SR 67**

Description
This project would improve capacity, drainage, pedestrian facilites and safety on this roadway. This road has increased traffic volumes and substantial residential development is under construction in the area. This proposes design in FY 2026 and construction in FY 2027. This would be a joint project with

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 500,000
Bulloch County Contribution	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 500,000
Total	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-124k** **Railroad Street Roadway Improvements**

Description
This project would reconstruct curb and gutter, drainage infrastructure, sidewalk(s), street lighting and resurface from East Main Street to Vine Street.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 160,000	$ -	$ -	$ -	$ -	$ -	$ 160,000
Total	**$ 160,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 160,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-124m** **Intersection improvements at Cypress Lake at Country Club**

Description
This project will add improvements to the radii of the intersection will increase vehicle safety. Sight distance will be increased to allow vehicles ample time to

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 675,000	$ -	$ -	$ -	$ -	$ -	$ 675,000
Total	**$ 675,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 675,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-124n** **Intersection improvements at West Jones Avenue Ext at Cypress Lake Road and West Jones Ave.**

Description
This project will add improvements to the radii of Johnson St. and W. Jones Ave. intersection. This project will increase vehicle safety. Sight distance will be improved by allowing vehicles to enter the intersection at a 90-degree angle. Consideration will be given to drainage improvements.Right and left turn lanes will

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 575,000	$ -	$ -	$ -	$ -	$ -	$ 575,000
Total	**$ 575,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 575,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **ENG-125** **Street Maintenance Improvements**

Description
Perform maintenance of City street network including, pavement markings, signs, asphalt repair, and traffic signals.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 125,000	$ 75,000	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ 125,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2027 Operating Budget
Decrease General Fund maintenance expenses

Project **ENG-127** **Traffic Calming & Pedestrian/Bicycle Safety**

Description
Includes studies and construction. Significant increases in pedestrian and vehicular traffic in several areas of the city have resulted in potentially dangerous conflicts between the two modes of travel. Locations with high pedestrian counts could possibly benefit significantly by installing traffic calming measures such as raised crossings, bulb-out islands, brighter striping, or refuge islands similar to those installed on Lanier Drive and Lester Road in recent years. Potential improvements include pedestrian safety along Fair Road, Chandler Road, etc, and bicycle related safety improvements at Intersection of Brannen St. and Gentilly Rd. Install Traffic Calming Device (speed table) at intersection of Brannen St. and Clairborne Ave.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 130,000	$ 150,000	$ -	$ -	$ -	$ -	**$ 280,000**
Total	**$ 130,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 280,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-128** **Resurfacing & Road Rehabilitation**

Description
Perform resurfacing and/or rehabilitation of city streets. Approximately 8 miles (with GDOT LMIG) per year.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 550,000	$ 1,000,000	$ -	$ -	$ -	$ -	**$ 1,550,000**
LMIG	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	**$ 600,000**
LRA	$ 450,000	$ -	$ -	$ -	$ -	$ -	**$ 450,000**
Total	**$ 1,300,000**	**$ 1,300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,600,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-130** **New Roads and Roadway Extensions**

Description
Construct new roads or extend existing roadways based on recommendations from the transportation master plan to improve connectivity and operational efficiency. A connector road from Brannen Street to Northside Drive alongside of Lowes.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 500,000	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **ENG-131** **Public Parking Lots**

Description
This CIP is to improve existing parking lots or provide additional parking areas to accommodate downtown businesses, parks, government facilities, etc. Proposed transportation master plan may identify locations.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 100,000	$ 400,000	$ -	$ -	$ -	$ -	$ 500,000
Total	**$ 100,000**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-134a** **Transit System Bus Stop - Pull offs at South Main at Library & South Main at Knights Inn**

Description
Evaluation Study for expansion of the existing limited transit system

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2018 TSPLOST	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
2023 TSPLOST	$ -	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
Total	**$ 200,000**	**$ 120,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 320,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-134b** **Transit System**

Description
Operation of a limited transit system as provided in the transit feasibility study and implementation plan. Propose to Increase the number of routes and expand route scheduled in FY2027. Construction of additional Benches and shelters at bus stops.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2018 TSPLOST	$ 600,000	$ 600,000	$ 600,000	$ -	$ -	$ -	$ 1,800,000
2023 TSPLOST	$ -	$ -	$ -	$ 600,000	$ 600,000	$ 600,000	$ 1,800,000
Total	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 3,600,000**

Impact on FY 2027 Operating Budget
No Impact

Project **ENG-135** **Citywide Trails, Parks and Greenspaces**

Description
Improvements to Luetta Moore Park and Rev. W.D. Kent Park were completed in FY2022. The City financed this project at $4,868,014.50 (total principal and interest). Debt financing outlay is paid by 2019 SPLOST proceeds from the City ($1,100,000/$220,000 annually for FY2022-FY2026) and County ($1,100,000/$220,000 annually for FY2022-FY2026) with the balance paid by 2025 SPLOST proceeds from the City ($555,000 annually for FY2027-FY2031). An additional $555,000 in 2025 SPLOST proceeds will be provided in FY2032 for new projects (continuation of Rev. Julius Abraham Trail to Williams Road at the BOE Central Office, extension of McTell Trail north of East Main Street, connectivity of McTell Trail and S&S Greenway, etc).

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 555,575	$ 557,860	$ -	$ -	$ -	$ -	$ 1,113,435
2025 SPLOST	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 3,330,000
Total	**$ 1,110,575**	**$ 1,112,860**	**$ 555,000**	**$ 555,000**	**$ 555,000**	**$ 555,000**	**$ 4,443,435**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **ENG-139** **Traffic Signal Maintenance**

Description
Repair and maintenance of traffic signals (cabinets, controllers, bulbs, contract services, etc). New poles on Chandler @ Georgia

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 100,000	$ 50,000	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ 100,000**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2027 Operating Budget
Decrease General Fund maintenance expenses

Project **FD-27** **Personal Protective Clothing**

Description
Due to the nature of the service, personal protective gear becomes damaged, worn out and has a mandated replacement life of 10 years.
This requires the purchase of Personal Protective Clothing in order for department personnel to perform the required duties.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 70,000	$ 70,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	**$ 440,000**
Total	**$ 70,000**	**$ 70,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 440,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FD-50** **Unit/Support Vehicle Replacement**

Description
The current Unit/ Support Vehicles will be reallocated for other uses within the Fire Department which will then allow the surplus of those vehicles that have reached the serviceable life. The new vehicles will be purchased under the current State of Georgia contract. The estimated costs include all emergency lighting, sirens, as well as items needed for assigned use.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 140,000	$ -	$ 140,000	$ -	$ 140,000	$ -	**$ 420,000**
Total	**$ 140,000**	**$ -**	**$ 140,000**	**$ -**	**$ 140,000**	**$ -**	**$ 420,000**

Impact on FY 2027 Operating Budget
No impact

Project **FD-71** **SCBA & Bottle Replacement and Purchase**

Description
Self-Contained Breathing Apparatus (SCBA) units and associated air cylinders have a finite service life and must be replaced in accordance with mandated safety requirements and NFPA standards. As SCBAs and bottles age, they become more prone to malfunctions, increased maintenance costs, and reliability issues, and air cylinders no longer meet NFPA compliance after a specified period. Replacing this equipment ensures firefighter safety, maintains regulatory

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ 125,000	$ -	$ 125,000	$ -	$ 125,000	**$ 375,000**
Total	**$ -**	**$ 125,000**	**$ -**	**$ 125,000**	**$ -**	**$ 125,000**	**$ 375,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **FD-77** **Range Classroom-Training Ground Upgrades**

Description
The Fire Department utilizes the Training Center for a variety of operations and evolutions. Within this, the Burn Facility as well as the Tower has certain components that will need to be replaced and repaired due to this training. This project will allow those items and components to be replaced to ensure there is no lapse in training.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 50,000	$ -	$ -	$ 50,000	$ -	$ -	**$ 100,000**
Total	**$ 50,000**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FD-82** **Rescue/Extrication Tools Replacement**

Description
Currently the Department is utilizing Rescue Tools that are nearing the end of primary service time. The cost is to replace the current tools with equipment that will reduce the amount needed for repairs as well as more trending technology. This will enhance the Department's efficiency and effectiveness in extrication situations.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ -	$ 100,000	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FD-83** **Thermal Imaging Camera Replacement**

Description
The Fire Department utilizes Thermal Imaging Cameras (TICs) to search citizens that are trapped inside a burning structure, locate smoldering or hidden fires, as well as other fire ground uses. This project will replace the current ones due to the nature of technology as well as the continuing maintenance cost to keep these units in service.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ 50,000	$ -	$ -	$ -	**$ 50,000**
Total	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FD-84** **Portable Radio Replacement**

Description
The department's current radios are projected to be at or near the end of their useful service life by FY2031-2032. As the equipment continues to age, it is expected to become increasingly outdated and more difficult to maintain, repair, and replace within the existing system. Replacing radios on a regular cycle helps improve reliability, reduce operational issues, and address ongoing safety concerns related to the current equipment.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000	**$ 300,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	**$ 300,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **FD-85** **Fire Station**

Description
As the population grows, so too does the need to ensure that the citizens have proper fire service response. This project will improve the response time to locations outside of the current stations as well as improve the overall customer service. The cost includes only the estimated building cost and possible land acquisition.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 330,000	$ 330,000	**$ 1,620,000**
Total	**$ 240,000**	**$ 240,000**	**$ 240,000**	**$ 240,000**	**$ 330,000**	**$ 330,000**	**$ 1,620,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FD-85A** **Fire Station Land Purchase**

Description
This project funds the acquisition of land for a future fire station to improve coverage, reduce response times, and meet the needs of continued growth and development. Costs associated with this project include estimated land acquisition only.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FD-90** **New Apparatus Purchase**

Description
As the population grows within the Fire Department primary response area, the need for fire apparatus to be added to the fleet becomes necessary. With plans for additional fire stations, the Fire Department will need to acquire additional fire apparatus to ensure adequate resource distribution is achieved.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ -	$ -	$ 1,500,000	$ -	**$ 1,500,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ 1,500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FMD-6** **Heavy Equipment Service Truck**

Description
Replacement of heavy duty service trucks to ensure reliability and help reduce service downtime for other departments. Replace 2013 model truck in FY2027.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 140,000	$ -	$ -	$ -	$ -	**$ 140,000**
Total	**$ -**	**$ 140,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 140,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **FMD-22** **Overhead Crane**

Description
Install overhead crane in heavy equipment area to safely lift large parts and equipment. Use of an overhead crane will improve safety - mechanics currently use a forklift and man-power.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ 100,000	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FMD-23** **Tire Building**

Description
Replace shipping containers currently used to store new tires with a climate controlled building to keep inventory of tires for Police, Fire, and all other departments. This will increase shelf life of tire inventory and the safety of our customers using these tires.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ -	$ -	$ 90,000	$ -	**$ 90,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ 90,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FMD-24** **Medium Duty Service Truck Replacement**

Description
Maintain 15 year replacement cycle for medium duty service trucks to ensure reliability and help reduce downtime for other departments. Replace 2008 model truck in FY2030.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ -	$ 50,000	$ -	$ -	**$ 50,000**
Total	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FMD-29** **Vehicle Shelter**

Description
Provide sheltered storage of Fleet vehicles and out of service/damaged vehicles (Police, Fire, etc.) for parts or long-term maintenance.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ 90,000	$ -	$ -	$ -	**$ 90,000**
Total	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **FMD-37** **Motorpool Vehicle Replacement**

Description
Replace existing Motorpool vehicles that have exceeded their service life with fuel efficient, low-emission, hybrid vehicles. In FY2027 replace 2000 model Motorpool/parts truck and in FY2031 replace 2003 model Motorpool/parts truck - these trucks are used to transport parts and light equipment by the parts clerk and Fleet personnel or for short-term use by other departments.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ 55,000	$ -	$ -	$ 55,000	$ 110,000
Total	**$ -**	**$ -**	**$ 55,000**	**$ -**	**$ -**	**$ 55,000**	**$ 110,000**

Impact on FY 2027 Operating Budget
No Impact

Project **FMD-41** **Replace Utility Task Vehicle(UTV)**

Description
Replace the UTV for yard travel. The UTV is 20+ years old needs to be replaced with a 4010 Model Kawasaki Mule or equivalent.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 18,000	$ -	$ 18,000	$ -	$ -	$ 36,000
Total	**$ -**	**$ 18,000**	**$ -**	**$ 18,000**	**$ -**	**$ -**	**$ 36,000**

Impact on FY2027 Operating Budget
No Impact

Project **GBD-1** **Rehabilitation of Administrative Facilities**

Description
Renovations to City Hall. The Jaeckel Hotel was renovated and repurposed into Statesboro's City Hall in 1996 and is operating on the original boiler heating system and air controls. The HVAC system needs to be completely replaced and modern, automated control systems installed. This work will require removal of all ceilings, lighting and electrical and will likely result in damage to walls and floors. Funding is for the replacement of these components and the original windows and exterior doors, which will significantly improve the operational efficiency of City Hall. This work will need to be financed to advance the funding from 2025 SPLOST.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ -	$ 2,000,000
Total	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ 2,000,000**

Impact on FY 2027 Operating Budget
No Impact

Project **GBD-3** **Renovations to Administrative Facilities**

Description
Renovations to existing City facilities including structural, roofing, exterior facade, interior improvements, etc. Funding for FY2027 is for exterior painting of City Hall and improvements to rear steps.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 175,000	$ -	$ -	$ -	$ -	$ -	$ 175,000
Total	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **GBD-4** **Renovations to Cultural Facilities**

Description
Repair of the back wall of the Arts Center. This will involve brick work and resealing to avoid inner wall leakage. This will involve electrical work as well.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ -	$ -	$ 200,000	$ -	**$ 200,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ 200,000**

Impact on FY 2027 Operating Budget
No Impact

GBD-5 **Renovations to Firestation 1 HVAC Unit**

Description
This project involves replacing the existing HVAC system at Fire Station 1 to address aging equipment, improve reliability, and ensure effective climate control.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 75,000	$ -	$ -	$ -	$ -	$ -	**$ 75,000**
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2027 Operating Budget
No Impact

GBD-12 **HVAC Control System**

Description
This will allow for central monitoring of all HVAC systems for performance and maintenance.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ -	$ -	$ 125,000	$ -	**$ 125,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**	**$ -**	**$ 125,000**

Impact on FY 2027 Operating Budget
No Impact

GBD-14 **Paving - City Hall**

Description
The City Hall parking lot needs paving to maintain structure, performance, and safety of the parking lot.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ -	$ -	$ -	$ 100,000	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project NGD-11 **System Expansion**

Description
As part of our master plan and the goal of expanding our system into new areas each year, we are proposing two miles (15,000' of 4" pipe) of new main this year.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 250,000	$ -	$ -	$ -	$ -	$ -	**$ 250,000**
Operating Income	$ -	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	**$ 1,250,000**
Total	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 250,000**	**$ 1,500,000**

Impact on FY 2027 Operating Budget
Increase in revenue

Project NGD-55 **Air Compressor**

Description
Replacement of the existing Gas Distribution towable air compressor.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 20,000	$ -	$ -	$ -	$ -	**$ 20,000**
Total	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

Impact on FY 2027 Operating Budget
No Impact

Project NGD-58 **Upgrade to CNG Station**

Description
outdated and cannot be properly maintained due to parts no longer being available for purchase. One Sauer CNG compressor would replace these 2 ANGI compressors and would become the back-up compressor for the current Sauer duplex CNG compressors giving the City a total of 3 CNG compressors for redundancy.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 272,000	$ -	$ -	$ -	$ -	$ -	**$ 272,000**
Total	**$ 272,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 272,000**

Impact on FY 2027 Operating Budget
No Impact

Project NGD-75 **Replace Service Trucks**

Description
Replace 2022 Ram 1500 utility service technician truck - $55,000 *(FY2028)*
Replace 2019 F250 pickup truck - $60,000 *(FY2029)*
Replace 2015 F450 enclosed service truck with on-board generator and air compressor - $120,000 *(FY2030)*
Replace 2011 International dump truck - $120,000 *(FY2031)*
Replace 2023 Ram 1500 truck - $55,000 *(FY2032)*

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 55,000	$ 60,000	$ 120,000	$ 120,000	$ 55,000	**$ 410,000**
Total	**$ -**	**$ 55,000**	**$ 60,000**	**$ 120,000**	**$ 120,000**	**$ 55,000**	**$ 410,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **NGD-89** **South Main Blue Mile Natural Gas Relocation**

Description
Natural gas infrastructure improvements to support the Blue Mile roadway improvement project.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 330,000	$ -	$ -	$ -	$ -	$ -	$ 330,000
Total	**$ 330,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 330,000**

Impact on FY 2027 Operating Budget
No Impact

Project **NGD-92** **Natural Gas Main and Service Rehabilitation**

Description
Replace steel natural gas pipelines with new PE in an effort to begin reducing the amount of steel pipe in the ground.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 50,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 350,000
Total	**$ 50,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 350,000**

Impact on FY 2027 Operating Budget
Reduction in maintenance costs

Project **NGD-96** **Gas Pressure/Volume Improvement Project**

Description
Studies indicate that capacity improvements are needed in the Natural Gas Department to continue to serve existing customers and to recruit new customers. In order to accomplish this task we are proposing to install aproximately 28 miles of 8-inch high pressure steel gas main from the intersection of Highway 301 South and Highway 46 along Highway 46, Highway 119, and Highway 80 East to Blitchton and tie into a 12-inch gas main that belongs to the City of Claxton. This will not only give Statesboro additional gas capacity but will also add a crucial second feed to our current system that is only fed from one location and expand the natural gas territory for new customers along the I-16 corridor.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Loan/Bonds	$ -	$ -	$ 25,000,000	$ -	$ -	$ -	$ 25,000,000
Total	**$ -**	**$ -**	**$ 25,000,000**	**$ -**	**$ -**	**$ -**	**$ 25,000,000**

Impact on FY 2027 Operating Budget
No Impact

Project **NGD-103** **Fire and Natural Gas Live Training Area**

Description
This would be a collaboration with the Fire Department to construct a live gas training area at existing Fire training tower. This would include real life scenarios to help train our employees and to improve job knowledge and safety.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 15,000	$ -	$ -	$ -	$ -	$ -	$ 15,000
Total	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **NGD-105** **Northside Drive East Main Replacement**

Description

Replace steel pipe that is located in Northside Drive East making it inaccessible for new services and maintenance.

7600' 4" PE @ $50.00/ft = $380,000
1800' 2" PE @ $30.00/ft = $54,000
3 steel tie-inn's @ $4000/ea = $12,000
7 PE tie-inn's @ $3000/ea = $21,000
2 - 4" valves @ $3000/ea = $6,000
5 - 2" valves @ $2500/ea = $12,500
Engineering = $58,260

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 545,000	$ -	$ -	$ -	$ -	$ -	$ 545,000
Total	**$ 545,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 545,000**

Impact on FY 2027 Operating Budget

Reduction in maintenance costs

Project **NGD-107** **Fair Road Main Replacement**

Description

This project would replace the aging 4 inch steel gas main that is located in the travel lanes of Fair Rd making it inaccessible for repairs and routine maintenance and move it to the ROW of Fair Road.

4000' 4" PE @ $50.00/ft = $200,000
7 Steel tie-in's @ $4,000/ea = $28,000
6 - 2" valves @ $2,500/ea = $15,000
3 - 4" valves @ $3,000/ea = $9,000
4 - service replacements @ $4,500/ea = $18,000
Engineering and Permitting = $35,000

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ 305,000	$ -	$ -	$ -	$ -	$ 305,000
Total	**$ -**	**$ 305,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 305,000**

Impact on FY 2027 Operating Budget

No Impact

Project **NGD-111** **Utility Side by Side**

Description

Purchase of a utilitiy side by side to replace a 2002 year model golf cart that has exceeded its useful lifespan and is no longer reliable.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 17,000	$ -	$ -	$ -	$ -	$ -	$ 17,000
Total	**$ 17,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,000**

Impact on FY 2027 Operating Budget

No Impact

Project **PD-1** **SPD Police Vehicles**

Description

The Police Department has attempted to rotate a percentage of the patrol vehicles out of the fleet due to excessive mileage and high maintenance cost. Pricing will be recalculated annually. The projections listed below replace a minimum of 15 vehicles and equipment for the vehicles in FY2027, 10 in FY2028, 12 in FY2029, 12 in FY2030 and 12 in FY 2031. The departments submitted projections reflect the current agency size and does not account for any new positions

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 864,415	$ -	$ -	$ -	$ -	$ -	$ 864,415
2025 SPLOST	$ 455,000	$ 950,855	$ 1,045,940	$ 1,150,535	$ 1,265,585	$ 1,392,145	$ 6,260,060
Total	**$ 1,319,415**	**$ 950,855**	**$ 1,045,940**	**$ 1,150,535**	**$ 1,265,585**	**$ 1,392,145**	**$ 7,124,475**

Impact on FY 2027 Operating Budget

Decrease in repairs and maintenance.

CIP PROJECTS

Project **PD-30** **Chevrolet Express Crime Scene Van**

Description
The Police Department has three certified crime scene techs and has invested significantly in crime scene equipment. The amount of evidence collected by these techs has vastly increased as well. Currently, equipment for a major scene has to be loaded into individual detectives' vehicles for each scene and then unloaded, along with evidence, at the completion of the scene processing. A dedicated crime scene van would allow vital equipment to remain staged and available for use and also provide a secure way to transport large amounts of evidence back to the evidence vault.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
2025 SPLOST	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
	$ 50,000	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2027 Operating Budget
No Impact

Project **PD-31** **SWAT Team Replacement Ballistic Equipment**

Description
The Statesboro Police Department's SWAT Team members (10) are issued ballistic vests rated for rifle fire and helmets. Those items expire every 10 years. The team will need to purchase 10 sets of rifle rated ballistic plates, carriers, and 10 helmets. The items are used to protect each team member during high risk police operations such as high risk warrant services, hositage situations, and barricaded individuals.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
2025 SPLOST	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
	$ -	**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2027 Operating Budget
No Impact

Project **PD-32** **Rifle Sight/Optics Replacements**

Description
Each sworn officer with the Statesboro Police Department is issed an AR style patrol rifle. The current sights/optics are in need of replacement. We need to purchase 68 new units (Duty RDS, Red Dot, One piece, Torsion Nut Mount 39mm) with an estimated cost of $420 per unit, $28,560 in total. These optics aid in better and faster target acquisition and accuracy.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
2025 SPLOST	$ -	$ 28,560	$ -	$ -	$ -	$ -	$ 28,560
	$ -	**$ 28,560**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,560**

Impact on FY 2027 Operating Budget
No Impact

Project **PRK-4** **Replace Crewcab Work Trucks**

Description
Replace trucks used to transport mowing equipment and multiple personnel. These trucks have landscape beds or tool bodies on them. This CIP will replace a 2004 truck, unit 7236, in FY2028 with a new model truck. Truck 7236 will rotate down to the back up truck for the Department.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
CIP Fund	$ -	$ 60,000	$ -	$ 75,000	$ -	$ -	**$ 135,000**
Total	**$ -**	**$ 60,000**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ 135,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **PRK-11** **Replace Work Truck**

Description
Replace 2013 truck, unit 7318, work truck that has reached the end of its life cycle. Current trucks will rotate down to replace older trucks being used by Traffic Operations.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
CIP Fund	$ -	$ -	$ 60,000	$ 75,000	$ -	$ -	**$ 135,000**
Total	**$ -**	**$ -**	**$ 60,000**	**$ 75,000**	**$ -**	**$ -**	**$ 135,000**

Impact on FY 2027 Operating Budget
No Impact

Project **PRK-38** **Improvements to the Triangle Park Fountain**

Description
The center piece for the water fountain at Triangle Park is past its useful lifecycle. Public Works crews have repaired and maintained it through the years. This fountain is not only an aesthetic feature for downtown, but is also part of the identity. This CIP will replace the fountain centerpiece and refurnish the rest of the fountain with sealer, paint, new plumbing, and lights.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 40,000	$ -	$ -	$ -	$ -	$ -	**$ 40,000**
Total	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**

Impact on FY 2027 Operating Budget
No Impact

Project **PRK-39** **Security Cameras**

Purchase and install new security cameras at Eastside Cemetery and McTell Trail to monitor for citizen safety, vandalism and theft.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
CIP Fund	$ -	$ -	$ -	$ 50,000	$ -	$ -	**$ 50,000**
Total	**$ 50,000**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2027 Operating Budget
No Impact

Project **PWA-1** **Training/Meeting Facilities**

Description
This CIP is to demolish the existing Quonset Hut building and construct a furnished new metal building with storage space for City inventory. This proposed building will allow for training, meetings, and provide an event space for Public Works personnel and other City staff. This will also allow the City to host state and regional training classes and reduce travel and lodging expenses. This CIP will cover the demolishing of the existing building, design, and construction of the new training facilities.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 850,000	$ -	$ -	$ -	$ -	$ -	**$ 850,000**
Total	**$ 850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 850,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **STM-2** **Drainage Basin H&H Modeling/Engineering/Surveying**

Description
Ongoing research, engineering and surveying for drainage projects to be completed under the Comprehensive Stormwater Management Program. As the City grows, there will be a need to conduct additional H&H modeling to add to the existing Master Plan. This CIP will be used in areas where master planning identifies problems in known drainage areas where flooding occurs such as Chandler Road, Little Lotts Creek tributary along McTell Trail, etc.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000	**$ 500,000**
Total	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ 250,000**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-7** **Trucks**

Description
Purchase one 2026 450/4500 series service body truck and replace exisitng truck. The current service body truck has reached its useful lifespan and needs replacing. Stormwater Manager 2017 F-150 pickup will also be replaced. The exisitng truck is proposed to be reconfigured to accept the exisitng pipe inspection

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ 160,000	$ -	$ -	$ -	$ -	$ -	**$ 160,000**
Total	**$ 160,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 160,000**

Impact on FY 2027 Operating Budget
Decrease in repair and maintenance and operation expenses

Project **STM-21** **Acquisition of Property**

Description
Purchase of property for public use for wetlands, flood plain preservation, and to reduce the impact of flooding or reduce the impacts on wetlands.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ 200,000	$ -	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-24** **CDBG Grant Matching Funds**

Description
Community Development Block Grants have been a sucessful tool in the past to leverage local funds with federal funds to maximize the impact of stormwater improvement projects. This CIP will allocate the matching funds for these types of grants.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
2025 SPLOST	$ -	$ -	$ -	$ 375,000	$ -	$ -	**$ 375,000**
Total	**$ -**	**$ -**	**$ -**	**$ 375,000**	**$ -**	**$ -**	**$ 375,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **STM-32** **Chandler Road at Paulson Stadium**

Description
Chandler Road near the GSU Stadium holds water along the sides of the road. This is due to no drainage ditch or storm drainage in that area. It is proposed to grade a shallow swale and install storm drain piping with an inlet to collect stormwater.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 100,000	$ -	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-34** **Little Lotts Creek Flood Control Project (Creek on the Blue Mile)**

Description
Creek on the Blue Mile project, a flood control and economic development project. Funding began in FY2020 on the environmental feasibility study. Funding appropriation began in FY2022 for design and permitting and in FY2026 for construction. GDOT grant listed in FY2025 is for GDOT programmed bridge funding. GDOT grants listed in FY2026 include $2,120,000 grant and $1,650,000 grant currently awarded. The City applied for an additional TA Grant (GDOT) for design

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 350,000	$ -	$ -	$ -	$ -	$ -	**$ 350,000.00**
Possible GDOT Grant	$ -	$ 1,750,000	$ -	$ -	$ -	$ -	**$ 1,750,000.00**
GEFA Loan	$ -	$ -	$ 7,750,000	$ -	$ -	$ -	**$ 7,750,000**
Total	**$ 350,000**	**$ 1,750,000**	**$ 7,750,000**	**$ -**	**$ -**	**$ -**	**$ 9,850,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-37** **Pitt-Moore Street Drainage Upgrades**

Description
There are no roadway ditches/swales or storm drainage structures in this area to convey stormwater runoff. Water runs along the roadway and stands at low point and along road. It is proposed to add roadside swales and storm piping to handle runoff to outfall from Faculty Blvd. to Fair road (S.R. 67).

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 200,000	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-39** **Statesboro Place Circle Drainage Upgrades**

Description
Statesboro Place Circle provides access to several commercial and apartment developments. The roadway was installed with no curb inlets to remove stormwater from the road. At the moment, most of the stormwater stays on the roadway posing a risk of hydroplaning and accelerating the deterioration of the roadway asphalt. It is proposed to install a curb inlet at the low point in the road and pipe the stormwater to an appropriate outfall location.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ 150,000	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **STM-40** **Chandler Road near Olympic Blvd.**

Description
This location experiences flooding events consistently during heavy rains. This stormwater has flooded the nearby parking lots including vehicles. It is believed that the culvert under Chandler Road is undersized and will need to be upgraded. This project will include a drainage study to appropriately size the culvert, any other structures needed, easements, and any utility relocations that are needed to upgrade the culvert.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ 1,500,000	$ -	$ -	$ -	$ -	$ 1,500,000
Total	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-42** **Bland Avenue Drainage Improvements**

Description
Bland Avenue connects West Gentilly Street to Georgia Avenue. This road collects and holds water during rain events. This is due to no drainage infrastructure existing along the roadway. This project will consist of studying and designing a working drainage system and includes any clearing and grubbing, easements, property acquisition, and utility relocations for the purpose of installing the drainage system on Bland Avenue.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000
Total	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-43** **Henry St. At W. Moore St. Drainage Upgrades**

Description
There is a run of 18" reinforced concrete pipe parallel to Henry Street, just south of Moore Street that appears to have leaking joints. As a result, sinkholes are appearing along this run of pipe. This project proposes to replace the entire length of pipe to create better seals at the joints. This will also provide an opportunity to resize the proposed pipe to eliminate any undersized section. Easements, property acquisition, and utility relocations are also included in this project for the purpose of replacing the pipe.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
Total	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-45** **Little Lotts Creek Tributary at Brannen Street**

Description
This location routinely experiences flooding events during heavy rains. The drainage canal from downtown frequently overtops Brannen Street and inundates downstream properties, including the railroad tracks to Claude Howard Lumber and Memorial Park. This project will also alleviate flooding in areas further downstream including South Zetterower Avenue and College Plaza.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Total	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **STM-47** **Donnie Simmons Drainage Upgrades**

Description
As part of the Task Order #2, the city's consultant identified a segment of storm pipe system that is undersized and causing flooding. This project will upgrade this system to handle up to a twenty-five year storm event. This project will help eliminate street flooding in the area of Garfield Street, Baldwin Street and Anthony Street.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
Total	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-48** **North Main Street at District Attorney Alley Drainage Improvements**

Description
North Main Street at this location, has poor drainage characteristics and runoff backs up until it enters adjacent buildings causing water damage. This includes the alley behind the public defender's office and office of Brown Rountree PC. This project will add drainage structures along Main Street and expand the existing drainage system into the alley. The alley will also be paved to provide positive drainage.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-49** **Little Lott's Creek Basin Flood Mitigation Project**

Description
The City of Statesboro and surrounding communities have experience multiple flooding events in the past few years. When Hurricane Helene impacted our area, this made the City eligible for hazard mitigation assistance though FEMA in the form of a grant. This grant will assist in the planning phase to gather data in identifying current conditions and to generate conceptual capital projects that mitigate flooding from large storms. This CIP will assist in covering the City

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ 150,000
Total	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STM-50** **Municipal Boom Mower Tractor**

Description
This CIP will purchase a boom mower tractor to replace an aging side boom tractor. With recent innovations in these tractors, there are units with a more stable frame that will provide a better finish product and keep staff and the public safer.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
Total	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **STS-31** **Sidewalk Repair & Replace**

Description
Contract to vendor to repair and replace sidewalks, handicap ramps, driveway aprons, curbs, and trip hazards to meet ADA standards. Repair and replace up to 1,750 feet per year.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 100,000	$ 100,000	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ 100,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STS-74** **Work Truck Replacement**

Description
To replace two (2) existing medium duty work trucks that are over 10 years of age equipped with service bodies. Replace older trucks in regular rotation.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 100,000	$ -	$ 65,000	$ 75,000	$ -	$ -	**$ 240,000**
Total	**$ 100,000**	**$ -**	**$ 65,000**	**$ 75,000**	**$ -**	**$ -**	**$ 240,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STS-80** **Landscape Truck Replacement**

Description
To replace medium duty transport trucks that are over 10 years of age. These trucks are used to transport mowing equipment and multiple personnel.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 60,000	$ -	$ -	$ -	$ -	$ -	**$ 60,000**
CIP Fund	$ -	$ -	$ 60,000	$ 75,000	$ -	$ -	**$ 135,000**
Total	**$ 60,000**	**$ -**	**$ 60,000**	**$ 75,000**	**$ -**	**$ -**	**$ 195,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STS-103** **Backhoe Replacement**

Description
Replace existing 2002 Caterpillar backhoe which has reached the end of its useful life.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 275,000	$ -	$ -	$ -	$ -	$ -	**$ 275,000**
Total	**$ 275,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 275,000**

Impact on FY 2027 Operating Budget
Repairs and maintenance costs will be reduced.

CIP PROJECTS

Project **STS-105** **Traffic Control Bucket Truck Replacement**

Description
Replace existing 2005 Ford Bucket Truck. This truck is used to maintain traffic signals, maintain overhead clearance above roadways, travel lanes from limb intrusion, assist in clearing debris from roadways, install and remove pole decorations, and etc.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
2019 SPLOST	$ 275,000	$ -	$ -	$ -	$ -	$ -	**$ 275,000**
Total	**$ 275,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 275,000**

Impact on FY 2027 Operating Budget
Repairs and maintenance costs will be reduced.

Project **STS-111** **Tractor Replacement**

Description
Replace existing tractors used to maintain both street and drainage right of ways. Replace 2017 tractor in FY2028. Keeps with a ten year rotation.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
CIP Fund	$ -	$ 75,000	$ -	$ -	$ 90,000	$ -	**$ 165,000**
Total	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ 165,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STS-125** **Boundary Fence for Public Works Facility**

Description
This CIP will install a new fence along the boundary of the property due to incidents of theft and vandalism. This fence will help protect City assets within the facilities.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
2019 SPLOST	$ 75,000	$ -	$ -	$ -	$ -	$ -	**$ 75,000**
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2027 Operating Budget
No Impact

Project **STS-129** **Materials Covered Structure**

Description
Purchase a covered structure to keep materials/aggregate dry from weather to be used for various emergencies and storms.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
CIP Fund	$ -	$ -	$ 75,000	$ -	$ -	$ -	**$ 75,000**
Total	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **STS-131** **Portable Light Towers**

Description
Purchase a new portable light tower for use during special events downtown and throughout the City. This purchase will help with the continuous rental fees associated with these events.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2023 TSPLOST	$ 20,000	$ -	$ -	$ -	$ -	$ -	**$ 20,000**
Total	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWC-1** **Knuckleboom Loader Truck Replacement**

Description
Maintain replacement schedule for the knuckleboom loader trucks due to heavy wear from daily use. The next replacement is a 2012 diesel truck and loader in FY2029. This truck will be moved to a backup role. Budget does not include CNG outfitting because tanks cannot be placed on truck.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ 230,000	$ -	$ -	$ 275,000	**$ 505,000**
Total	**$ -**	**$ -**	**$ 230,000**	**$ -**	**$ -**	**$ 275,000**	**$ 505,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWC-8** **Automated Residential Sidearm Garbage Truck Replacement**

Description
Maintain a 10 year replacement schedule for the residential refuse trucks. Budget figure includes CNG fueled trucks. 2017 model truck in 2027. These trucks will be moved to a backup role.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 450,000	$ -	$ -	$ 500,000	$ -	$ -	**$ 950,000**
Total	**$ 450,000**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ 950,000**

Impact on FY 2027 Operating Budget
Increase in repair and maintenance expenses

Project **SWC-9** **Commercial Front Loading Garbage Truck Replacement**

Description
Maintain a 10 year replacement schedule for commercial refuse trucks. Budget figure includes CNG fueled trucks. Replace a 2018 model in FY2028. This truck will be moved to a backup role.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 425,000	$ -	$ -	$ 450,000	$ -	**$ 875,000**
Total	**$ -**	**$ 425,000**	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ 875,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **SWC-10** **Pickup Truck Replacement**

Description
Maintain rotation schedule for superintendent pickup, supervisor pickup, and crew leader/personnel pickup used to perform dumpster repairs in the field and to deliver and repair polycarts. These trucks will also be used to transport groups to training and professional conferences.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 60,000	$ -	$ -	$ -	$ -	$ -	$ 60,000
Total	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWC-21** **Roll-off Trucks & Conversions**

Description
Purchase of new truck or conversion of existing truck for roll-off container service to replace older equipment and to maintain dependable service and save on vehicle maintenance cost.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ 255,000	$ -	$ -	$ -	$ 255,000
Total	**$ -**	**$ -**	**$ 255,000**	**$ -**	**$ -**	**$ -**	**$ 255,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWC-31** **Red Iron Paint for Shelters**

Description
Paint all exposed primer coated red iron on open shelters. This will protect the metal, thereby adding to its longevity and will reduce future maintenance costs.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY2027 Operating Budget
No Impact

Project **SWD-11** **Wheel Loader Replacement**

Description
This wheel loader will replace the 2021 CAT 950M currently being used at the transfer station. This loader is on a 5 year rotation in order to reduce maintence cost due to the amount of operating hours. The 2021 CAT 950M will be put in a back up role. The 2nd loader in FY2032 is due to the 5 year rotation schedule

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 395,000	$ 395,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 395,000**	**$ 395,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **SWD-16** **Pickup Truck Replacement**

Description
This will replace the 2023 Ford F-150 and be used in the solid waste disposal operations. This will maintain a 10 year rotation.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 52,000	**$ 52,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 52,000**	**$ 52,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWD-19** **Utility Task Vehicle**

Description
This will replace the 2013 model Kawasaki Mule all terrain vehicle that is used as transportation for staff.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ 20,000	$ -	$ -	$ -	$ -	**$ 20,000**
Total	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWD-20** **Transfer Station Expansion and Renovation**

Description
The current Transfer Station was built in 1998 to take in 200 tons per day. At present it receives 350 tons per day and often reaches volumes much higher. The City is in negotiations to expand the tippage floor into the adjacent County recycling area. This CIP will renovate the recycling floor space to use as tippage floor

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ 650,000	$ -	$ -	$ -	$ -	**$ 650,000**
Total	**$ -**	**$ 650,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 650,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWD-22** **Inert Landfill Expansion Project**

Description
The City currently operates an inert landfill that residents and the public can dispose of their yard debris and land clearing. The permitted area under Permit by Rule/EPD Guidelines is currently being exhausted at an expedited rate. The purpose of this CIP is to continue the expansion and development of newly purchased land.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
2025 SPLOST	$ 500,000	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **SWD-23** **Utility Building**

Description
This utility building will be used as a breakroom for landfill staff and to house equipment used to maintain housekeeping and spill prevention/cleanup. A 15ft. X 24ft. building is needed to serve this purpose.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 25,000	$ -	$ -	$ -	$ -	**$ 25,000**
Total	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWD-40** **Small Farm Tractor & 6ft. Mower**

Description
This tractor will replace a 2015 75C Farmall and 2015 Bush Hog 6 sft. Rotary mower that is used to cut smaller areas in and around the landfill and wetlands.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Funds	$ 90,000	$ -	$ -	$ -	$ -	$ -	**$ 90,000**
Total	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2027 Operating Budget
Reduction in repair and maintenance expenses

Project **SWD-41** **Broom Sweeper Tractor**

Description
This tractor will serve the landfill staff to sweep the roads in the facility. These roads are used extensively by the public therefore, dust, dirt and gravel build up

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Funds	$ -	$ -	$ -	$ 65,000	$ -	$ -	**$ 65,000**
Total	**$ -**	**$ -**	**$ -**	**$ 65,000**	**$ -**	**$ -**	**$ 65,000**

Impact on FY 2027 Operating Budget
No Impact

Project **SWD-55** **Large Tractor Replacement**

Description
This tractor will replace a 2019 6135E John Deere model and the 20ft. Batwing mower will replace a 2019 RHINO RC 20ft. Batwing mower. These 2 units are on a 8 year rotation.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Funds	$ 125,000	$ -	$ -	$ -	$ -	$ -	**$ 125,000**
Total	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

Impact on FY 2027 Operating Budget
Reduction in repair and maintenance expenses

CIP PROJECTS

Project **WWD-14** **Water/Sewer Rehabilitation of Infrastructure**

Description
Rehabilitation of Water/Sewer mains to include sewer lining, manhole rehabilitation, and replacement of old water lines in need of repair, etc.
Reline Parker St 400ft of 8" sewer, Poplar St 613 of 8" sewer, Henry St 352ft of 8" Sewer (FY 2028)

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 100,000	$ 500,000	$ 100,000	$ 500,000	$ 100,000	$ 500,000	**$ 1,800,000**
Total	**$ 100,000**	**$ 500,000**	**$ 100,000**	**$ 500,000**	**$ 100,000**	**$ 500,000**	**$ 1,800,000**

Impact on FY 2027 Operating Budget
Decrease in repair and maintenance expenses

Project **WWD-32** **Extension of Water and Sewer to Unserved Areas**

Description
Provide water and sewer infrastructure to areas inside the city limits not yet served by these utilities. FY 2027 is for engineering cost and FY 2028 is for projects.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 250,000	$ 2,500,000	$ -	$ -	$ -	$ -	**$ 2,750,000**
Total	**$ 250,000**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,750,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-37** **Generators for Sewage Pump Stations**

Description
Program to retro-fit all sewage pump stations with emergency power generators to be in compliance to EPD regulations. This would limit the potential of overflows due to power outages. We currently have 26 sewage pump stations in the collection system. Of these, only 21 have emergency power capability. Proposed amount should retro-fit one station per year with a generator.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2025 SPLOST	$ 150,000	$ 150,000	$ 150,000	$ -	$ -	$ -	**$ 450,000**
Total	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 450,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-136** **Replace Light Duty Service Trucks**

Description
1. Replace Unit #7890 Extended Cab 2015 F150 service truck. (FY2027)
2. Replace Unit #89 2006 F150 Service Truck (FY2027)
3. Replace Unit #3869 2012 F150 (FY2028)
4. Replace Unit #5773 2012 F150 (FY2028)
5. Replace Unit #7717 2020 F150 (FY2030)
6. Replace Unit #7719 2020 F150 (FY2030)

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 110,000	$ 110,000	$ -	$ 110,000	$ -	$ -	**$ 330,000**
Total	**$ 110,000**	**$ 110,000**	**$ -**	**$ 110,000**	**$ -**	**$ -**	**$ 330,000**

Impact on FY 2027 Operating Budget
Decrease in repair and maintenance expenses

CIP PROJECTS

Project **WWD-138** **Replace Heavy Duty Utility Trucks**

Description
1. Replace Unit #84 2012 F-450 Utility Truck (FY2027)
2. Replace Unit #85 2016 F-450 (FY2028)
3. Replace Unit #87 2016 F-450 (FY2029)
4. Replace Unit #88 2020 F-250 (FY2030)

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ -	$ -	**$ 360,000**
Total	**$ 90,000**	**$ 90,000**	**$ 90,000**	**$ 90,000**	**$ -**	**$ -**	**$ 360,000**

Impact on FY 2027 Operating Budget
Decrease in repair and maintenance expenses

Project **WWD-171** **Replace 2005 John Deere Backhoe**

Description
Replace 2005 John Deere backhoe due to age and condition.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 150,000	$ -	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2027 Operating Budget
Decrease repair and maintenance expenses

Project **WWD-190** **Replace 2002 F-8000 Dump Truck**

Description
Replace existing 2002 Dump Truck that is now twenty years of age and is experiencing significant repair and maintenance issues.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 150,000	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-198** **Highway 67 Water Main Extension**

Description
Extend 9,200 feet of 12-inch water main on Highway 67 along with new well and elevated storage tank.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
GEFA Loan/Bond	$ -	$ -	$ -	$ -	$ -	$ 10,500,000	**$ 10,500,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,500,000**	**$ 10,500,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **WWD-199** **Highway 67 Sewer Main Extension**

Description
Extend 59,000 feet of 12" sewer main on Highway 67

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
GEFA Loan/Bond	$ -	$ -	$ -	$ -	$ -	$ 12,000,000	**$ 12,000,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,000,000**	**$ 12,000,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-201** **Upgrades to Sewage Lift Stations**

Description
Upgrade plumbing, electrical, structural, etc. to lift station.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -	**$ 250,000**
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**	**$ 250,000**

Impact on FY 2027 Operating Budget
Decreased Operation Cost & Maintenance

Project **WWD-202** **Install New Well**

Description
Install a new deep well on Northeast side of town

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ -	$ 4,000,000	$ -	$ -	$ -	$ -	**$ 4,000,000**
Total	**$ -**	**$ 4,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,000,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-203** **Water and Sewer Equipment Rehabilitations and Upgrades**

Description
Upgrades and Rehabilitation to the existing Water/Sewer system to include failure of equipment/system, emergency repairs, etc.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 175,000	$ 175,000	$ 200,000	$ 200,000	$ 200,000	$ 100,000	**$ 1,050,000**
Total	**$ 175,000**	**$ 175,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 100,000**	**$ 1,050,000**

Impact on FY 2027 Operating Budget
Decrease in repair and maintenance expenses

CIP PROJECTS

Project **WWD-204** **Inserta-Valves for Water Distribution System**

Description
Installation of 2 Insertion Valves in the Water Distribution System needed for system isolation.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 35,000	$ -	$ -	$ -	$ -	$ -	**$ 35,000**
Total	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-209** **S & S Railroad Bed Road Lift Station Upgrades**

Description
Upgrade S & S lift station to accommodate new growth.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 100,000	$ 500,000	$ -	$ -	$ -	$ -	**$ 600,000**
Total	**$ 100,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-210** **Water System Pressure Transmitters**

Description
This project includes the installation of seven (7) pressure transmitters at each well site, along with pressure switches, and integration into the City's SCADA RTU System. This will allow the City to maintain water system pressure and storage in the event of SCADA system failure.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 40,000	$ -	$ -	$ -	$ -	$ -	**$ 40,000**
Total	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-211** **Sewer System Upgrades and Rehab**

Description
Upgrade sewer lines in need of repairs
1. Replace 330ft of 8" Sewer on Randy Lowery Rd- (FY2027) and possible CIPP liner
2. Replace 330ft of 8" Sewer on East Jones Ave- (FY2028)
3. Replace 554ft of 8" Sewer on Jewel Dr- (FY2029)

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
Operating Income	$ 150,000	$ 150,000	$ 220,000	$ -	$ -	$ -	**$ 520,000**
Total	**$ 150,000**	**$ 150,000**	**$ 220,000**	**$ -**	**$ -**	**$ -**	**$ 520,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **WWD-212** **Water System Upgrades**

Description
Replace under-sized water lines and add fire protection
1. Replace 2" water main on Broad St- (FY2027)
2. Replace 2" water main on Denmark St- (FY2028)
3. Replace 2" water main on Miller St and Bay St- (FY2029)
4. Replace 2" water main on Gary St- (FY2030)
5. Replace 2" water main on Springdale Rd- (FY2031)

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ 120,000	$ 600,000	$ 380,000	$ 250,000	$ -	**$ 1,350,000**
Total	**$ -**	**$ 120,000**	**$ 600,000**	**$ 380,000**	**$ 250,000**	**$ -**	**$ 1,350,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-213** **Mobile Air Compressor**

Description
Replacement of existing mobile air compressor due to age

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ 30,000	$ -	$ -	$ -	$ -	**$ 30,000**
Total	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-214** **CDBG Matching Funds for Project on Roundtree and Church Streets**

Description
Matching funds for the replacement/upgrade of sub-standard portable water transmission and service lines, sanitary sewerage transmission and service lines, stormwater drainage improvements, installlation of fire hydrants, sidewalk, and subsequent roadway repairs and resurfacing on Church Street and Roundtree Street.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ 500,000	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-215** **Septic Receiving Station for Septic Haulers**

Description
Installation of a Septic Receiving Station to receive domestic waste from Septic Haulers

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
ATC Fees	$ 500,000	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **WWD-216** **Installation of Water and Sewer to Serve Developments in the Airport Area**

Description
Installation of Public Utilities including water, sewer and sewage pump station to serve the Airport drainage basin

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
GEFA Loan/Bond	$ -	$ 5,000,000	$ -	$ -	$ -	$ -	**$ 5,000,000**
Total	**$ -**	**$ 5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WWD-217** **Install Sewer Main & Force Main from Gateway Industrial Park to WWTP**

Description
Install new sewer mains and force mains from Gateway Industrial Park to the Wastewater Treatment Plant

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
GEFA Loan/Bond	$ -	$ 6,700,000	$ -	$ -	$ -	$ -	**$ 6,700,000**
Total	**$ -**	**$ 6,700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,700,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-2** **Replace Heavy Duty Utility Trucks**

Description
Replace units:
9923: (2006 F-450) FY2027
4508: (2022 F-250) FY2032

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000	**$ 150,000**
Total	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 150,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-4** **Replace Half Ton Utility Trucks**

Description
Replace units: 2718: (2011 Ford F150 LB) FY2027
5281: (2008 Ford F350) FY2028
2599: (2018 Ford F150 Ext Cab) FY2029
5413: (2021 Ford F150 Ext. Cab) FY2031
0332: (2022 Dodge 1500 Ext. Cab) FY2032
0401: (2022 Dodge 1500 Ext. Cab) FY2032

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ 55,000	$ 55,000	$ 55,000	$ -	$ 55,000	$ 110,000	**$ 330,000**
Total	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ -**	**$ 55,000**	**$ 110,000**	**$ 330,000**

Impact on FY 2027 Operating Budget
Decrease in repair and maintenance expenses

CIP PROJECTS

Project **WTP-5** **Wastewater Equipment Upgrades**

Description
Funds are for unanticipated or emergency equipment upgrades or replacement.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
ATC Fees	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	**$ 450,000**
Total	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 450,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-10** **New 4 MGD Satellite WWTP with Associated Upgrades to Existing 10 MGD WWTP**

Description
The existing WWTP is in excess of 50 years of age and has exceeded its design life by many years. It is in need of major upgrades or replacement to avoid failures that could cause permit violations. The new 4 MGD WWTP will alleviate extra flows associated with increase loading from the industrial parks and other expected growth on 301 South.
NOTE: Upgrades and new construction typically run approximately $20.00 per gallon.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
ATC Fees	$ 250,000	$ -	$ -	$ -	$ -	$ -	**$ 250,000**
GEFA Loan/Bond	$ -	$ 100,000,000	$ -	$ -	$ -	$ -	**$ 100,000,000**
Total	**$ 250,000**	**$ 100,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,250,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-14** **Replace Rotary Fine Screens at WWTP**

Description
The WWTP currently has four (4) 5 MGD rotary fine screens, essential to the operation of the plant, which are in excess of 25+ years old. Due to the age and 24 hours per day operation of many moving parts (chains, sprockets, gear boxes,etc.), these units need to be replaced.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
2019 SPLOST	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	**$ 1,500,000**
Total	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-15** **Upgrade Grit Removal System at WWTP**

Description
The WWTP currently has two (2) Pista Grit removal units. Due to age and current conditions, these units need to be upgraded for better removal efficiency of harmful solids.

Funding	Adopted FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031	Projected FY 2032	Total
ATC Fees	$ -	$ -	$ -	$ 500,000	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2027 Operating Budget
No Impact

CIP PROJECTS

Project **WTP-18** **Replace Filter Cloth in Disk Filter Units at the WWTP**

Description
The cloth media disk filter cloths are rated with a 5 - 7 year life span. Current cloth media was installed in 2017 and needs to be replaced.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
ATC Fees	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-20** **Replace 2004 CAT TH360B Telehandler Forklift**

Description
Due to the age and current condition, this unit will need to be replaced with a new unit.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ -	$ 100,000	$ -	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-22** **Upgrade Aeration System**

Description
Due to the State of Georgia environmental regulations, the aeration system will need to be upgraded to include new diffusers (existing are 30+ years old), mixers, and baffle curtains to meet limitations for nitrogen and phosphorus.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
ATC Fees	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	**$ 1,000,000**
Total	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-23** **Replacement of Raw Waste Pumps**

Description
Replacement of (4) Raw Waste Pumps, volutes, check valves and associated equipment to be completed (1) each year as the existing equipment is 30+ years old and is in need of replacement.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
ATC Fees	$ 1,400,000	$ -	$ -	$ -	$ -	$ -	**$ 1,400,000**
Total	**$ 1,400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,400,000**

Impact on FY 2027 Operating Budget
Decrease in repair and maintenance expenses

CIP PROJECTS

Project **WTP-24** **Retrofit Existing Bar Screen to Operate Hydraulically**

Description
The current Bar Screens at the WWTP operate with electric motors which give problems when submerged. This project would retrofit both units to operate hydraulically to avoid problems during high rain events.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
ATC Fees	$ -	$ 250,000	$ -	$ -	$ -	$ -	**$ 250,000**
Total	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2027 Operating Budget
No Impact

Project **WTP-27** **Small Final Clarifiers Drives and Gear Boxes**

Description
The Wastewater plant has (6) final clarifiers. (4) small finals and (2) big finals. Replaced Drives and Gear Boxes on the (2) big final clarifiers in 2019. Need to replace the Drives and Gear Boxes on 1-4 small finals due to age and wear.

Funding	**Adopted FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Projected FY 2031**	**Projected FY 2032**	**Total**
Operating Income	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2027 Operating Budget
Increase in repair and maintenance and operation expenses

SUMMARY OF PROJECTS BY FISCAL YEAR
STATESBORO FIRE FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	2025 SPLOST	$ 325,000	$ 260,000	$ 830,000	$ 415,000	$ 2,020,000	$ 505,000	$ 4,355,000
	Financing for Fire Station #3 SPLOST	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 1,050,000
	Total Revenues	**$ 500,000**	**$ 435,000**	**$ 1,005,000**	**$ 590,000**	**$ 2,195,000**	**$ 680,000**	**$ 5,405,000**
	Capital Projects							
Project								
Number	**Project**							
FD-27	Personal Protective Clothing	$ 70,000	$ 70,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 440,000
FD-50	Unit/Support Vehicle Replacement	$ 140,000		$ 140,000		$ 140,000		$ 420,000
FD-71-R	SCBA Replacement and Purchase		$ 125,000		$ 125,000		$ 125,000	$ 375,000
FD-77	Range Classroom-Training Grounds Upgrades	$ 50,000			$ 50,000			$ 100,000
FD-82-R	Rescue/Extrication Tools Replacement				$ 100,000			$ 100,000
FD-83-R	Thermal Imaging Camera Replacement			$ 50,000				$ 50,000
FD-84-R	Portable Radio Replacement					$ 150,000	$ 150,000	$ 300,000
FD-85	Fire Station #3 (Debt Service)	$ 240,000	$ 240,000	$ 240,000	$ 240,000	$ 330,000	$ 330,000	$ 1,620,000
FD-85a	Fire Station #4 (Land Purchase)			$ 500,000				$ 500,000
FD-90	New Apparatus Purchase					$ 1,500,000		$ 1,500,000
	Proposed Capital Expenditures	**$ 500,000**	**$ 435,000**	**$ 1,005,000**	**$ 590,000**	**$ 2,195,000**	**$ 680,000**	**$ 5,405,000**
	Total Proposed Expenditures	**$ 500,000**	**$ 435,000**	**$ 1,005,000**	**$ 590,000**	**$ 2,195,000**	**$ 680,000**	**$ 5,405,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
2018 TSPLOST FUND

		FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	TOTALS
	Interest Income	$ 120,000	$ 100,000	$ 75,000	$ -	$ -	$ -	$ 295,000
	Fund Balance	$ 680,000	$ 500,000	$ 525,000	$ -	$ -	$ -	$ 1,705,000
	Total Revenues and Other Financing	**$ 800,000**	**$ 600,000**	**$ 600,000**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-134a	Transit System Bus Stop	$ 200,000						$ 200,000
ENG-134b	Transit System	$ 600,000	$ 600,000	$ 600,000				$ 1,800,000
	Proposed Capital Expenditures	**$ 800,000**	**$ 600,000**	**$ 600,000**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**
	Total Proposed Expenditures	**$ 800,000**	**$ 600,000**	**$ 600,000**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
2019 SPLOST FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Interest Income	$ 550,000	$ 275,000	$ -	$ -	$ -	$ -	$ 825,000
	Fund Balance	$ 3,569,990	$ 282,860	$ -	$ -	$ -	$ -	$ 3,852,850
	Total Revenues and Other Financing	**$ 4,119,990**	**$ 557,860**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,677,850**
	Capital Projects							
Project Number	**Project**							
ENG-135	Parks Renovations - Debt Service	$ 555,575	$ 557,860					$ 1,113,435
GBD-3	Renovations to Administrative Facilities	$ 175,000						$ 175,000
NGD-11	Gas System Expansion	$ 250,000						$ 250,000
PD-1-R	Police Vehicles and Conversions	$ 864,415						$ 864,415
PRK-38	Improvements to Triangle Park Fountain	$ 40,000						$ 40,000
PRK-39	Security Cameras	$ 50,000						$ 50,000
STS-80	Landscape Truck Replacement	$ 60,000						$ 60,000
STS-103	Backhoe Replacement	$ 275,000						$ 275,000
STS-105	Traffic Control Bucket Truck Replacement	$ 275,000						$ 275,000
STS-125	Boundary Fence for Public Works Facility	$ 75,000						$ 75,000
WTP-14	Replace Rotary Fine Screens	$ 1,500,000						$ 1,500,000
	Proposed Capital Expenditures	**$ 4,119,990**	**$ 557,860**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,677,850**
	Total Proposed Expenditures	**$ 4,119,990**	**$ 557,860**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,677,850**

SUMMARY OF PROJECTS BY FISCAL YEAR
2023 TSPLOST FUND

		FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	TOTALS
	Revenues							
	TSPLOST Proceeds Roads	$ 6,192,000	$ 5,592,000	$ 1,398,000	$ -	$ -	$ -	$ 13,182,000
	TSPLOST Proceeds Transit	$ 600,000	$ 600,000	$ 150,000	$ -	$ -	$ -	$ 1,350,000
	Interest Income	$ 275,000	$ 275,000	$ 200,000	$ -	$ -	$ -	$ 750,000
	GDOT Grant	$ -	$ 1,750,000	$ -	$ -	$ -	$ -	$ 1,750,000
	Bulloch County Contribution	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 500,000
	LMIG	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 600,000
	LRA	$ 450,000	$ -	$ -	$ -	$ -	$ -	$ 450,000
	GEFA Loan	$ -	$ -	$ 7,750,000	$ -	$ -	$ -	$ 7,750,000
	Total Revenues	$ 8,317,000	$ 8,517,000	$ 9,498,000	$ -	$ -	$ -	$ 26,332,000
	Fund Balance	$ 1,448,000	$ -	$ 752,000	$ 600,000	$ 600,000	$ 600,000	$ 4,000,000
	Total Revenues and Other Financing	**$ 9,765,000**	**$ 8,517,000**	**$ 10,250,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 30,332,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-96	Traffic Studies and Planning	$ 150,000						$ 150,000
ENG-115b	S. Main Street (Blue Mile) Phase II	$ 700,000						$ 700,000
ENG-122	Sidewalk Installation	$ 950,000	$ 250,000	$ 1,500,000				$ 2,700,000
ENG-123	Intersection Improvements	$ 2,600,000	$ 3,500,000	$ 1,000,000				$ 7,100,000
ENG-124	Drainage Improvements	$ 1,910,000						$ 1,910,000
		$ 500,000						$ 500,000
ENG-125	Street Maintenance Improvements	$ 125,000	$ 75,000					$ 200,000
ENG-127	Traffic Calming & Pedestrian/Bicycle Safety	$ 130,000	$ 150,000					$ 280,000
ENG-128	Resurfacing & Road Rehabilitation	$ 550,000	$ 1,000,000					$ 1,550,000
		$ 300,000	$ 300,000					$ 600,000
		$ 450,000						$ 450,000
ENG-130	New Roads and Roadway Extensions	$ 500,000						$ 500,000
ENG-134a	Transit System Bus Stop		$ 120,000					$ 120,000
ENG-134b	Transit System				$ 600,000	$ 600,000	$ 600,000	$ 1,800,000
ENG-139	Traffic Signal Maintenance	$ 100,000	$ 50,000					$ 150,000

SUMMARY OF PROJECTS BY FISCAL YEAR
2023 TSPLOST FUND

		FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	TOTALS
	Capital Projects							
Project								
Number	**Project**							
NGD-89	South Main Blue Mile Natural Gas Relocation	$ 330,000						$ 330,000
STM-34	Little Lotts Creek Floot Control Project	$ 350,000	$ 1,750,000	$ 7,750,000				$ 9,850,000
	(Creek on the Blue Mile)							
STS-31	Sidewalk Repairs and Replacement	$ 100,000	$ 100,000					$ 200,000
STS-131	Portable Light Towers	$ 20,000						$ 20,000
	Proposed Capital Expenditures	**$ 9,765,000**	**$ 7,295,000**	**$ 10,250,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 29,110,000**
	Total Proposed Expenditures	**$ 9,765,000**	**$ 7,295,000**	**$ 10,250,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 29,110,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
2025 SPLOST FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	2025 SPLOST Proceeds for:							
	Police Department Equipment	$ 1,177,003	$ 1,177,003	$ 1,177,003	$ 1,177,003	$ 1,177,003	$ 806,352	$ 6,691,367
	Fire Department Equipment	$ 955,000	$ 955,000	$ 955,000	$ 955,000	$ 955,000	$ 667,000	$ 5,442,000
	SWD Air Rights/Equipment	$ 1,600,000	$ 1,600,000	$ 1,600,000	$ 1,600,000	$ 1,600,000	$ 616,665	$ 8,616,665
	Public Works and Cemetery Projects	$ 208,333	$ 208,333	$ 208,333	$ 208,333	$ 208,333	$ 154,430	$ 1,196,095
	Greenspace Projects	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 460,440	$ 3,235,440
	City Structures - Government Buildings	$ 508,333	$ 508,333	$ 508,333	$ 508,333	$ 508,333	$ 409,455	$ 2,951,120
	Cultural Facillities Projects - Government Bldgs.	$ 66,667	$ 66,667	$ 66,667	$ 66,667	$ 66,667	$ 43,480	$ 376,815
	Economic Development	$ 166,667	$ 166,667	$ 166,667	$ 166,667	$ 166,667	$ 80,745	$ 914,080
	Water Sewer Projects	$ 535,000	$ 535,000	$ 535,000	$ 535,000	$ 535,000	$ 205,000	$ 2,880,000
	Natural Gas Projects	$ 205,000	$ 205,000	$ 205,000	$ 205,000	$ 205,000	$ 119,080	$ 1,144,080
	Public Parking Lots	$ 166,667	$ 166,667	$ 166,667	$ 166,667	$ 166,667	$ 166,665	$ 1,000,000
	Stormwater Projects	$ 775,000	$ 775,000	$ 775,000	$ 775,000	$ 775,000	$ 775,000	$ 4,650,000
	Interest Income	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 1,650,000
	Total Revenues	**$ 7,193,670**	**$ 7,193,670**	**$ 7,193,670**	**$ 7,193,670**	**$ 7,193,670**	**$ 4,779,312**	**$ 40,747,662**
	Fund Balance	$ -	$ 1,690,745	$ -	$ -	$ -	$ -	$ 1,690,745
	Total Revenues and Other Financing	**$ 7,193,670**	**$ 8,884,415**	**$ 7,193,670**	**$ 7,193,670**	**$ 7,193,670**	**$ 4,779,312**	**$ 42,438,407**
	Capital Projects							
Project								
Number	**Project**							
ENG-131	Public Parking Lots	$ 100,000	$ 400,000					$ 500,000
ENG-135	Citywide Trails, Parks and Greenspaces	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 3,330,000
FD-27	Personal Protective Clothing	$ 70,000	$ 70,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 440,000
FD-50	Unit/Support Vehicle Replacement	$ 140,000		$ 140,000		$ 140,000		$ 420,000
FD-71-R	SCBA & Bottle Replacement and Purchase		$ 125,000		$ 125,000		$ 125,000	$ 375,000
FD 77	Range Classroom-Training Ground Upgrades	$ 50,000			$ 50,000			$ 100,000
FD-82	Rescue/Extrication Tools Replacement				$ 100,000			$ 100,000
FD-83	Thermal Imaging Camera Replacement			$ 50,000				$ 50,000
FD-84	Portable Radio Replacement					$ 150,000	$ 150,000	$ 300,000
FD-85	Fire Station (Debt Service)	$ 240,000	$ 240,000	$ 740,000	$ 240,000	$ 330,000	$ 330,000	$ 2,120,000
FD-90	New Apparatus Purchase					$ 1,500,000		$ 1,500,000

SUMMARY OF PROJECTS BY FISCAL YEAR
2025 SPLOST FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Capital Projects							
Project								
Number	**Project**							
GBD-1	Rehabilitation of Administration Facilities	$ 500,000	$ 500,000	$ 500,000	$ 500,000			$ 2,000,000
GBD-4	Renovations to Cultural Facilities					$ 200,000		$ 200,000
GBD-5	Fire Station #1 HVAC Unit	$ 75,000						$ 75,000
GBD-12	HVAC Control System					$ 125,000		$ 125,000
GBD-14	Paving - City Hall					$ 100,000		$ 100,000
NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 350,000
NGD-105	Northside Drive East Main Replacement	$ 545,000						$ 545,000
NGD-107	Fair Road Main Replacement		$ 305,000					$ 305,000
PD-1	Police Vehicles	$ 455,000	$ 950,855	$ 1,045,940	$ 1,150,535	$ 1,265,585	$ 1,392,145	$ 6,260,060
PD-30	Crime Scene Van	$ 50,000						$ 50,000
PD-31	SWAT Team Replacement Ballistic Equipment			$ 35,000				$ 35,000
PD-32	Rifle Sight/Optics Replacements		$ 28,560					$ 28,560
PWA-1	Training/Meeting Facilities	$ 850,000						$ 850,000
STM-24	CDBG Grant Matching Funds				$ 375,000			$ 375,000
STM-40	Chandler Rd near Olympic Bldv. Culvert Replacement		$ 1,500,000					$ 1,500,000
STM-45	Little Lots Creek Tributary at Brannen Street		$ 1,000,000					$ 1,000,000
STM-47	Donnie Simmons Drainage upgrades		$ 500,000					$ 500,000
STS-74	Work Truck Replacement	$ 100,000		$ 65,000	$ 75,000			$ 240,000
SWD-22	Inert Landfill Expansion Project	$ 500,000						$ 500,000
WWD-32	Extension of Water/Sewer to Unserved Areas	$ 250,000	$ 2,500,000					$ 2,750,000
WWD-37	Generators for Sewage Pump Stations	$ 150,000	$ 150,000	$ 150,000				$ 450,000
	Proposed Capital Expenditures	**$ 4,680,000**	**$ 8,884,415**	**$ 3,415,940**	**$ 3,305,535**	**$ 4,500,585**	**$ 2,687,145**	**$ 27,473,620**

SUMMARY OF PROJECTS BY FISCAL YEAR
CAPITAL IMPROVEMENTS PROGRAM FUND

		FY 2027	FY2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	Transfer from General Fund	$ -	$ 180,000	$ 195,000	$ 275,000	$ 90,000	$ -	$ 740,000
	Total Revenues	**$ -**	**$ 180,000**	**$ 195,000**	**$ 275,000**	**$ 90,000**	**$ -**	**$ 740,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-5-R	Engineering Division Vehicles		$ 45,000					$ 45,000
PRK-4-R	Replacement Crewcab Work Trucks		$ 60,000		$ 75,000			$ 135,000
PRK-11-R	Replace Work Truck			$ 60,000	$ 75,000			$ 135,000
PRK-39	Security Cameras				$ 50,000			$ 50,000
STS-80	Landscape Truck Replacement			$ 60,000	$ 75,000			$ 135,000
STS-111	Tractor Replacement		$ 75,000			$ 90,000		$ 165,000
STS-129	Materials Covered Structure			$ 75,000				$ 75,000
	Proposed Capital Expenditures	**$ -**	**$ 180,000**	**$ 195,000**	**$ 275,000**	**$ 90,000**	**$ -**	**$ 740,000**
	Total Proposed Expenditures	**$ -**	**$ 180,000**	**$ 195,000**	**$ 275,000**	**$ 90,000**	**$ -**	**$ 740,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
WATER AND WASTEWATER FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	Water and Sewer Funds	$ 4,775,100	$ 4,775,100	$ 4,775,100	$ 4,775,100	$ 4,775,100	$ 4,775,100	$ 28,650,600
	Interest Revenue	$ 110,835	$ 110,835	$ 110,835	$ 110,835	$ 110,835	$ 110,835	$ 665,010
	Miscellaneous Income	$ 163,555	$ 163,555	$ 163,555	$ 163,555	$ 163,555	$ 163,555	$ 981,330
	ATC Fees for WWTP	$ 520,000	$ 520,000	$ 520,000	$ 520,000	$ 520,000	$ 520,000	$ 3,120,000
	GEFA Loan/Bond	$ -	$ 111,700,000	$ -	$ -	$ -	$ 22,500,000	$134,200,000
	2019 SPLOST	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
	2025 SPLOST	$ 400,000	$ 2,650,000	$ 150,000	$ -	$ -	$ -	$ 3,200,000
	Total Revenues	**$ 7,469,490**	**$ 119,919,490**	**$ 5,719,490**	**$ 5,569,490**	**$ 5,569,490**	**$ 28,069,490**	**$ 172,316,940**
	Fund Balance	$ 2,469,600	$ 3,489,780	$ -	$ -	$ -	$ -	$ 5,959,380
	Total Revenues and Other Financing	**$ 9,939,090**	**$ 123,409,270**	**$ 5,719,490**	**$ 5,569,490**	**$ 5,569,490**	**$ 28,069,490**	**$ 178,276,320**
	Existing Expenditures							
	Transfer to General Fund	$ 725,000	$ 725,000	$ 725,000	$ 725,000	$ 725,000	$ 725,000	$ 4,350,000
	Transfer to Fire Fund (governmental rate)	$ 825,000	$ 825,000	$ 825,000	$ 825,000	$ 825,000	$ 825,000	$ 4,950,000
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	2020 Revenue Bond Payments	$ 1,091,665	$ 1,061,845	$ 913,215	$ 812,325	$ 807,210	$ 806,860	$ 5,493,120
	Premium Amortization	$ (12,575)	$ (12,575)	$ (12,575)	$ (12,575)	$ (12,575)	$ (12,575)	$ (75,450)
	Total Expenditures	**$ 2,659,090**	**$ 2,629,270**	**$ 2,480,640**	**$ 2,379,750**	**$ 2,374,635**	**$ 2,374,285**	**$ 14,897,670**
	Capital Projects							
Project								
Number	**Project**							
WWD-14	Water/Sewer Rehabilitation of Infrastructure	$ 100,000	$ 500,000	$ 100,000	$ 500,000	$ 100,000	$ 500,000	$ 1,800,000
WWD-32	Extension of Water/Sewer to Unserved Areas	$ 250,000	$ 2,500,000					$ 2,750,000
WWD-37	Generators for Sewage Pump Stations	$ 150,000	$ 150,000	$ 150,000				$ 450,000
WWD-136-R	Replace Light Duty Service Trucks	$ 110,000	$ 110,000		$ 110,000			$ 330,000
WWD-138-R	Replace Heavy Duty Utility Trucks	$ 90,000	$ 90,000	$ 90,000	$ 90,000			$ 360,000
WWD-171-R	Replace 2005 John Deere Backhoe	$ 150,000						$ 150,000
WWD-190	Replace Dump Truck		$ 150,000					$ 150,000
WWD-198	Highway 67 Water Main Extension						$ 10,500,000	$ 10,500,000
WWD-199	Highway 67 Sewer Main Extension						$ 12,000,000	$ 12,000,000
WWD-201	Upgrades to Sewage Lift Stations	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000		$ 250,000
WWD-202	Install New Well		$ 4,000,000					$ 4,000,000
WWD-203	Water/Sewer Equipment Rehab and Upgrades	$ 175,000	$ 175,000	$ 200,000	$ 200,000	$ 200,000	$ 100,000	$ 1,050,000
WWD-204	Inserta-Valves for Water Distribution System	$ 35,000						$ 35,000
WWD-209	S & S Railroad Bed Rd Lift Station Upgrades	$ 100,000	$ 500,000					$ 600,000

SUMMARY OF PROJECTS BY FISCAL YEAR
WATER AND WASTEWATER FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Capital Projects							
Project								
Number	**Project**							
WWD-210	Water System Pressure Transmitters	$ 40,000						$ 40,000
WWD-211	Sewer System Upgrades and Rehab	$ 150,000	$ 150,000	$ 220,000				$ 520,000
WWD-212	Water System Upgrades		$ 120,000	$ 600,000	$ 380,000	$ 250,000		$ 1,350,000
WWD-213	Mobile Air Compressor		$ 30,000					$ 30,000
WWD-214	Roundtree and Church Streets	$ 500,000						$ 500,000
WWD-215	Septic Receiving Station for Septic Haulers (ATC Fees)	$ 500,000						$ 500,000
WWD-216	Install Water/Sewer in the Airport Area		$ 5,000,000					$ 5,000,000
WWD-217	Install Sewer & Force Main at Gateway Park to WWTP		$ 6,700,000					$ 6,700,000
	Proposed Capital Expenditures	$ 2,400,000	$ 20,225,000	$ 1,410,000	$ 1,330,000	$ 600,000	$ 23,100,000	$ 49,065,000
WTP-2-R	Replace Heavy Duty Utility Trucks		$ 75,000				$ 75,000	$ 150,000
WTP-4-R	Replace Half Ton Utility Trucks	$ 55,000	$ 55,000	$ 55,000		$ 55,000	$ 110,000	$ 330,000
WTP-5	Wastewater Equipment Upgrades (ATC Fees)	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 450,000
WTP-10	New Waste Water Treat Plant (ATC Fees)	$ 250,000	$ 100,000,000					$ 100,250,000
WTP-14	Replace Rotary Fine Screens at WWTP	$ 1,500,000						$ 1,500,000
WTP-15	Upgrade Grit Removal System at WWTP (ATC Fees)				$ 500,000			$ 500,000
WTP-18	Replace Filter Cloth in Disk Filter Units (ATC Fees)	$ 300,000						$ 300,000
WTP-20-R	Replace CAT Telehandler Forklift		$ 100,000					$ 100,000
WTP-22	Upgrade Aeration System (ATC Fees)	$ 1,000,000						$ 1,000,000
WTP-23	Replacement of Raw Waste Pumps (ATC Fees)	$ 1,400,000						$ 1,400,000
WTP-24	Retrofit Existing Bar Screen to Operate Hydraulically (ATC Fees)		$ 250,000					$ 250,000
WTP-27	Small Final Clarifiers Drives and Gear Boxes	$ 300,000						$ 300,000
	Proposed Capital Expenditures	$ 4,880,000	$ 100,555,000	$ 130,000	$ 575,000	$ 130,000	$ 260,000	$ 106,530,000
	Total Proposed Expenditures	**$ 9,939,090**	**$ 123,409,270**	**$ 4,020,640**	**$ 4,284,750**	**$ 3,104,635**	**$ 25,734,285**	**$ 170,492,670**

SUMMARY OF PROJECTS BY FISCAL YEAR
STORMWATER SYSTEM FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	Stormwater Funds	$ 770,105	$ 770,105	$ 770,105	$ 770,105	$ 770,105	$ 770,105	$ 4,620,630
	2023 TSPLOST	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ 350,000
	2025 SPLOST	$ -	$ 3,000,000	$ -	$ 375,000	$ -	$ -	$ 3,375,000
	GDOT Grant	$ -	$ 1,750,000	$ -	$ -	$ -	$ -	$ 1,750,000
	GEFA Loan	$ -	$ -	$ 7,750,000	$ -	$ -	$ -	$ 7,750,000
	Total Revenues	**$ 1,120,105**	**$ 5,520,105**	**$ 8,520,105**	**$ 1,145,105**	**$ 770,105**	**$ 770,105**	**$ 17,845,630**
	Fund Balance	$ 175,045	$ 552,400	$ 302,400	$ 252,400	$ 252,400	$ 252,400	$ 1,787,045
	Total Revenues and Other Financing	**$ 1,295,150**	**$ 6,072,505**	**$ 8,822,505**	**$ 1,397,505**	**$ 1,022,505**	**$ 1,022,505**	**$ 19,632,675**
	Existing Expenditures							
	Repayment of GMA Lease Pool	$ 175,000	$ -	$ -	$ -	$ -	$ -	$ 175,000
	Repayment of GEFA Loan	$ 150	$ 712,505	$ 712,505	$ 712,505	$ 712,505	$ 712,505	$ 3,562,675
	Transfer to General Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Total Expenditures	**$ 235,150**	**$ 772,505**	**$ 772,505**	**$ 772,505**	**$ 772,505**	**$ 772,505**	**$ 4,097,675**
	Capital Projects							
Project								
Number	**Project**							
STM-2	Drainage Basin H&H Modeling/Engineering/Surveying				$ 250,000		$ 250,000	$ 500,000
STM-7	Trucks	$ 160,000						$ 160,000
STM-21	Acquisition of Property	$ 200,000						$ 200,000
STM-24	CDBG Grant Matching Funds				$ 375,000			$ 375,000
STM-32	Chandler Road at Paulson Stadium		$ 100,000					$ 100,000
STM-34	Little Lotts Creek Flood Control Project -	$ 350,000	$ 1,750,000	$ 7,750,000				$ 9,850,000
	(Creek on the Blue Mile)							
STM-37	Pitt Moore Street Drainage Upgrades		$ 200,000					$ 200,000
STM-39	Statesboro Place Circle Drainage Upgrades			$ 150,000				$ 150,000
STM-40	Chandler Road near Olympic Blvd. Culvert Replacement		$ 1,500,000					$ 1,500,000
STM-42	Bland Avenue Drainage Improvements					$ 250,000		$ 250,000
STM-43	Henry St. at W. Moore St. Drainage Upgrades			$ 150,000				$ 150,000
STM-45	Little Lotts Creek Tributary at Brannen Street		$ 1,000,000					$ 1,000,000
STM-47	Donnie Simmons Drainage upgrades		$ 500,000					$ 500,000
STM-48	North Main St. at District Attorney Alley Drainage Improve	$ 200,000						$ 200,000
STM-49	Little Lotts Creek Basin Flood Mitigation Project	$ 150,000						$ 150,000
STM-50	Boom Mower Tractor		$ 250,000					$ 250,000
	Proposed Capital Expenditures	**$ 1,060,000**	**$ 5,300,000**	**$ 8,050,000**	**$ 625,000**	**$ 250,000**	**$ 250,000**	**$ 15,535,000**
	Total Proposed Expenditures	**$ 1,295,150**	**$ 6,072,505**	**$ 8,822,505**	**$ 1,397,505**	**$ 1,022,505**	**$ 1,022,505**	**$ 19,632,675**

SUMMARY OF PROJECTS BY FISCAL YEAR
NATURAL GAS FUND

		FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	TOTALS
	Revenues							
	Natural Gas Funds	$ 1,120,715	$ 1,120,715	$ 1,120,715	$ 1,120,715	$ 1,120,715	$ 1,120,715	$ 6,724,290
	Miscellaneous Income	$ 160,500	$ 160,500	$ 160,500	$ 160,500	$ 160,500	$ 160,500	$ 963,000
	2019 SPLOST	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ 250,000
	2023 TSPLOST	$ 330,000	$ -	$ -	$ -	$ -	$ -	$ 330,000
	2025 SPLOST	$ 595,000	$ 365,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 1,200,000
	*Loan/Bonds	$ -	$ -	$ 25,000,000	$ -	$ -	$ -	$ 25,000,000
	Total Revenues	$ 2,456,215	$ 1,646,215	$ 26,341,215	$ 1,341,215	$ 1,341,215	$ 1,341,215	$ 34,467,290
	Fund Balance	$ 27,785	$ 48,785	$ 33,785	$ 93,785	$ 93,785	$ 28,785	$ 326,710
	Total Revenues and Other Financing	**$ 2,484,000**	**$ 1,695,000**	**$26,375,000**	**$ 1,435,000**	**$ 1,435,000**	**$ 1,370,000**	**$34,794,000**
	Existing Expenditures							
	Transfers to General Fund	$ 975,000	$ 975,000	$ 975,000	$ 975,000	$ 975,000	$ 975,000	$ 5,850,000
	Transfers to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Total Expenditures	**$ 1,005,000**	**$ 1,005,000**	**$ 1,005,000**	**$ 1,005,000**	**$ 1,005,000**	**$ 1,005,000**	**$ 6,030,000**
	Capital Projects							
Project								
Number	**Project**							
NGD-11	Gas System Expansion	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,500,000
NGD-55-R	Air Compressor		$ 20,000					$ 20,000
NGD-58	Upgrade CNG Station	$ 272,000						$ 272,000
NGD-75-R	Replace Service Trucks		$ 55,000	$ 60,000	$ 120,000	$ 120,000	$ 55,000	$ 410,000
NGD-89	South Main Blue Mile Gas Relocation	$ 330,000						$ 330,000
NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 350,000
NGD-96	Gas Pressure/Volume Improvement Project Ph I			$ 25,000,000				$ 25,000,000
NGD-103	Fire and Natural Gas Training Area	$ 15,000						$ 15,000
NGD-105	Northside Drive/East Main Replacement	$ 545,000						$ 545,000
NGD-107	Fair Road Main Replacement		$ 305,000					$ 305,000
NGD-111	Utility Side by Side Replacement	$ 17,000						$ 17,000
	Proposed Capital Expenditures	**$ 1,479,000**	**$ 690,000**	**$ 25,370,000**	**$ 430,000**	**$ 430,000**	**$ 365,000**	**$ 28,764,000**
	Total Proposed Expenditures	**$ 2,484,000**	**$ 1,695,000**	**$ 26,375,000**	**$ 1,435,000**	**$ 1,435,000**	**$ 1,370,000**	**$ 34,794,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
SOLID WASTE COLLECTION FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	Solid Waste Collection Funds	$ 2,254,140	$ 2,254,140	$ 2,254,140	$ 2,254,140	$ 2,254,140	$ 2,254,140	$ 13,524,840
	Total Revenues	**$ 2,254,140**	**$ 2,254,140**	**$ 2,254,140**	**$ 2,254,140**	**$ 2,254,140**	**$ 2,254,140**	**$ 13,524,840**
	Existing Expenditures							
	Transfer to General Fund	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 8,100,000
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Total Expenditures	**$ 1,380,000**	**$ 1,380,000**	**$ 1,380,000**	**$ 1,380,000**	**$ 1,380,000**	**$ 1,380,000**	**$ 8,280,000**
	Capital Projects							
Project								
Number	**Project**							
SWC-1-R	Knuckleboom Loader Truck Replacement			$ 230,000			$ 275,000	$ 505,000
SWC-8-R	Automated Residential Sidearm Garbage Truck	$ 450,000			$ 500,000			$ 950,000
SWC-9-R	Commercial Front Loading Garbage Truck		$ 425,000			$ 450,000		$ 875,000
SWC-10	Pickup Truck Replacement	$ 60,000						$ 60,000
SWC-21-R	Roll-off Trucks & Conversions			$ 255,000				$ 255,000
SWC-31	Red Iron Paint for Shelters				$ 100,000			$ 100,000
	Proposed Capital Expenditures	**$ 510,000**	**$ 425,000**	**$ 485,000**	**$ 600,000**	**$ 450,000**	**$ 275,000**	**$ 2,745,000**
	Total Proposed Expenditures	**$ 1,890,000**	**$ 1,805,000**	**$ 1,865,000**	**$ 1,980,000**	**$ 1,830,000**	**$ 1,655,000**	**$ 11,025,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
SOLID WASTE DISPOSAL FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	Solid Waste Disposal Funds	$ (895,905)	$ (895,905)	$ (895,905)	$ (895,905)	$ (895,905)	$ (895,905)	$ (5,375,430)
	2025 SPLOST	$ 1,966,667	$ 1,966,667	$ 1,966,667	$ 1,966,667	$ 1,966,667	$ 1,966,667	$ 11,800,002
	Total Revenues	**$ 1,070,762**	**$ 1,070,762**	**$ 1,070,762**	**$ 1,070,762**	**$ 1,070,762**	**$ 1,070,762**	**$ 6,424,572**
	Fund Balance	$ 253,738	$ 233,738	$ -	$ -	$ -	$ -	$ 487,476
	Total Revenues and Other Financing	**$ 1,324,500**	**$ 1,304,500**	**$ 1,070,762**	**$ 1,070,762**	**$ 1,070,762**	**$ 1,070,762**	**$ 6,912,048**
	Existing Expenditures							
	Accrued Closure/Post Closure	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 1,227,000
	Transfer to General Fund	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 2,250,000
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Total Expenditures	**$ 609,500**	**$ 609,500**	**$ 609,500**	**$ 609,500**	**$ 609,500**	**$ 609,500**	**$ 3,657,000**
	Capital Projects							
Project								
Number	**Project**							
SWD-11-R	Wheel Loader Replacement						$ 395,000	$ 395,000
SWD-16-R	Pickup Truck Replacement						$ 52,000	$ 52,000
SWD-19	Utility Task Vehicle		$ 20,000					$ 20,000
SWD-20	Transfer Station Expansion and Renovations		$ 650,000					$ 650,000
SWD-22	Inert landfill Expansion Project	500,000						$ 500,000
SWD-23	Utility Building		$ 25,000					$ 25,000
SWD-40-R	Small Tractor and Mower Replacement	$ 90,000						$ 90,000
SWD-41	Broom Sweeper Tractor				$ 65,000			$ 65,000
SWD-55-R	Large Tractor Replacement	$ 125,000						$ 125,000
	Proposed Capital Expenditures	**$ 715,000**	**$ 695,000**	**$ -**	**$ 65,000**	**$ -**	**$ 447,000**	**$ 1,922,000**
	Total Proposed Expenditures	**$ 1,324,500**	**$ 1,304,500**	**$ 609,500**	**$ 674,500**	**$ 609,500**	**$ 1,056,500**	**$ 5,579,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
FLEET MANAGEMENT FUND

		FY 2027	FY 2028	FY 2029	FY2030	FY2031	FY2032	TOTALS
	Revenues							
	Fleet Funds	$ (106,485)	$ (106,485)	$ (106,485)	$ (106,485)	$ (106,485)	$ (106,485)	$ (638,910)
	Total Revenues	$ (106,485)	$ (106,485)	$ (106,485)	$ (106,485)	$ (106,485)	$ (106,485)	$ (638,910)
	Fund Balance	$ 148,985	$ 306,985	$ 381,485	$ 204,485	$ 226,485	$ 191,485	$ 1,459,910
	Total Revenues and Other Financing	**$ 42,500**	**$ 200,500**	**$ 275,000**	**$ 98,000**	**$ 120,000**	**$ 85,000**	**$ 821,000**
	Existing Expenditures							
	Repayment of GMA Lease Pool	$ 12,500	$ 12,500	$ -	$ -	$ -	$ -	$ 25,000
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Total Expenditures	**$ 42,500**	**$ 42,500**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 30,000**	**$ 205,000**
	Capital Projects							
Project								
Number	**Project**							
FMD-6-R	Heavy Equipment Service Truck		$ 140,000					$ 140,000
FMD-22	Overhead Crane			$ 100,000				$ 100,000
FMD-23	Tire Building					$ 90,000		$ 90,000
FMD-24-R	Medium Duty Service Truck Replacement				$ 50,000			$ 50,000
FMD-29	Vehicle Shelter			$ 90,000				$ 90,000
FMD-37-R	Motorpool Vehicle Replacement			$ 55,000			$ 55,000	$ 110,000
FMD-41	Replace Utility Task Vehicle		$ 18,000		$ 18,000			$ 36,000
	Proposed Capital Expenditures	**$ -**	**$ 158,000**	**$ 245,000**	**$ 68,000**	**$ 90,000**	**$ 55,000**	**$ 616,000**
	Total Proposed Expenditures	**$ 42,500**	**$ 200,500**	**$ 275,000**	**$ 98,000**	**$ 120,000**	**$ 85,000**	**$ 821,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
CENTRAL SERVICE FUND

		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	TOTALS
	Revenues							
	Central Service Funds	$ (239,995)	$ (239,995)	$ (239,995)	$ (239,995)	$ (239,995)	$ (239,995)	$ (1,439,970)
	2019 SPLOST - IT	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 210,000
	2019 SPLOST - Government Buildings	$ 175,000	$ -	$ -	$ -	$ -	$ -	$ 175,000
	2025 SPLOST	$ 575,000	$ 500,000	$ 500,000	$ 500,000	$ 425,000	$ -	$ 2,500,000
	Transfer from General Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer from Fire Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer from Natural Gas Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer from Water and Sewer Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer from Solid Waste Disposal Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer from Solid Waste Collection Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer from Stormwater Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Transfer from Fleet Fund	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 180,000
	Total Revenues	**$ 785,005**	**$ 535,005**	**$ 535,005**	**$ 535,005**	**$ 460,005**	**$ 35,005**	**$ 2,885,030**
	Capital Projects							
Project								
Number	**Project**							
GBD-1	Rehabiliation of Administrative Facilities	$ 500,000	$ 500,000	$ 500,000	$ 500,000			$ 2,000,000
GBD-3	Renovations to Administrative Facilities	$ 175,000						$ 175,000
GBD-4	Renovations to Cultural Facilities					$ 200,000		$ 200,000
GBD-5	Fire Station 1 HVAC Unit	$ 75,000						$ 75,000
GBD-12	HVAC Control System					$ 125,000		$ 125,000
GBD-14	Paving - City hall					$ 100,000		$ 100,000
	Proposed Capital Expenditures	**$ 750,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 425,000**	**$ -**	**$ 2,675,000**
	Total Proposed Expenditures	**$ 750,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 425,000**	**$ -**	**$ 2,675,000**

CAPITAL IMPROVEMENT PROJECTS GENERAL LEDGER ACCOUNTS

GL Account Number	Project Number	Project	FY 2027
326-4220-5415504	ENG-96	Traffic Studies and Planning	$ 150,000
326-4220-5410810	ENG-115b	South Main Street (Blue Mile) Phase II	$ 700,000
326-4220-5414529	ENG-122l	S. College St. Sidewalk, W. Jones Ave to W. Brannen St.	$ 300,000
326-4220-5414531	ENG-122q	Stockyard Road Sidewalk	$ 500,000
326-4220-5410811	ENG-122r	North Main St. Sidewalk Parrish St to Fletcher Drive	$ 150,000
326-4220-5415805	ENG-123c	W. Main St./Johnson St./MLK Dr. Improvements	$ 2,100,000
326-4220-5414502	ENG-123i	Cawana Road@Burkhalter Road Intersection Improvements	$ 500,000
326-4220-5414900	ENG-124h	Burkhalter Road Improvements, Herman Rushing Rd to SR67	$ 1,000,000
326-4220-5414910	ENG-124k	Railroad Street Roadway Improvements	$ 160,000
326-4220-5414911	ENG-124m	Intersection Improvements @ Cypress Lake @ Country Club	$ 675,000
326-4220-5414912	ENG-124n	Intersection Improve @ West Jones Ave Ext. .	$ 575,000
		@ Cypress Lake Rd and West Jones AVE	
326-4220-5414607	ENG-125	Striping & Signage Improvements	$ 125,000
326-4220-5415410	ENG-127	Traffic Calming & Pedestrian Crossings	$ 130,000
326-4220-5414703	ENG-128	Resurfacing & Road Rehabilitation	$ 1,300,000
326-4220-5414530	ENG-130	New Roads and Roadway Extensions	$ 500,000
327-4220-5415612	ENG-131	Public Parking Lots	$ 100,000
324-4220-5212010	ENG-134a	Transit System Bus Stop	$ 200,000
324-4220-5212011	ENG-134b	Transit System	$ 600,000
325-4220-5410315	ENG-135	Citywide Trails, Parks & Greenspaces (Debt Service)	$ 555,575
327-4220-5410315	ENG-135	Citywide Trails, Parks & Greenspaces	$ 555,000
326-4200-5222100	ENG-139	Traffic Signals Maintenance	$ 100,000
327-3500-5425603	FD-27	Personal Protective Clothing	$ 70,000
327-3500-5422508	FD-50	Unit/Support Vehicle Replacement	$ 140,000
327-3500-5413313	FD-77	Range Classroom-Training Grounds Upgrades	$ 50,000
327-3500-5410725	FD-85	Fire Station - #3 (Debt Service)	$ 240,000
327-1565-5413206	GBD-1	Rehabilitation of Administrative Facilities	$ 500,000
325-1565-5413310	GBD-3	Renovations to Administrative Facilities	$ 175,000
327-1565-5413314	GBD-5	Fire Station #1 HVAC Unit	$ 75,000
325-4700-5415602	NGD-11	Gas System Expansion	$ 250,000
515-1176798	NGD-58	Upgrade CNG Station	$ 272,000
326-4700-5415652	NGD-89	South Main Blue Mile Natural Gas Relocation	$ 330,000
327-4700-5414610	NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000
515-1176802	NGD-103	Fire and Natural Gas Training Area	$ 15,000
327-4700-5415522	NGD-105	Northside Drive East Main Replacement	$ 545,000
515-1175001	NGD-111	Utility Side by Side Replacement	$ 17,000
325-3200-5422105	PD-1	Police Vehicles and Conversions	$ 864,415
327-3200-5422105	PD-1	Police Vehicles and Conversions	$ 455,000
327-3200-5422102	PD-30	Crime Scene Van	$ 50,000
325-6200-5425112	PRK-38	Improvements to Triangle Park Fountain	$ 40,000
325-6200-5425113	PRK-39	Security Cameras	$ 50,000
327-4100-5413321	PWA-1	Training/Meeting Facilities	$ 850,000

CAPITAL IMPROVEMENT PROJECTS GENERAL LEDGER ACCOUNTS

GL Account Number	Project Number	Project	FY 2027
507-1175001	STM-7	Trucks	$ 160,000
507-1171001	STM-21	Acquisition of Property	$ 200,000
326-4320-5415523	STM-34	Little Lotts Creek Flood Control Project (Creek on Blue Mile)	$ 350,000
507-1176801	STM-48	North Main St. at District Attorney Alley Drainage Improve	$ 200,000
507-1176307	STM-49	Little Lotts Creek Basin Flood Mitigation Project	$ 150,000
326-4220-5414509	STS-31	Sidewalk Repairs	$ 100,000
327-4200-5422412	STS-74	Work Truck Replacement	$ 100,000
325-4200-5422411	STS-80	Landscape Truck Replacement	$ 60,000
325-4200-5425100	STS-103	Backhoe Replacement	$ 275,000
325-4200-5422304	STS-105	Traffic Control Bucket Truck Replacement	$ 275,000
325-4200-5414533	STS-125	Boundary Fence for Public Works Facility	$ 75,000
326-4200-5425817	STS-131	Portable Light Towers	$ 20,000
541-1175002	SWC-8	Automated Residential SideArm Garbage Truck	$ 450,000
541-1175002	SWC-10	Residential Truck Replacement	$ 60,000
327-4530-5413312	SWD-22	Inert Landfill Expansion Project	$ 500,000
542-1175001	SWD-40	Small Tractor	$ 90,000
542-1175001	SWD-55	Large Tractor Replacement	$ 125,000
505-1176709	WWD-14	Water/Sewer Infrastructure Rehabilitation	$ 100,000
327-4330-5415103	WWD-32	Subdivision Sewer Extentions	$ 250,000
327-4400-5425510	WWD-37	Generators for Sewage Pump Stations	$ 150,000
505-1175002	WWD-136	Replace F-150 Extended Cab Truck	$ 110,000
505-1175002	WWD-138	Replace F-350 Extended Cab Truck	$ 90,000
505-1175002	WWD-171	Replace 2005 John Deere Backhoe	$ 150,000
505-1176516	WWD-201	Upgrades to East Main Street Lift Station	$ 50,000
505-1176720	WWD-203	Water/Sewer Equipment Rehabilitations and Upgrades	$ 175,000
505-1176517	WWD-204	Inserta-Valves for Water Distribution System	$ 35,000
505-1176632	WWD-209	Railroad Bed Rd Sewer Extension (to Pierce Property)	$ 100,000
505-1176517	WWD-210	Water System Pressure Transmitters	$ 40,000
505-1176633	WWD-211	Sewer System Upgrades and Rehab	$ 150,000
505-1176634	WWD-214	CDBG Matching funds for Roundtree and Church Streets	$ 500,000
505-1176519	WWD-215	Septic Receiving Station for Septic Haulers **(ATC Fees)**	$ 500,000
505-1175001	WTP-4	Replace Half Ton Utility Trucks	$ 55,000
505-1175001	WTP-5	Wastewater Equipment Upgrades **(ATC Fees)**	$ 75,000
505-1174001	WTP-10	New Waste Water Treatment Plant **(ATC Fees)**	$ 250,000
325-4335-5425512	WTP-14	Replace Rotary fine Screens at WWTP	$ 1,500,000
505-1176512	WTP-18	Replace Filter Cloth in Disk Filter Units at the WWTP **(ATC Fees)**	$ 300,000
505-1176513	WTP-22	Upgrade Aeration System **(ATC Fees)**	$ 1,000,000
505-1176514	WTP-23	Replacement of Raw Waste Pumps **(ATC Fees)**	$ 1,400,000
505-1176515	WTP-27	Small Final Clarifiers Drives and Gear Boxes	$ 300,000

TAB 38

DEBT SERVICES SCHEDULES

DEBT SERVICE SCHEDULES

The City of Statesboro continues to be proactive in its fiscal management practices. This section summarizes the debt service obligations of the City at the beginning of FY 2027. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt.

In 2020 in the Water and Sewer Fund, the City issued $11,631,000 in Water and Sewer Revenue Bonds. This debt was issued to refund and redeem all of the outstanding Water and Sewer Refunding Revenue Bonds in 2010 and to prepay three loans with the Georgia Environmental Facilities Authority, to provide funds sufficient to satisfy the Debt Service Reserve Requirement on the Bonds.

In February of 2021 in the 2019 SPLOST Fund thru the Urban Redevelopment Agency, the City issued $4,500,000 in Revenue Bonds. The debt was issued to provide for the cost of constructing and renovating two parks in the City limits, capitalize interest during construction and pay for the costs of issuance associated with the 2021 Bond.

In October of 2025, the City issued $3,875,000 in Bond Revenues. The debt was issued to provide the cost of building a new Fire Station on the east side of the City, capitalize interest during construction and pay for the costs of issuance associated with the 2025 Bonds. The Bonds will be repaid with 2025 SPLOST Funds.

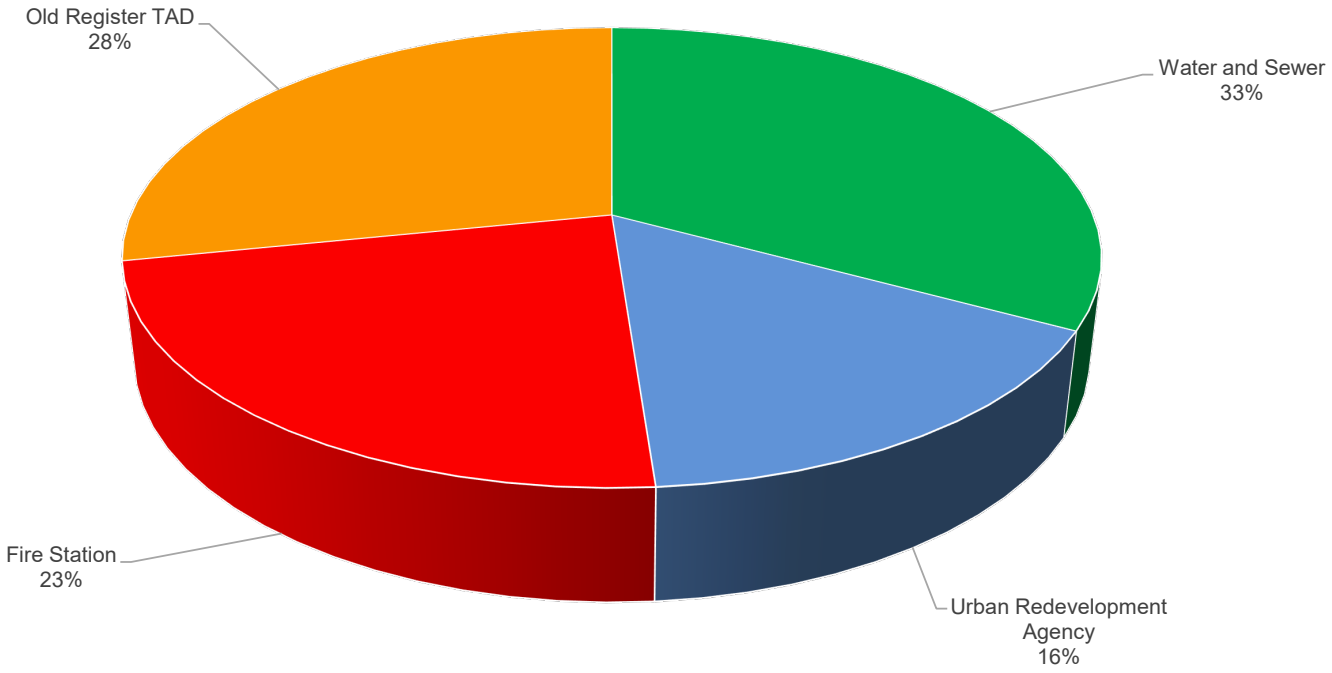
In June of 2026 in the Old Register Tax Allocation District Fund, the City issued a 20 year revenue bond totaling $4,750,000. This extension of financing is being used for the public infrastructure in the district.

Computation of Legal Debt Margin:

Gross Assessed Valuation (2025-2026)	$1,100,883,252
Legal Debt Limit – 10.00% of Grossed Assessed Value	$110,088,325
General Obligation Bonded Debt	0
Legal Debt Margin as of June 30, 2026	$990,794,927

OUTSTANDING DEBT

Water and Sewer	$ 5,545,000
Urban Redevelopment Agency	$ 2,680,000
Fire Station	$ 3,875,000
Old Register TAD	$ 4,750,000

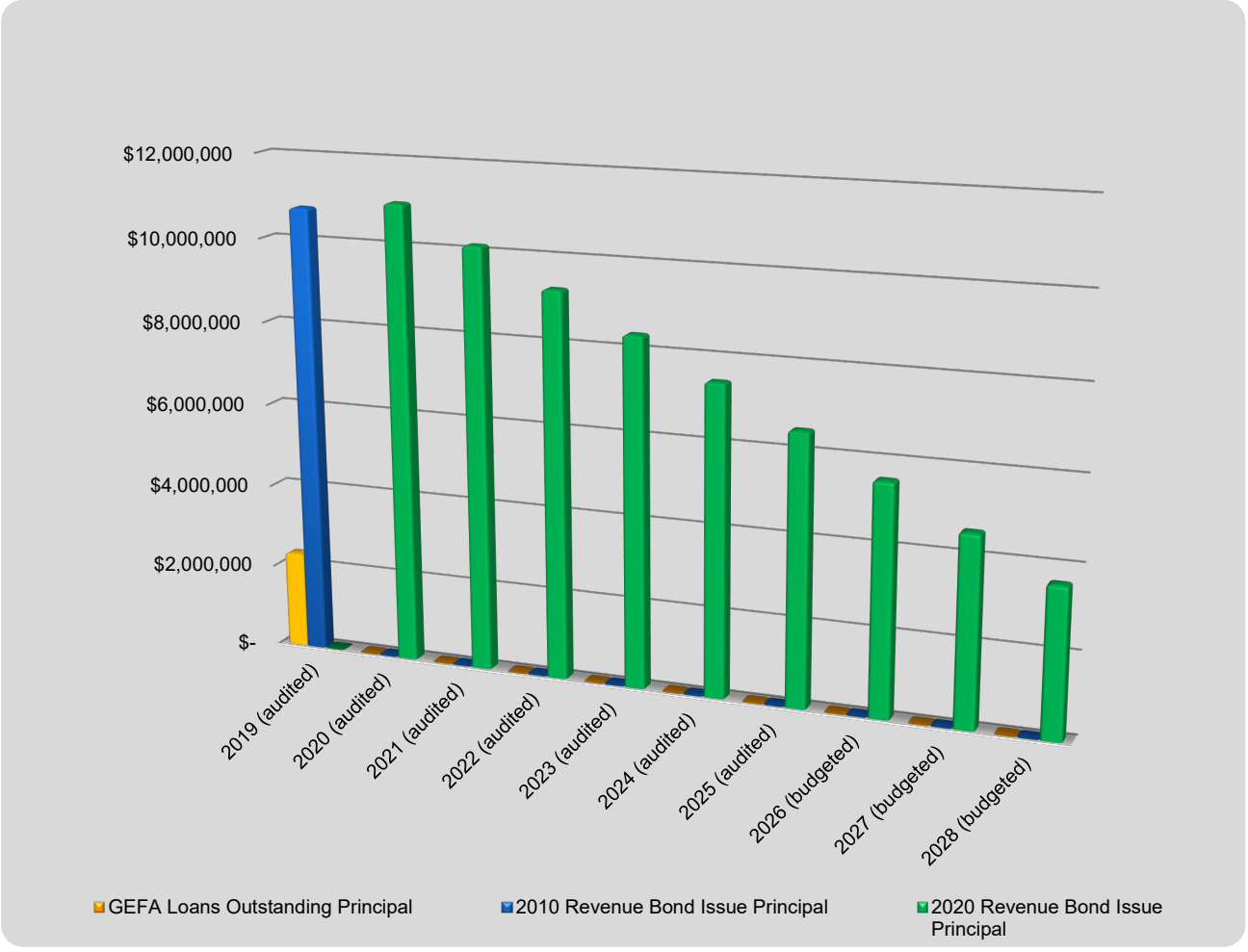


ANNUAL BOND PRINCIPAL AND INTEREST REQUIREMENTS
As of July 1, 2026

Year	2020 Water Revenue Bond Dated 4/1/20-4/1/33 2.14% Fixed Rate			2021 Urban Redevelopment Agency Revenue Bond Dated 10/1/21-10/1/30 1.47% Fixed Rate			2025 Fire Station Bond Dated 10/1/25 - 4/1/46 4.50 Fixed Rate			2026 Old Register TAD Bond Dated 6/16/26 - 4/1/46 4.60% Fixed Rate			Total
	Principal	Interest	Expense Total	Principal	Interest	Expense Total	Principal	Interest	Expense Total	Principal	Interest	Expense Total	
2027	$ 973,000	$ 118,663	$ 1,091,663	$ 520,000	$ 35,574	$ 555,574	$ 63,000	$ 174,375	$ 237,375	$ 40,000	$ 172,979	$ 212,979	$ 2,097,591
2028	$ 964,000	$ 97,841	$ 1,061,841	$ 530,000	$ 27,857	$ 557,857	$ 66,000	$ 171,540	$ 237,540	$ 40,000	$ 216,660	$ 256,660	$ 2,113,898
2029	$ 836,000	$ 77,211	$ 913,211	$ 535,000	$ 20,028	$ 555,028	$ 69,000	$ 168,570	$ 237,570	$ 100,000	$ 214,820	$ 314,820	$ 2,020,629
2030	$ 753,000	$ 59,321	$ 812,321	$ 545,000	$ 12,091	$ 557,091	$ 72,000	$ 165,465	$ 237,465	$ 100,000	$ 210,220	$ 310,220	$ 1,917,097
2031	$ 764,000	$ 43,207	$ 807,207	$ 550,000	$ 4,043	$ 554,043	$ 75,000	$ 162,225	$ 237,225	$ 100,000	$ 205,620	$ 305,620	$ 1,904,095
2032	$ 780,000	$ 26,857	$ 806,857				$ 170,000	$ 158,850	$ 328,850	$ 150,000	$ 201,020	$ 351,020	$ 1,486,727
2033	$ 475,000	$ 10,165	$ 485,165				$ 177,000	$ 151,200	$ 328,200	$ 160,000	$ 194,120	$ 354,120	$ 1,167,485
2034							$ 185,000	$ 143,235	$ 328,235	$ 165,000	$ 186,760	$ 351,760	$ 679,995
2035							$ 194,000	$ 134,910	$ 328,910	$ 175,000	$ 179,170	$ 354,170	$ 683,080
2036							$ 203,000	$ 126,180	$ 329,180	$ 180,000	$ 171,120	$ 351,120	$ 680,300
2037							$ 212,000	$ 117,045	$ 329,045	$ 190,000	$ 162,840	$ 352,840	$ 681,885
2038							$ 221,000	$ 107,505	$ 328,505	$ 195,000	$ 154,100	$ 349,100	$ 677,605
2039							$ 231,000	$ 97,560	$ 328,560	$ 205,000	$ 145,130	$ 350,130	$ 678,690
2040							$ 242,000	$ 87,165	$ 329,165	$ 215,000	$ 135,700	$ 350,700	$ 679,865
2041							$ 252,000	$ 76,275	$ 328,275	$ 225,000	$ 125,810	$ 350,810	$ 679,085
2042							$ 264,000	$ 64,935	$ 328,935	$ 235,000	$ 115,460	$ 350,460	$ 679,395
2043							$ 276,000	$ 53,055	$ 329,055	$ 245,000	$ 104,650	$ 349,650	$ 678,705
2044							$ 288,000	$ 40,635	$ 328,635	$ 260,000	$ 93,380	$ 353,380	$ 682,015
2045							$ 301,000	$ 27,675	$ 328,675	$ 270,000	$ 81,420	$ 351,420	$ 680,095
2046							$ 314,000	$ 14,130	$ 328,130	$ 1,500,000	$ 69,000	$ 1,569,000	$ 1,897,130
Total Expense	**$ 5,545,000**	**$ 433,265**	**$ 5,978,265**	**$ 2,680,000**	**$ 99,593**	**$ 2,779,593**	**$ 3,875,000**	**$ 2,242,530**	**$ 6,117,530**	**$ 4,750,000**	**$ 3,139,979**	**$ 7,889,979**	**$ 22,765,367**

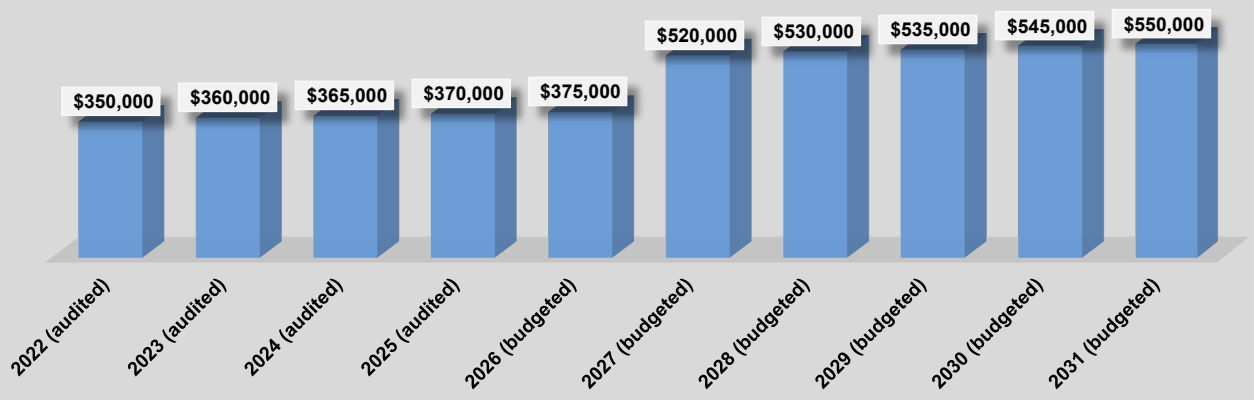
WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	GEFA Loans Outstanding Principal	2010 Revenue Bond Issue Principal	2020 Revenue Bond Issue Principal	TOTAL W & S Fund Debt
2019 (audited)	$ 2,314,958	$ 10,752,908	$ -	$ 13,067,866
2020 (audited)	$ -	$ -	$ 10,990,000	$ 10,990,000
2021 (audited)	$ -	$ -	$ 10,132,000	$ 10,132,000
2022 (audited)	$ -	$ -	$ 9,254,000	$ 9,254,000
2023 (audited)	$ -	$ -	$ 8,355,000	$ 8,355,000
2024 (audited)	$ -	$ -	$ 7,433,000	$ 7,433,000
2025 (audited)	$ -	$ -	$ 6,496,000	$ 6,496,000
2026 (budgeted)	$ -	$ -	$ 5,545,000	$ 5,545,000
2027 (budgeted)	$ -	$ -	$ 4,572,000	$ 4,572,000
2028 (budgeted)	$ -	$ -	$ 3,608,000	$ 3,608,000

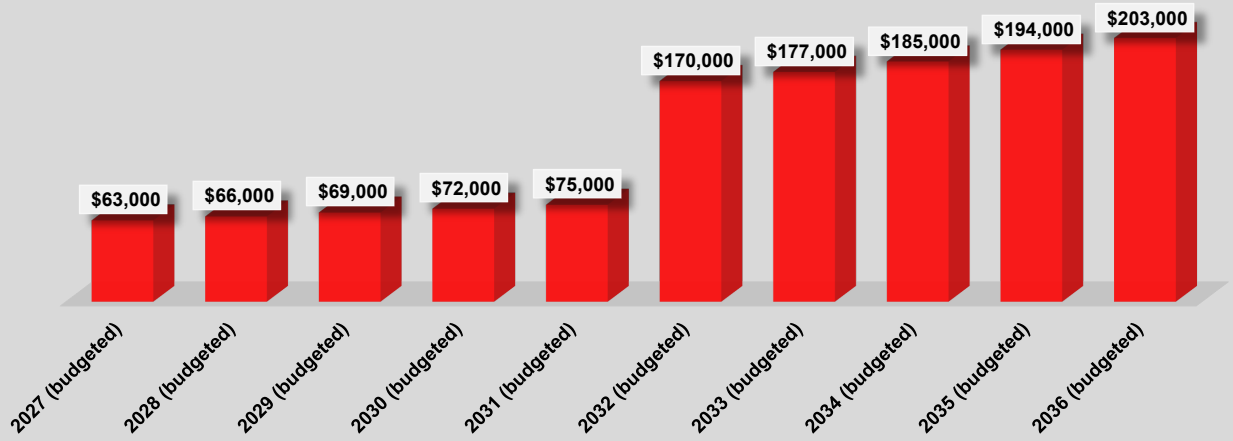


10 YEAR DEBT PAYMENT SCHEDULE

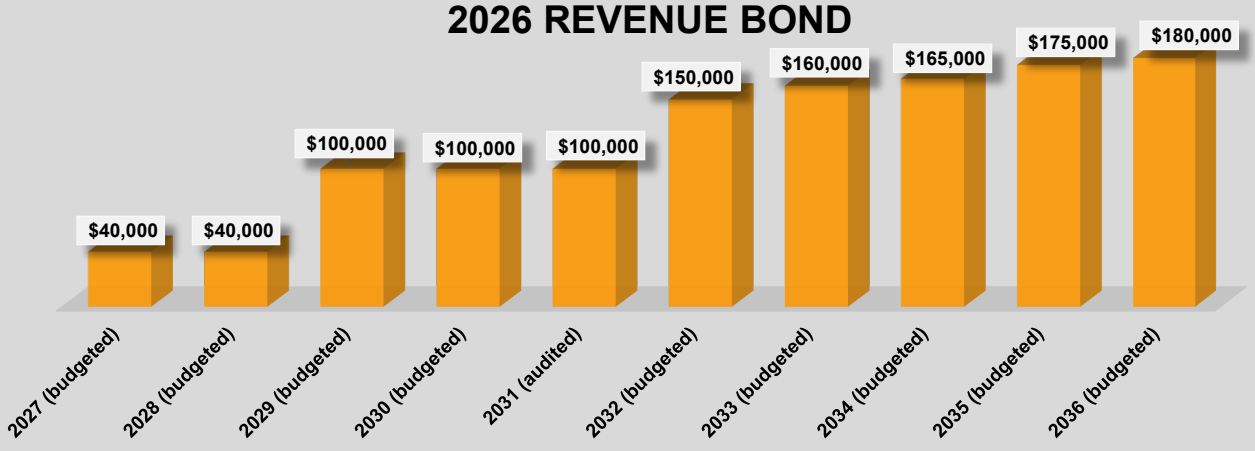
URBAN REDEVELOPMENT AGENCY
2021 URA REVENUE BOND



2025 FIRE STATION REVENUE BOND



OLD REGISTER TAX ALLOCATION DISTRICT FUND
2026 REVENUE BOND



TAB 39
GLOSSARY OF TERMS

GLOSSARY OF TERMS

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot - To divide an appropriation into amounts, this may be encumbered or expended during an allotment period.

Amortization - A tax deduction for the gradual consumption of the value of an asset.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which has monetary value.

Attrition - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit – Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management and evaluation the overall financial presentation

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

GLOSSARY OF TERMS

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget – A budget in which planned revenues available equal planned expenditures.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

> **General Obligation (G.O.) Bond** - This type of bond is backed by the full faith, credit and taxing power of the government.
>
> **Revenue Bond** - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Statesboro defines them as assets costing at least $15,000 and a useful life of two or more years.

GLOSSARY OF TERMS

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - Assets which have a value of $15,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

GLOSSARY OF TERMS

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits - Contribution made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

GLOSSARY OF TERMS

Entitlements - Payments to which local governmental units are entitled, pursuant to and allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is July 1st through June 30th.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

GLOSSARY OF TERMS

Governmental Fund – Funds generally used to account for tax-supported activities. There are five different types of governmental funds.

Capital Project Fund: Type of fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Fund: Type of fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

General Fund: Type of fund typically serves as the chief operating fund of a government. This fund is used to account for all financial resources except those required to be accounted for in another fund.

Permanent Fund: Type of fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposed that support the reporting government's programs.

Special Revenue Fund: Type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds.

Enterprise Fund: Type of fund used to report an activity for which a fee is charged to external users for goods or services.

Internal Service Fund: Type of fund that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. There are four different types of fiduciary funds.

Agency Funds: Type used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Investment Trust Funds: Type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government.

GLOSSARY OF TERMS

Pension Trust Funds: Type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Private-Purpose Trust Funds: Type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency such as data processing, or insurance funded from a central pool.

GLOSSARY OF TERMS

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy - To impose taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Major Fund – A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. They are funds whose revenues, expenditures/expenses, aggregate assets and deferred outflows of resources, or aggregate liabilities and deferred inflows of resources (excluding extraordinary items) are at least 10 percent of corresponding total for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Modified Accrual – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net Budget - The legally adopted budget less all inter-fund transfers and inter departmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

GLOSSARY OF TERMS

Non-major Fund – They are funds whose revenues, expenditures/expenses, aggregate assets and deferred outflows of resources, or aggregate liabilities and deferred inflows of resources (excluding extraordinary items) are less than 10 percent of corresponding total for all governmental or enterprise funds and less than 5 percent of the aggregate amount for all governmental and enterprise funds for the same item.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific well-defined and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes items such as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost of personnel, materials and equipment required for a department to function.

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go-Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving objectives.

GLOSSARY OF TERMS

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program including fees for services, license and permit fees, and fines.

Purpose - A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

GLOSSARY OF TERMS

Revenue - Sources of income financing the operations of government.

Service Level - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Structurally Balanced Budget – one that supports financial sustainability for multiple years into the future.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services, which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

GLOSSARY OF TERMS

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of wages.

Working Capital - Excess of current assets over current liabilities.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2080 to arrive at the equivalent number of “work years” for the position.

Source: The Best of Government

Budgeting A Guide to Preparing Budget

Documents By: Dennis Strachota

Government Finance Officers Association, 1994

ACRONYMS

ATC	Aid to Construction
BOE	Board of Education
CDBG	Community Development Block Grant
CHIP	Community Housing Improvement Program
CID	Criminal Investigations Division
CIP	Capital Improvements Program
CJIS	Criminal Justice Information System
COLA	Cost of Living Adjustment
DABC	Development Authority of Bulloch County
DCA	Department of Community Affairs
DDA	Direct Deposit Advices
DHR	Department of Human Resources
DNR	Department of Natural Resources
DSDA	Downtown Statesboro Development Authority
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
EPD	Environmental Protection Division
ERT	Emergency Response Team
FD	Fire Department
FEMA	Federal Emergency Management Agency
FTE	Full-Time Employee
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEFA	Georgia Environmental Facilities Authority
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GMA	Georgia Municipal Association
GOHS	Governor's Office of Highway Safety
GPD	Gallons Per Day
GSU	Georgia Southern University
H/M	Hotel/Motel
HAZMAT	Hazardous Materials
HLF	High Load Factor

ACRONYMS

HVAC	Heating, Ventilation, Air-Conditioning
IACP	International Association of Chiefs of Police
IRS	Internal Revenue Service
ISO	Insurance Services Office
ISTEA	Intermodal Surface Transportation Efficiency Act
LARP	Local Assistance Resurfacing Program
LLF	Low Load Factor
LMIG	Local Maintenance Improvement Grant
LOST	Local Option Sales Tax
MGAG	Municipal Gas Authority of Georgia
NCIC	National Crime Information Center
NFPA	National Fire Protection Association
NG	Natural Gas
NPDES	National Pollutants Discharge Elimination System
OCGA	Official Code of Georgia Annotated
OSHA	Occupational Safety and Health Administration
OTC	Occupational Tax Certificate
PD	Police Department
PE	Professional Engineer
PI	Protective Inspections
PWD	Public Works Department
SAC	Statesboro Arts Council
SBCPRD	Statesboro/Bulloch County Parks & Recreation Department
SCVB	Statesboro Convention and Visitors Bureau
SONET	Southern Natural Gas' Online Service
SPLOST	Special Purpose Local Option Sales Tax
SWAT	Special Weapons and Tactics
SWC	Solid Waste Collection
SWD	Solid Waste Disposal
TAD	Tax Allocation District
TEA	Transportation Enhancement Act
TPA	Third-Party Administrator
TSPLOST	Transportation Special Purpose Local Option Sales Tax
W/S	Water/Sewer
WWTP	Waste-Water Treatment Plant



50 East Main Street
Statesboro, GA 30458
www.statesboroga.gov