City of Sandersville

2025 Operating Budget
and
2025-2030 Capital Improvements Program

City of Sandersville, Georgia
Mayor and City Council



The Mayor and City Council of the City of Sandersville are elected to serve four-year terms. The Mayor and Mayor Pro tem are elected at large while the four remaining members of council are elected by district. Pictured here are Mayor Pro tem Jeffery Smith (25 years), Mayor James Andrews (35 years), Council Member Emory Salter (3 years), Council Member Danny Brown (9 years), Council Member Mayme Dennis (35 years), and Council Member Deborah Brown (2 years).



Distinguished Budget Presentation Award

The Government of Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sandersville, Georgia for its annual budget for the fiscal year beginning January 1, 2024.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device. This award is valid for a period of one year only.

We believe our proposed budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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City of Sandersville, Georgia
Mayor and Council

James W. Andrews
Mayor



In office since January 1990
Current term expires December 2027

Jeffrey T. Smith
Mayor Pro Tem



In office since January 2000
Current term expires December 2027

Mayme L. Dennis
Post 1



In office since January 1990
Current term expires December 2027

Deborah Brown
Post 2



In office since January 2024
Current term expires December 2027

Danny J. Brown
Post 3



In office since January 2016
Current term expires December 2027

Emory B. Salter
Post 4



In office since June 2022
Current term expires December 2027

City MANAGER
AND
Department Heads

Sharon Eveland
City Manager

Victor K. Cuyler
Police Chief

Jason Boatright
Fire Chief

Bryan Long
Electric Director

VACANT
Public Works Director

Dave Larson
Community Development Director

Kandice Hartley
City Clerk & Human Resources

Alex Lowe
Water/Wastewater Director

Leslie Williams
Finance Director

Key Finance Staff

Vacant, *Accounting Coordinator*

Introduction

In 2024, the City experienced significant major changes and events. In April, the City officially changed to the Council-Manager form of government and the Council hired its first ever City Manager. In the second half of 2024, the City filled two department head positions, Finance Director and Public Works Director. Additionally, the City also experienced a Category 1 Hurricane at the end of September, which is a once in a lifetime event. City staff and the community stepped up and worked through it together. While staff is still working to catch up on everything that had to be set aside during the disaster response and recovery period, compared to so many communities hit by the hurricane in this region, Sandersville has had a remarkably quick recovery.

In May 2021, the City completed the Thiele Park Parking Lot project, the third phase of a four-phase master plan that included the completion of the East Haynes Street improvement project and development of Paul F. Thiele Memorial Park that was funded by private donations and sales tax collections. In the Spring of 2023, the City installed two ChargePoint Level 2 commercial charging stations for electric vehicles in the new Thiele Park parking lot and in November 2023 the City purchased a ChargePoint Level 3 commercial charging station to also be installed in the Thiele Park parking lot. To encourage the use of these charging stations and to promote Sandersville the City purchased two electric billboards to be placed on the Fall Line Freeway and on Highway 15 North in Sandersville in the new year. Phase four of the downtown master plan will be a street improvement project on Gilmore Street that will be funded by a federal TAP grant along with four other street improvement projects in the downtown area and is expected to be under construction in 2026. The interpretative marker located just outside of the park recognizes Mr. Thiele for his many contributions to Sandersville, Washington County, and the mining industry in Georgia.





Kaolin is one of Georgia's largest natural resources. According to the U.S. Geological Survey, more than 8 million metric tons of kaolin are mined from Georgia each year, with an estimated value of more than $1 billion. Georgia is by far the leading clay-producing state in America and is recognized as a world leader in the mining, production, processing, and application of kaolin products. With the exception of 2020 due to COVID-19, Sandersville has hosted an annual Kaolin Festival since 1956 to celebrate the importance of this valuable resource and this industry’s economic impact on the City of Sandersville, Washington County and the State of Georgia.



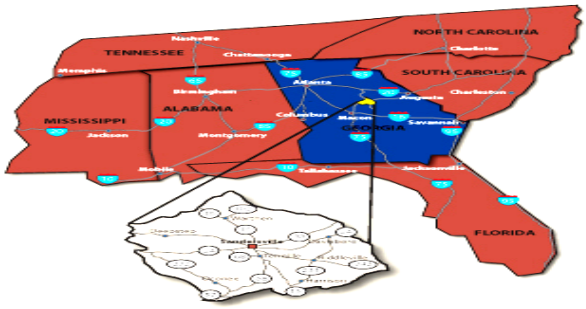
Sandersville remains a city where the culture is rich in heritage and steeped in tradition. Three of Georgia's governors called Washington County home: Jared Irwin, Thomas W. Hardwick and Nathan Deal. Listed on the National Register of Historic Places are the Francis Plantation, Washington County Courthouse, the Old City Cemetery, North Harris Street Historic District, and Charles Edward Choate Historic District. Prominent among the many famous historic locations in Sandersville, including the Brown House Museum and the Old City Cemetery, is the Historical Society Genealogy Museum. In 1880, the first City Hall was built and in 1893-1894 the Sandersville Railroad was built to connect Sandersville to the City of Tennille and to the surrounding Kaolin mines for loading fine white clay and other mining products. Since that time Sandersville, Georgia has been known as the **"**Kaolin Capital of the World." One of Georgia's most important minerals, kaolin, is a white, alumina-silicate clay used in hundreds of products ranging from paper to cosmetics to the nose cones of rockets. Much of Sandersville's economic success in past years can be directly attributed to the Kaolin industry.



Originally founded in 1796 as *Saundersville*, and first incorporated as a municipality by the State of Georgia in 1812, the City of Sandersville is a Georgia Municipal Association City of Excellence and Certified City of Ethics. The city provides a full range of municipal services to its residents including public safety (police and fire protection), municipal court, community development (building inspections, code enforcement, planning and zoning and economic development) public works (streets and sidewalk construction and maintenance, storm drainage construction and maintenance, refuse collection) and parks and cemeteries maintenance. In addition, the City also operates a water and wastewater collection, distribution, and treatment system, an electric utility and provides high speed internet access to our citizens with fiber optic technology.



Centrally located in the state, Sandersville is located 128 miles from Atlanta, 60 miles from Macon, 62 miles from Augusta, 89 miles from Athens, and 139 miles from Savannah. The city is 40 miles from Interstate 16, 47 miles from Interstate 20 and is located on State Routes 15, 242 and 88 and 24 which includes the Fall Line freeway, a four-lane connector between Columbus and Augusta.



As the county seat of Washington County, the City currently occupies approximately 12.87 square miles and serves a population of 5,536 (2023 US Census estimates) which is a 4.8% decrease from the 2020 Census population of 5,813. The median resident age for Sandersville is 40.4 years compared to the State of Georgia at 37.1 years. The median household income is $44,724 with a poverty rate of 16.3% in Sandersville, compared to the median household income of $44,009 for Washington County, $74,664 for Georgia and $78,538 for the United States. The median value of owner-occupied housing is $128,100 (2023 US Census estimates). Compared to the rest of the country, Sandersville's cost of living is significantly lower than the U.S. average, making it a great place to live, work, own and operate a business and raise a family.

Sandersville has a diversified economy with several major industries located in the area, retail shopping, a regional health care provider, and Oconee Fall Line Technical College. Approximately 29.4% of the Washington County labor force is employed by the government sector, including the Washington County Hospital Authority, the Washington County Board of Education and the Georgia Department of Transportation, while the remaining 70.7% is employed by the private sector. Major private sector employers in the City include Howard Sheppard, Inc. Thiele Kaolin Company, Wal-Mart, Inc., and Trojan Battery.

The City of Sandersville maintains strong relations with the Washington County Development Authority and is home to four industrial parks with close proximity to Interstate 16 and 20, the Norfolk Southern and Sandersville Railroad companies, and the Washington County

airport. Manufacturing plants located in the industrial parks include Duraline, Trojan Battery and the City's newest industry, CleanSpark, a Bitcoin mining company. Although agriculture continues to be important in rural Washington County, the timber industry plays a much more dominant role. A district office of the Georgia Department of Transportation is also located in the area.



In 2010, Sandersville welcomed the opening of the Shared Services Center for the University System of Georgia's 24 degree-granting institutions. This facility consolidates the University System's separate business functions, such as payroll, throughout its colleges and universities into one office. The City of Sandersville partnered with Washington County and the Development Authority of Washington County to develop a 21,000 sq. ft. office complex to house the Shared Services Center which employs approximately 65 people.



Sandersville's local health care requirements are served by Washington County Regional Medical Center, located within the city limits and representing a wide range of specialties. WCRMC is accredited by the Joint Commission on Accreditation of Healthcare Organizations, a distinction that is awarded only to those healthcare facilities that maintain the highest standards of quality. Washington County Regional Medical Center offers a 24-hour physician-staffed emergency department and comprehensive outpatient services including same day surgery and ambulatory care.



In 2010, the Georgia Legislature announced the merger of Sandersville Technical College with Heart of Georgia Technical College and on July 1, 2011 Oconee Fall Line Technical College opened its doors in Sandersville. A member of the Technical College System of Georgia and accredited by the Commission of the Council on Occupational Education, OFTC offers more than 100 associate degrees, diplomas and certificate programs to thousands of students annually while providing educational, career, and economic development opportunities throughout an 11-county service area. The continued growth of the College distinguishes Sandersville as a regional center for higher education and provides additional economic strength and vitality to the community. There are 4 public schools and 1 private school in Sandersville that educate the area's 3,337 students. A total of 220 seniors graduated from these schools in 2023.



In 2012, the City of Sandersville partnered with the Georgia Department of Defense and the Georgia State Properties Commission to acquire the Georgia National Guard Armory property located in Sandersville for the purpose of providing a home for the Boys & Girls Club of the CSRA, Washington County Club. For decades the Georgia National Guard Armory was home to engineers from the 878th Engineer Battalion. In 2004, Alpha Company of the 878th Engineer Battalion deployed to Afghanistan. Upon its return, the unit was assigned to Augusta while the Armory continued in use as a recruiting office.



The Boys & Girls Club building measures approximately 15,000 square feet and features a dedicated game room, education center, gym and center for teenagers. In 2017, the City received a CDBG (Community Development Block Grant) in the amount of $750,000 to finance major upgrades to the building including new windows, flooring, and kitchen renovations. The Boys & Girls Clubs of the CSRA provides core programs, including arts and sports, fitness and recreation, that promote the development of our children and youth allowing them to become productive citizens who will enrich the quality of life for all of the residents of our community.

The City of Sandersville 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 progressive public services to residents, businesses, and visitors. Tree-lined streets, beautiful historic homes and warm personalities welcome visitors to our serene community with genuine southern hospitality.



Recreational opportunities that enhance the quality of life for our citizens are plentiful in Sandersville and Washington County. Located just 14 miles north of Sandersville, Hamburg State Park offers a 225-acre lake with trailer sites, a museum, a 1921 water-powered operational grist mill, boat ramp and lake fishing for largemouth bass, crappie and bream. In 2015, the City of Sandersville partnered with Washington County to develop Linton Park, a community park which includes a splash park (North Avenue Station - completed in 2015), a walking trail and a professional disk golf course (The Depot Disk Golf Course - completed in 2016). The City hosted its first professional disk golf tournament, the Linton Park Open in May, 2017. In FY 2025, the City has committed $1,400,000 to continue the partnership with the County to further develop Linton Park to include a children’s playground, pickle ball courts, tennis courts, and bathrooms.



Today, in Sandersville there are 2 local radio stations, WSNT, WJFL and a weekly newspaper, the *Sandersville Progress.* WMAZ (CBS) Channel 13 in Macon also reports on the news in Sandersville while the City is covered locally by Charter Communications, located within the city limits.

The Washington County Airport Authority owns the Kaolin Field Airport which is located approximately 40 minutes from Interstate 16, and 2 hours from the Savannah ports and the Savannah International Airport, which is serviced by 5 major airlines. Kaolin Field is home to a 4,200 square foot airport terminal building and a parallel taxiway system with the ability to serve corporate aircraft which will promote the successful recruitment of industry and continue to foster economic development in Sandersville and Washington County.



The City has 56 miles of roads of which 55.8 are paved and 1,203 streetlights. Electricity is sold to 2,985 customers while the City provides water to 2,785 customers with an average daily water consumption of 2.1 million gallons. Sewer service is provided to 2,431 customers. Sandersville has 69.9 miles of sanitary sewer and 70.3 miles of water mains with 631 fire hydrants. The City maintains a State Certified Police Department and a Class 3 ISO insurance rating with one Fire Station.

Utilities are provided by the following within the City:

City of Sandersville	Water& Sewer, Electricity, Telecom and Sanitation
Washington EMC	Electricity

Georgia Power	Electricity
AT &T	Telecommunications
Charter Communications	Telecommunications & Cable Television

The City of Sandersville now operates under a council-manager form of government. The State Legislature approved the charter change in April of 2024. The Mayor and Mayor Pro Tem are elected at large while the four remaining council members of the City Council are elected by district. All elections are non-partisan with four-year terms. The City Council appoints a City Manager to manage the daily operations of the city government, including autonomy over personnel matters. As authorized by its Charter and Code, the services provided by the City are General Government (Administration, Human Resources, Finance, Planning and Building Inspections), Judicial (Municipal Court), Public Safety (Police and Fire), and Public Works (Streets, Sanitation, Water and Sewer and Electric Service).



Christmas on the Square
Sandersville, Georgia

City Boards and Authorities

DOWNTOWN DEVELOPMENT AUTHORITY of SANDERSVILLE

The Downtown Development Authority (DDA) of Sandersville, was established in 1994, consists of 7 members who are appointed by the Mayor and City Council to represent the owners of either real property or business establishments. The DDA is empowered with the authority to acquire, improve, sell, lease, and/or mortgage property for the development and improvement of property in the Downtown Development Authority District in Sandersville.

SANDERSVILLE PLANNING & ZONING BOARD

The Sandersville Planning & Zoning Board was established in 1979, and consists of 8 members who are appointed by the City Council. The Mayor or one council member may serve as ex-officio member without voting powers. The Board is vested with the duties to hear and make recommendations to the Mayor and City Council on matters regarding zoning ordinances, to promote the planning of the City of Sandersville with the preparation of the Master Plan, to prepare and recommend regulations for subdivisions and to administer those regulations, and to prepare and recommend a plat for the official map of the City showing the location of existing and proposed boundaries.

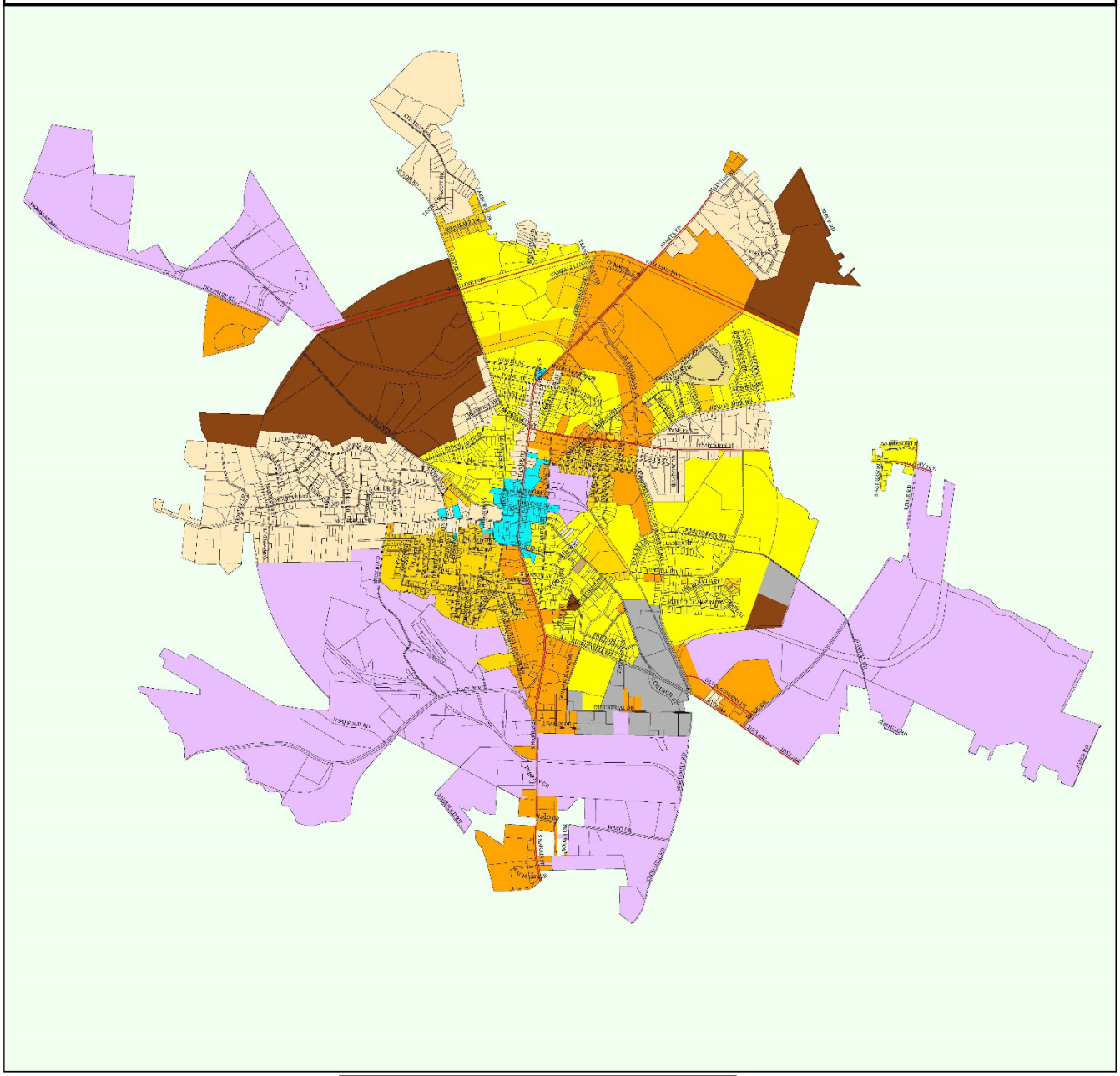
SANDERSVILLE TREE BOARD

The Sandersville Tree Board was established in 1991. The Board consists of 10 members appointed by the Mayor and City Council who are charged with the responsibility of developing and administering a City Tree Plan for the care and planting of street and park trees. Also, at the request of City Council, the Tree Board investigates, recommends, and reports on any special question within the scope of its work.

SANDERSVILLE MAIN STREET BOARD

In February 2021, the City of Sandersville executed a Memorandum of Understanding with the Georgia Department of Community Affairs Office of Downtown Development to participate in the Georgia Start-Up Main Street Program. After successfully participating in the program for three years, the City was designated a Classic community in 2024. The Main Street Program provides specialized training and professional development to Main Street Managers and Boards to assist them in developing downtown programs that promote economic development in their downtown.

City of Sandersville Zoning Map



Legend

Zoning

Code

- A-1 (Agricultural)
- C (Non-Conforming Commercial Use)
- C-1 (Central Business)
- C-2 (General Business)
- I-1 (Light Industrial)
- I-2 (Heavy Industrial)
- I/O (Institutional/Office)
- M (Non-Confroming Mobile Home)
- MF (Non-Conforming Multi Family)
- R (Non-Conforming Residential)
- R-1 (Single Family Residence)
- R-2 (Single Family Residence)
- R-3 (Multi-Family Residence)
- R-4 (Mobile Home Residence)
- SE (Special Exception)

Roads

Road Type

- Local
- Private
- State Highway
- Property Parcels

N

W E

S

1 in = 1,400 ft

Modified 1/13/2020

119 S. Smith St. zoned Special Exception
720 Royal Ln zoned Special Exception

Southern Geographic
Your GIS Department
156 West Clinton Street
P.O. Box 1870
Gray, Georgia 31032
478-986-4003
www.southerngeographic.com

READER'S GUIDE TO THE BUDGET

While government budgets are usually complicated documents for citizens to read and understand, our goal in preparing this Budget was to make it user-friendly. Generally Accepted Accounting Principles (GAAP) for governments requires the use of multiple funds, grouped into seven categories. Some of those fund categories are budgeted and accounted for using the modified accrual basis of accounting, and some use 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 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 Sandersville operates with thirteen separate funds making 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). Therefore, there will be thirteen separate balance sheets and income statements. The funds fall into five different categories which are segregated into two 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, and are summarized in the chart on the next page:

(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, planning, 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, the ARPA Fund, the Hotel-Motel Tax Fund, the Downtown Development Authority Fund and the Community Development Block Grant Fund (CDBG). 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 2019 SPLOST Fund, TSPLOST Fund and the Capital Improvements Program Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of that 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 four Enterprise Funds: the Water and Sewer Fund, the Electric Fund, the Solid Waste Collection Fund, and the Telecom 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 currently has no Internal Service Funds.

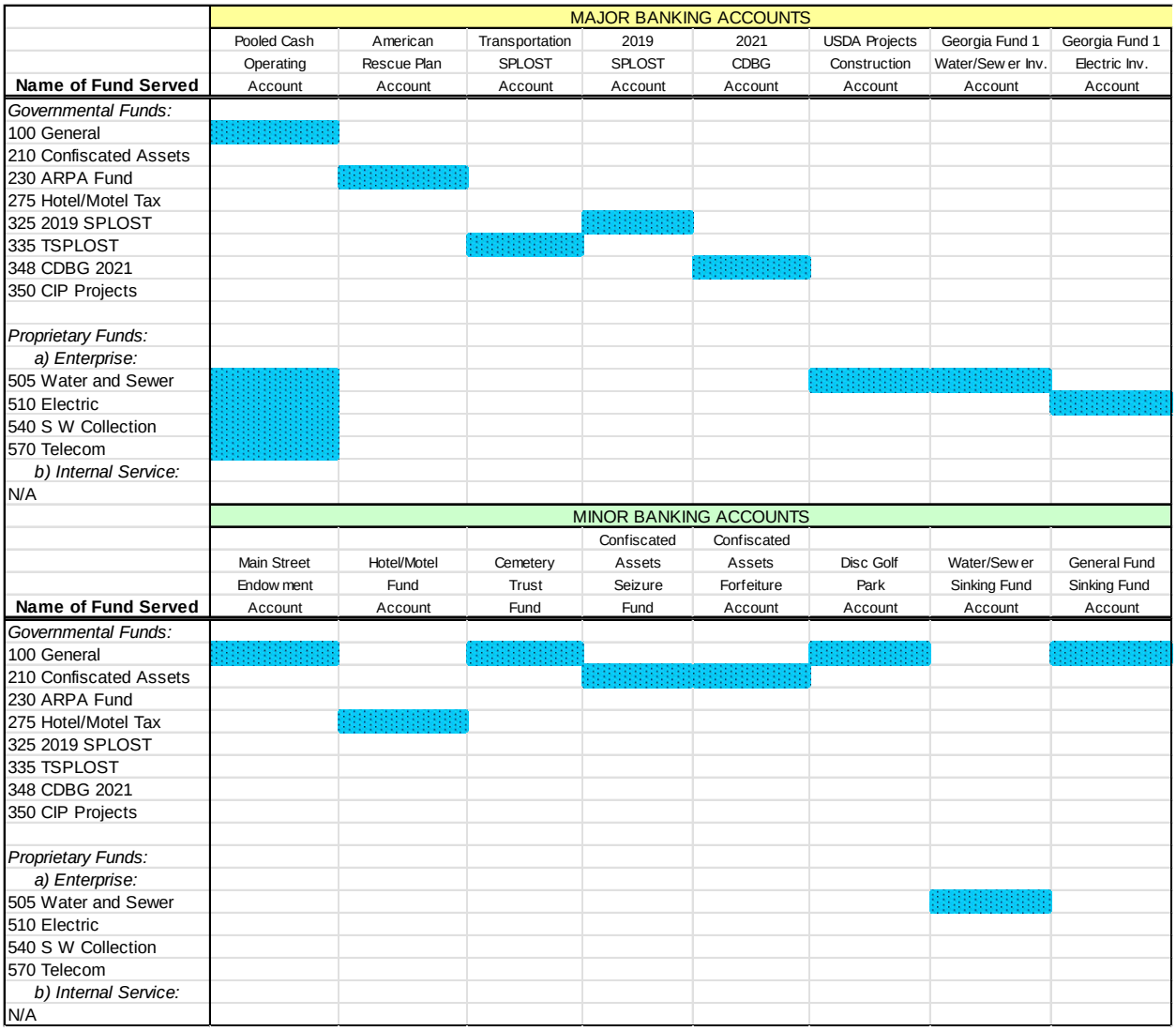
Basis of accounting is a system used by an individual government to determine when revenues have been realized and when expenditures have been incurred while basis of budgeting is a system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method for accounting and budgeting.

The second column of the funds chart shows the accrual and modified accrual accounting basis. 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 and a Budgeted Cash Flow Statement. Any major capital expenses for these funds are budgeted in the Budgeted Cash Flow Statement, except for those receiving SPLOST or TSPLOST funds. In that case, some projects may also be funded in the 2019 SPLOST Fund or TSPLOST Fund.

All Governmental Funds are accounted for using the modified accrual basis, which is a hybrid of cash and accrual, where some revenues and expenses are accrued, and some are on a cash basis. 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 $5,000 and having a useful life of at least two years. This includes not only land, buildings, and infrastructure, but also vehicles and equipment.

Fund Number	Basis of Accounting	**Types of Funds and Account Groups** Actual Funds and Account Groups	FY 2024 Budget	FY 2025 Budget
		GOVERNMENTAL FUND TYPES:		
		GENERAL FUNDS:		
100	Modified	GENERAL FUND	Current	Current
		SPECIAL REVENUE FUNDS:		
210	Modified	CONFISCATED ASSETS FUND	Current	Current
230	Modified	ARPA FUND	Current	Current
275	Modified	HOTEL/MOTEL TAX FUND	Current	Current
290	Modified	DOWNTOWN DEVELOPMENT AUTHORITY FUND	Current	Current
348	Modified	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	Current	Current
		CAPITAL PROJECTS FUNDS:		
325	Modified	2019 SPLOST FUND	Current	Current
335	Modified	TSPLOST FUND	Current	Current
350	Modified	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current
		PROPRIETARY FUND TYPES:		
		ENTERPRISE FUNDS		
505	Accrual	WATER AND WASTEWATER FUND	Current	Current
510	Accrual	ELECTRIC FUND	Current	Current
540	Accrual	SOLID WASTE COLLECTION FUND	Current	Current
570	Accrual	TELECOM FUND	Current	Current
		INTERNAL SERVICE FUNDS: N/A		
		N/A	N/A	N/A
			13 Funds	13 Funds
NOTES:	Modified	Budgeted on the Modified Accrual Basis of Accounting.		
	Accrual	Budgeted on the Accrual Basis of Accounting.		

The thirteen funds are serviced by sixteen bank accounts, eight 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 following chart 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 have considered, 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 Sandersville, 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 to adopt the Budget. Should the Mayor and City Council wish to change any aspect of this proposed Budget, they will need to adopt this Resolution subject to those specific changes.

The following 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.

Afterwards, we have the section which contains the Position Classification and Compensation (Pay) Plan. The Plan was developed from a Classification & Compensation study performed by the University of Georgia in 2019 and adopted with the FY 2023 budget. In the years between Plan updates, salaries and wages may be adjusted by a cost-of-living adjustment to offset inflation. There are five schedules: 1) for 40-hour per week hourly employees, 2) for salaried employees, 3) for firefighters on the "24 hours on/ 48 hours off" schedule, 4) for non-salaried police officers who work a 43-hour per week schedule, and 5) for 40-hour weekly electric department employees.

Following that are sections for each one of the thirteen funds.

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

1) The Existing Debt Service Schedule for All Funds. Currently, the City of Sandersville has three outstanding loan obligations in the General Fund and three GEFA loans in the water and sewer system. The City also has USDA loan obligations on three Water & Sewer Revenue Bonds for projects completed in FY 2022. That is the extent of the City's indebtedness. These schedules show the amount of principal and interest due in each of the fiscal years until fully repaid for each individual debt instrument.

2) 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.


CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

December 16, 2024

Honorable Mayor and City Council
City of Sandersville
141 West Haynes Street
City of Sandersville, Georgia 31082

Re: Budget Message and Transmittal of the Proposed Budget for Fiscal Year 2025

Ladies and Gentlemen:

Transmitted herein for your consideration is the City Sandersville's proposed budget for the fiscal year 2024 (FY 2025). I would like to thank the department heads and management staff for their patience and assistance with putting together this budget. I am confident this budget prioritizes and supports the City's priorities and goals for 2025.

As the City's financial and spending plan for the fiscal year, the adoption of the budget is one of the most important policy decisions made by the City Council each year. The budget document should provide useful information to elected officials and to the public. It identifies the revenues and expenditures necessary to maintain and, in some areas, improve the present levels of municipal services. As a planning tool the budget determines the priorities for service for the coming year, the staffing level of each service, the equipment and supplies to be purchased, and which major capital projects will be funded. The budget also serves as both an accounting tool and a management tool assuring that appropriations established by the governing body will not be exceeded while providing oversight and accountability in the disbursement of public funds.

Budget Assumptions

The FY 2025 Operating Budget is based upon the following assumptions. Should the City Council wish to change any of these assumptions, we would need to adjust the revenue or expenditure (expense) item accordingly.

- Assumes the Budget will be adopted, and accounted for, using generally accepted accounting principles, with Enterprise Funds budgeted and accounted for using full accrual accounting similar to private businesses, and all other funds budgeted and accounted for using modified accrual accounting.

- Assumes that the City will meet the fund reserve targets established by the Mayor and City Council in the Financial Policies.

- Assumes the local economy will remain stable, with building permits and business license collections consistent with FY 2024, and growth remaining stable in sales taxes.

- Revenues have been projected within the medium range, so that they are realistic and reflect the current local economy.

- Assumes an increase of just under $1,000,000 in the franchise fee revenue from the City's Electric Utility, primarily due to the significant increase in power sales to Clean Spark.

- Assumes the implementation of a revised salary schedule to add an additional step and provide a 5.5%-6.5% total wage increase to all employees.

- Assumes the addition of a contingency account.

- Assumes the part-time Administrative Assistant position in the Electric Department and four part-time Parks & Cemetery positions in the Public Works Department will be converted to full-time in FY 2025.

- Assumes the current salary schedule will be modified to add an additional step and to recalculate the spread, which will result in total salary increase for all employees at a rate of 5.5%-6.5%, depending on placement on the new schedule.

- Assumes that additional salary adjustments will be necessary after the Compensation Study is complete.

- Assumes an increase in the per call rate for the Fire Department Volunteers

- Assumes that Retirement Benefits will remain stable in FY 2025.

- Assumes that the City will continue the availability of the POS health insurance plan that the is currently offered to employees with a $2,000 deductible for all plan participants. The City will increase funding to 90% of the premium for individual coverage and 60% of the premium for family coverage for health, vision, and dental coverage.

- Assumes that the maximum deferred compensation match provided by the City to each employee will remain at 50% with a maximum of 3% of the employee's annual salary.

- Assumes that the City will continue to contract with GMA to provide the Firefighters Cancer Insurance including the lump sum cancer benefit and the long-term disability (income replacement) as required with 2025 annual cost of $3,008.42 remaining the same as FY 2024.

- Assumes that all Proprietary Funds will be self-supporting without assistance from the General Fund.

- Assumes that the City will transfer $290,000 from the ARPA Fund to the General Fund, $1,200,000 from the Electric Fund to the General Fund, and $15,000 from the Hotel Motel Tax Fund to the General Fund.

- Assumes that the City Council will adopt a budget with a reduction of $94,170 in the levy necessary to fund the City's operation, which would result in the Council adopting a roll

back millage rate of 4.3 a decrease of 2.285 mills, or approximately 35% less than the 6.585 mills adopted for FY 2024.

- Assumes there will be a rate study performed to review City's current water and sewer rate schedule for residential and commercial customers in FY 2025.

- Assumes that ARPA funds in the amount of $290,000 will be used to fund a portion of the City's cost-share with the County for the Linton Park expansion.

- Assumes that the PCA component of the electric rates will be adjusted as necessary to accommodate the market demands on the City's electric fund. Assumes a normal winter and summer.

- Assumes that the City will continue to contract with Ryland Environmental for Solid Waste Collection for Commercial and Residential accounts for the next four years.

- Assumes that the City's occupation tax (business license) administrative fee, event permit fee for stationary and mobile events will remain the same in FY 2025.

- Assumes that the City will expend 40% of the Hotel/Motel Tax revenue to promote tourism with 40% of revenues collected allocated to the Washington County Chamber of Commerce and $15,000 transferred to the General Fund to promote tourism.

- Assumes that the payments to the Washington County Chamber of Commerce, UGA Archway, the Historical Society, and the Airport Authority from the City's General Fund will be continued at the same level as in FY 2024.

- Assumes that the payments to the DAR will increase by $290 and the payments to the Rosa M. Tarbutton Library will increase by $6,500 in FY 2025.

- Assumes that the City will make a payment of $25,000 to the Washington County Development Authority for general assistance with the City's non-industrial economic development activities.

- Assumes that the City will modify the FY2024 intergovernmental agreement with Washington County to provide funding for the County's Linton Park project from $800,000 to $1,400,000.

- Assumes a $100,000 transfer to the Downtown Development Authority for the installation of a new roof on the Icehouse property.

- Assumes the City will cash fund approximately $750,000 in capital projects, including the use approximately $100,000 of unassigned fund balance from the General Fund.

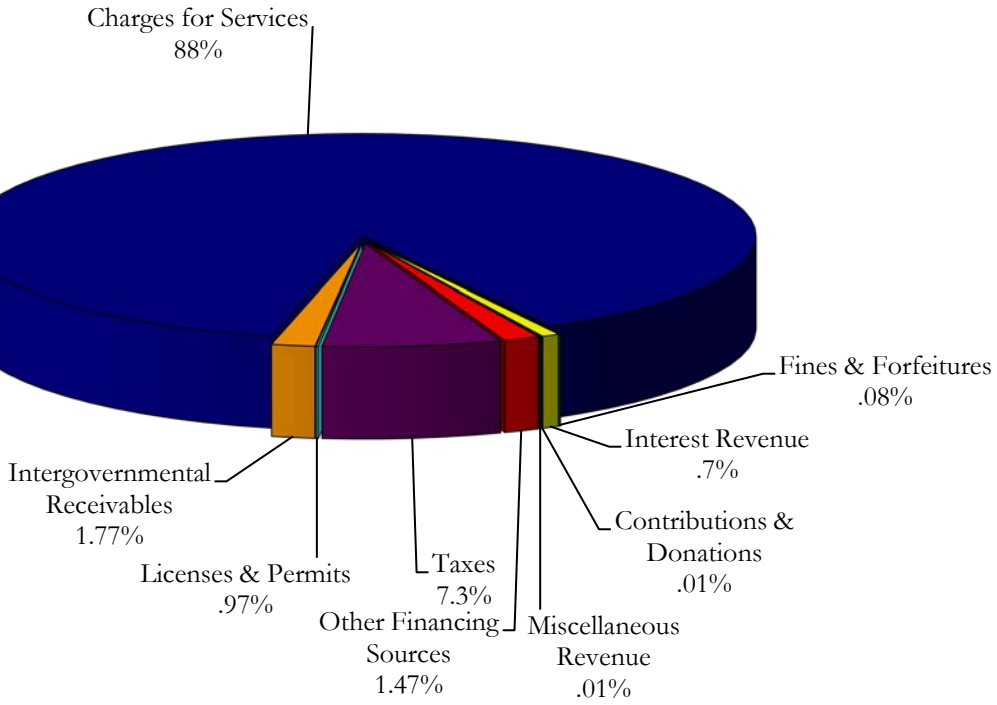

CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

City of Sandersville Summary of All Funds

This section consists of a consolidated summary of all funds used to provide city services. The revenue sources and expenditures of the City of Sandersville may be more easily understood by reviewing the charts on the next pages. Also included in this section are three-year budget spreadsheets (FY 2023 actual, FY 2024 budgeted, and FY 2025 recommended budgets) for each of the fund categories.

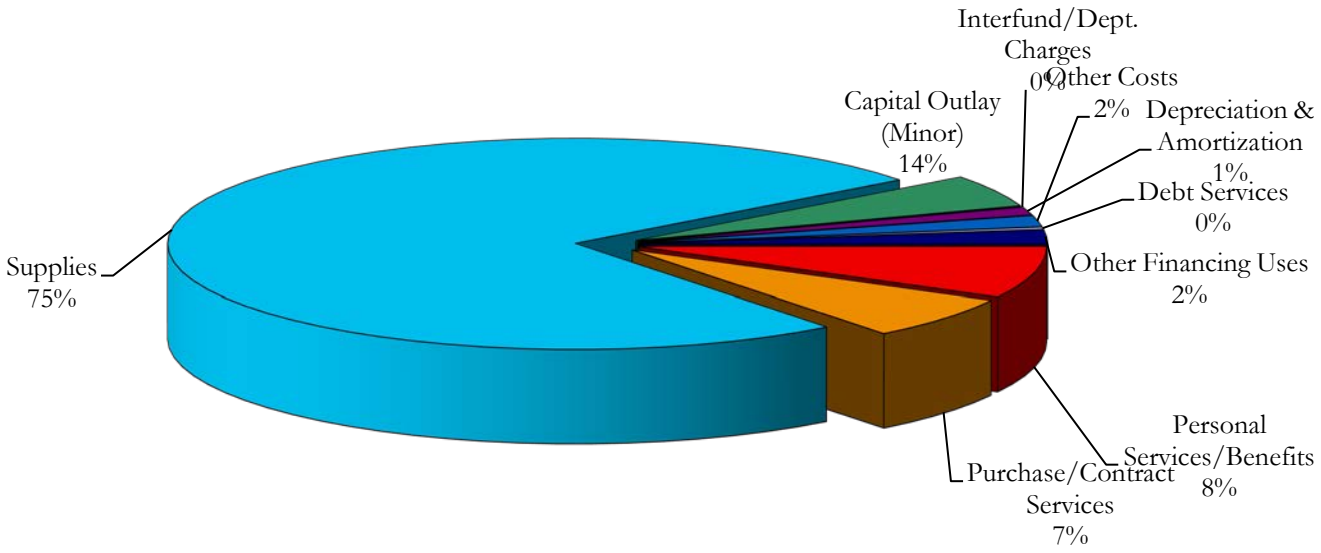
Please see the individual tabs for detailed budget information and the services provided by the various funds.

SUMMARY OF ALL FUNDS
REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 7,587,835	$ -	$ 7,587,835
Licenses and Permits	$ 101,060	$ -	$ 101,060
Intergovernmental Receivables	$ 1,840,678	$ -	$ 1,840,678
Charges for Services	$ 227,401	$ 91,610,421	$ 91,837,822
Fines and Forfeitures	$ 81,100	$ -	$ 81,100
Interest Revenue	$ -	$ 736,175	$ 736,175
Contributions and Donations	$ 12,500	$ -	$ 12,500
Miscellaneous Revenue	$ 15,700	$ 114,900	$ 130,600
Other Financing Sources	$ 1,505,000	$ 20,850	$ 1,525,850
TOTAL	**$ 11,371,274**	**$ 92,482,346**	**$ 103,853,620**

SUMMARY OF ALL FUNDS
EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 5,699,292	$ 2,285,232	$ 7,984,524
Purchase/Contract Services	$ 984,579	$ 5,602,976	$ 6,587,555
Supplies	$ 308,775	$ 75,648,680	$ 75,957,455
Capital Outlay	$ 4,668,099	$ 346,028	$ 5,014,127
Interfund/Dept. Charges	$ -	$ -	$ -
Depreciation & Amortization	$ -	$ 1,231,000	$ 1,231,000
Other Costs	$ 1,622,280	$ 95,004	$ 1,717,284
Debt Services	$ 35,900	$ 278,343	$ 314,243
Other Financing Uses	$ -	$ 2,149,504	$ 2,149,504
TOTAL	**$ 13,318,925**	**$ 87,636,767**	**$ 100,955,692**

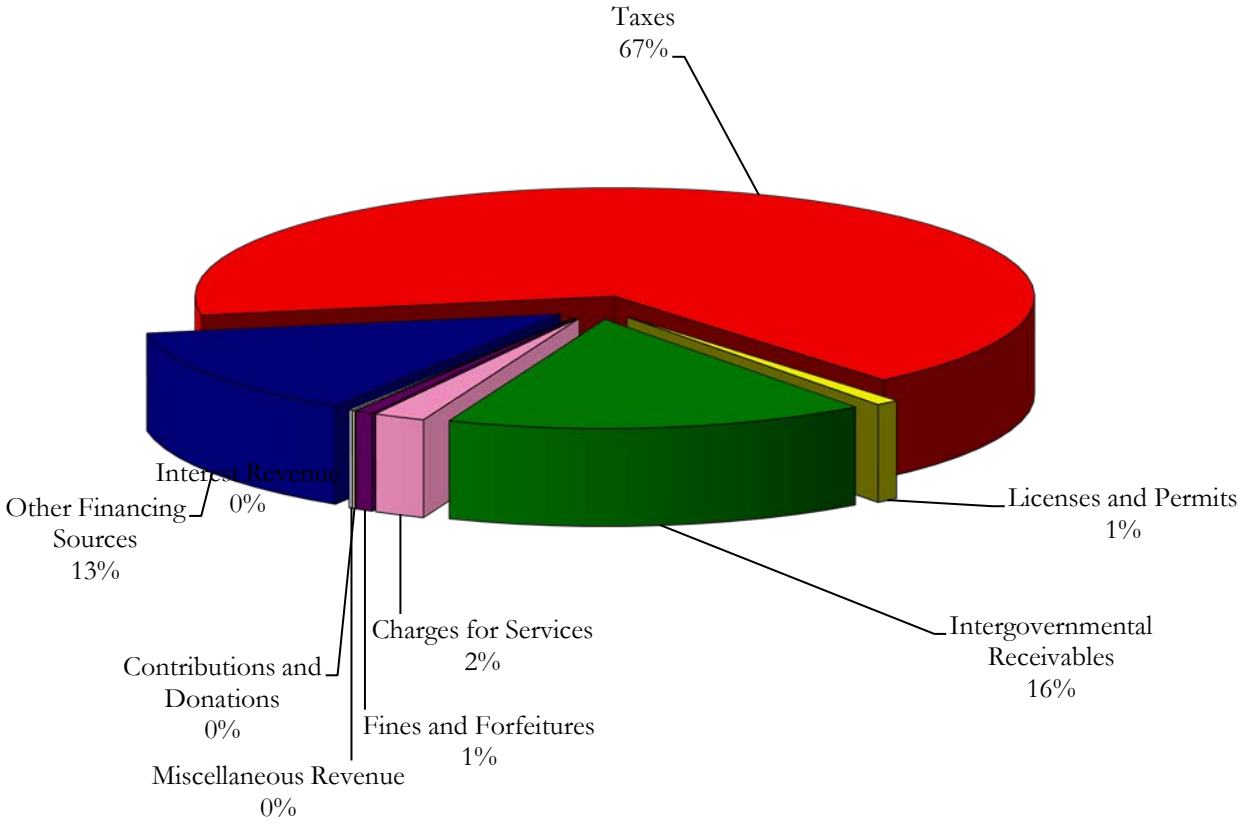
SUMMARY OF ALL FUNDS

	Governmental Funds			Proprietary Funds		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Revenues:						
31 Taxes	$ 6,481,649	$ 6,534,940	$ 7,587,835	$ -	$ -	$ -
32 Licenses and Permits	$ 119,909	$ 95,943	$ 101,060	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 2,279,132	$ 1,496,875	$ 1,840,678	$ 131,724	$ -	$ -
34 Charges for Services	$ 243,553	$ 226,733	$ 227,401	$ 39,568,197	$ 49,632,983	$ 91,610,421
35 Fines and Forfeitures	$ 85,455	$ 71,125	$ 81,100	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 584,536	$ 551,710	$ 736,175
37 Contributions and Donations	$ 19,773	$ 12,000	$ 12,500	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 21,262	$ 91,900	$ 15,700	$ 545,164	$ 108,086	$ 114,900
Subtotal:	*$ 9,250,733*	*$ 8,529,516*	*$ 9,866,274*	*$ 40,829,621*	*$ 50,292,779*	*$ 92,461,496*
Other Financing Sources						
39 Other Financing Sources	$ 129,673	$ 4,000	$ 1,505,000	$ 42,641	$ 21,352	$ 20,850
Total Financial Sources	**$ 9,380,406**	**$ 8,533,516**	**$ 11,371,274**	**$ 40,872,262**	**$ 50,314,131**	**$ 92,482,346**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 4,812,364	$ 5,403,482	$ 5,699,292	$ 1,873,659	$ 2,032,009	$ 2,285,232
52 Purchase/Contract Services	$ 795,540	$ 972,880	$ 984,579	$ 3,472,083	$ 3,914,087	$ 5,602,976
53 Supplies	$ 292,331	$ 338,800	$ 308,775	$ 24,037,791	$ 35,069,091	$ 75,648,680
54 Capital Outlay	$ 916,913	$ 2,556,838	$ 4,668,099	$ 1,162,261	$ 101,300	$ 346,028
55 Interfund/Dept. Charges	$ 160,148	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ 911,511	$ 1,202,326	$ 1,231,000
57 Other Costs	$ 448,770	$ 397,662	$ 1,622,280	$ 54,940	$ 60,154	$ 95,004
Subtotal:	*$ 7,426,066*	*$ 9,669,662*	*$ 13,283,025*	*$ 31,512,245*	*$ 42,378,967*	*$ 85,208,920*
Non-Operating Expenses						
58 Debt Services	$ -	$ 2,314	$ 35,900	$ 306,015	$ 289,278	$ 278,343
61 Other Financing Uses	$ 164,000	$ 15,350	$ -	$ 196,465	$ 2,857,112	$ 2,149,504
Total Use of Resources	**$ 7,590,066**	**$ 9,687,326**	**$ 13,318,925**	**$ 32,014,725**	**$ 45,525,357**	**$ 87,636,767**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,790,340	$ (1,153,810)	$ (1,947,651)	$ 8,857,537	$ 4,788,774	$ 4,845,579

SUMMARY OF ALL FUNDS

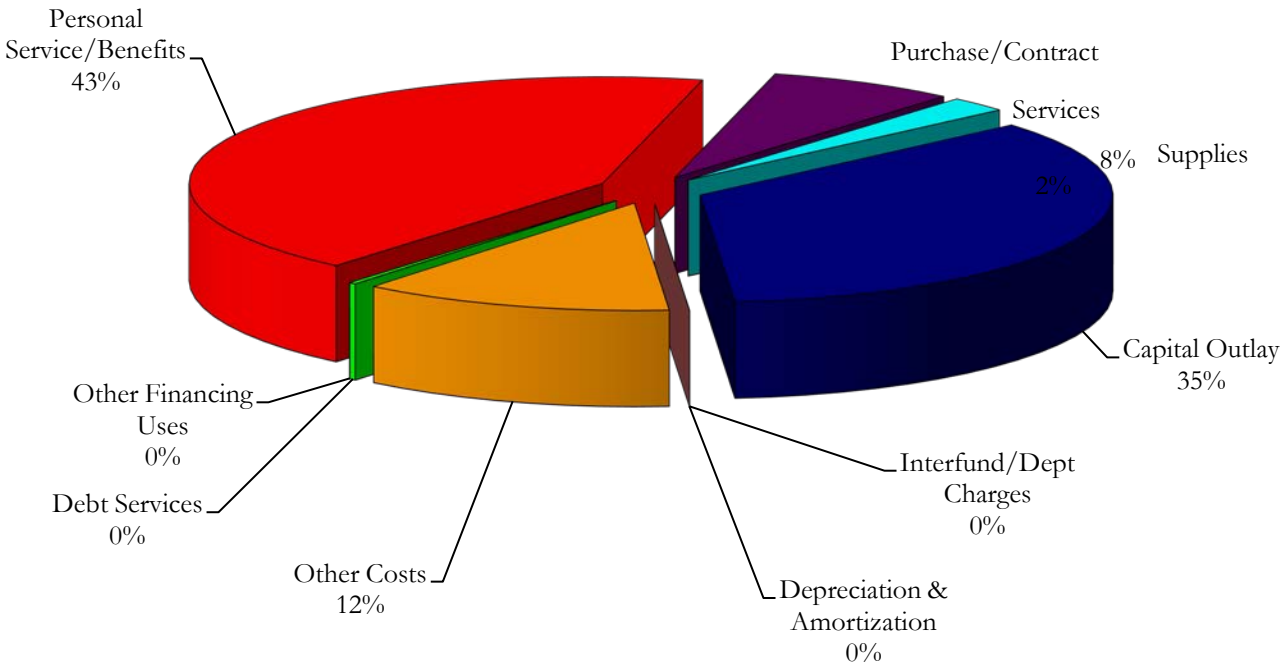
	Total		
	2023 Actual	2024 Budgeted	2025 Proposed
Revenues:			
31 Taxes	$ 6,481,649	$ 6,534,940	$ 7,587,835
32 Licenses and Permits	$ 119,909	$ 95,943	$ 101,060
33 Intergovernmental Revenue	$ 2,410,856	$ 1,496,875	$ 1,840,678
34 Charges for Services	$ 39,811,750	$ 49,859,716	$ 91,837,822
35 Fines and Forfeitures	$ 85,455	$ 71,125	$ 81,100
36 Interest Revenue	$ 584,536	$ 551,710	$ 736,175
37 Contributions and Donations	$ 19,773	$ 12,000	$ 12,500
38 Miscellaneous Revenue	$ 566,426	$ 199,986	$ 130,600
Subtotal:	*$ 50,080,354*	*$ 58,822,295*	*$ 102,327,770*
Other Financing Sources			
39 Other Financing Sources	$ 172,314	$ 25,352	$ 1,525,850
Total Financial Sources	**$ 50,252,668**	**$ 58,847,647**	**$ 103,853,620**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 6,686,023	$ 7,435,491	$ 7,984,524
52 Purchase/Contract Services	$ 4,267,623	$ 4,886,967	$ 6,587,555
53 Supplies	$ 24,330,122	$ 35,407,891	$ 75,957,455
54 Capital Outlay (Minor)	$ 2,079,174	$ 2,658,138	$ 5,014,127
55 Interfund/Dept. Charges	$ 160,148	$ -	$ -
56 Depreciation & Amortization	$ 911,511	$ 1,202,326	$ 1,231,000
57 Other Costs	$ 503,710	$ 457,816	$ 1,717,284
Subtotal:	*$ 38,938,311*	*$ 52,048,629*	*$ 98,491,945*
Non-Operating Expenses			
58 Debt Services	$ 306,015	$ 291,592	$ 314,243
61 Other Financing Uses	$ 360,465	$ 2,872,462	$ 2,149,504
Total Use of Resources	**$ 39,604,791**	**$ 55,212,683**	**$ 100,955,692**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 10,647,877	$ 3,634,964	$ 2,897,928

SUMMARY OF GOVERNMENTAL FUNDS
REVENUES BY SOURCE



Taxes	$	7,587,835
Licenses and Permits	$	101,060
Intergovernmental Receivables	$	1,840,678
Charges for Services	$	227,401
Fines and Forfeitures	$	81,100
Interest Revenue	$	-
Contributions and Donations	$	12,500
Miscellaneous Revenue	$	15,700
Other Financing Sources	$	1,505,000
TOTAL	**$**	**11,371,274**

SUMMARY OF GOVERNMENTAL FUNDS
EXPENDITURES BY USE



Personal Service/Benefits	$	5,699,292
Purchase/Contract Services	$	984,579
Supplies	$	308,775
Capital Outlay	$	4,668,099
Interfund/Dept Charges	$	-
Depreciation & Amortization	$	-
Other Costs	$	1,622,280
Debt Services	$	35,900
Other Financing Uses	$	-
TOTAL	**$**	**13,318,925**

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
Revenues:	**2023 Actual**	**2024 Budgeted**	**2025 Proposed**	**2023 Actual**	**2024 Budgeted**	**2025 Proposed**
31 Taxes	$ 5,915,601	$ 6,254,561	$ 7,315,835	$ 112,053	$ 112,379	$ 104,000
32 Licenses and Permits	$ 119,909	$ 95,943	$ 101,060	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 288,722	$ 296,875	$ 814,126	$ 1,008,092	$ -	$ -
34 Charges for Services	$ 243,553	$ 226,733	$ 227,401	$ -	$ -	$ -
35 Fines and Forfeitures	$ 85,455	$ 70,000	$ 80,000	$ -	$ 1,125	$ 1,100
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ 19,773	$ 12,000	$ 12,500	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 21,187	$ 91,800	$ 15,700	$ 75	$ 100	$ -
Subtotal:	*$ 6,694,200*	*$ 7,047,911*	*$ 8,566,623*	*$ 1,120,220*	*$ 113,604*	*$ 105,100*
Other Financing Sources						
39 Other Financing Sources	$ 129,673	$ 4,000	$ 1,505,000	$ -	$ -	$ -
Total Financial Sources	**$ 6,823,873**	**$ 7,051,911**	**$ 10,071,623**	**$ 1,120,220**	**$ 113,604**	**$ 105,100**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 4,812,364	$ 5,403,482	$ 5,699,292	$ -	$ -	$ -
52 Purch/Contract	$ 794,415	$ 969,255	$ 982,179	$ 1,125	$ 3,625	$ 2,400
53 Supplies	$ 292,331	$ 338,800	$ 308,775	$ -	$ -	$ -
54 Capital Outlay	$ 33,638	$ 29,000	$ 1,553,300	$ -	$ 1,244,000	$ 1,040,000
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 160,148	$ -	$ -
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 403,388	$ 352,210	$ 1,590,900	$ 45,382	$ 45,452	$ 31,380
Subtotal:	*$ 6,336,136*	*$ 7,092,747*	*$ 10,134,446*	*$ 206,655*	*$ 1,293,077*	*$ 1,073,780*
Non-Operating Expenses						
58 Debt Services	$ -	$ 2,314	$ 35,900	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 164,000	$ 15,350	$ -
Total Use of Resources:	**$ 6,336,134**	**$ 7,095,062**	**$ 10,170,346**	**$ 370,655**	**$ 1,308,427**	**$ 1,073,780**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 487,739	$ (43,151)	$ (98,723)	$ 749,565	$ (1,194,823)	$ (968,680)

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2023	2024	2025	2023	2024	2025
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ 453,995	$ 168,000	$ 168,000	$ 6,481,649	$ 6,534,940	$ 7,587,835
32 Licenses and Permits	$ -	$ -	$ -	$ 119,909	$ 95,943	$ 101,060
33 Intergovernmental Revenue	$ 982,318	$ 1,200,000	$ 1,026,552	$ 2,279,132	$ 1,496,875	$ 1,840,678
34 Charges for Services	$ -	$ -	$ -	$ 243,553	$ 226,733	$ 227,401
35 Fines and Forfeitures	$ -	$ -	$ -	$ 85,455	$ 71,125	$ 81,100
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 19,773	$ 12,000	$ 12,500
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 21,262	$ 91,900	$ 15,700
Subtotal:	*$ 1,436,313*	*$ 1,368,000*	*$ 1,194,552*	*$ 9,250,733*	*$ 8,529,516*	*$ 9,866,274*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 129,673	$ 4,000	$ 1,505,000
Total Financial Sources	**$ 1,436,313**	**$ 1,368,000**	**$ 1,194,552**	**$ 9,380,406**	**$ 8,533,516**	**$ 11,371,274**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 4,812,364	$ 5,403,482	$ 5,699,292
52 Purch/Contract	$ -	$ -	$ -	$ 795,540	$ 972,880	$ 984,579
53 Supplies	$ -	$ -	$ -	$ 292,331	$ 338,800	$ 308,775
54 Capital Outlay	$ 883,275	$ 1,283,838	$ 2,074,799	$ 916,913	$ 2,556,838	$ 4,668,099
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 160,148	$ -	$ -
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 448,770	$ 397,662	$ 1,622,280
Subtotal:	*$ 883,275*	*$ 1,283,838*	*$ 2,074,799*	*$ 7,426,066*	*$ 9,669,662*	*$ 13,283,025*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ 2,314	$ 35,900
61 Other Financing Uses	$ -	$ -	$ -	$ 164,000	$ 15,350	$ -
Total Use of Resources:	**$ 883,275**	**$ 1,283,838**	**$ 2,074,799**	**$ 7,590,066**	**$ 9,687,326**	**$ 13,318,925**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 553,038	$ 84,162	$ (880,247)	$ 1,790,340	$ (1,153,810)	$ (1,947,651)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	100 General Fund			Special Revenue Funds 210 Confiscated Asset Fund		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Revenues:						
31 Taxes	$ 5,915,601	$ 6,254,561	$ 7,315,835	$ -	$ -	$ -
32 Licenses and Permits	$ 119,909	$ 95,943	$ 101,060	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 288,722	$ 296,875	$ 814,126	$ -	$ -	$ -
34 Charges for Services	$ 243,553	$ 226,733	$ 227,401	$ -	$ -	$ -
35 Fines and Forfeitures	$ 85,455	$ 70,000	$ 80,000	$ -	$ 1,125	$ 1,100
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ 19,773	$ 12,000	$ 12,500	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 21,187	$ 91,800	$ 15,700	$ -	$ -	$ -
Subtotal:	*$ 6,694,200*	*$ 7,047,911*	*$ 8,566,623*	*$ -*	*$ 1,125*	*$ 1,100*
Other Financing Sources						
39 Other Financing Sources	$ 129,673	$ 4,000	$ 1,505,000	$ -	$ -	$ -
Total Financial Sources	**$ 6,823,873**	**$ 7,051,911**	**$ 10,071,623**	**$ -**	**$ 1,125**	**$ 1,100**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 4,812,364	$ 5,403,482	$ 5,699,292	$ -	$ -	$ -
52 Purchase/Contract Services	$ 794,415	$ 969,255	$ 982,179	$ 1,125	$ 1,125	$ 1,100
53 Supplies	$ 292,331	$ 338,800	$ 308,775	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 33,638	$ 29,000	$ 1,553,300	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 403,388	$ 352,210	$ 1,590,900	$ 531	$ 500	$ 500
Subtotal:	*$ 6,336,136*	*$ 7,092,747*	*$ 10,134,446*	*$ 1,656*	*$ 1,625*	*$ 1,600*
Non-Operating Expenses						
58 Debt Services	$ -	$ 2,314	$ 35,900	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ 350	$ -
Total Use of Resources	**$ 6,336,134**	**$ 7,095,062**	**$ 10,170,346**	**$ 1,656**	**$ 1,975**	**$ 1,600**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 487,739	$ (43,151)	$ (98,723)	$ (1,656)	$ (850)	$ (500)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	230			275		
	American Rescue Plan Act Fund			Hotel/Motel Fund		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 112,053	$ 112,379	$ 104,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 1,008,092	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 75	$ 100	$ -
Subtotal:	*$ 1,008,092*	*$ -*	*$ -*	*$ 112,128*	*$ 112,479*	*$ 104,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,008,092**	**$ -**	**$ -**	**$ 112,128**	**$ 112,479**	**$ 104,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ 2,500	$ 1,300
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ 1,244,000	$ 1,040,000	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ 160,148	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 44,851	$ 44,952	$ 30,880
Subtotal:	*$ 160,148*	*$ 1,244,000*	*$ 1,040,000*	*$ 44,851*	*$ 47,452*	*$ 32,180*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 149,000	$ -	$ -	$ 15,000	$ 15,000	$ -
Total Use of Resources	**$ 309,148**	**$ 1,244,000**	**$ 1,040,000**	**$ 59,851**	**$ 62,452**	**$ 32,180**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 698,944	$ (1,244,000)	$ (1,040,000)	$ 52,277	$ 50,027	$ 71,820

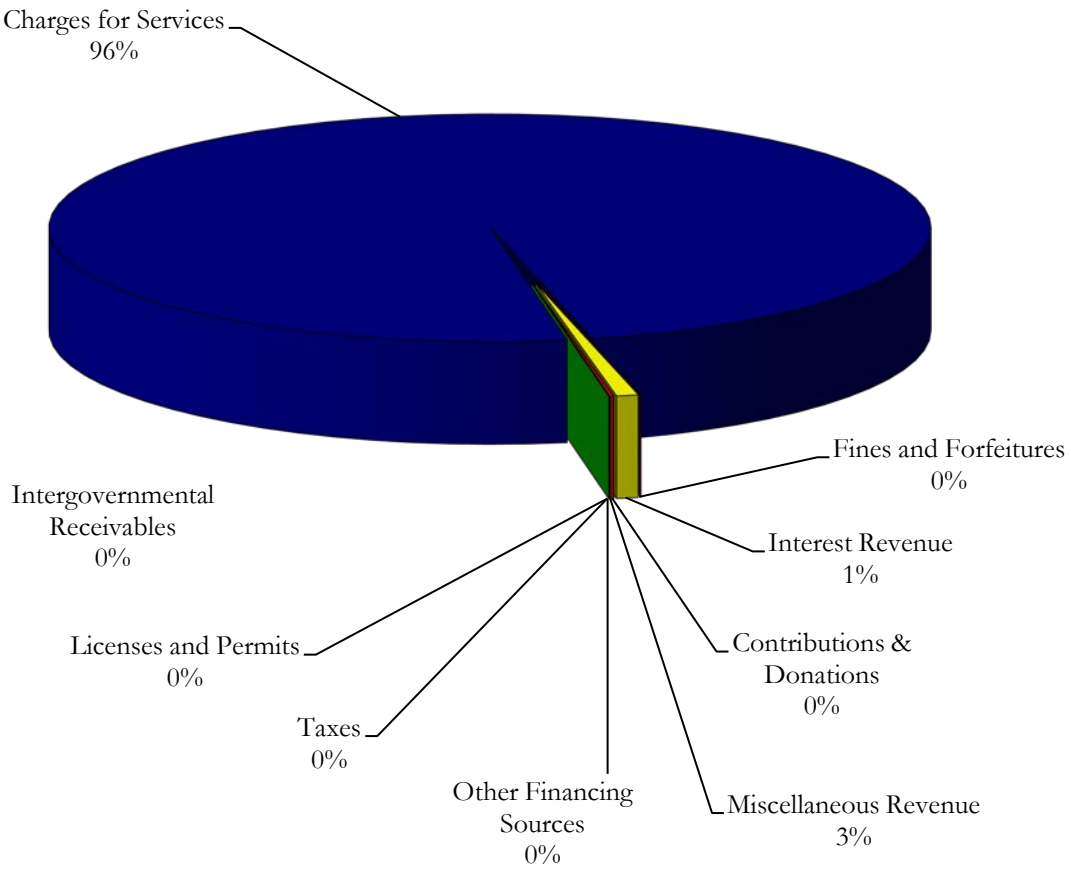
SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	325			335		
	2019 SPLOST Fund			Transportation Fund		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 453,995	$ 168,000	$ 168,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 892,318	$ 610,000	$ 936,552	$ 90,000	$ 90,000	$ 90,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 892,318*	*$ 610,000*	*$ 936,552*	*$ 543,995*	*$ 258,000*	*$ 258,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 892,318**	**$ 610,000**	**$ 936,552**	**$ 543,995**	**$ 258,000**	**$ 258,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 537,867	$ 683,838	$ 1,834,799	$ 345,408	$ 100,000	$ 240,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 537,867*	*$ 683,838*	*$ 1,834,799*	*$ 345,408*	*$ 100,000*	*$ 240,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 537,867**	**$ 683,838**	**$ 1,834,799**	**$ 345,408**	**$ 100,000**	**$ 240,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 354,451	$ (73,838)	$ (898,247)	$ 198,587	$ 158,000	$ 18,000

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

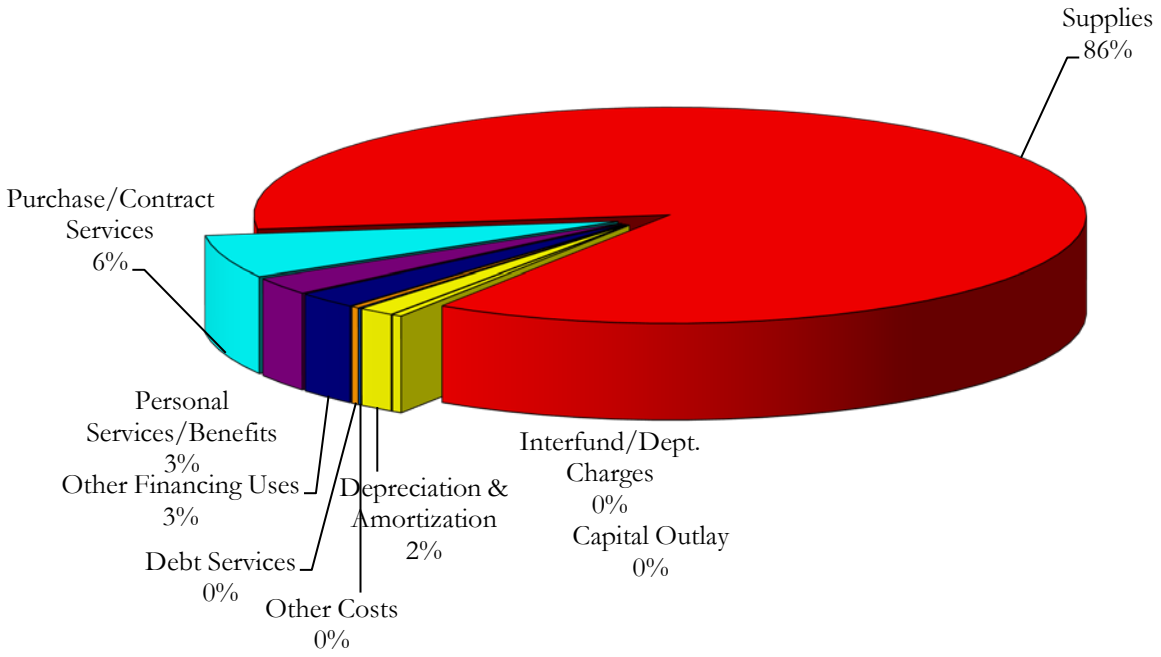
	Capital Projects Funds 348 Community Development Block Grant			Total Governmental Funds		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 6,481,649	$ 6,534,940	$ 7,587,835
32 Licenses and Permits	$ -	$ -	$ -	$ 119,909	$ 95,943	$ 101,060
33 Intergovernmental Revenue	$ -	$ 500,000	$ -	$ 2,279,132	$ 1,496,875	$ 1,840,678
34 Charges for Services	$ -	$ -	$ -	$ 243,553	$ 226,733	$ 227,401
35 Fines and Forfeitures	$ -	$ -	$ -	$ 85,455	$ 71,125	$ 81,100
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 19,773	$ 12,000	$ 12,500
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 21,262	$ 91,900	$ 15,700
Subtotal:	*$ -*	*$ 500,000*	*$ -*	*$ 9,250,733*	*$ 8,529,516*	*$ 9,866,274*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 129,673	$ 4,000	$ 1,505,000
Total Financial Sources	**$ -**	**$ 500,000**	**$ -**	**$ 9,380,406**	**$ 8,533,516**	**$ 11,371,274**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 4,812,364	$ 5,403,482	$ 5,699,292
52 Purchase/Contract Services	$ -	$ -	$ -	$ 795,540	$ 972,880	$ 984,579
53 Supplies	$ -	$ -	$ -	$ 292,331	$ 338,800	$ 308,775
54 Capital Outlay	$ -	$ 500,000	$ -	$ 916,913	$ 2,556,838	$ 4,668,099
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ 160,148	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 448,770	$ 397,662	$ 1,622,280
Subtotal:	*$ -*	*$ 500,000*	*$ -*	*$ 7,426,066*	*$ 9,669,662*	*$ 13,283,025*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ 2,314	$ 35,900
61 Other Financing Uses	$ -	$ -	$ -	$ 164,000	$ 15,350	$ -
Total Use of Resources	**$ -**	**$ 500,000**	**$ -**	**$ 7,590,066**	**$ 9,687,326**	**$ 13,318,925**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ 1,790,340	$ (1,153,810)	$ (1,947,651)

SUMMARY OF PROPRIETARY FUNDS
REVENUES BY SOURCE



Taxes	$	-
Licenses and Permits	$	-
Intergovernmental Receivables	$	-
Charges for Services	$	91,610,421
Fines and Forfeitures	$	-
Interest Revenue	$	736,175
Contributions and Donations	$	-
Miscellaneous Revenue	$	114,900
Other Financing Sources	$	20,850
TOTAL	**$**	**92,482,346**

SUMMARY OF PROPRIETARY FUNDS
EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	2,285,232
Purchase/Contract Services	$	5,602,976
Supplies	$	75,648,680
Capital Outlay	$	346,028
Interfund/Dept. Charges	$	-
Depreciation & Amortization	$	1,231,000
Other Costs	$	95,004
Debt Services	$	278,343
Other Financing Uses	$	2,149,504
TOTAL	**$**	**87,636,767**

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			Total Proprietary Funds		
	2023 Actual	2024 Budgeted	2025 Proposed	2023 Actual	2024 Budgeted	2025 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 131,724	$ -	$ -	$ 131,724	$ -	$ -
34 Charges for Services	$ 39,568,197	$ 49,632,983	$ 91,610,421	$ 39,568,197	$ 49,632,983	$ 91,610,421
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 584,536	$ 551,710	$ 736,175	$ 584,536	$ 551,710	$ 736,175
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 545,164	$ 108,086	$ 114,900	$ 545,164	$ 108,086	$ 114,900
Subtotal:	*$ 40,829,621*	*$ 50,292,779*	*$ 92,461,496*	*$ 40,829,621*	*$ 50,292,779*	*$ 92,461,496*
Other Financing Sources						
39 Other Financing Sources	$ 42,641	$ 21,352	$ 20,850	$ 42,641	$ 21,352	$ 20,850
Total Financial Sources	**$ 40,872,262**	**$ 50,314,131**	**$ 92,482,346**	**$ 40,872,262**	**$ 50,314,131**	**$ 92,482,346**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 1,873,659	$ 2,032,009	$ 2,285,232	$ 1,873,659	$ 2,032,009	$ 2,285,232
52 Purchase/Contract Services	$ 3,472,083	$ 3,914,087	$ 5,602,976	$ 3,472,083	$ 3,914,087	$ 5,602,976
53 Supplies	$ 24,037,791	$ 35,069,091	$ 75,648,680	$ 24,037,791	$ 35,069,091	$ 75,648,680
54 Capital Outlay (Minor)	$ 1,162,261	$ 101,300	$ 346,028	$ 1,162,261	$ 101,300	$ 346,028
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ 911,511	$ 1,202,326	$ 1,231,000	$ 911,511	$ 1,202,326	$ 1,231,000
57 Other Costs	$ 54,940	$ 60,154	$ 95,004	$ 54,940	$ 60,154	$ 95,004
Subtotal:	*$ 31,512,245*	*$ 42,378,967*	*$ 85,208,920*	*$ 31,512,245*	*$ 42,378,967*	*$ 85,208,920*
Non-Operating Expenses						
58 Debt Services	$ 306,015	$ 289,278	$ 278,343	$ 306,015	$ 289,278	$ 278,343
61 Other Financing Uses	$ 196,465	$ 2,857,112	$ 2,149,504	$ 196,465	$ 2,857,112	$ 2,149,504
Total Use of Resources	**$ 32,014,725**	**$ 45,525,357**	**$ 87,636,767**	**$ 32,014,725**	**$ 45,525,357**	**$ 87,636,767**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 8,857,537	$ 4,788,774	$ 4,845,579	$ 8,857,537	$ 4,788,774	$ 4,845,579

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			510 Electric Fund		
	2023	2024	2025	2023	2024	2025
Revenues:	**Actual**	**Budgeted**	**Proposed**	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 131,724	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,797,798	$ 2,776,570	$ 3,295,000	$ 35,348,292	$ 45,320,685	$ 86,723,200
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 11,555	$ 5,617	$ 36,175	$ 572,981	$ 546,093	$ 700,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 35,396	$ 35,396	$ 39,000	$ 509,768	$ 72,690	$ 75,900
Subtotal:	*$ 2,976,473*	*$ 2,817,583*	*$ 3,370,175*	*$ 36,431,041*	*$ 45,939,468*	*$ 87,499,100*
Other Financing Sources						
39 Other Financing Sources	$ 22,612	$ 21,352	$ 850	$ 15,029	$ -	$ -
Total Financial Sources	**$ 2,999,085**	**$ 2,838,935**	**$ 3,371,025**	**$ 36,446,070**	**$ 45,939,468**	**$ 87,499,100**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 842,436	$ 946,658	$ 1,042,815	$ 747,178	$ 762,167	$ 873,777
52 Purch/Contract	$ 570,966	$ 624,995	$ 1,048,400	$ 1,952,731	$ 2,195,233	$ 3,322,746
53 Supplies	$ 230,931	$ 258,200	$ 252,200	$ 23,772,814	$ 34,745,591	$ 75,321,730
54 Capital Outlay	$ 221,689	$ 101,300	$ 316,000	$ 940,572	$ -	$ 30,028
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ -	$ -	$ -
56 Deprec & Amort	$ 697,375	$ 957,577	$ 970,000	$ 164,608	$ 194,392	$ 210,000
57 Other Costs	$ 594	$ 2,350	$ 1,700	$ 915	$ 2,004	$ 28,004
Subtotal:	*$ 2,563,991*	*$ 2,891,080*	*$ 3,631,116*	*$ 27,578,818*	*$ 37,899,387*	*$ 79,786,285*
Non-Operating Expenses						
58 Debt Services	$ 306,015	$ 289,278	$ 278,343	$ -	$ -	$ -
61 Other Financing Uses	$ 60,185	$ 847,000	$ -	$ 134,446	$ 1,860,112	$ 2,149,504
Auditor's Adjusting Entries						
Total Use of Resources:	**$ 2,930,191**	**$ 4,027,359**	**$ 3,909,459**	**$ 27,713,264**	**$ 39,759,499**	**$ 81,935,789**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 68,895	$ (1,188,424)	$ (538,434)	$ 8,732,806	$ 6,179,969	$ 5,563,310

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	540			570		
	Solid Waste Collection			Telecom		
	2023	2024	2025	2023	2024	2025
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 1,304,302	$ 1,420,839	$ 1,477,412	$ 117,805	$ 114,889	$ 114,809
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 1,304,302*	*$ 1,420,839*	*$ 1,477,412*	*$ 117,805*	*$ 114,889*	*$ 114,809*
Other Financing Sources						
39 Other Financing Sources	$ 5,000	$ -	$ 20,000	$ -	$ -	$ -
Total Financial Sources	**$ 1,309,302**	**$ 1,420,839**	**$ 1,497,412**	**$ 117,805**	**$ 114,889**	**$ 114,809**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 182,410	$ 217,881	$ 250,162	$ 101,635	$ 105,303	$ 118,478
52 Purch/Contract	$ 907,792	$ 1,050,006	$ 1,136,250	$ 40,594	$ 43,853	$ 95,580
53 Supplies	$ 16,570	$ 24,350	$ 25,050	$ 17,476	$ 40,950	$ 49,700
54 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ -	$ -	$ -
56 Deprec & Amort	$ 16,867	$ 16,867	$ 16,500	$ 32,661	$ 33,490	$ 34,500
57 Other Costs	$ 53,431	$ 55,500	$ 65,000	$ -	$ 300	$ 300
Subtotal:	*$ 1,177,070*	*$ 1,364,603*	*$ 1,492,961*	*$ 192,365*	*$ 223,896*	*$ 298,558*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 1,834	$ 150,000	$ -
Total Use of Resources:	**$ 1,177,070**	**$ 1,364,603**	**$ 1,492,961**	**$ 194,199**	**$ 373,896**	**$ 298,558**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 132,232	$ 56,236	$ 4,451	$ (76,394)	$ (259,006)	$ (183,749)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Total Proprietary Funds		
Revenues:	**2023 Actual**	**2024 Budgeted**	**2025 Proposed**
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 131,724	$ -	$ -
34 Charges for Services	$ 39,568,197	$ 49,632,983	$ 91,610,421
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 584,536	$ 551,710	$ 736,175
37 Contributions and Donations	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 545,164	$ 108,086	$ 114,900
Subtotal:	*$ 40,829,621*	*$ 50,292,779*	*$ 92,461,496*
Other Financing Sources			
39 Other Financing Sources	$ 42,641	$ 21,352	$ 20,850
Total Financial Sources	**$ 40,872,262**	**$ 50,314,131**	**$ 92,482,346**
Expenditures and Expenses			
51 Pers Svc/Ben	$ 1,873,659	$ 2,032,009	$ 2,285,232
52 Purch/Contract	$ 3,472,083	$ 3,914,087	$ 5,602,976
53 Supplies	$ 24,037,791	$ 35,069,091	$ 75,648,680
54 Capital Outlay	$ 1,162,261	$ 101,300	$ 346,028
55 Interfund/Dept Chgs	$ -	$ -	$ -
56 Deprec & Amort	$ 911,511	$ 1,202,326	$ 1,231,000
57 Other Costs	$ 54,940	$ 60,154	$ 95,004
Subtotal:	*$ 31,512,245*	*$ 42,378,967*	*$ 85,208,920*
Non-Operating Expenses			
58 Debt Services	$ 306,015	$ 289,278	$ 278,343
61 Other Financing Uses	$ 196,465	$ 2,857,112	$ 2,149,504
Total Use of Resources:	**$ 32,014,725**	**$ 45,525,357**	**$ 87,636,767**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 8,857,537	$ 4,788,774	$ 4,845,579

CITY OF SANDERSVILLE, GEORGIA
FY 2025 BUDGET SUMMARY AND RESERVE
TARGETS

	100	210	230	275	325	335	348	350	505	510	540	570	
	General Fund	Confiscated Assets Fund	ARPA Fund	Hotel/ Motel Tax Fund	2019 SPLOST Fund	T-SPLOST Fund	CDBG 2021 Fund	CIP Fund	Water/WW Systems Fund	Electric System Fund	Solid Waste Collection Fund	Telecom Fund	TOTALS
Fund Balance (Unassigned)	**$ 3,322,918**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**					**$ 3,322,918**
Working Capital (audited 12/31/23)									**$ 3,477,349**	**$ 18,049,603**	**$ 498,079**	**$ 1,345,495**	**$ 23,370,526**
Change in Net Position FY 2024 Ending									**$ (60,043)**	**$ 7,763,675**	**$ 146,138**	**$ (78,570)**	
Revenues	$ 10,071,622	$ 1,100	$ -	$ 104,000	$ 936,552	$ 258,000	$ -	$ 3,705,303	$ 3,371,025	$ 87,499,100	$ 1,497,412	$ 114,809	**$ 107,558,923**
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	**$ -**
Expenditures or Operating Expenses	$ (10,170,346)	$ (1,600)	$ (1,040,000)	$ (32,180)	$ (1,834,799)	$ (240,000)	$ -	$ (3,705,303)	$ (3,631,115)	$ (81,935,789)	$ (1,492,962)	$ (298,558)	**$ (104,382,652)**
Transfers Out	$ -	$ -	$ -		$ -	$ -	$ -	$ -		$ (2,149,504)	$ -		**$ (2,149,504)**
Other Financing Sources	$ -												**$ -**
Interfund Loans													**$ -**
External Loans									$ (278,343)				**$ (278,343)**
Other Sources of Cash Affecting WC													**$ -**
Other Uses of Cash Affecting WC													**$ -**
Transfer to Unreserved Fund Balance													**$ -**
Transfer from (to) Restricted Assets													**$ -**
Projected Fund Balance	**$ 3,224,194**	**$ (500)**	**$ (1,040,000)**	**$ 71,820**	**$ (898,247)**	**$ 18,000**	**$ -**	**$ -**					**$ 1,375,267**
Working Capital (FY 2024 Budget)									**$ 2,878,873**	**$ 29,227,085**	**$ 648,667**	**$ 1,083,176**	**$ 33,837,801**
Total Expenditures (Operating Expenses)													
and Transfers to Other Funds	**$ 10,170,346**								**$ 3,631,115**	**$ 84,085,293**	**$ 1,492,962**	**$ 298,558**	
Fund Balance (or Working Capital) as													
a % of Expenditures (Expenses)													
and Transfers	**31.7%**								**79.3%**	**34.8%**	**43.4%**	**362.8%**	
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**17.0%**	**17.0%**	**17.0%**	**17.0%**	
Surplus Over Targeted Amounts													
Available for Capital Projects	**$ 681,608**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**$ 2,261,583**	**$ 14,932,585**	**$ 394,863**	**$ 1,032,421**	**$ 19,303,061**

RESOLUTION #2024-26 A RESOLUTION TO ADOPT THE FISCAL YEAR 2025 BUDGET FOR EACH FUND OF THE CITY OF SANDERSVILLE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE FOR APPROPRIATION

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 January 1st to December 31st of each year; and

WHEREAS, the Mayor and City Council have reviewed the proposed FY 2025 Budget as presented by the City Manager; 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 advertised public hearing has been held on the FY 2025 proposed Budget as required by Federal, State and local laws and regulations; and

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2025 Annual Budget and Capital Improvements Plan;

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

Section 1. The proposed Fiscal Year 2025 Budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the Budget for the City of Sandersville, Georgia for Fiscal Year 2025, which begins January 1, 2025 and ends December 31st, 2025.

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 her 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 2025 shown in this Budget, as amended, is hereby formally adopted as the City's Pay Plan effective on January 1, 2025, 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 Sandersville's Capital Improvements Program for FY 2025-FY 2030. 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 December, 2024.

CITY OF SANDERSVILLE, GEORGIA

By: James W. Andrews, Mayor

CITY OF SANDERSVILLE SEAL STATE OF GEORGIA

Attest: Kandice Hartley, City Clerk

RESOLUTION #2024-25: A RESOLUTION ADOPTING FINANCIAL POLICIES FOR THE CITY OF SANDERSVILLE, GEORGIA

WHEREAS, the City of Sandersville 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 Administrator, and desire to adopt those policies;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sandersville, Georgia in regular session assembled this 16th day of December 2024 that the financial policies included on the attached pages are hereby adopted as the Financial Policies for the City of Sandersville.

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 16th day of December, 2024.

CITY OF SANDERSVILLE, GEORGIA

By: James W. Andrews, Mayor

Attest: Kandice Hartley, City Clerk

CITY OF SANDERSVILLE SEAL STATE OF GEORGIA

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/ Long Term Planning Policies
Revenue Policies
Reserve Policies
Cash Management and Investment Policies
Risk Management Policies
Debt Policies
Accounting, Auditing, and Financial Reporting Policies

Operating Budget Policies

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

The City shall annually adopt a balanced budget in which planned revenues available equals planned expenditures; 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 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 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 this 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 City Manager 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. The basis of budgeting is used to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.

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). However, the City Council expressly authorizes the City Manager to make interdepartmental transfers within the General Fund from the contingency account to any other account within the General Fund without formal approval by the City Council so long as any such transfer complies with the City's Procurement Policy.

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/ Long Term Financial Planning 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.

Revenue 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 will contribute to our economic development success.

All cash donations to any department or agency of the City must be deposited with the Finance Officer'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 Agent, for tagging and listing.

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 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:

Fund Title	*Undesignated Fund Balance (or Working Capital) as a % of Expenditures (or Operating Expenses) and Transfers Out*
General Fund	25% Fund Balance
Water/Wastewater Fund	17% Working Capital
Electric Fund	17% Working Capital
Telecom Fund	17% Working Capital
Solid Waste Collection Fund	17% Working Capital

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 Investments Policies

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 City Manager 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. All investments shall be made using competitive bidding and must fully comply with State collateralization of deposits. Such investments shall be pooled from among the various funds, and bid out no more frequently than once a quarter. This keeps the investment process manageable with limited staff.

Risk Management Policies

The City will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and OSHA compliance. The City Clerk/ Human Resources 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.

The City will continue to participate in the Georgia Municipal Association's Risk Management Pool for virtually all necessary coverages, including General Liability, Automobile Liability, Errors and Omissions, Property, Boiler and Machinery, Inland Marine, Special Events and Worker's Compensation.

Annual inspections of premises and work practices shall be performed by the risk management staff of the GMA Pool, and the City will correct any deficiencies noted.

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).

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. 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.

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.

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 City Manager is expected to obtain clean (unqualified) Audit Opinions each year.

The Annual Audit shall be submitted to the State Auditor before June 30th 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 City Manager.

The Budget Process

The City's Budget process shall begin in early July when department heads will be 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 to be turned in to the City Manager by August 1st, and all Operating Budget requests are turned in to the City Manager by September 1st.

The Finance Officer and City Manager develop the revenue estimates for the Operating Budget, and the amount to be transferred to the CIP and the amount of any proposed bond issues. Then, the review of the operating expenditures and the CIP preparation begins. After the City Manager and Finance Officer have prepared a preliminary Budget, the City Manager reviews it to determine whether further cuts are possible, or if additional revenues are necessary. Those decisions are made prior to the first week in November, when a Budget Planning Retreat will be held by the City Council.

At that meeting, the City Manager will 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 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 Operating Budget. The narrative portions of the documents are then prepared. 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 Officer prepares the spreadsheets detailing the line-item budgets proposed for each fund.

The budget document will be printed in late November, for distribution to the Mayor, City Council, and public by early December. Copies shall be available to the public in the City Clerk's Office. A public hearing will be scheduled for the first regular meeting in December, after which the Budget will be adopted at the second regular meeting in December. The Budget shall become effective January 1st. In the event the Council cannot agree on a Budget before January 1st, an Interim Budget will be adopted, which is simply a continuation Budget from the previous year. Once a Budget is adopted, the Finance Officer will enter the adopted Budget into the accounting system.

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 City Manager will authorize the City Finance Officer to enter the amended amounts in the budgetary accounting system.

Budget Amendment Policy

Since a budget is an estimate of revenues and expenditures, the budget management process does not allow for amendments to the Budget. Budget amendments may be made at any time throughout the fiscal year. An 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 require a Budget amendment resolution, since the original Budget is adopted by resolution. After passage of the Budget amendment resolution, the City Manager authorizes the Finance Officer to enter the amended amounts in the budgetary accounting system.

City of Sandersville, Georgia
Calendar for FY 2025 Budget and CIP Preparation

June 27	City Manager notifies Department Heads to begin preparing CIP requests.
June 27	City Manager reviews the Budget Calendar with all Department Heads.
July 1	City Council Sets the date of October 21 for the Budget Planning Session. Also, City Manager provides deadline for Council CIP requests.
July 15	City Clerk notifies the Council of the location for the Planning Session.
August 1	All CIP requests must be submitted to the City Manager's Office.
August 8	Finance Department prepares Personnel costs for all departments.
August 21	All CIP forms completed by City Manager's Office.
September 3	All Operating Budget requests must be turned in to the City's Finance Office. Also, City Manager and Finance Officer complete all revenue projections for the current year and next fiscal year.
September 8-10	City Manager and Finance Director reviews each departmental budget with the Department Heads. Also, discusses the presentation of the proposals by each Department Head for the Budget Planning Session.
September 16	City Council schedules a Public Hearing on the Budget for November 18 at 5pm and sets a special meeting for November. Also, departmental goals and objectives and performance measures are to be submitted to the City Manager's office.
October 1	Finance Director and City Manager finalize Expenditure/Expense estimates for each department and outside agencies for current fiscal year and next fiscal year.
October 4	City Manager completes comments on current year's financial projections, an update on the proposed program of work for the current year, and comments on the projected fiscal year. Also, City Manager provides County Administrator with proposed Fire Department Budget for FY25 as required prior to October 30th each year.
October 10	City Manager completes draft of CIP priorities and a detailed agenda for the Planning Session.
October 14-17	Finance Officer prepares council packets, including Budget requests, to be distributed to the City Council for the Council Budget Planning Session.
October 21	City Council Budget Planning Session.
October 23	City Clerk sends ad on Public Hearing on FY25 Budget to newspaper.

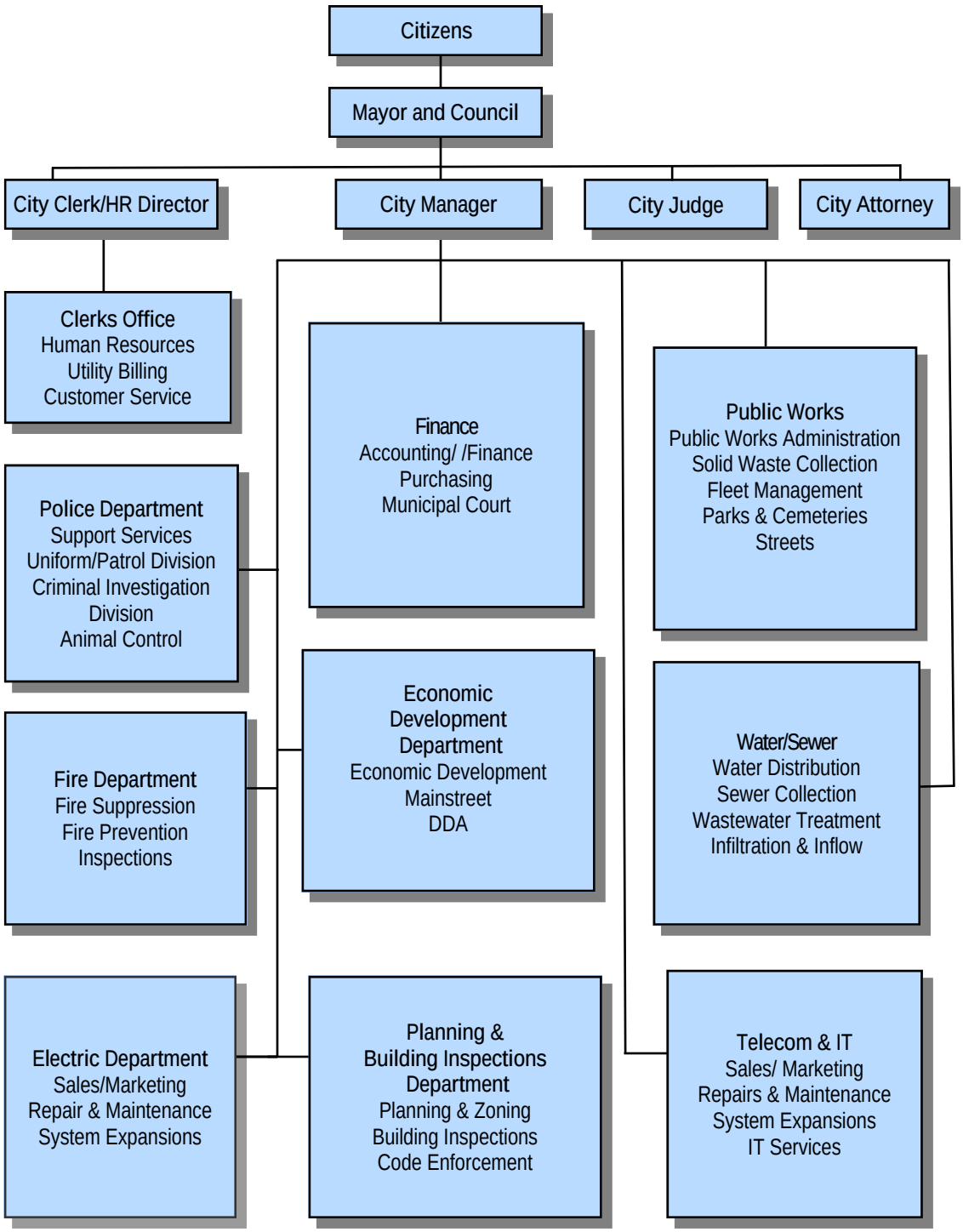
October 28	City Manager finishes the Budget, CIP preparation, and the Budget Message. Also, Finance Director writes the Budget Resolution.
November 6	Newspaper Ad on Public Hearing on the FY25 Budget is published. Also, Finance Officer finalizes and distributes the draft Budget and CIP to the Council and posts on the City's website.
November 18	Public Hearing on the Proposed Budget. Also, Council votes to set date for Budget adoption for either November 21 or December 2.
November 21 or December 2	Final Draft Budget and Capital Improvement Program are distributed to the City Council, staff, and the media. Also, Council adopts Millage Rate Resolution and Budget Resolution.
November 22 or December 3	Finance Officer send the Final FY25 Budget and CIP Book to be printed.

Due to Hurricane Helene, the 2025 Budget Calendar was adjusted as follows:

November 4-6	Finance Officer prepares council packets, including Budget requests, to be distributed to the City Council for the Council Budget Planning Session.
November 7	City Council Budget Planning Session.
November 18	City Clerk sends ad on Public Hearing on FY25 Budget to newspaper.
November 19	City Manager finishes the Budget, CIP preparation, and the Budget Message. Also, Finance Officer writes the Budget Resolution.
November 20	Newspaper Ad on Public Hearing on the FY25 Budget is published. Also, Finance Officer finalizes and distributes the draft Budget and CIP to the Council and posts on the City's website.
December 2	Council adopts Millage Rate Resolution.
December 9	Public Hearing on the Proposed Budget. Also, Council votes to set date for Budget adoption for either November 21 or December 2.
December 13	Final Draft Budget and Capital Improvement Program are distributed to the City Council, staff, and the media.
December 16	Council adopts Budget Resolution.
December 20	Finance Officer send the Final FY25 Budget and CIP Book to be printed.


CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

ORGANIZATIONAL CHART
FOR THE CITY OF SANDERSVILLE



AUTHORIZED PERSONNEL

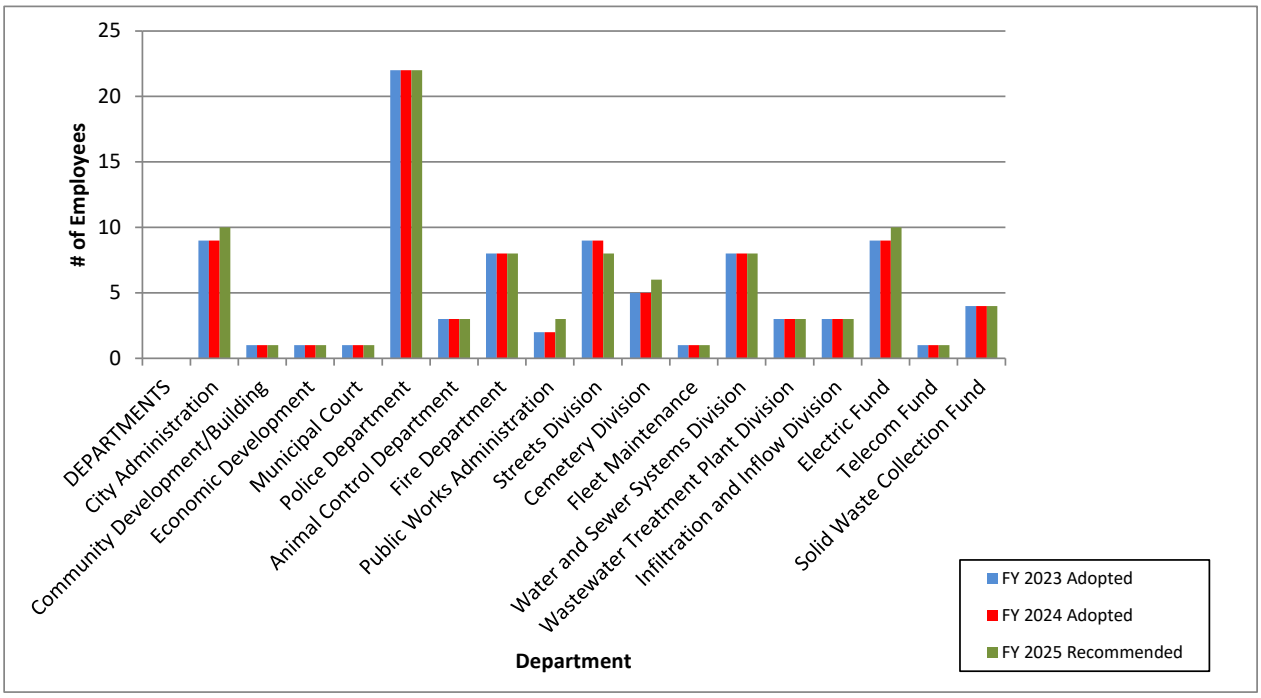
Position Classification by Fund and Department	Position Grade	FY 2023 BUDGET Full-time	FY 2023 BUDGET Part-time	FY 2024 BUDGET Full-time	FY 2024 BUDGET Part-time	FY 2025 BUDGET Full-time	FY 2025 BUDGET Part-time
GENERAL FUND:							
GENERAL GOVERNMENT AND LEGISLATIVE							
Mayor		0	1	0	1	0	1
Councilmember		0	5	0	5	0	5
Sub-Total General Government & Legislative		0	6	0	6	0	6
CITY ADMINISTRATION							
City Manager	N/A	0	0	1	0	1	0
City Administrator	T	1	0	1	0	0	0
City Clerk/Human Resource Director	R	1	0	1	0	1	0
Assistant City Clerk	I	1	0	1	0	1	0
Customer Service/ Utility Billing Supervisor	M	1	0	1	0	1	0
Sr. Customer Service Representative	F	1	0	1	0	1	0
Customer Service Representative	E	1	0	1	0	2	0
Finance Director	R	1	0	1	0	1	0
Accounting Coordinator	K	1	0	1	0	1	0
Purchasing Agent	I	1	0	1	0	1	0
COMMUNITY DEVELOPMENT							
Community Development Director	Q	1	0	1	0	1	0
ECONOMIC DEVELOPMENT							
MainStreet & Downtown Development Manager	O	1	0	1	0	1	0
MUNICIPAL COURT							
Clerk of Court	E	1	0	1	0	1	0
Part time Court Clerk Office Coordinator	E	0	1	0	1	0	0
Judge		0	1	0	1	0	1
Solicitor		0	1	0	1	0	1
Sub-Total City Administration		12	3	12	3	13	2
POLICE DEPARTMENT							
Chief of Police	PD-G	1	0	1	0	1	0
Deputy Chief of Police	PD-F	0	0	0	0	1	0
Administrative Assistant	F	1	0	1	0	1	0
Records Technician	D	1	0	1	0	0	0
Major- O.P.S.	PD-D	0	0	0	0	0	0
Police Certification Manager	PD-D	1	0	1	0	1	0
Lieutenant - CID	PD-D	2	0	2	0	2	0
Captain - CID	PD-E	1	0	1	0	0	0
Captain - Patrol	PD-E	1	0	1	0	2	0
Lieutenant - Patrol	PD-D	4	0	4	0	4	0
Sergeant - Patrol	PD-C	4	0	4	0	4	0
Police Officer	PD-B	6	4	6	4	6	4
Animal Control							
Animal Control Supervisor	I	1	0	1	0	1	0
Animal Control Officer	E	2	0	2	0	2	0
Sub-Total Police Department		25	4	25	4	25	4
FIRE DEPARTMENT							
Fire Chief	S	1	0	1	0	1	0
Fire Captain	O	3	0	3	0	3	0
Apparatus Engineer	K	3	0	3	0	3	0
Firefighter-Career	H	1	6	1	6	1	6
Volunteer Assistant Chief			1		1		1
Volunteer Firefighter			20		20		20
Volunteer Lieutenant			3		3		3
Sub-Total Fire Department		8	30	8	30	8	30

PUBLIC WORKS										
ADMINISTRATION										
Public Works Director	R		1	0		1	0		1	0
Administrative Coordinator	F		1	0		1	0		1	0
Public Works Field Supervisor	N		0	0		0	0		1	0
STREETS DIVISION										
Street Construction Supervisor	M		1	0		1	0		0	0
Street Construction Crewleader	I		1	0		1	0		1	0
Equipment Operator/ Truck Driver	G		3	0		2	0		2	0
Equipment Operator	F		2	0		2	0		2	0
Street Maintenance Worker	C		3	0		3	0		3	0
CEMETERY DIVISION										
Cemetery & Maintenance Supervisor	M		1	0		1	0		0	0
Cemetery & Maintenance Crewleader	I		1	0		1	0		1	0
Cemetery & Maintenance Worker	C		3	0		3	0		5	0
FLEET MAINTENANCE										
Fleet Maintenance Mechanic	H		1	0		1	0		1	0
Sub-Total Public Works Department			18	0		17	0		18	0
GENERAL FUND SUB-TOTAL			63	43		62	43		64	42
WATER AND SEWER FUND:										
ADMINISTRATION										
Water / Wastewater Director	S		0	0		0	0		1	0
WATER AND SEWER SYSTEMS DIVISION										
Water/ Wastewater Superintendent	Q		1	0		1	0		0	0
Water Distribution Supervisor	M		1	0		1	0		1	0
Water Distribution Crewleader	I		1	0		1	0		1	0
Lift Station Tech & Utlity Locator	F		1	0		1	0		1	0
Water & Wastewater Equipment Operator	F		2	0		2	0		3	0
Water & Wastewater Maintenance Worker	C		2	0		2	0		1	0
Sub-Total Water and Sewer Division			8	0		8	0		8	0
WASTEWATER TREATMENT PLANT DIVISION										
WWTP Operator III	G		2	0		2	0		2	0
Wastewater Treatment Plat Supervisor	M		1	0		1	0		1	0
Sub-Total WasteWater Division			3	0		3	0		3	0
Infiltration and Inflow Division										
I & I Crewleader	I		1	0		1	0		1	0
I & I Equipment Operator	F		2	0		2	0		2	0
Sub-Total Infiltration and Inflow Division			3	0		3	0		3	0
WATER AND SEWER FUND SUB-TOTAL			14	0		14	0		14	0
ELECTRIC FUND										
ELECTRIC FUND										
Electric Department Director	ELEC-E		1	0		1	0		1	0
Electric Lineman Supervisor	ELEC-D		1	0		1	0		1	0
Electric Lineman	ELEC-C		3	0		3	0		3	0
Apprentice Lineman	ELEC-B		3	0		3	0		3	0
Administrative Assistant	F		0	1		0	1		1	0
Groundworker/Meter Reader	ELEC-A		1	0		1	0		1	0
Sub-Total Electric Department			9	1		9	1		10	0
ELECTRIC FUND SUB-TOTAL			9	1		9	1		10	0
TELECOM FUND										
TELECOM FUND										
Telecommunications System Technician	I		1	0		1	0		1	0
Sub-Total Telecom Department			1	0		1	0		1	0
TELECOM FUND SUB-TOTAL			1	0		1	0		1	0

SOLID WASTE COLLECTION FUND										
SOLID WASTE COLLECTION FUND										
Equipment Operator/ Truck Driver	G		2	0		2	0		2	0
Street Maintenance Worker	C		2	0		2	0		2	0
Sub-Total Solid Waste Collection Department			4	0		4	0		4	0
SOLID WASTE COLLECTION FUND SUB-TOTAL			4	0		4	0		4	0
TOTAL ALL FUNDS			91	44		90	44		93	42

STAFFING COMPARISON BY DEPARTMENT
FULL-TIME EMPLOYEES

DEPARTMENTS	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Recommended
City Administration	9	9	10
Community Development/Building	1	1	1
Economic Development	1	1	1
Municipal Court	1	1	1
Police Department	22	22	22
Animal Control Department	3	3	3
Fire Department	8	8	8
Public Works Administration	2	2	3
Streets Division	9	9	8
Cemetery Division	5	5	6
Fleet Maintenance	1	1	1
Water and Sewer Systems Division	8	8	8
Wastewater Treatment Plant Division	3	3	3
Infiltration and Inflow Division	3	3	3
Electric Fund	9	9	10
Telecom Fund	1	1	1
Solid Waste Collection Fund	4	4	4
Total Full-Time Employees	90	90	93




CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

CITY OF SANDERSVILLE SALARY SCHEDULE
WAGE SCHEDULE FOR 40 HOUR REGULAR NORMAL WORK WEEK
EFFECTIVE JANUARY 1, 2025

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GRADE																			
A	26,142	26,655	27,168	27,681	28,194	28,707	29,220	29,733	30,246	30,759	31,272	31,785	32,298	32,811	33,324	33,837	34,350	34,863	35,376
B	29,019	29,588	30,157	30,726	31,295	31,864	32,433	33,002	33,571	34,140	34,709	35,278	35,847	36,416	36,985	37,554	38,123	38,692	39,261
C	32,212	32,844	33,476	34,108	34,740	35,372	36,004	36,636	37,268	37,900	38,532	39,164	39,796	40,428	41,060	41,692	42,324	42,956	43,588
D	34,773	35,455	36,137	36,819	37,501	38,183	38,865	39,547	40,229	40,911	41,593	42,275	42,957	43,639	44,321	45,003	45,685	46,367	47,049
E	37,132	37,860	38,588	39,316	40,044	40,772	41,500	42,228	42,956	43,684	44,412	45,140	45,868	46,596	47,324	48,052	48,780	49,508	50,236
F	39,490	40,264	41,038	41,812	42,586	43,360	44,134	44,908	45,682	46,456	47,230	48,004	48,778	49,552	50,326	51,100	51,874	52,648	53,422
G	41,464	42,277	43,090	43,903	44,716	45,529	46,342	47,155	47,968	48,781	49,594	50,407	51,220	52,033	52,846	53,659	54,472	55,285	56,098
H	43,607	44,462	45,317	46,172	47,027	47,882	48,737	49,592	50,447	51,302	52,157	53,012	53,867	54,722	55,577	56,432	57,287	58,142	58,997
I	45,861	46,760	47,659	48,558	49,457	50,356	51,255	52,154	53,053	53,952	54,851	55,750	56,649	57,548	58,447	59,346	60,245	61,144	62,043
J	47,894	48,833	49,772	50,711	51,650	52,589	53,528	54,467	55,406	56,345	57,284	58,223	59,162	60,101	61,040	61,979	62,918	63,857	64,796
K	49,310	50,277	51,244	52,211	53,178	54,145	55,112	56,079	57,046	58,013	58,980	59,947	60,914	61,881	62,848	63,815	64,782	65,749	66,716
L	50,768	51,763	52,758	53,753	54,748	55,743	56,738	57,733	58,728	59,723	60,718	61,713	62,708	63,703	64,698	65,693	66,688	67,683	68,678
M	52,142	53,164	54,186	55,208	56,230	57,252	58,274	59,296	60,318	61,340	62,362	63,384	64,406	65,428	66,450	67,472	68,494	69,516	70,538
N	54,842	55,917	56,992	58,067	59,142	60,217	61,292	62,367	63,442	64,517	65,592	66,667	67,742	68,817	69,892	70,967	72,042	73,117	74,192
O	57,681	58,812	59,943	61,074	62,205	63,336	64,467	65,598	66,729	67,860	68,991	70,122	71,253	72,384	73,515	74,646	75,777	76,908	78,039
P	60,666	61,856	63,046	64,236	65,426	66,616	67,806	68,996	70,186	71,376	72,566	73,756	74,946	76,136	77,326	78,516	79,706	80,896	82,086
Q	62,938	64,172	65,406	66,640	67,874	69,108	70,342	71,576	72,810	74,044	75,278	76,512	77,746	78,980	80,214	81,448	82,682	83,916	85,150
R	70,513	71,896	73,279	74,662	76,045	77,428	78,811	80,194	81,577	82,960	84,343	85,726	87,109	88,492	89,875	91,258	92,641	94,024	95,407
S	76,247	77,742	79,237	80,732	82,227	83,722	85,217	86,712	88,207	89,702	91,197	92,692	94,187	95,682	97,177	98,672	100,167	101,662	103,157
T	112,848	115,061	117,274	119,487	121,700	123,913	126,126	128,339	130,552	132,765	134,978	137,191	139,404	141,617	143,830	146,043	148,256	150,469	152,682

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GRADE																			
A	12.568	12.815	13.062	13.308	13.555	13.801	14.048	14.295	14.541	14.788	15.035	15.281	15.528	15.775	16.021	16.268	16.514	16.761	17.008
B	13.951	14.225	14.499	14.772	15.046	15.319	15.593	15.866	16.140	16.413	16.687	16.961	17.234	17.508	17.781	18.055	18.328	18.602	18.875
C	15.487	15.790	16.094	16.398	16.702	17.006	17.310	17.613	17.917	18.221	18.525	18.829	19.133	19.437	19.740	20.044	20.348	20.652	20.956
D	16.718	17.046	17.374	17.701	18.029	18.357	18.685	19.013	19.341	19.669	19.997	20.325	20.652	20.980	21.308	21.636	21.964	22.292	22.620
E	17.852	18.202	18.552	18.902	19.252	19.602	19.952	20.302	20.652	21.002	21.352	21.702	22.052	22.402	22.752	23.102	23.452	23.802	24.152
F	18.986	19.358	19.730	20.102	20.474	20.846	21.218	21.590	21.963	22.335	22.707	23.079	23.451	23.823	24.195	24.567	24.939	25.312	25.684
G	19.935	20.325	20.716	21.107	21.498	21.889	22.280	22.671	23.062	23.452	23.843	24.234	24.625	25.016	25.407	25.798	26.188	26.579	26.970
H	20.965	21.376	21.787	22.198	22.609	23.020	23.431	23.842	24.253	24.664	25.075	25.487	25.898	26.309	26.720	27.131	27.542	27.953	28.364
I	22.049	22.481	22.913	23.345	23.777	24.210	24.642	25.074	25.506	25.938	26.371	26.803	27.235	27.667	28.100	28.532	28.964	29.396	29.828
J	23.026	23.477	23.929	24.380	24.832	25.283	25.735	26.186	26.638	27.089	27.540	27.992	28.443	28.895	29.346	29.798	30.249	30.700	31.152
K	23.707	24.172	24.637	25.101	25.566	26.031	26.496	26.961	27.426	27.891	28.356	28.821	29.286	29.750	30.215	30.680	31.145	31.610	32.075
L	24.408	24.886	25.364	25.843	26.321	26.800	27.278	27.756	28.235	28.713	29.191	29.670	30.148	30.626	31.105	31.583	32.062	32.540	33.018
M	25.068	25.560	26.051	26.542	27.034	27.525	28.016	28.508	28.999	29.490	29.982	30.473	30.964	31.456	31.947	32.438	32.930	33.421	33.913
N	26.366	26.883	27.400	27.917	28.434	28.950	29.467	29.984	30.501	31.018	31.535	32.051	32.568	33.085	33.602	34.119	34.636	35.152	35.669
O	27.731	28.275	28.819	29.363	29.906	30.450	30.994	31.538	32.081	32.625	33.169	33.713	34.256	34.800	35.344	35.888	36.431	36.975	37.519
P	29.166	29.738	30.311	30.883	31.455	32.027	32.599	33.171	33.743	34.315	34.888	35.460	36.032	36.604	37.176	37.748	38.320	38.892	39.464
Q	30.259	30.852	31.445	32.038	32.632	33.225	33.818	34.412	35.005	35.598	36.191	36.785	37.378	37.971	38.564	39.158	39.751	40.344	40.938
R	33.900	34.565	35.230	35.895	36.560	37.225	37.890	38.555	39.220	39.885	40.550	41.214	41.879	42.544	43.209	43.874	44.539	45.204	45.869
S	36.657	37.376	38.095	38.813	39.532	40.251	40.970	41.688	42.407	43.126	43.845	44.563	45.282	46.001	46.720	47.438	48.157	48.876	49.595
T	54.254	55.318	56.382	57.446	58.510	59.574	60.638	61.701	62.765	63.829	64.893	65.957	67.021	68.085	69.149	70.213	71.277	72.341	73.405

**Hourly rate for Fire Department shift workers is calculated by dividing the annual amount by the number of hours straight-time hours worked (currently 2756).

CITY OF SANDERSVILLE SALARY SCHEDULE
WAGE SCHEDULE FOR POLICE DEPARTMENT
EFFECTIVE JANUARY 1, 2025

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GRADE																			
PD - A	39,776	40,881	41,986	43,091	44,196	45,301	46,406	47,511	48,616	49,721	50,826	51,931	53,036	54,141	55,246	56,351	57,456	58,561	59,666
PD - B	43,915	45,135	46,355	47,575	48,795	50,015	51,235	52,455	53,675	54,895	56,115	57,335	58,555	59,775	60,995	62,215	63,435	64,655	65,875
PD - C	46,843	48,144	49,445	50,746	52,047	53,348	54,649	55,950	57,251	58,552	59,853	61,154	62,455	63,756	65,057	66,358	67,659	68,960	70,261
PD - D	54,132	55,636	57,140	58,644	60,148	61,652	63,156	64,660	66,164	67,668	69,172	70,676	72,180	73,684	75,188	76,692	78,196	79,700	81,204
PD - E	60,672	62,357	64,042	65,727	67,412	69,097	70,782	72,467	74,152	75,837	77,522	79,207	80,892	82,577	84,262	85,947	87,632	89,317	91,002
PD - F	66,400	68,244	70,088	71,932	73,776	75,620	77,464	79,308	81,152	82,996	84,840	86,684	88,528	90,372	92,216	94,060	95,904	97,748	99,592
PD - G	75,482	77,579	79,676	81,773	83,870	85,967	88,064	90,161	92,258	94,355	96,452	98,549	100,646	102,743	104,840	106,937	109,034	111,131	113,228

43-hour Work Week

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GRADE																			
PD - A	17.7889	18.2831	18.7773	19.2715	19.7657	20.2598	20.7540	21.2482	21.7424	22.2366	22.7308	23.2250	23.7191	24.2133	24.7075	25.2017	25.6959	26.1901	26.6843
PD - B	19.6400	20.1856	20.7312	21.2768	21.8225	22.3681	22.9137	23.4593	24.0049	24.5505	25.0962	25.6418	26.1874	26.7330	27.2786	27.8242	28.3699	28.9155	29.4611
PD - C	20.9495	21.5313	22.1131	22.6950	23.2768	23.8587	24.4405	25.0224	25.6042	26.1860	26.7679	27.3497	27.9316	28.5134	29.0953	29.6771	30.2589	30.8408	31.4226
PD - D	24.2093	24.8819	25.5546	26.2272	26.8998	27.5725	28.2451	28.9177	29.5903	30.2630	30.9356	31.6082	32.2809	32.9535	33.6261	34.2987	34.9714	35.6440	36.3166
PD - E	27.1342	27.8877	28.6413	29.3949	30.1485	30.9021	31.6556	32.4092	33.1628	33.9164	34.6699	35.4235	36.1771	36.9307	37.6843	38.4378	39.1914	39.9450	40.6986
PD - F	29.6959	30.5206	31.3453	32.1699	32.9946	33.8193	34.6440	35.4687	36.2934	37.1181	37.9428	38.7674	39.5921	40.4168	41.2415	42.0662	42.8909	43.7156	44.5403
PD - G	33.7576	34.6954	35.6333	36.5711	37.5089	38.4468	39.3846	40.3225	41.2603	42.1981	43.1360	44.0738	45.0116	45.9495	46.8873	47.8251	48.7630	49.7008	50.6386

40-hour Work Week

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GRADE																			
PD - A	19.123	19.654	20.186	20.717	21.248	21.779	22.311	22.842	23.373	23.904	24.436	24.967	25.498	26.029	26.561	27.092	27.623	28.154	28.686
PD - B	21.113	21.700	22.286	22.873	23.459	24.046	24.632	25.219	25.805	26.392	26.978	27.565	28.151	28.738	29.325	29.911	30.498	31.084	31.671
PD - C	22.521	23.146	23.772	24.397	25.023	25.648	26.274	26.899	27.525	28.150	28.775	29.401	30.026	30.652	31.277	31.903	32.528	33.154	33.779
PD - D	26.025	26.748	27.471	28.194	28.917	29.640	30.363	31.087	31.810	32.533	33.256	33.979	34.702	35.425	36.148	36.871	37.594	38.317	39.040
PD - E	29.169	29.979	30.789	31.600	32.410	33.220	34.030	34.840	35.650	36.460	37.270	38.080	38.890	39.700	40.511	41.321	42.131	42.941	43.751
PD - F	31.923	32.810	33.696	34.583	35.469	36.356	37.242	38.129	39.015	39.902	40.788	41.675	42.562	43.448	44.335	45.221	46.108	46.994	47.881
PD - G	36.289	37.298	38.306	39.314	40.322	41.330	42.338	43.347	44.355	45.363	46.371	47.379	48.388	49.396	50.404	51.412	52.420	53.428	54.437

CITY OF SANDERSVILLE SALARY SCHEDULE
WAGE SCHEDULE FOR ELECTRIC DEPARTMENT 40 HOUR NORMAL WORK WEEK
EFFECTIVE JANUARY 1, 2025

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GRADE																			
ELEC - A	42,012	42,836	43,660	44,484	45,308	46,132	46,956	47,780	48,604	49,428	50,252	51,076	51,900	52,724	53,548	54,372	55,196	56,020	56,844
ELEC - B	46,372	47,281	48,190	49,099	50,008	50,917	51,826	52,735	53,644	54,553	55,462	56,371	57,280	58,189	59,098	60,007	60,916	61,825	62,734
ELEC - C	52,988	54,027	55,066	56,105	57,144	58,183	59,222	60,261	61,300	62,339	63,378	64,417	65,456	66,495	67,534	68,573	69,612	70,651	71,690
ELEC - D	62,447	63,681	64,915	66,149	67,383	68,617	69,851	71,085	72,319	73,553	74,787	76,021	77,255	78,489	79,723	80,957	82,191	83,425	84,659
ELEC - E	80,937	82,524	84,111	85,698	87,285	88,872	90,459	92,046	93,633	95,220	96,807	98,394	99,981	101,568	103,155	104,742	106,329	107,916	109,503

STEP	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
GRADE																			
ELEC - A	20.198	20.594	20.990	21.387	21.783	22.179	22.575	22.971	23.367	23.763	24.160	24.556	24.952	25.348	25.744	26.140	26.537	26.933	27.329
ELEC - B	22.294	22.731	23.168	23.605	24.042	24.479	24.916	25.353	25.790	26.227	26.664	27.101	27.538	27.975	28.413	28.850	29.287	29.724	30.161
ELEC - C	25.475	25.975	26.474	26.974	27.473	27.973	28.472	28.972	29.471	29.971	30.470	30.970	31.469	31.969	32.468	32.968	33.467	33.967	34.466
ELEC - D	30.023	30.616	31.209	31.802	32.396	32.989	33.582	34.175	34.769	35.362	35.955	36.549	37.142	37.735	38.328	38.922	39.515	40.108	40.701
ELEC - E	38.912	39.675	40.438	41.201	41.964	42.727	43.490	44.253	45.016	45.779	46.542	47.305	48.068	48.831	49.594	50.357	51.120	51.883	52.646

CITY OF SANDERSVILLE SALARY SCHEDULE
WAGE SCHEDULE FOR VOLUNTEER FIRE STAFF
EFFECTIVE JANUARY 1, 2025

VOLUNTEER FIRE PER CALL SCHEDULE
EFFECTIVE JANUARY 1, 2025

RANK	PER CALL
Assistant Chief	31.00
Lieutenant	28.00
Firefighter	25.00

Fringe Benefits Summary

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

Health/Dental Insurance Coverage:

City employees are provided Health and Dental Insurance coverage by the City of Sandersville through Blue Cross & Blue Shield which is administered by the Georgia Municipal Association. The City and its employees are currently paying the following bi-weekly rates for their Benefit Package.

Plan	Coverage	Employee	City	Total Cost
POS -$2,000 Deductible	Individual	$ 52.85	$ 475.62	$ 528.47
	+Family	$ 336.79	$ 901.53	$ 1,238.32
Dental	Individual	$ 1.15	$ 10.38	$ 11.53
	+ Family	$ 10.57	$ 24.50	$ 35.07
Vision	Individual	$ 0.37	$ 3.37	$ 3.74
	+ Spouse	$ 1.87	$ 5.62	$ 7.49
	+ Children	$ 1.94	$ 5.73	$ 7.67
	+ Family	$ 3.43	$ 7.97	$ 19.38

Life Insurance Coverage:

City employees are provided $25,000 of life insurance coverage at no cost to the employee.

Short-Term Disability:

City employees are provided with short-term disability insurance that pays 60% of the employee's regular earnings for up to 12 weeks. This benefit begins after the exhaustion of leave and an 8-day waiting period.

Paid Sick Leave:

Employees are credited with one day of sick leave for each month of employment and may carry over up to 200 hours per year. Unlimited accumulation is allowed. Unused sick leave is not paid at termination of employment; credit is given for unused sick leave for employees retiring 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 City Manager for various occasions. Bereavement Leave is granted with pay for a maximum of three days for the death of a member of the immediate family and one day for . Jury service is granted with pay. Military Leave is granted with pay for a period not to exceed 18 calendar days in a 12-month period.

Paid Vacation Leave:

Employees earn vacation on a monthly accrual basis based on length of service and may carry up to one week over to be used in the next year. The following days of vacation are earned on an annual basis and are based on a forty hour per week work schedule.

Years of Service	Days Vacation per Year
0 - 6 months	5
1 - 5 years	10
5 - 10 years	12
10 -15 years	15
Over 15 years	20

Paid Holidays:

Employees receive 14 paid holidays per year. The holidays are:

New Year's Day	**Martin Luther King Day**
President's Day	**Memorial Day**
Juneteenth	**Independence Day**
Labor Day	**Columbus Day**
Veterans Day	**Thanksgiving –2 Days**
Christmas –2 Days	**Floating Holiday -1 Day**

Retirement Plan:

City employees are covered under the Georgia Municipal Association Retirement System. The City pays the full contribution for employees hired prior to December 31, 2016 and requires a 2% contribution from all newly hired employees after January 1, 2017. All employees are vested with 5 years of service with the city.

Deferred Compensation Plan:

City employees are eligible for a 457b Deferred Compensation Program administered by the Georgia Municipal Association. This is a voluntary tax-favored program that allows employees to contribute a portion of their salary before federal taxes into a supplemental retirement account. Various options are available including fixed rate annuities, and publicly available mutual funds. After one year of employment with the City, the City will match the employee's contribution to the Deferred Comp Plan up to 3% of their annual salary.

Workers Compensation Plan:

The City participates in the GMA Workers' Compensation Self-Insurance Fund which is a group self-insured program authorized by state statue and administered by the Georgia Municipal Association. City employees are covered for occupational injury according to the state worker's compensation laws.

Year End Incentive Payment:

Years of Service	**Incentive Payment**
Part-time Employees	**$300.00**
0 – 1 Year	**$500.00**
1 – 5 Years	**$1,000.00**
5 – 10 Years	**$1,500.00**
10 – 15 Years	**$2,000.00**
Over 15 Years	**$2,500.00**
Volunteers	**$150.00**

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 will receive annual pay increases, if job performance is satisfactory, subject to the approval of the Mayor and City Council. The City's compensation plan typically gives employees step in pay each year, in addition to the any annual cost of living increase that the Mayor and Council may approve each year with the adoption of the annual budget. 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.

Uniforms and Cleaning Services:

Uniforms are provided for city employees, other than clerical and others wearing normal street clothes, in Public Works, Police, Fire, Wastewater, Water/Sewer, Electric and Building Inspections.

THE GENERAL FUND

The General Fund is the principal fund of the City, accounting for all activities not included in other specified funds. This fund contains the operational budgets for the Mayor and City Council, General Administration (including the City Manager's Office, the City Attorney, City Clerk's Office, Human Resources, and the Finance Department), the Municipal Court, the Police Department, Fire Department, Animal Control, Planning & Zoning, Economic Development and the Public Works Department (including Public Works Administration, Streets Division, Fleet Maintenance and Parks & Cemeteries Division). 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 used to acquire fixed assets of the Proprietary Funds are accounted for within those respective funds rather than the General Fund.

REVENUES AND OTHER FINANCING SOURCES

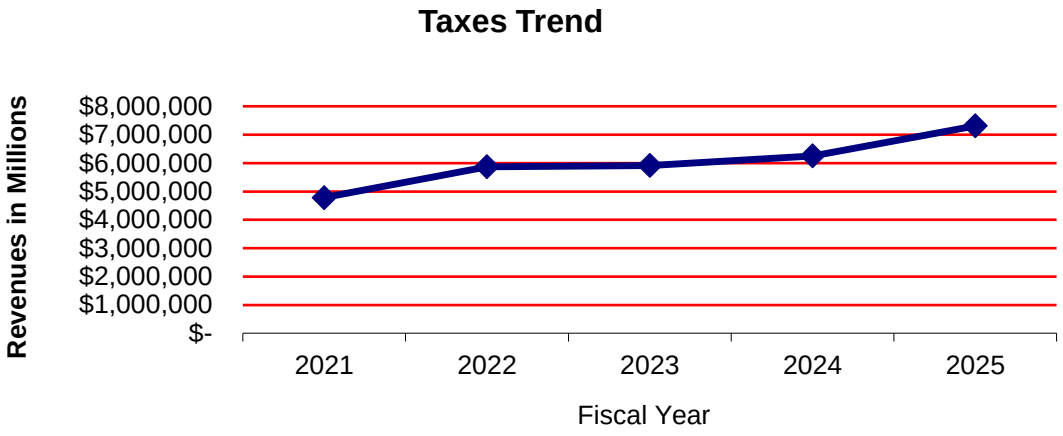
The General Fund's Revenues can be segregated into six major categories:

1. **Taxes** This category provides $7,315,835 of the $10,071,622 General Fund revenues, or 72.64%. A major source of tax revenue is Property Taxes which is budgeted to generate $1,368,517 in FY 2025. Our net digest (after exemptions) increased from $256,502,998 in 2023 to $318,259,711 in 2024, for an increase of $61,756,713. The City Council adopted the millage rate of 4.30 mills for FY 2024. Due to the increase in the digest, the adopted millage rate is expected to generate $1,365,000, keeping the total property taxes levied almost flat. The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales. 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. Prior Year's Taxes is the revenue line item for property taxes due from a previous year.

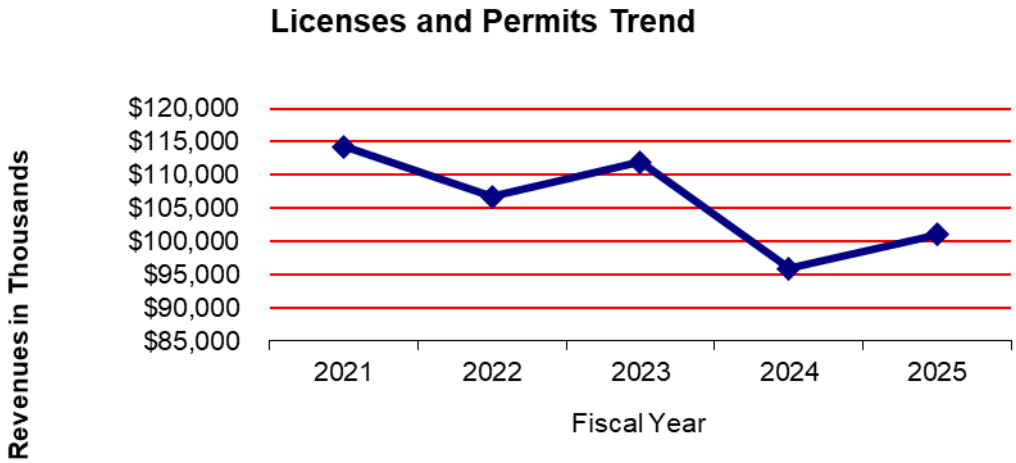
Motor vehicle taxes, budgeted at $210,000 for FY 2025, are collected by the Washington County Tax Commissioner based upon the renewal date (usually the owner's birthday). The portion of those property taxes due to the City is remitted to the City on a monthly basis. In 2012 the Georgia General Assembly passed HB 386, a tax reform bill, which replaced the ad valorem tax on automobiles with a one-time 7% title tax fee. The mobile home tax is projected to decrease as well as the real estate transfer tax ($1.00 per every $1,000 of value on such sales).

The other major source of taxes is Franchise Fees in the amount of $640,535 which are paid by Georgia Power Company, Washington Electric Membership Cooperative, Atlanta Gas Light, Birch Communications, Charter/ Northland Cable, BellSouth/AT&T and the City's Telecom Fund. These revenues are expected to remain stable while the budgeted $2,600,000 Franchise Fee from the City's Electric Fund is expected to experience continued growth in FY 2025 from electric sales to an expanding industry in the industrial park that did not reach full capacity until the last quarter of 2024. Insurance Premium Taxes are projected to remain stable at the current amount of $515,000 while LOST (Local Option Sales Tax) is expected to remain

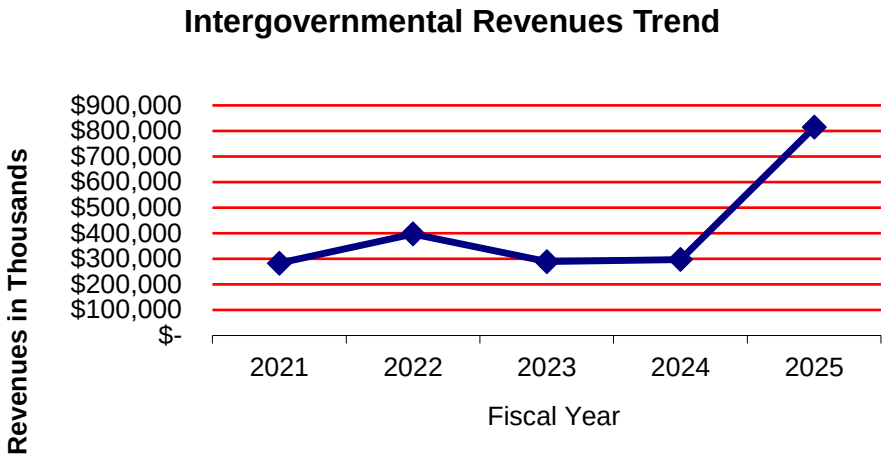
stable at $1,600,000 in FY 2025. Total Taxes as a category is projected to increase in FY 2025 by $1,061,274.



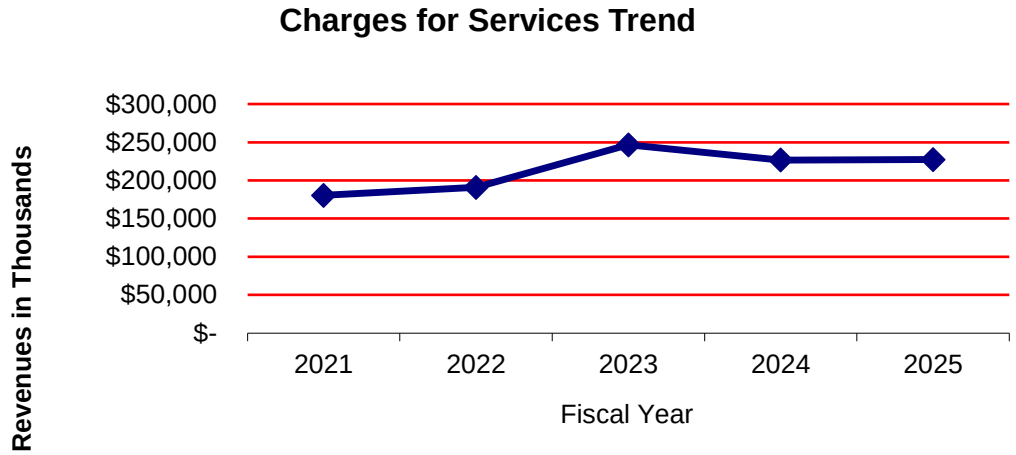
2. **Licenses and Permits.** This category provides $101,060 of the General Fund revenues or 1%. The primary sources of revenue are Alcoholic Beverages Licenses, Insurance Licenses, General Business Licenses, Occupation Tax Administration Fees, and Building Permits, which include building, plumbing, electrical, HVAC, and similar permits. These revenues are projected to be slightly higher in FY 2025 compared to FY 2024.



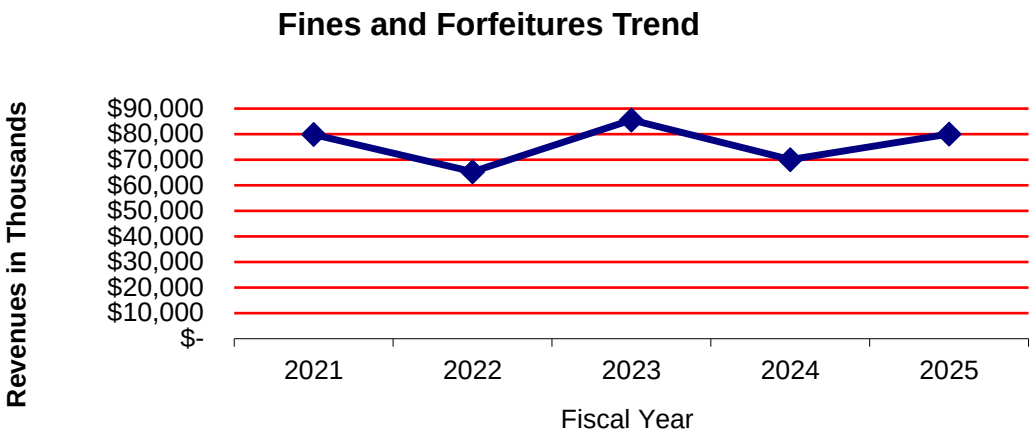
3**. Intergovernmental Revenues.** This category provides $814,126 or 8.08% of the General Fund revenues. The primary sources of revenue are the Forest Land Protection Grant, Tennille Animal Control, WACO Economic Development -Duraline Rent, and Payment in Lieu of Taxes-Housing Authority. New for FY 2025 is a $500,000 grant for drainage improvements in the Tybee neighborhood. This is a major increase from FY 2024.



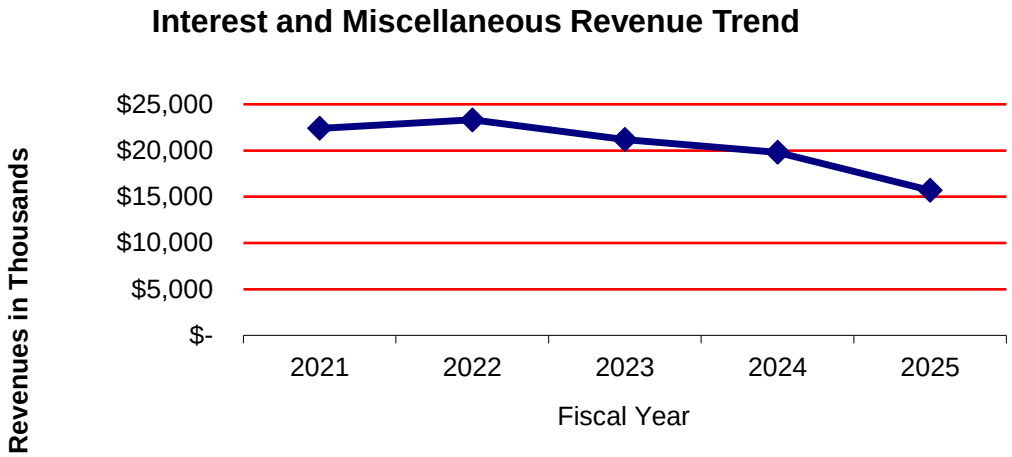
4. **Charges for Services.** This category provides $227,401 or 2.25%, of the General Fund revenues. The primary sources of revenue are Fire Calls, Animal Control Shelter Fees, and Cemetery Fees. This source is projected to increase by $670 in FY 2025.



5. **Fines and Forfeitures.** This category provides $80,000 of the General Fund revenues, or 0.80% 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.



6. **Earned Interest and Miscellaneous Revenues.** As a result of the City's current banking affiliate eliminating the interest rate paid on the City's funds, this category provides no revenue to the General Fund from Interest but does include $15,700 projected from miscellaneous revenue.



In addition to these six revenue categories, there is the **Other Financing Sources**, which is primarily made up of the *Transfers from Other Funds*. This source of financing which is counted as revenue in the transferring fund, contributes to the General Fund's total funding. $1,200,000 is planned to be transferred from the Electric Fund accounting for 12% of the General Fund revenues. $290,000 will be transferred from ARPA Fund for the Linton Park Project.

Fund Balance Appropriated. Assuming the fund balance of the General Fund is sufficient, the City can use some of the fund balance to balance the General Fund when necessary. For FY 2025, the City intends to use approximately $100,000 of unassigned fund balance for the purpose of funding one-time capital projects. Even with this use of fund balance, the City still continues to exceed to meet the minimum reserve established in the financial policies that have been adopted by the Mayor and City Council.

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

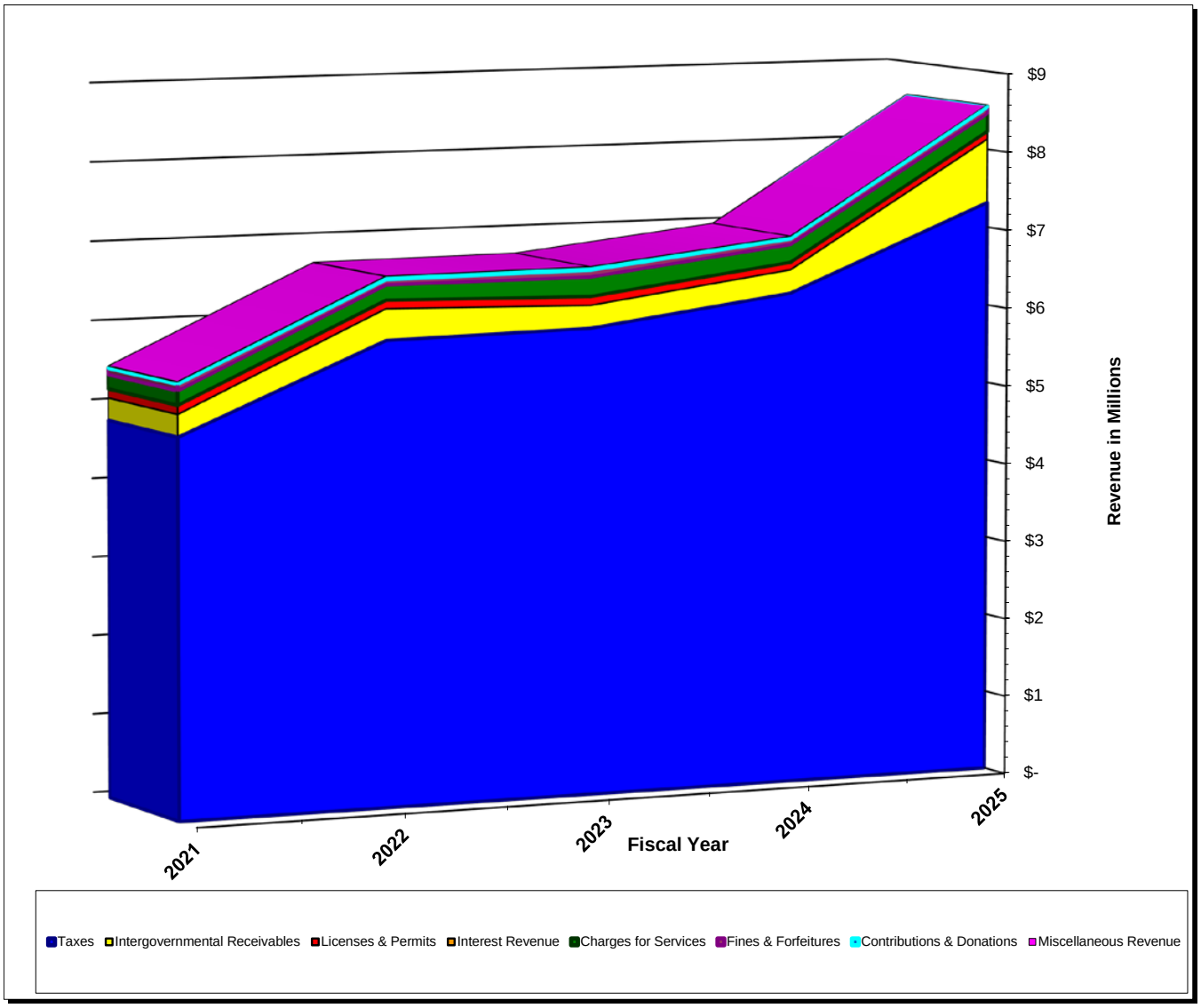
Account Number	Account Description or Title GENERAL FUND REVENUES	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.31	TAXES			
100.31.1100	Property Taxes - Current Year	$ 1,373,519	$ 1,369,170	$ 1,275,000
100.31.1105	Refund of Taxes	$ -	$ -	$ -
100.31.1110	Public Utility Ad Val Tax	$ 67,912	$ 59,727	$ 80,000
100.31.1120	Timber Tax	$ -	$ -	$ -
100.31.1200	Property Taxes - Prior Year	$ -	$ -	$ -
100.31.1310	Motor Vehicle	$ 48,319	$ 66,301	$ 58,000
100.31.1315	Automobile Title Tax Fee	$ 206,848	$ 198,752	$ 210,000
100.31.1316	Alternative Ad Valorem Tax	$ 23,505	$ 23,505	$ 25,000
100.31.1320	Mobile Home	$ 8,023	$ 12,512	$ 8,200
100.31.1390	Heavy Duty Equipment Tax	$ -	$ -	$ -
100.31.1500	Property not on Digest		$ -	$ -
100.31.1600	Real Estate Transfer (Intangible)	$ 3,790	$ 4,113	$ 4,000
100.31.1610	Intangible Tax	$ 7,780	$ 7,985	$ 7,300
100.31.1700	Franchise Tax - other	$ -	$ -	$ -
100.31.1710	Franchise Tax - Electric Fund	$ 1,413,788	$ 1,617,672	$ 2,600,000
100.31.1711	Franchise Tax - Georgia Power	$ 556,758	$ 556,758	$ 500,000
100.31.1712	Franchise Tax - EMC	$ 17,767	$ 17,767	$ 15,000
100.31.1730	Franchise Tax - AGL	$ 48,676	$ 48,066	$ 50,500
100.31.1731	Franchise Tax - Birch Comm.	$ 231	$ 240	$ 235
100.31.1751	Franchise Tax - Northland Cable/Charter	$ 61,651	$ 63,824	$ 60,000
100.31.1761	Franchise Tax - Bell South/ AT&T	$ 8,406	$ 8,278	$ 9,000
100.31.1790	Francise Tax - Telecom	$ 5,790	$ 5,744	$ 5,800
100.31.1000	*Sub-total: General Property Taxes*	*$ 3,852,763*	*$ 4,060,414*	*$ 4,908,035*
100.31.3100	Local Option Sales Tax	$ 1,342,677	$ 1,600,000	$ 1,600,000
100.31.4200	Beer and Wine and Liquor	$ 138,323	$ 13,899	$ 130,000
100.31.4000	*Sub-total: Select Sales & Use Taxes*	*$ 1,481,000*	*$ 1,613,899*	*$ 1,730,000*
100.31.6200	Insurance Premium Taxes	$ 515,714	$ 515,714	$ 515,000
100.31.6300	Financial Institution Bus. License Tax	$ 58,331	$ 58,331	$ 65,000
100.31.6000	*Sub-total: Business Taxes*	*$ 574,045*	*$ 574,045*	*$ 580,000*
100.31.9110	Property Tax Penalty and Interest	$ 2,505	$ 2,257	$ 3,000
100.31.9501	FIFA Fee and Cost	$ 4,488	$ 3,746	$ 4,600
100.31.9904	Tax Lien Penalties & Interest	$ -	$ -	$ -
100.31.9905	Tax Sale Advertising Fees	$ 800	$ 200	$ 200
100.31.9908	Tax Sale-Excess Funds-SupCtClrk		$ -	$ -
100.31.9000	*Sub-total: Penalties & Int. on Delinquent Taxes*	*$ 7,793*	*$ 6,203*	*$ 7,800*
100.31.0000	TOTAL TAXES	$ 5,915,601	$ 6,254,561	$ 7,225,835
100.32	LICENSES AND PERMITS			
100.32.1100	Alcoholic Beverages Licenses	$ 27,770	$ 26,340	$ 27,770
100.32.1220	Insurance License	$ 17,325	$ 15,075	$ 15,470
100.32.1290	General Business Licenses	$ 31,545	$ 31,039	$ 31,600
100.32.1291	Fireworks License Fee	$ 500	$ 500	$ 500
100.32.1900	Public Ad Fees - BWL Licenses	$ 108		$ -
100.32.1901	Application Fees Business Licenses	$ 375	$ 210	$ 300
100.32.1902	Occupation Tax Admininstration Fees	$ 10,344	$ 9,744	$ 10,000
100.32.1903	Late Penalty Business License	$ 318	$ 300	$ 300
100.32.1000	*Sub-total: Business Licenses*	$ 88,285	*$ 83,208*	*$ 85,940*
100.32.2211	Rezoning Requests - Zoning Applications	*$ 250*	$ 250	$ 1,000
100.32.2212	Variance Requests	$ 250	$ 250	$ 250
100.32.2213	Cell Tower Requests		$ 100	$ -
100.32.2230	Sign Permits	$ 108	$ 500	$ 300
100.32.2240	Plan Review Fees	$ 50	$ 125	$ 125
100.32.2900	Special Events Permit Fees	$ 1,200	$ 1,250	$ 1,000
100.32.2901	Park Reservation Fees		$ -	$ -
100.32.2992	Right of Way Permit Fee	$ -	$ -	$ -
100.32.2991	Inspection Fees-FIRE	$ -	$ -	$ -
100.32.2992	Engineering Misc. Fees	$ -	$ -	$ -
100.32.2000	*Sub-total: Non-Business Licenses & Permits*	$ 1,858	*$ 2,475*	*$ 2,675*

Account Number	Account Description or Title GENERAL FUND REVENUES	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.32.3000	Regulatory Fees	*$ -*	$ 100	$ -
100.32.3120	Building Permits	$ 7,410	$ 8,000	$ 10,000
100.32.3121	Permits Prior Year Refund-Calculation Error	$ 18,367	$ -	$ -
100.32.3122	Demolition Permit	$ 45	$ 30	$ 45
100.32.3125	Mobile Home Inspection Permit		$ -	$ -
100.32.3130	Plumbing Permits	$ 483	$ 500	$ 500
100.32.3140	Electrical Permits	$ 1,316	$ 1,100	$ 1,000
100.32.3160	HVAC Permits	$ 1,655	$ 430	$ 500
100.32.3190	Land Disturbance Permits	$ 490	$ 100	$ 400
100.32.3000	*Sub-total: Regulatory Fees*	$ 29,766	*$ 10,260*	*$ 12,445*
100.32.4102	Alcohol Penalty		$ -	$ -
100.32.4000	*Sub-total: Penalties & Int. on Del. Lic. & Perm.*	$ -	*$ -*	*$ -*
100.32.0000	TOTAL LICENSES AND PERMITS	$ 119,909	$ 95,943	$ 101,060
	INTERGOVERNMENTAL REVENUES			
100.33.1110	GA DOJ - Police Grant		$ -	$ -
100.33.1150	Federal Emergency Management Agency Grant	$ -	$ -	$ -
100.33.1151	Federal Grant - CARES Act		$ -	$ -
100.33.1152	Grants: SEID - SCRC	$ -		$ 500,000
100.33.4110	Grants - State - GEMA - Governor's	$ -	$ -	$ -
100.33.4111	Governor's Office of Highway Safety Grant		$ -	$ -
100.33.4319	GA GOJ - BPV Grant	$ 10,740	$ -	$ -
100.33.5200	Forest Land Protection Grant	$ -	$ 1,000	$ 450
100.33.6110	Police Grants: Other		$ -	$ -
100.33.6200	WACO/ Tennille Animal Control	$ 126,057	$ 143,950	$ 161,751
100.33.7000	WACO Econ. Dev.- Duraline Rent	$ 146,160	$ 146,160	$ 146,160
100.33.7001	GA Regents/Shared Services Center Rent		$ -	$ -
100.33.8000	Payment Lieu Taxes: Housing Authority	$ 5,765	$ 5,765	$ 5,765
100.33.0000	TOTAL INTERGOVERNMENTAL REVENUES	$ 288,722	$ 296,875	$ 814,126
100.34	CHARGES FOR SERVICES			
100.34.1910	Election Qualifying Fees	$ 2,376	$ -	$ -
100.34.1930	Map/Publication Sales	$ -	$ -	$ -
100.34.1000	*Sub-total: General Government*	$ 2,376	*$ -*	*$ -*
100.34.2101	Police Overtime			$ -
100.34.2120	Accident Report Fees	$ 1,040	$ 1,000	$ 1,000
100.34.2220	Fire Calls	$ 195,893	$ 195,893	$ 200,951
100.34.2310	Finger Printing Fee	$ 87	$ 100	$ 100
100.34.2000	*Sub-total - Public Safety*	$ 197,020	*$ 196,993*	*$ 202,051*
100.34.3400	Installation of Driveways	$ 163	$ -	$ 150
100.34.3901	Dirt Delivery	$ 794	$ -	$ -
100.34.3000	*Sub-total - Streets and Public Improvements*	*$ 957*	*$ -*	*$ 150*
100.34.5210	Disc Golf Registration Fees	$ -	$ -	$ -
100.34.6110	Animal Control and Shelter Fees	$ 8,689	$ 6,000	$ 5,000
100.34.6410	Background Check Fees	*$ 444*	$ 500	$ 450
100.34.6411	Indigent Defense Application Fees	$ -	$ 100	$ -
100.34.6900	Record Restriction Fees	$ 25	$ -	$ -
100.34.6901	Farmers Market Registration Fees	$ 1,490	$ 1,440	$ 1,300
100.34.6902	Mainstreet Event Fees	$ 14,602	$ 10,000	$ 9,000
100.34.6000	*Sub-total - Other Fees*	$ 25,250	*$ 18,040*	*$ 15,750*
100.34.9100	Cemetery Fees - Sale of Cemetery Lots	$ 17,600	$ 10,000	$ 9,200
100.34.9101	Cemetery Fees - Sale of Columbarium Niches	$ -	$ 800	$ -
100.34.9102	Engraving/Entombing- Columbarium Niches		$ 600	$ -
100.34.9300	Returned Check Fees	$ 105	$ 100	$ -
100.34.9900	Convenience Fees	$ 245	$ 200	$ 250
100.34.9000	*Sub-total: Other Charges for Services*	$ 17,950	*$ 11,700*	*$ 9,450*
100.34.0000	TOTAL CHARGES FOR SERVICES	$ 243,553	$ 226,733	$ 227,401
100.35	FINES AND FORFEITURES			
100.35.1170	Municipal Court Fines	*$ 85,455*	$ 70,000	$ 80,000
100.35.0000	TOTAL FINES AND FORFEITURES	$ 85,455	$ 70,000	$ 80,000
100.36	INTEREST REVENUES			
100.36.1000	Interest Revenues		$ -	$ -
100.36.1010	Excess Bond Interest-Ec.Dev.(Trojan)	$ -	$ -	$ -
	TOTAL INTEREST REVENUES		$ -	$ -

Account Number	Account Description or Title GENERAL FUND REVENUES	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.37	CONTR. AND DON. FROM PRIV. SOURCES	$ -		
100.37.1001	Contributions & Donations - General Fund	$ 200	$ -	$ -
100.37.1002	Contributions & Donations - COP		$ -	$ -
100.37.1003	Wash Electric Foundation		$ -	$ -
100.37.1005	General Donations- Animal Control	$ 5,910	$ 2,000	$ 2,000
100.37.1025	Main Street Donations	$ 4,182	$ 3,000	$ 3,000
100.37.1026	Main Street Sponsorships	$ 7,781	$ 6,000	$ 6,000
100.37.1030	Fire Dept. Donations	$ 350	$ 500	$ 1,000
100.37.1040	Police Dept Donations	$ 1,350	$ 500	$ 500
100.37.0000	CONTR. AND DON. FROM PRIV. SOURCES	$ 19,773	$ 12,000	$ 12,500
100.38	MISCELLANEOUS REVENUE			
100.38.1000	Tower Rent	$ -	$ -	$ -
100.38.9000	Sale of WACO Afghans		$ -	$ -
100.38.9010	Miscellaneous Income	$ 3,388	$ 1,500	$ 2,000
100.38.9020	Reimburse. For Damaged Property	$ 101	$ -	$ -
100.38.9021	Grants - GMA Health	$ 8,000	$ 8,000	$ 4,000
100.38.9022	Grants- GMA Safety	$ 7,550	$ 80,000	$ 7,200
100.38.9030	Sale of Scrap Material	$ 16	$ 300	$ 500
100.38.9050	Sale of Signs and Post		$ -	$ -
100.38.9090	Sale of 200th Celebration T-Shirts		$ -	$ -
100.38.9091	Sale of Animal Control T-Shirts		$ -	$ -
100.38.9092	Sale of SPD T-Shirts	$ -	$ -	$ -
100.38.9093	Sale of Mainstreet T-Shirts	$ 15	$ -	
100.38.9300	Other Revenue: Misc. Reimbursement	$ 2,117	$ 2,000	$ 2,000
100.38.0000	TOTAL MISCELLANEOUS REVENUE	$ 21,187	$ 91,800	$ 15,700
100.39	OTHER FINANCING SOURCES			
100.39.1001	Transfer in from ARPA Fund	$ 110,500		$ 290,000
100.39.1210	Operating Trans. in from Electric		$ -	$ -
100.39.1211	Operating Trans. in from Electric-Econ. Dev.		$ -	$ 1,200,000
100.39.1220	Operating Trans. in from Water/Wastewater		$ -	$ -
100.39.1230	Operating Trans. in from Telecom Fund		$ -	$ -
100.39.1240	Operating Trans. In from S/W Collection Fund	$ -	$ -	$ -
100.39.1250	Operating Trans. In from Hotel/Motel Fund	$ 15,000		
100.39.1000	*Sub-total: Operating Transfers in*	$ 125,500	*$ -*	*$ 1,490,000*
100.39.2101	Sale of Assets - Old Equip/Vehicles	$ 4,173	$ 4,000	$ 15,000
	Proceeds from Capital Lease		$ -	$ -
100.39.2200	Sale of Real Estate		$ -	$ -
100.39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	$ 4,173	*$ 4,000*	*$ 15,000*
100.39.3500	Captal Lease- G/F - GMA		$ -	
100.39.0000	TOTAL OTHER FINANCING SOURCES	$ 129,673	$ 4,000	$ 1,505,000
TOTAL REVENUES AND OTHER FINANCING		$ 6,823,873	$ 7,051,912	$ 9,981,622
	FUND BALANCE APPROPRIATED		$ -	$ -
	GENERAL FUND TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROP.	**$ 6,823,873**	**$ 7,051,912**	**$ 9,981,622**

GENERAL FUND REVENUE TRENDS
FY 2021-2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted	2025 Recommended
Taxes	$ 4,784,561	$ 5,872,673	$ 5,915,601	$ 6,254,561	$ 7,315,835
Licenses and Permits	$ 114,239	$ 106,725	$ 111,909	$ 95,943	$ 101,060
Intergovernmental Receivables	$ 282,201	$ 396,379	$ 288,722	$ 296,875	$ 814,126
Charges for Services	$ 180,377	$ 190,824	$ 246,553	$ 226,733	$ 227,401
Fines and Forfeitures	$ 79,818	$ 65,202	$ 85,455	$ 70,000	$ 80,000
Interest Revenue	$ -	$ -	$ -	$ -	$ -
Contributions and Donations	$ 5,034	$ 16,880	$ 19,773	$ 12,000	$ 12,500
Miscellaneous Revenue	$ 22,407	$ 23,315	$ 21,187	$ 19,800	$ 15,700

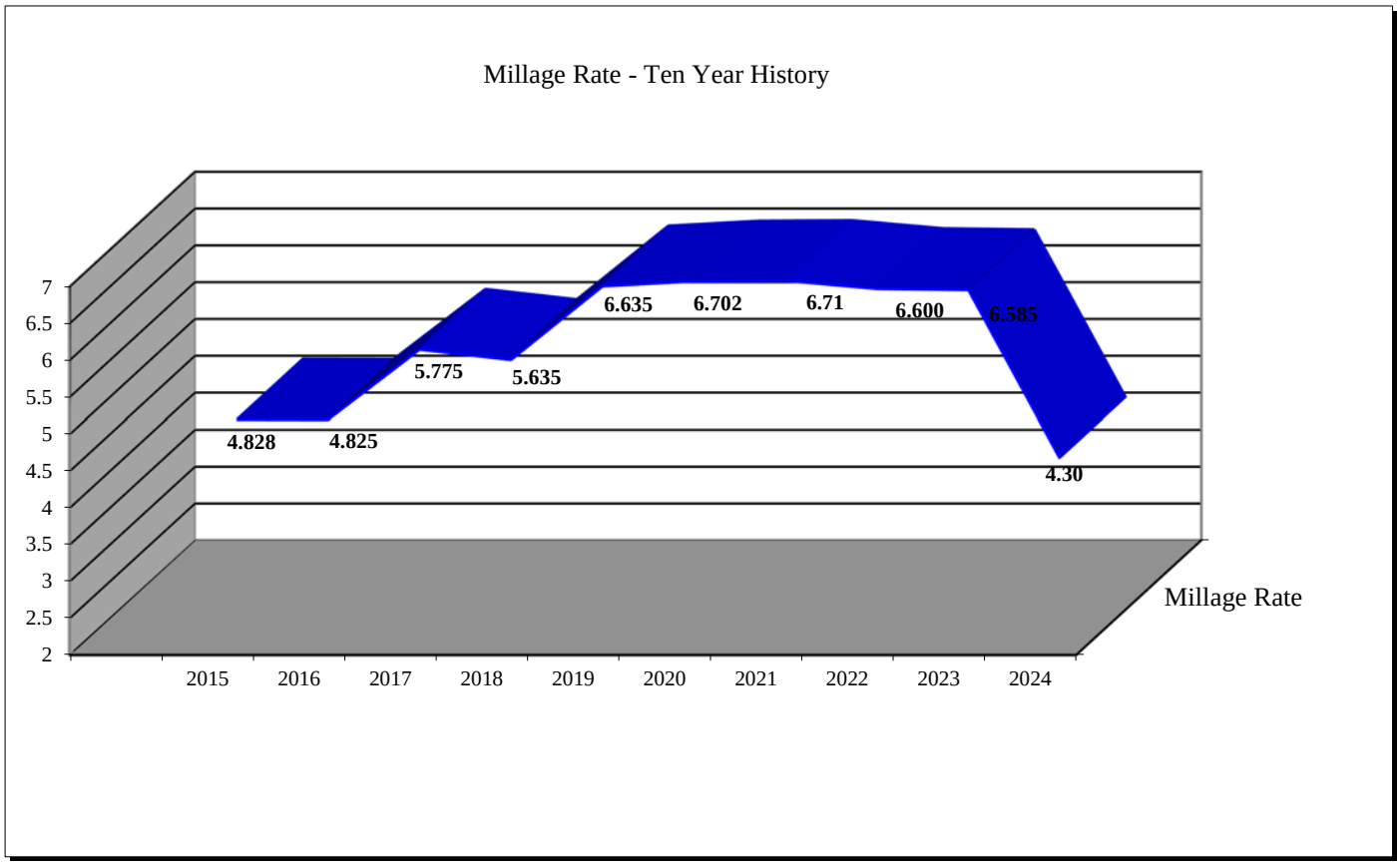


Property Taxes

Property Value of $100,000

For residents of the City of Sandersville the total property tax is $4.30 per $1,000 of taxed value. The taxed value is calculated as 40% of the Market Value after homestead exemptions. Assuming property with a market value of $100,000, after the regular homestead exemptions, the result would be:

Projected Tax Bill: $172.00



EXPENDITURES

The General Fund Expenditures are divided into several major departments and divisions to account for the cost of their operations. These expenditures support most of the City's operations other than the utility operations. The Expenditures are summarized on the next page, followed by the line item budgets for each division.

The largest operating expenses are most often the cost of personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel". In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits". For FY 2025, the pay plan was modified to increase the number of steps, to establish a new midpoint, and reset the range in preparation of a potential major update as a result of a compensation study being conducted by Evergreen and expected to be complete in February 2025. As a result of the pay plan modification, all employees will receive a 5%-6% wage increase depending on placement on the modified pay plan.

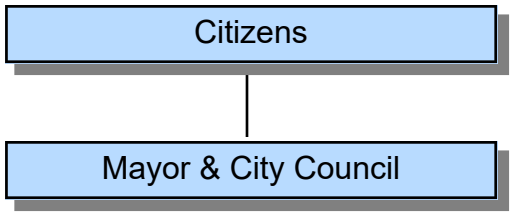
Healthcare costs continue to rise and the City continues to monitor these costs and balance the City's financial needs with the need to attract and retain quality staff. Coverage for FY 2025 will not change, however, the City has increased the portion of the premium it will fund 90% of the premium for individual coverage and 60% of the premium for family coverage.

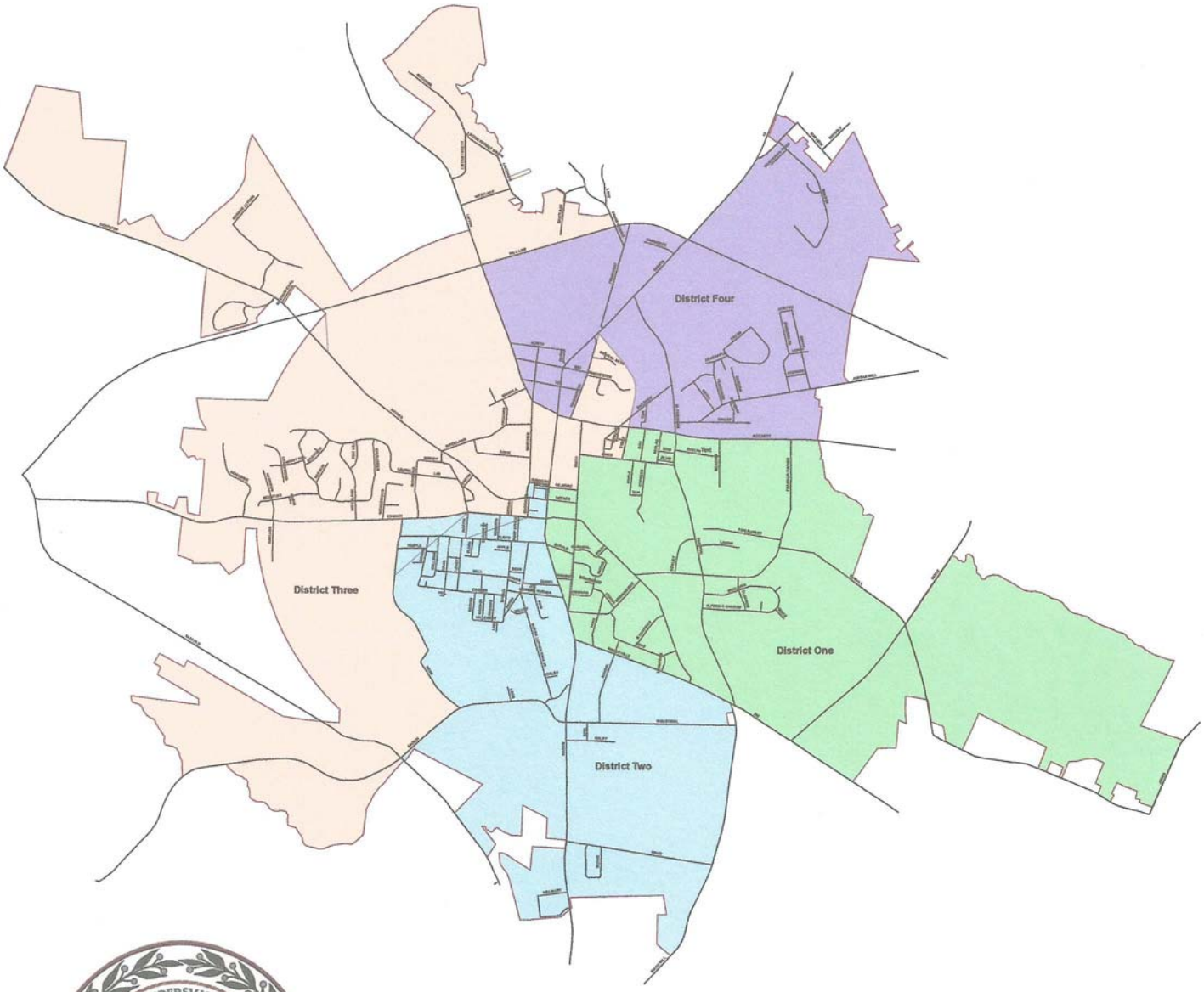
Additionally, in previous years, the City has operated on a very slim budget and has had to forgo critical purchases and capital investment due to financial restrictions. After much diligence and as a result of some critical economic development efforts, the City's non-tax revenue has significantly increases, which is now allowing the City to catch up on many deferred needs, including equipment, infrastructure, and employee compensation. For FY 2025, the City is cash funding almost $700,000 in capital improvements through non-tax revenue, primarily the franchise fee from the City's Electric Utility as a result of the Clean Spark development, which is a major power user. The General Fund budget expenditures for FY 2024 totals $10,170,346, an increase of $3,078,100 or 43.4% over the FY 2024 Budget of $7,092,246. This increase includes a transfer of $1,200,000 from the Electric Utility Fund for economic development purposes and $290,000 from the ARPA Fund for a capital investment partnership with Washington County.

General Fund Budget Summary

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 BUDGETED	FY 2025 PROPOSED	% OF TOTAL
Revenues and Other Financial Resources					
Taxes	$ 5,872,673	$ 5,915,601	$ 6,254,561	$ 7,315,835	72.64%
Licenses and Permits	$ 106,725	$ 119,909	$ 95,943	$ 101,060	1.00%
Intergovernmental Revenue	$ 396,379	$ 288,722	$ 296,875	$ 814,126	8.08%
Charges for Services	$ 190,824	$ 243,553	$ 226,733	$ 227,401	2.26%
Fines and Forfeitures	$ 65,202	$ 85,455	$ 70,000	$ 80,000	0.79%
Interest Revenue	$ -	$ -	$ -	$ -	0.00%
Contributions and Donations	$ 16,880	$ 19,773	$ 12,000	$ 12,500	0.12%
Miscellaneous Revenue	$ 23,315	$ 21,187	$ 11,800	$ 15,700	0.16%
Other Financing Sources	$ 1,913,341	$ 129,673	$ 4,000	$ 1,505,000	14.94%
Appropriated Fund Balance	$ -	$ -	$ -	$ -	0.00%
Total Revenues and Other Financial Resources	**$ 8,585,341**	**$ 6,823,873**	**$ 6,971,912**	**$ 10,071,622**	**100.00%**
Expenditures and Other Financing Uses					
Governing Body	$ 125,594	$ 142,341	$ 157,771	$ 169,433	1.67%
City Manager	$ -	$ -	$ -	$ 375,077	3.69%
City Administration	$ 896,001	$ 945,740	$ 959,330	$ 1,236,115	12.15%
Municipal Court	$ 131,484	$ 136,702	$ 157,327	$ 205,622	2.02%
Police Department	$ 1,829,370	$ 1,885,925	$ 2,169,755	$ 2,298,337	22.60%
Fire Department	$ 2,272,857	$ 935,278	$ 966,515	$ 1,078,227	10.60%
Animal Control	$ 174,387	$ 196,835	$ 214,851	$ 248,849	2.45%
Public Works Administration	$ 218,866	$ 221,891	$ 323,123	$ 330,417	3.25%
Streets Department	$ 795,847	$ 774,980	$ 944,406	$ 1,635,758	16.08%
Parks & Cemeteries	$ 329,868	$ 404,132	$ 462,053	$ 712,402	7.00%
Fleet Maintenance	$ 85,385	$ 74,565	$ 92,274	$ 118,753	1.17%
Disc Golf	$ 4,674	$ 3,812	$ 23,300	$ 15,750	0.15%
Building Inspections	$ 123,926	$ 119,622	$ 158,370	$ 157,207	1.55%
Economic Development	$ 143,420	$ 142,171	$ 139,117	$ 157,097	1.54%
Other Agencies	$ 386,421	$ 352,142	$ 324,054	$ 1,431,302	14.07%
Mainstreet	$ -	$ -	$ -	$ -	0.00%
Debt Service	$ 31,302		$ -	$ -	0.00%
Transfers Out	$ -	$ -	$ -	$ -	0.00%
Total Expenditures and Other Financing Uses	**$ 7,549,402**	**$ 6,336,136**	**$ 7,092,246**	**$ 10,170,346**	**100.00%**
Fund Balance at Beginning of FY	$ 1,468,783	$ 2,504,722	$ 2,992,459	$ 2,872,125	
Fund Balance at End of FY	$ 2,504,722	$ 2,992,459	$ 2,872,125	$ 2,773,402	

GOVERNING BODY





City of Sandersville City Limits and Elections Districts

Legend
City Limits
District Post Code
1
2
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At Large - Mayor James Andrews
At Large - Mayor Pro Tem Jeffery Smith
District 1 - Mayme Dennis
District 2 - Deborah Brown
District 3 - Danny Brown
District 4 - Emory Salter

GOVERNING BODY

The City of Sandersville's Governing Body operates under a Council-Manager form of government, with a Mayor and five Council Members. Both the Mayor and the Mayor Pro-Tem are elected at large while the four remaining council members are elected by district. All six council members serve four year terms.

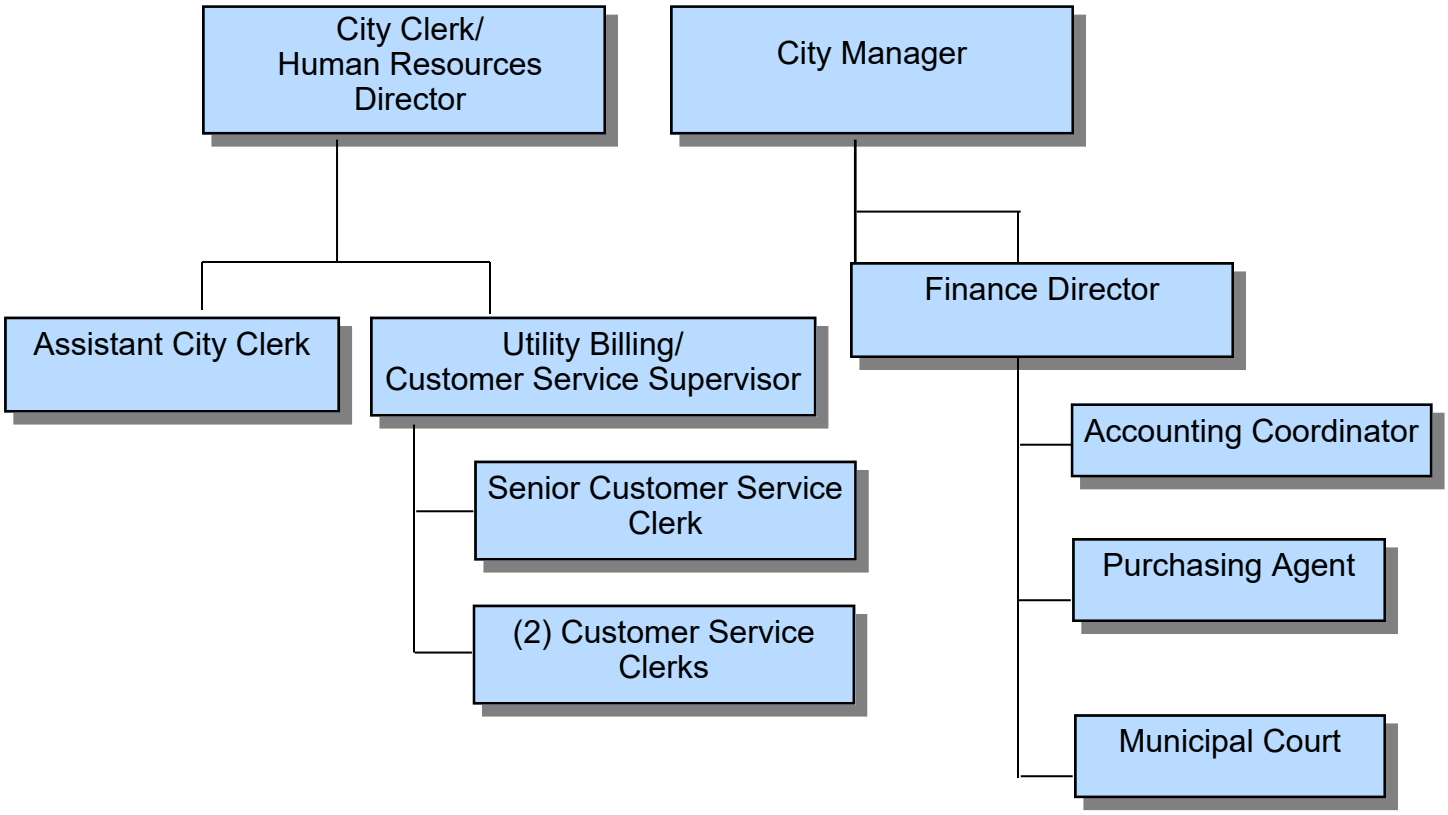
The Mayor and Council are responsible for approving all major city policies, all local ordinances, the annual budget, and the 6-year capital improvements program. They also appoint the City Manager, City Attorney, and Municipal Court Judge.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 82,640	$ 101,614	$ 111,281	9.51%
Purchase/Contract Services	$ 58,479	$ 54,857	$ 56,802	3.55%
Supplies	$ 775	$ 800	$ 850	6.25%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 447	$ 500	$ 500	0.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 142,340	$ 157,771	$ 169,433	7.39%

Account Number	Account Description or Title GF Governing Body	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.1110.51	PERSONAL SERVICES/BENEFITS			
100.1110.51.1200	Part-Time Employees	$ 41,549	$ 54,000	$ 54,000
100.1110.51.1000	*Sub-total: Salaries and Wages*	*$ 41,549*	*$ 54,000*	*$ 54,000*
100.1110.51.2102	Group Insurance	$ 35,509	$ 36,614	$ 49,086
100.1110.51.2201	Social Security (FICA) Contributions	$ 3,118	$ 4,131	$ 4,131
100.1110.51.2401	Retirement Contributions	$ 2,464	$ 6,869	$ 4,064
100.1110.51.2402	Deferred Comp-City Match		$ -	$ -
100.1110.51.2000	*Sub-total: Employee Benefits*	*$ 41,091*	*$ 47,614*	*$ 57,281*
100.1110.51.0000	TOTAL PERSONAL SERVICES	$ 82,640	$ 101,614	$ 111,281
100.1110.52	PURCHASE/CONTRACT SERVICES			
100.1110.52.1201	Legal	$ 705	$ 500	$ 1,000
100.1110.52.1203	Medical	$ -	$ -	$ -
100.1110.52.1205	Public Relations	$ 2,000	$ 2,000	$ 2,000
100.1110.52.1000	*Sub-total: prof. & tech. services*	*$ 2,705*	*$ 2,500*	*$ 3,000*
100.1110.52.3101	Insurance, Property/Liability/Fidelity	$ 34,387	$ 34,387	$ 31,000
100.1110.52.3203	Cellular Phone	$ 632	$ 550	$ 582
100.1110.52.3204	Landline Phone	$ 385	$ 420	$ 420
100.1110.52.3301	Advertising	$ 1,508	$ 1,000	$ 1,000
100.1110.52.3401	Printing and Binding	$ -	$ -	$ -
100.1110.52.3501	Travel	$ 11,572	$ 10,000	$ 13,600
100.1110.52.3701	Education and Training	$ 7,290	$ 6,000	$ 7,200
100.1110.52.3000	*Sub-total: Other Purchased Services*	*$ 55,774*	*$ 52,357*	*$ 53,802*
100.1110.52.0000	TOTAL PURCHASED SERVICES	$ 58,479	$ 54,857	$ 56,802
100.1110.53	SUPPLIES			
100.1110.53.1100	General Supplies and Materials			$ -
100.1110.53.1101	Office Supplies	$ 135	$ 200	$ 200
100.1110.53.1301	Food	$ 640	$ 600	$ 650
100.1110.53.1401	Books and Periodicals	$ -	$ -	$ -
100.1110.53.1601	Small Tools & Equipment	$ -	$ -	$ -
100.1110.53.0000	TOTAL SUPPLIES	$ 775	$ 800	$ 850
100.1110.54.	CAPITAL OUTLAY (MINOR)			
100.1110.54.2301	Furniture and Fixtures	$ -	$ -	$ -
100.1110.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
100.1110.57	OTHER COSTS			
100.1110.57.3401	Miscellaneous Expenses	$ 447	$ 500	$ 500
100.1110.57.3410	Hotel/Motel Transfer Expended	$ -	$ -	$ -
100.1110.57.0000	TOTAL OTHER COSTS	$ 447	$ 500	$ 500
100.1110.58	DEBT SERVICE			
100.1110.58.2000	Interest-Radio Equipment	$ -	$ -	$ -
100.1110.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 142,341**	**$ 157,771**	**$ 169,433**

OFFICE OF ADMINISTRATION



GENERAL ADMINISTRATION

General Administration includes the City Manager's office, the City Clerk's office, the Finance Department and utility billing. The City Manager oversees the administrative functions and daily operations of the city government. She is responsible for preparing the annual budget and capital improvements program, evaluating and supervising all department heads, ensuring that all policies and ordinances are enforced, and recommending policy changes to the mayor and city council.

The City Clerk handles property tax billing and collection, and issuing and collecting occupation taxes and licenses. This office is also responsible for maintaining all official codes, ordinances, records and documents. The City Clerk also supervises the utility billing department, and serves as HR Director, she administers employee benefits and keeps the classification compensation plan and personnel policies manual current.

The Finance Department is responsible for assisting the City Manager in the preparation of the Budget and the Capital Improvements Program. This department prepares the monthly finance reports and works with the auditor to prepare the annual CAFR. It is also responsible for accounts payable, payroll, keeping the fixed assets current and administering the city's purchasing policies and procedures.

The Finance Department is also responsible for administering and accounting for City grants and loans including CHIP, CDBG, USDA, TAP, GEFA and GMA leases.

The City's Finance Director is responsible for the operations of the Municipal Court.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 764,398	$ 793,092	$ 694,940	-12.38%
Purchase/Contract Services	$ 132,263	$ 142,538	$ 149,875	5.15%
Supplies	$ 19,065	$ 17,200	$ 12,700	-26.16%
Capital Outlay (Minor)	$ 4,232	$ 4,500	$ 376,900	8275.56%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 25,782	$ 2,000	$ 1,700	-15.00%
Total Expenditures	$ 943,525	$ 959,330	$ 1,236,115	28.85%

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.00%	0.00%	0.00%
General Long-term Debt Per Capita (Population at 5,813)	$0.00	$0.00	$0.00
All Prior Years' Property Taxes unpaid at fiscal year-end as a percentage of the Current FY's Total Property Tax Levy	0.01%	0.01%	0.01%
Number of Council Meeting Agenda Packets and Minutes	216	216	216
Number of Open Records Act requests handled	64	70	70

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of Business Licenses Issued	681	685	685
Dollar Value of Business Licenses Issued	$55,882	$56,000	$56,000
Number of Property Tax Bills Issued	3,630	3,630	3,630
Dollar Value of Property Tax Bills Issued	$1,559,300	$1,559,300	$1,419,606
Number of Tax Bills delinquent at FY end	0	0	0
Number of Alcohol Licenses Issued	21	21	21
Dollar Value of Alcohol Licenses Issued	$27,770	$27,770	$27,770
Special Events Permits Issued	8	10	10
Number of Cemetery Lots Sold	15	10	5
Number of Columbarium Niches Sold	0	0	3
Number of Total FTE Positions Budgeted	91	90	93
Number of Full-time Position vacancies during the FY	14	7	7
Total Turnover Ratio for FY	15.38%	7.61%	7.61%
Number of Retirements during the FY	4	3	3
Number of Workers Compensation Claims during the FY	5	4	3
Number of Disciplinary Actions during the FY	8	8	8
Number of employee training opportunities	5	5	5
Number of Wellness Programs offered	11	13	13
Number of Utility Bills processed annually	40,437	40,494	40,500
Number of Employees in utility billing/collection	2	2	2
Average Number of Utility Bills processed per employee	20,218	20,247	20,250
Dollar Amount of Utility Bills processed annually	$39,492,006	$58,308,859	$ 59,000,000
Percentage of Utility Accounts Receivable (water, sewer, gas & solid waste) 60 or more days delinquent at FY end	10.0%	10.0%	10.0%
Number of operating funds that meet financial reserve targets. (See Financial Policies Section for targets.)	5 of 5	5 of 5	5 of 5
The department obtained an Unqualified (Clean) Audit Opinion	Yes	Yes	Yes
The FY Budget received the Government Finance Officers Association's Distinguished Budget Presentation Award	Yes	Yes	Yes
Number of formal (advertised) bid processes completed	20	17	16
Number of Accounts Payable processed	1,999	1,989	2,005
Payroll Payment Errors (requiring an adjustment on current or next payroll)	5	4	3
Number of Payroll Checks and Direct Deposit Advices (DDAs)	2,852	2,900	2,910
Payment Errors as a percentage of Payroll Checks and DDAs	0.18%	0.14%	0.10%

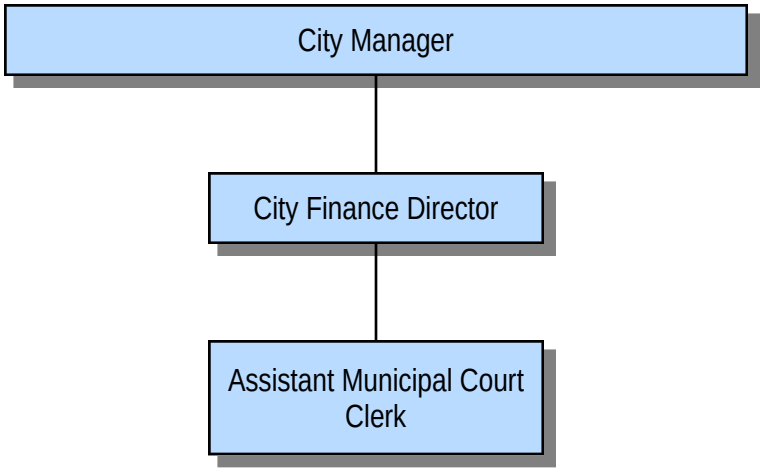
Account Number	Account Description or Title GF City Manager	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.1320.51	PERSONAL SERVICES/BENEFITS			
100.1320.51.1100	Regular Employees			$ 172,000
100.1320.51.1000	*Sub-total: Salaries and Wages*	*$ -*	*$ -*	*$ 172,000*
100.1320.51.2100	Retiree Life Insurance			
100.1320.51.2102	Group Insurance			$ 24,392
100.1320.51.2201	Social Security (FICA) Contributions			$ 13,158
100.1320.51.2401	Retirement Contributions			$ 18,920
100.1320.51.2402	Deferred Comp-City Match			$ 2,580
100.1320.51.2701	Workers Comp			$ 497
100.1320.51.2000	*Sub-total: Employee Benefits*	*$ -*	*$ -*	*$ 59,547*
100.1320.51.0000	TOTAL PERSONAL SERVICES	$ -	$ -	$ 231,547
100.1320.52	PURCHASED/CONTRACTED SERVICES			
100.1320.52.1001	Consulting			$ 1,000
100.1320.52.1201	Legal			$ 500
100.1320.52.1205	Public Relations			$ 500
100.1320.52.1301	Computer Software Support			
100.1320.52.1000	*Sub-total: prof. & tech. services*	*$ -*	*$ -*	*$ 2,000*
100.1320.52	PURCHASED PROPERTY SERVICES			
100.1320.52.2203	M&R Vehicles			$ 150
100.1320.52.2321	Rental Equipment Admin Enterprise			
100.1320.52.2000	*Sub-Total: Purchased Property Services*	*$ -*	*$ -*	*$ 150*
	OTHER PURCHASED SERVICES			
100.1320.52.3203	Cellular Phones			$ 600
100.1320.52.3204	Landline Phones			$ 380
100.1320.52.3401	Printing and Binding			$ 250
100.1320.52.3501	Travel			$ 6,500
100.1320.52.3601	Dues & Fees			$ 2,000
100.1320.52.3701	Education and Training			$ 3,500
100.1320.52.3000	*Sub-total: Other Purchased Services*	*$ -*	*$ -*	*$ 13,230*
100.1320.52.0000	TOTAL PURCHASED SERVICES	$ -	$ -	$ 15,380
100.1320.53.1100	SUPPLIES			
100.1320.53.1100	General Supplies			$ 300
100.1320.53.1270	Gas/Diesel			$ 600
100.1320.53.1301	Food			$ 1,000
100.1320.53.1401	Books and Periodicals			$ 150
100.1320.53.1700	Uniforms			$ 100
100.1320.53.0000	TOTAL SUPPLIES	$ -	$ -	$ 2,150
100.1320.57	OTHER COSTS			
100.1320.57.3401	Miscellaneous Expenses			$ 1,000

Account Number	Account Description or Title GF City Manager	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.1320.57.9000	Contingencies			$ 125,000
100.1320.57.0000	TOTAL OTHER COSTS	$ -	$ -	$ 126,000
	TOTAL EXPENDITURES	$ -	$ -	$ 375,077

Account Number	Account Description or Title GF Administration	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.1510.51	PERSONAL SERVICES/BENEFITS			
100.1510.51.1100	Regular Employees	$ 573,984	$ 580,055	$ 460,441
100.1510.51.1200	Part-Time	$ -	$ -	$ -
100.1510.51.1300	Over-Time	$ -	$ 500	$ 15
100.1510.51.1000	*Sub-total: Salaries and Wages*	*$ 573,984*	*$ 580,555*	*$ 460,456*
100.1510.51.2100	Retiree Life Insurance	$ 8,642	$ 10,000	$ 12,000
100.1510.51.2101	Cobra Insurance	$ (2)	$ -	$ -
100.1510.51.2102	Group Insurance	$ 91,753	$ 97,252	$ 115,100
100.1510.51.2103	Buy Out Insurance Program	$ 4,800	$ 5,200	$ 4,800
100.1510.51.2201	Social Security (FICA) Contributions	$ 41,469	$ 44,413	$ 37,352
100.1510.51.2401	Retirement Contributions	$ 32,291	$ 43,699	$ 55,480
100.1510.51.2402	Deferred Comp-City Match	$ 10,188	$ 10,006	$ 8,428
100.1510.51.2500	Education Incentive Award	$ -	$ -	$ -
100.1510.51.2701	Workers Comp	$ 1,273	$ 1,967	$ 1,324
100.1510.51.2000	*Sub-total: Employee Benefits*	*$ 190,414*	*$ 212,537*	*$ 234,484*
100.1510.51.0000	TOTAL PERSONAL SERVICES	$ 764,398	$ 793,092	$ 694,940
100.1510.52	PURCHASED/CONTRACTED SERVICES			
100.1510.52.1001	Consulting	$ 4,056	$ 4,000	$ 6,000
100.1510.52.1201	Legal	$ 11,369	$ 5,000	$ 12,000
100.1510.52.1202	Audit	$ 47,200	$ 42,200	$ 35,000
100.1510.52.1203	Medical	$ -	$ 500	$ 250
100.1510.52.1204	Computer Programming	$ -	$ -	$ -
100.1510.52.1205	Public Relations	$ -	$ 500	$ 500
100.1510.52.1301	Computer Software Support	$ 3,241	$ 5,000	$ 20,000
100.1510.52.1000	*Sub-total: prof. & tech. services*	*$ 65,866*	*$ 57,200*	*$ 73,750*
	PURCHASED PROPERTY SERVICES			
100.1510.52.2130	Custodial	$ 12,900	$ 13,500	$ 14,200
100.1510.52.2140	Lawncare	$ 28	$ 100	$ 100
100.1510.52.2201	M&R Buildings	$ 9,570	$ 6,600	$ 7,000
100.1510.52.2202	M&R Equipment	$ 4,759	$ 5,000	$ 5,000
100.1510.52.2203	M&R Vehicles	$ 147	$ 500	$ 400
100.1510.52.2320	Rental Equipment	$ 7,414	$ 8,000	$ 8,800
100.1510.52.2321	Rental Equipment Admin Enterprise	$ -	$ -	$ -
100.1510.52.2000	*Sub-Total: Purchased Property Services*	*$ 34,818*	*$ 33,700*	*$ 35,500*
	OTHER PURCHASED SERVICES			
100.1510.52.3010	Tax Collection Services - Appalachian	$ 75	$ -	$ -
100.1510.52.3101	Insurance, Property/Liability/Fidelity	$ 3,909	$ 4,000	$ 7,000
100.1510.52.3102	Insurance: Liability Damages	$ 210	$ -	$ -
100.1510.52.3203	Cellular Phones	$ 3,033	$ 2,500	$ 2,700
100.1510.52.3204	Landline Phones	$ 4,477	$ 5,000	$ 5,000
100.1510.52.3206	Postage - Admin	$ 2,141	$ 2,100	$ 3,000
100.1510.52.3207	Code Red Communication Service	$ -	$ -	$ -
100.1510.52.3301	Advertising	$ 1,787	$ 1,000	$ 1,200
100.1510.52.3401	Printing and Binding	$ 1,225	$ 5,000	$ 4,500
100.1510.52.3501	Travel	$ 2,744	$ 10,000	$ 4,000
100.1510.52.3601	Dues & Fees	$ 1,466	$ 3,000	$ 3,200
100.1510.52.3603	Accurint User/Contract Fees	$ -	$ -	$ -
100.1510.52.3701	Education and Training	$ 2,130	$ 9,000	$ 4,000
100.1510.52.3702	Health Grant Expended	$ 5,957	$ 8,000	$ 4,000
100.1510.52.3703	Safety Incentive Awards	$ 1,600	$ 1,200	$ 1,200

Account Number	Account Description or Title GF Administration	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.1510.52.3704	Safety Grant Expended	$ -	$ -	$ -
100.1510.52.3901	Other Purchased Services- Cable	$ 825	$ 838	$ 825
100.1510.52.3000	*Sub-total: Other Purchased Services*	*$ 31,579*	*$ 51,638*	*$ 40,625*
100.1510.52.0000	TOTAL PURCHASED SERVICES	$ 132,263	$ 142,538	$ 149,875
100.1510.53.1100	SUPPLIES			
100.1510.53.1100	General Supplies	$ 14,343	$ 12,000	$ 6,000
100.1510.53.1101	Office Supplies	$ -	$ -	$ -
100.1510.53.1102	Janitorial Supplies	$ -	$ -	$ -
100.1510.53.1270	Gas/Diesel	$ 991	$ 1,200	$ 1,200
100.1510.53.1301	Food	$ 2,562	$ 3,000	$ 4,500
100.1510.53.1401	Books and Periodicals	$ -	$ -	$ -
100.1510.53.1500	Afghans Purchased for Resale	$ -	$ -	$ -
100.1510.53.1501	Tshirts Purchased for Resale	$ 459	$ -	$ -
100.1510.53.1601	Small Tools & Equipment	$ -	$ 500	$ -
100.1510.53.1700	Uniforms	$ 710	$ 500	$ 1,000
100.1510.53.0000	TOTAL SUPPLIES	$ 19,065	$ 17,200	$ 12,700
100.1510.54.	CAPITAL OUTLAY (MINOR)			
100.1510.54.1210	Site Improvements	$ -	$ -	$ -
100.1510.54.1300	Buildings	$ -	$ -	$ 345,000
100.1510.54.2301	Furniture and Fixtures	$ 724	$ 500	$ 900
100.1510.54.2401	Computers	$ 2,635	$ 4,000	$ 6,000
100.1510.54.2402	Computer Programming Software	$ 873	$ -	$ 25,000
100.1510.54.2500	Other Equipment	$ -	$ -	$ -
100.1510.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,232	$ 4,500	$ 376,900
100.1510.57	OTHER COSTS			
100.1510.57.3401	Miscellaneous Expenses	$ 1,752	$ 2,000	$ 1,700
100.1510.57.3402	Election Expenses	$ 24,030	$ -	$ -
100.1510.57.0000	TOTAL OTHER COSTS	$ 25,782	$ 2,000	$ 1,700
	TOTAL EXPENDITURES	$ 945,740	$ 959,330	$ 1,236,115

MUNICIPAL COURT



MUNICIPAL COURT

This division 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.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 99,739	$ 121,839	$ 155,732	27.82%
Purchase/Contract Services	$ 7,778	$ 11,889	$ 12,890	8.42%
Supplies	$ 868	$ 750	$ 800	6.67%
Capital Outlay (Minor)		$ -	$ 6,400	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 28,317	$ 22,849	$ 29,800	30.42%
Total Expenditures	$ 136,702	$ 157,327	$ 205,622	30.70%

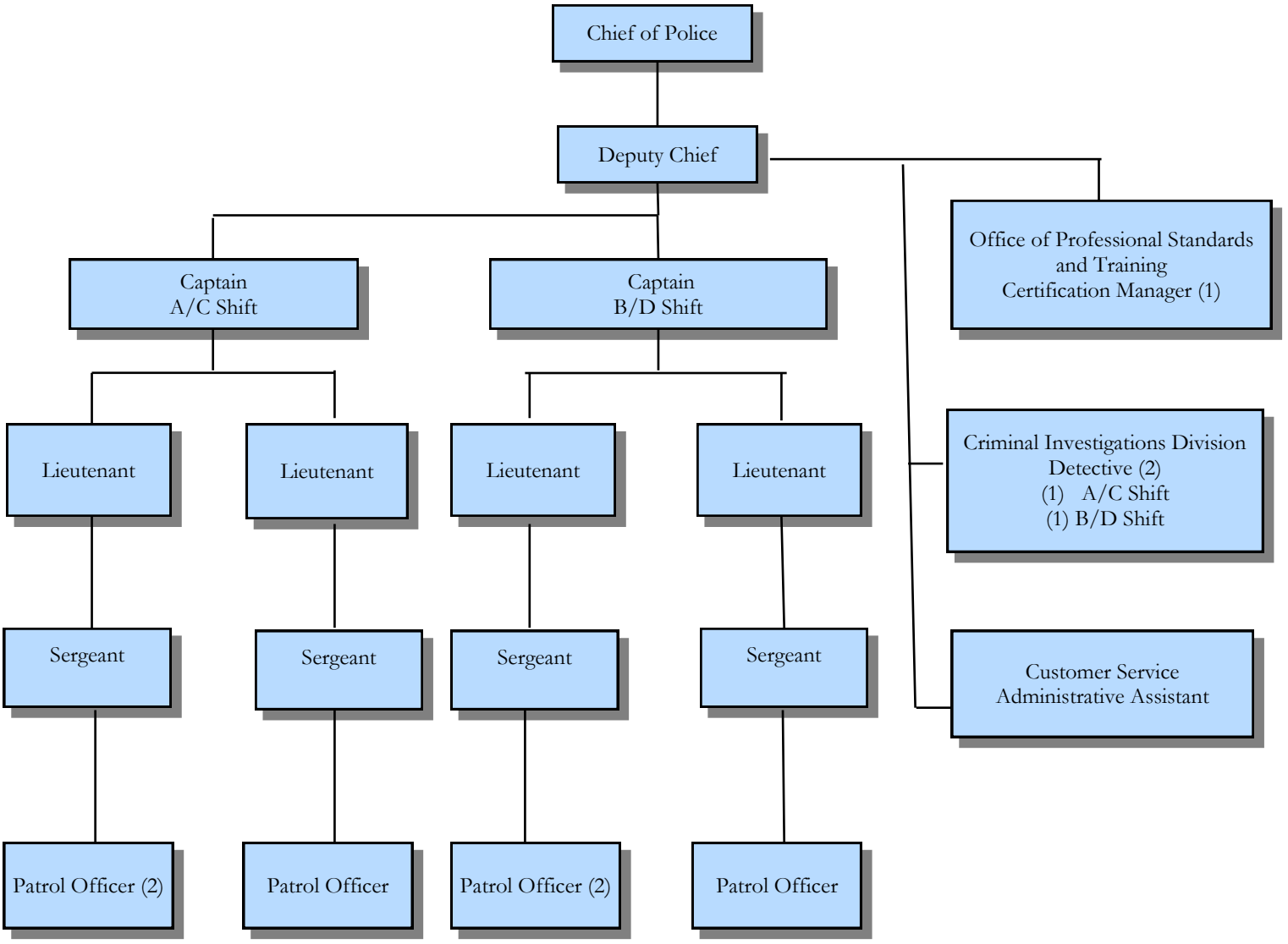
PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of Days Court in Session	22	22	24
Number of Dockets Prepared	22	22	24
Number of Cases Docketed	1,390	1,684	1,550
Average Number of Cases per Court Day	77	56	60
Number of FTE Employees	1	1	1
Average Number of Cases Processed per Employee	1,390	1,684	1,550
Amount of Fines and Forfeitures Collected	$85,455	$75,000	$80,000
Total Operating Expenses	$136,702	$163,791	$205,622
Operating Expenses as a Percentage of Fines and Forfeitures	159.97%	218.39%	257.03%
Operating Expenses per FTE employee	$136,702	$163,791	$205,622

Account Number	Account Description or Title GF Municipal Court	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.2650.51	PERSONAL SERVICES/BENEFITS			
100.2650.51.1100	Regular Employees	$ 38,001	$ 41,940	$ 100,137
100.2650.51.1200	Part time	$ 34,436	$ 49,767	$ -
100.2650.51.1300	Overtime	$ -	$ 100	$ -
100.2650.51.1000	*Sub-total: Salaries and Wages*	*$ 72,437*	*$ 91,807*	*$ 100,137*
100.2650.51.2102	Group Insurance	$ 19,767	$ 20,146	$ 36,379
100.2650.51.2103	Insurance Buyout Program	$ -	$ -	$ 2,400
100.2650.51.2201	Social Security (FICA) Contributions	$ 5,281	$ 7,023	$ 7,660
100.2650.51.2401	Retirement Contributions	$ 2,072	$ 2,568	$ 8,376
100.2650.51.2402	Deferred Comp-City Match	$ -	$ -	$ 560
100.2650.51.2701	Workers Comp	$ 182	$ 295	$ 220
100.2650.51.2000	*Sub-total: Employee Benefits*	*$ 27,302*	*$ 30,032*	*$ 55,595*
100.2650.51.0000	TOTAL PERSONAL SERVICES	$ 99,739	$ 121,839	$ 155,732
100.2650.52	PURCHASED/CONTRACTED SERVICES			
100.2650.52.1001	Consulting	$ -	$ -	$ 750
100.2650.52.1002	Medical	$ 640	$ -	$ -
100.2650.52.1201	Legal	$ -	$ -	$ -
100.2650.52.1204	Public Defender Services	$ -	$ 1,000	$ 1,000
100.2650.52.1205	Public Relations	$ -	$ -	$ -
100.2650.52.1210	Interpreter	$ 510	$ 500	$ 500
100.2650.52.1301	Computer Software Support	$ 5,021	$ 5,777	$ 6,000
100.2650.52.1000	*Sub-total: prof. & tech. services*	*$ 6,171*	*$ 7,277*	*$ 8,250*
	PURCHASED PROPERTY SERVICES			
100.2650.52.2201	M&R Buildings	$ -	$ 250	$ 250
100.2650.52.2202	M&R Equipment	$ 62	$ 100	$ 70
100.2650.52.2000	*Sub-total Purchased Property Services*	*$ 62*	*$ 350*	*$ 320*
100.2650.52.3000	OTHER PURCHASED SERVICES			
100.2650.52.3101	Insurance, Property/Liability/Fidelity	$ 162	$ 162	$ 920
100.2650.52.3203	Cellular Phones	$ -	$ -	$ -
100.2650.52.3204	Landline Phones	$ -	$ -	$ -
100.2650.52.3301	Advertising	$ -	$ 200	$ 100
100.2650.52.3401	Printing and Binding	$ -	$ -	$ -
100.2650.52.3501	Travel	$ 816	$ 2,400	$ 2,000
100.2650.52.3600	Dues & Fees	$ 160	$ 500	$ 300
100.2650.52.3701	Education and Training	$ 407	$ 1,000	$ 1,000
100.2650.52.3000	*Sub-total: Other Purchased Services*	*$ 1,545*	*$ 4,262*	*$ 4,320*
100.2650.52.0000	TOTAL PURCHASED SERVICES	$ 7,778	$ 11,889	$ 12,890
100.2650.53.1000	SUPPLIES			
100.2650.53.1100	General Supplies	$ 859	$ 300	$ 400
100.2650.53.1101	Office Supplies	$ -	$ -	$ -
100.2650.53.1301	Food	$ 9	$ 100	$ 50
100.2650.53.1401	Books and Periodicals	$ -	$ 200	$ 200
100.2650.53.1601	Small Tools & Equipment	$ -	$ 100	$ 100
100.2650.53.1700	Uniforms	$ -	$ 50	$ 50
100.2650.53.0000	TOTAL SUPPLIES	$ 868	$ 750	$ 800
100.2650.54.	CAPITAL OUTLAY (MINOR)			
100.2650.54.2301	Furniture and Fixtures	$ -	$ -	$ 400
100.2650.54.2401	Computers	$ -	$ -	$ 6,000

Account Number	Account Description or Title GF Municipal Court	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.2650.54.2402	Computer Software Support	$ -	$ -	$ -
100.2650.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 6,400
100.2650.57	OTHER COSTS			
100.2650.57.2004	Peace Officer A&B Training Fund	$ 11,300	$ 9,282	$ 10,000
100.2650.57.2007	GA Crime Victims ER & Assist.Fund	$ 2,545	$ 2,110	$ 3,000
100.2650.57.2008	Drug Abuse TX & Education (DATE) Fund	$ 2,492	$ 2,712	$ 3,000
100.2650.57.2009	10% Jail Add-on Fee	$ 5,393	$ 3,384	$ 6,000
100.2650.57.2011	Indigent Defense Fees	$ 5,107	$ 4,141	$ 6,000
100.2650.57.2012	Driver Ed & Training Fund	$ 292	$ 120	$ 800
100.2650.57.2014	Brain & Spinal Injury Trust Fund	$ 953	$ 925	$ 900
100.2650.57.2015	Crime Lab Fees: OCGA 42.8.34	$ 100	$ 75	$ 100
100.2650.57.3401	Miscellaneous Expenses	$ 135	$ 100	$ -
100.2650.57.0000	TOTAL OTHER COSTS	$ 28,317	$ 22,849	$ 29,800
	TOTAL EXPENDITURES	$ 136,702	$ 157,327	$ 205,622

POLICE DEPARTMENT



POLICE DEPARTMENT

This department is headed by the Chief of Police who oversees 21 sworn officers and 1 civilian personnel. The Police Department provides the customary policing services to our citizens including preventive patrol, traffic enforcement, criminal investigations, crime prevention and drug prevention. The department has two main divisions: patrol division and criminal investigations division.

The patrol division is responsible for preventive patrol, traffic enforcement, and response to calls for service. This division is divided into four shifts so that protection is provided 24 hours per day, 7 days per week. Officers typically work a 43-hour work-week, counting time spent writing reports and attending the various courts in which their cases are presented.

The criminal investigations division is responsible for in-depth investigations of crimes in order to build successful cases for prosecution and is overseen by the Deputy Chief. The division works closely with the district attorney's office and investigators from the Georgia Bureau of Investigation, Federal Bureau of Investigation, and the Washington County Sheriff's Office.

The Police Department also oversees the operation of the City's Animal Control division.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 1,581,654	$ 1,822,585	$ 1,943,387	6.63%
Purchase/Contract Services	$ 188,763	$ 226,370	$ 215,800	-4.67%
Supplies	$ 97,074	$ 106,800	$ 95,650	-10.44%
Capital Outlay (Minor)	$ 18,134	$ 12,500	$ 42,500	240.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 300	$ 1,500	$ 1,000	-33.33%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 1,888,093	$ 2,169,755	$ 2,298,337	5.93%

PERFORMANCE MEASURES

		2023 Actual	2024 Estimated	2025 Projected
NIBRS GROUP A OFFENSES (Number and Number /1000 people)				
Animal Cruelty		0	0	0
Arson		0	0	0
Assault Offenses		45	26	35
Bribery		0	0	0
Burglary		5	6	4
Counterfeiting/Forgery		1	0	0
Damage/Vandalism of Property		7	7	7
Drug Offenses		3	5	4
Embezzlement		1	0	0
Extortion		0	0	0
Fraud Offenses		4	4	4
Gambling Offenses		0	0	0
Homicide Offenses		0	0	0
Human Trafficking		0	0	0
Kidnapping		0	0	0
Larceny		35	37	34
Motor Vehicle Theft		2	0	0
Pornography		0	0	0
Prostitution		0	0	0
Robbery		1	0	0
Sex Offenses-Forcible		0	0	0
Sex Offenses- Non-Forcible		0	0	0
Stolen Property		1	0	0
Weapon Law Violations		0	0	0
Total of All Group A Offenses		105	85	88
	Population			
Total of All Group A Offenses per 1,000 population for City	5,536	105	85	88
Total of All Group A Offenses per 100,000 population for Georgia				
Offenses in State of Georgia (2021)/Total - 8,709,490	421,340			
Total of All Group A Offenses per 100,000 population for Nation				
Offenses in the Nation (2021)/ Total- 25,058,917	11,091,951			
NIBRS Group B Offenses				
Bad Checks		0	0	0
Curfew/Loitering		9	8	8
Disorderly Conduct		26	25	25
DUI		27	15	15
Drunkenness		3	1	1
Family Offenses Nonviolent		0	0	0
Liquor Law Violations		0	0	0
Peeping Tom		0	0	0
Trespass of Real Property		0	0	0
All Other Offenses		0	0	0
Deceased Persons		5	5	5
Total of All Group B Offenses		70	54	54
	Population			
Total of All Group B Offenses per 1,000 population for City	5,536			
CID Cases cleared by Arrest		2	5	4
CID Cases cleared Administratively		2	2	2
CID Cases open at year end		31	25	30
Total CID caseload for year		44	35	40
Number of CID Sworn Officers		3	2	2
Average Caseload of CID Officers		15	22	22

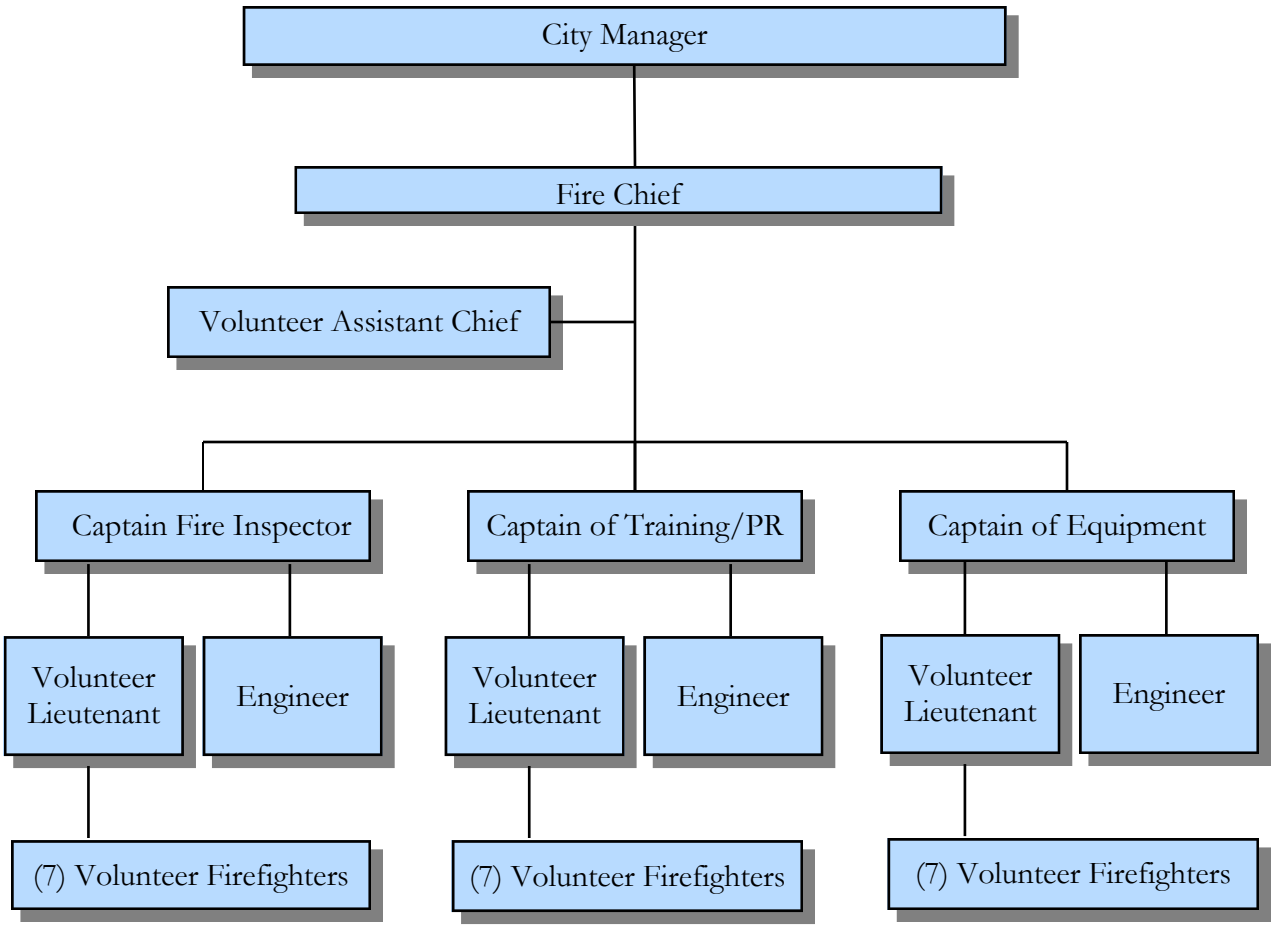
PERFORMANCE MEASURES

	2022 Actual	2023 Estimated	2024 Projected
Number of FTE Employees	20	20	22
Number of FTE Sworn Police Officers	18	21	21
Number of PT Sworn Police Officers	2	4	4
Number of Patrol Vehicles in service	15	16	16
Number of Detective Vehicles in service	2	3	3
Number of Vehicle camera units in service	13	14	14
Number of Vehicle radar units in service	13	14	14
Number of Body camera units in service	18	18	18
Number of Taser units in service	18	18	18
Total Calls for Service for FY	7,500	10,000	11,000
Average Calls for Service per Sworn Officer	500	660	733
Operating Expenditures	$1,829,370	$1,931,060	$2,169,755
Average Cost per Call for Service	$243.92	$193.11	$197.25

Account Number	Account Description or Title GF Police Department	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.3200.51	PERSONAL SERVICES/BENEFITS			
100.3200.51.1100	Regular Employees	$ 1,116,774	$ 1,229,922	$ 1,284,772
100.3200.51.1101	Regular Employees -CARES ACT Funding	$ -	$ -	
100.3200.51.1200	Part-Time	$ 20,606	$ 20,000	$ 2,000
100.3200.51.1300	Over-Time	$ 68,641	$ 53,000	$ 60,974
100.3200.51.1301	Over-Time Crime Suppression	$ -	$ -	
100.3200.51.1000	*Sub-total: Salaries and Wages*	*$ 1,206,021*	*$ 1,302,922*	*$ 1,347,746*
100.3200.51.2102	Group Insurance	$ 154,484	$ 192,119	$ 252,425
100.3200.51.2103	Buy Out Insurance Program	$ 12,100	$ 13,000	$ 12,000
100.3200.51.2201	Social Security (FICA) Contributions	$ 88,224	$ 99,674	$ 103,000
100.3200.51.2401	Retirement Contributions	$ 72,907	$ 143,452	$ 160,033
100.3200.51.2402	Deferred Comp-City Match	$ 8,872	$ 9,018	$ 13,789
100.3200.51.2701	Workers Comp	$ 39,046	$ 62,400	$ 54,394
100.3200.51.2000	*Sub-total: Employee Benefits*	*$ 375,633*	*$ 519,663*	*$ 595,641*
100.3200.51.0000	TOTAL PERSONAL SERVICES	$ 1,581,654	$ 1,822,585	$ 1,943,387
100.3200.52	PURCHASED/CONTRACTED SERVICES			
100.3200.52.1001	Consulting			
100.3200.52.1002	Medical-Inmates/Employees	$ 1,588	$ 5,000	$ 2,500
100.3200.52.1201	Legal	$ 353	$ 1,000	$ 1,000
100.3200.52.1202	Engineering			
100.3200.52.1205	Public Relations	$ 2,820	$ 2,000	$ 2,500
100.3200.52.1301	Computer Software Support	$ 35,899	$ 50,000	$ 46,000
100.3200.52.1000	*Sub-total: prof. & tech. services*	*$ 40,660*	*$ 58,000*	*$ 52,000*
	PURCHASED PROPERTY SERVICES			
100.3200.52.2130	Custodial	$ 12,955	$ 15,000	$ 15,000
100.3200.52.2201	M&R Buildings	$ 17,957	$ 10,000	$ 10,000
100.3200.52.2202	M&R Equipment	$ 1,545	$ 4,000	$ 4,500
100.3200.52.2203	M&R Vehicles	$ 24,191	$ 15,000	$ 10,000
100.3200.52.2204	M&R Message Boards	$ 43	$ 1,000	$ 1,000
100.3200.52.2260	M&R Pistol Range/Impound Yard	$ 5	$ 200	$ 200
100.3200.52.2320	Rental-Equipment	$ 3,903	$ 3,000	$ 3,000
100.3200.52.2321	Rental Equipment PD ENTERPRISE			
100.3200.52.2000	*Sub-total: Purchased Property Services*	*$ 60,599*	*$ 48,200*	*$ 43,700*
	OTHER PURCHASED SERVICES			
100.3200.52.3101	Insurance, Property/Liability/Fidelity	$ 44,694	$ 50,000	$ 72,500
100.3200.52.3102	Insurance, Liability Damages	$ -	$ 20,000	$ -
100.3200.52.3201	Wireless Card Services	$ 7,757	$ 9,000	$ 7,900
100.3200.52.3203	Cellular Phones	$ 3,096	$ 3,000	$ 3,000
100.3200.52.3204	Landline Phones	$ 7,975	$ 8,700	$ 8,700
100.3200.52.3205	GTA: GCIC Services	$ 5,495	$ 5,500	$ 5,500
100.3200.52.3206	Postage	$ 31	$ 200	$ 100
100.3200.52.3207	Emergency Communications Code Red	$ 2,202	$ 2,270	$ 2,300
100.3200.52.3301	Advertising	$ 1,286	$ 1,000	$ 1,000
100.3200.52.3401	Printing and Binding			
100.3200.52.3501	Travel	$ 5,040	$ 9,000	$ 8,500
100.3200.52.3601	Dues & Fees	$ 4,537	$ 5,500	$ 4,500

Account Number	Account Description or Title GF Police Department	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.3200.52.3603	TLO User/Contract Fees	$ 1,801	$ 1,900	$ 2,000
100.3200.52.3701	Education and Training	$ 2,025	$ 3,000	$ 3,000
100.3200.52.3900	Other Purchased Services-Storm HELENE			
100.3200.52.3901	Wrecker Service	$ 1,565	$ 1,100	$ 1,100
100.3200.52.3000	*Sub-total: Other Purchased Services*	*$ 87,504*	*$ 120,170*	*$ 120,100*
100.3200.52.0000	TOTAL PURCHASED SERVICES	$ 188,763	$ 226,370	$ 215,800
100.3200.53.	SUPPLIES			
100.3200.53.1100	General Supplies & Materials	$ 16,809	$ 14,500	$ 11,000
100.3200.53.1101	Office Supplies			
100.3200.53.1102	Janitoral Supplies			
100.3200.53.1105	General Donations Expended			
100.3200.53.1220	Natural Gas	$ 585	$ 800	$ 700
100.3200.53.1270	Gas/Diesel	$ 56,267	$ 60,000	$ 60,000
100.3200.53.1301	Food	$ 3,624	$ 3,500	$ 3,200
100.3200.53.1401	Books and Periodicals	$ 57	$ 500	$ 250
100.3200.53.1601	Small Tools & Equipment	$ 3,188	$ 6,000	$ 7,500
100.3200.53.1602	CID Supplies	$ 197	$ 1,500	$ 1,000
100.3200.53.1701	Uniforms	$ 16,347	$ 20,000	$ 12,000
100.3200.53.0000	TOTAL SUPPLIES	$ 97,074	$ 106,800	$ 95,650
100.3200.54.	CAPITAL OUTLAY (MINOR)			
100.3200.54.1210	Site Improvements	$ -	$ -	$ -
100.3200.54.1300	Buildings			
100.3200.54.2200	Vehicles			
100.3200.54.2301	Furniture and Fixtures	$ 458	$ 1,500	$ 1,500
100.3200.54.2401	Computers	$ -	$ 9,000	$ 20,000
100.3200.54.2402	Computer Software Program			
100.3200.54.2408	Other Equipment- Safety Grant			$ -
100.3200.54.2500	Other Equipment			$ 18,500
100.3200.54.2510	Other Equipment - Mobile Equipment			
100.3200.54.2511	Radar/Camera (GOHS Grant)			
100.3200.54.2512	Bullet Proof Vest- GA DOHS	$ 17,676	$ 2,000	$ 2,500
100.3200.54.2513	PD 09 Intoxilizer (GA DOHS)	$ -	$ -	$ -
100.3200.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 18,134	$ 12,500	$ 42,500
100.3200.57	OTHER COSTS			
100.3200.57.2000	Payments Other Agencies(GCIC/DOAS)	$ -	$ -	$ -
100.3200.57.2001	GBI -Fingerprint Fees(GCIC/DOAS)			
100.3200.57.3401	Miscellaneous Expenses	$ 300	$ 1,500	$ 1,000
100.3200.57.0000	TOTAL OTHER COSTS	$ 300	$ 1,500	$ 1,000
100.3200.58	DEBT SERVICE			
100.3200.58.2000	Interest - Police Cars	$ -	$ -	$ -
100.3200.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	$ 1,885,925	$ 2,169,755	$ 2,298,337

FIRE DEPARTMENT



FIRE DEPARTMENT

This department is headed by the Fire Chief and is located at 125 Warthen Street. The department provides fire and rescue services while EMT and paramedic services are provided by the Washington County Emergency Medical Services, located next to Washington County Regional Medical Hospital. The department backs up the EMS as medical first responders. The department operates with 8 Career personnel, 3 part-time employees and 24 volunteers.

The department operates with three 24-hour shifts. This "24 on\48 off" schedule is the industry standard providing 2 personnel on each shift. The Fire Chief works a normal 40-hour per week schedule. The Fire Inspector Captain and Training Captain work a 24 / 48 shift but work as needed on their off days. The Fire Chief is on call and responds to major calls where a more complex incident command system is deployed.

The department is equipped with a 75 foot ladder truck, fire pumpers, fire tankers, hazmat equipment, support trucks, and the usual firefighting equipment. The department has two thermal imaging cameras to aid in search and rescue situations. All units are radio dispatched by the E-911 Center, and all personnel have pagers and 2-way radios. The level of personnel, upgraded equipment, emergency communications, and the City's water system have resulted in a Class 3 ISO fire insurance rating.

The department also covers, by contract with Washington County, an area of approximately 85 square miles as designated by the 911 coverage map. The County pays the City a flat fee each year for this fire protection along with SPLOST funds to cover equipment purchases.

The department also responds to other incidents within the unincorporated areas and into other Cities to assist the volunteer fire departments in Washington County and provides rescue and haz-mat services for the whole county.

The Sandersville Fire Department is heavily involved in fire prevention. The Fire Inspector reviews building plans for compliance with the Life Safety Code and the Fire Code. He works closely with the City's Building Inspector in the Planning & Building Inspections Department in the review of these plans. In addition, the department presents programs to many groups including hundreds of school children throughout Washington County each year.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 814,267	$ 827,578	$ 911,787	10.18%
Purchase/Contract Services	$ 69,709	$ 92,887	$ 90,540	-2.53%
Supplies	$ 39,830	$ 40,050	$ 39,400	-1.62%
Capital Outlay (Minor)	$ 10,055	$ 5,000	$ 35,500	610.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 1,417	$ 1,000	$ 1,000	0.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 935,278	$ 966,515	$ 1,078,227	11.56%

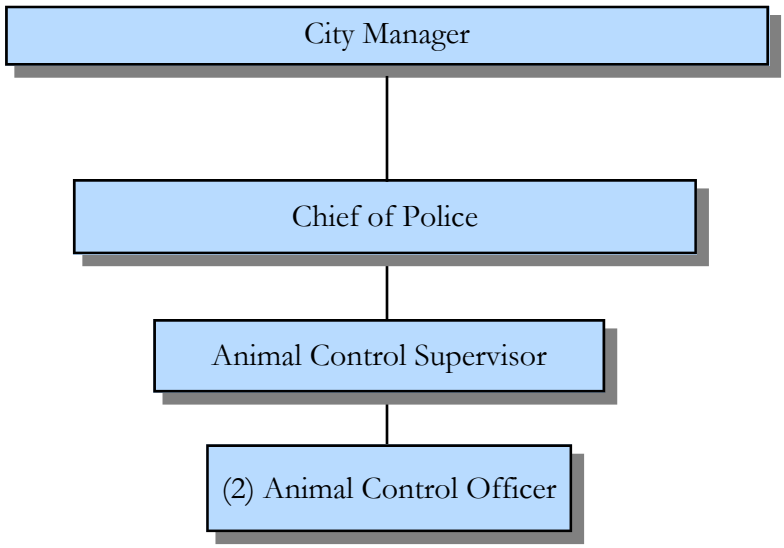
PERFORMANCE MEASURES

	FY 2023 Actual			FY 2024 Estimated			FY 2025 Proposed		
TYPE OF FIRE INCIDENT (by City,Fire District, & Mutual Aid)	City	FD	MA	City	FD	MA	City	FD	MA
False alarm	80	17	0	84	18	2	80	20	2
Fire	37	26	12	42	25	12	35	25	12
Good Intent	16	15	6	17	12	8	15	12	8
Hazardous Conditions (no fire)	17	4	0	14	4	0	14	4	0
Rescue / Medical	46	35	12	42	33	22	45	30	20
Service	12	10	0	8	6	0	8	6	0
Other Responses	2	2	0	2	2	0	2	2	0
Total of All Fire Calls inside the City	210			209			199		
Total of All Fire Calls outside the City in the Fire District		109			100			99	
Mutual Aid Fire Calls to other jurisdictions			30			44			42
Total of All Fire Calls responded to during FY		**349**			**353**			**340**	
Average Number of Fire Calls inside the City per week	4.04			4.02			3.83		
Average Number of Fire Calls outside City in Fire District per week		2.10			1.92			1.90	
Average Number of Fire Calls outside of Fire District per week			0.58			0.85			0.81
Average Response Time (minutes) to Fire Calls inside the City	3 min			3 min			3 min		
Number of FTE Employees		8			8			8	
Number of Volunteer Firefighters		24			24			24	
Appraised value of all property in the City		$256,502,998			$318,259,711			$325,000,000	
Appraised value of City property per FTE Employee		$32,062,875			$39,782,464			$40,625,000	
Insurance Services Office (ISO) Department Rating (Best is a One; Worst is a Ten)		3/3X			3/3X			3/3X	
Operating Expenditures		$2,272,857			$950,284			$966,515	
Operating Expenditures as a % of City's Appraised Value		0.89%			0.30%			0.30%	
Number of commercial fire inspections/pre-plans		9			40			100	
Number of industrial fire inspections/pre-plans		0			2			12	
Number of school/daycare fire inspections/pre-plans		0			0			8	
Number of public assembly fire inspections/pre-plans		0			6			15	
Number of Fire Code compliance plan reviews		2			8			20	
Number of participants in fire prevention programs		325			325			500	

Account Number	Account Description or Title GF Fire Dept.	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.3500.51	PERSONAL SERVICES/BENEFITS			
100.3500.51.1100	Regular Employees	$ 522,781	$ 503,298	$ 565,886
100.3500.51.1101	Regular Employees - CARES Act Funding	$ -	$ -	
100.3500.51.1200	Part-time	$ 13,457	$ 12,000	$ 10,500
100.3500.51.1207	Volunteer Firefighters	$ 37,605	$ 39,000	$ 50,000
100.3500.51.1300	Overtime	$ 55,449	$ 65,000	$ 50,000
100.3500.51.1000	*Sub-total: Salaries and Wages*	*$ 629,292*	*$ 619,298*	*$ 676,386*
100.3500.51.2102	Group Insurance	$ 79,445	$ 89,216	$ 100,095
100.3500.51.2103	Insurance Buy Out Program	$ 4,800	$ 4,800	$ 4,800
100.3500.51.2104	Firefighters Cancer Insurance	$ 3,191	$ 3,191	$ 3,190
100.3500.51.2201	Social Security (FICA) Contributions	$ 45,417	$ 47,376	$ 43,290
100.3500.51.2401	Retirement Contributions	$ 36,205	$ 43,252	$ 64,500
100.3500.51.2402	Deferred Comp-City Match	$ 5,318	$ 5,174	$ 6,217
100.3500.51.2701	Workers Comp	$ 10,599	$ 15,271	$ 13,309
100.3500.51.2000	*Sub-total: Employee Benefits*	*$ 184,975*	*$ 208,280*	*$ 235,401*
100.3500.51.0000	TOTAL PERSONAL SERVICES	$ 814,267	$ 827,578	$ 911,787
100.3500.52	PURCHASED/CONTRACTED SERVICES			
100.3500.52.1001	Consulting	$ -	$ -	$ -
100.3500.52.1201	Legal	$ 368	$ 1,000	$ 500
100.3500.52.1203	Medical	$ 1,901	$ 18,100	$ 18,000
100.3500.52.1205	Public Relations	$ -	$ -	$ -
100.3500.52.1301	Computer Software Support	$ 6,157	$ 7,500	$ 7,300
100.3500.52.1000	*Sub-total: prof. & tech. services*	*$ 8,426*	*$ 26,600*	*$ 25,800*
	PURCHASED PROPERTY SERVICES			
100.3500.52.2130	Custodial	$ 5,995	$ 6,410	$ 6,450
100.3500.52.2201	M&R Buildings	$ 7,987	$ 10,300	$ 8,000
100.3500.52.2202	M&R Equipment	$ 8,315	$ 6,000	$ 6,000
100.3500.52.2203	M&R Vehicles	$ 14,564	$ 11,000	$ 10,000
100.3500.52.2320	Rental Equipment		$ 300	$ 300
100.3500.52.2321	Rental Equipment FD Enterprise			
	Sub-total Purchased Property Services	*$ 36,861*	*$ 34,010*	*$ 30,750*
	OTHER PURCHASED SERVICES			
100.3500.52.3101	Insurance, Property/Liability/Fidelity	$ 8,135	$ 8,200	$ 9,000
100.3500.52.3102	Insurance, Liability Damages	$ -	$ -	
100.3500.52.3203	Cellular Phones	$ 1,084	$ 1,100	$ 1,100
100.3500.52.3204	Landline Phones	$ 2,046	$ 2,300	$ 2,300
100.3500.52.3206	Postage	$ 84	$ 100	$ 100
100.3500.52.3207	Emergency Communications Code Red	$ 2,202	$ 2,202	$ 2,300
100.3500.52.3301	Advertising	$ 155	$ 500	$ 300
100.3500.52.3401	Printing and Binding	$ -	$ -	
100.3500.52.3501	Travel	$ 7,418	$ 4,500	$ 4,500
100.3500.52.3600	Dues & Fees	$ 1,768	$ 11,300	$ 11,300
100.3500.52.3701	Education and Training	$ 964	$ 1,500	$ 2,500
100.3500.52.3901	Other Purchased Services- Cable	$ 566	$ 575	$ 590
100.3500.52.3000	*Sub-total: Other Purchased Services*	*$ 24,422*	*$ 32,277*	*$ 33,990*
100.3500.52.0000	TOTAL PURCHASED SERVICES	$ 69,709	$ 92,887	$ 90,540

Account Number	Account Description or Title GF Fire Dept.	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.3500.53.	SUPPLIES			
100.3500.53.1100	General Supplies & Materials	$ 8,105	$ 6,000	$ 6,000
100.3500.53.1101	Office Supplies	$ -	$ -	
100.3500.53.1102	Janitorial Supplies	$ -	$ -	
100.3500.53.1105	General Donations Expended		$ -	
100.3500.53.1116	Public Education Supplies	$ -	$ 2,000	$ 2,000
100.3500.53.1220	Natural Gas	$ 2,655	$ 3,100	$ 3,000
100.3500.53.1230	Electricity	$ 600	$ 400	$ 400
100.3500.53.1270	Gas/Diesel	$ 6,925	$ 7,550	$ 7,000
100.3500.53.1301	Food	$ 4,609	$ 4,000	$ 4,500
100.3500.53.1401	Books and Periodicals	$ 727	$ 1,000	$ -
100.3500.53.1601	Small Tools & Equipment	$ 8,136	$ 8,000	$ 8,000
100.3500.53.1700	Uniforms	$ 8,073	$ 8,000	$ 8,500
100.3500.53.0000	TOTAL SUPPLIES	$ 39,830	$ 40,050	$ 39,400
100.3500.54.	CAPITAL OUTLAY (MINOR)			
100.3500.54.1300	Buildings (Storage)	$ -	$ -	$ 27,500
100.3500.54.2200	Vehicles		$ -	$ -
100.3500.54.2301	Furniture and Fixtures	$ 7,182	$ 3,000	$ 3,000
100.3500.54.2401	Computers	$ 2,873	$ 2,000	$ 5,000
100.3500.54.2402	Computer Software Program	$ -	$ -	$ -
100.3500.54.2408	Other Equipment- Safety Grant	$ -	$ -	$ -
100.3500.54.2500	Equipment	$ -	$ -	
100.3500.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 10,055	$ 5,000	$ 35,500
100.3500.57	OTHER COSTS			
100.3500.57.3401	Miscellaneous Expenses	$ 1,417	$ 1,000	$ 1,000
100.3500.57.0000	TOTAL OTHER COSTS	$ 1,417	$ 1,000	$ 1,000
100.3500.58	DEBT SERVICE			
100.3500.58.2000	Interest - Radio Equipment	$ -	$ -	$ -
100.3500.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	$ 935,278	$ 966,515	$ 1,078,227

ANIMAL CONTROL



ANIMAL CONTROL

The Animal Control Department reports to the Chief of Police. This department is staffed by three full time employees who are charged with the responsibility of controlling the animal population and protecting the property of the citizens of the City of Sandersville and, by contract, Washington County.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 175,091	$ 183,551	$ 218,199	18.88%
Purchase/Contract Services	$ 17,414	$ 23,200	$ 23,900	3.02%
Supplies	$ 4,330	$ 7,600	$ 6,250	-17.76%
Capital Outlay (Minor)	$ 919	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	
Total Expenditures	$ 197,753	$ 214,351	$ 248,349	15.86%

PERFORMANCE MEASURES

		FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
CITATIONS (Number and Number/1000 people)				
Number of City		6	5	7
Number of County		8	8	8
Total of All Citations		14	13	15
	Population			
Total of Citations per 1,000 population for City	5,536			
Total of Citations per 1,000 population for County	19,820			
Number of Adoptions		96	85	100
Number of Intakes		319	300	315
Number of Shelter Visits		282	200	250
Number of Euthanizations		194	180	172
Number of Animal Bites		12	10	7
Number of Outreach Community Events		1	3	5

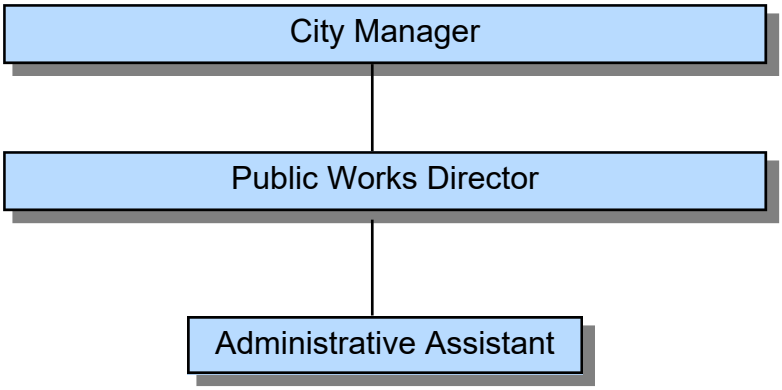
PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of FTE Employees	0	0	0
Number of FTE AC Officers	3	3	3
Number of AC Vehicles in Service	3	3	3
Total Calls for Service for FY	1032	900	950
Average Calls for Service per AC Officer	344	300	316
Operating Expenditures	174,387	204,257	214,851
Average Cost per Call for Service	$ 168.98	$ 226.95	$ 226.16

Account Number	Account Description or Title GF Animal Control	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.3910.51	PERSONAL SERVICES/BENEFITS			
100.3910.51.1100	Regular Employees	$ 125,914	$ 125,587	$ 130,615
100.3910.51.1200	Part Time Employees	$ -	$ -	$ -
100.3910.51.1300	Overtime	$ 617	$ 1,500	$ 2,355
100.3910.51.1000	*Sub-total: Salaries and Wages*	$ 126,531	$ 127,087	$ 132,970
100.3910.51.2102	Group Insurance	$ 28,785	$ 27,433	$ 49,673
100.3910.51.2201	Social Security (FICA) Contributions	$ 9,191	$ 9,722	$ 10,172
100.3910.51.2401	Retirement Contributions	$ 6,990	$ 13,992	$ 19,310
100.3910.51.2402	Deferred Comp-City Match	$ 730	$ 780	$ 1,212
100.3910.51.2701	Workers Comp	$ 2,864	$ 4,537	$ 4,862
100.3910.51.2000	*Sub-total: Employee Benefits*	$ 48,560	$ 56,464	$ 85,229
100.3910.51.0000	TOTAL PERSONAL SERVICES	$ 175,091	$ 183,551	$ 218,199
100.3910.52	PURCHASED/CONTRACTED SERVICES			
100.3910.52.1001	Consulting	$ -	$ -	
100.3910.52.1002	Medical/Euthanization	$ 2,246	$ 2,600	$ 2,500
100.3910.52.1201	Legal	$ 315	$ 500	$ 500
100.3910.52.1202	Engineer/Planning	$ -	$ -	$ -
100.3910.52.1203	Professional: Medical	$ -	$ -	$ -
100.3910.52.1205	Public Relations	$ -	$ -	$ -
100.3910.52.1301	Computer Software Support	$ 872	$ 1,500	$ 1,500
100.3910.52.1000	*Sub-total: prof. & tech. services*	$ 3,433	$ 4,600	$ 4,500
	PURCHASED PROPERTY SERVICES			
100.3910.52.2130	Custodial	$ 5,350	$ 5,600	$ 5,600
100.3910.52.2140	Lawncare			
100.3910.52.2201	M&R Buildings	$ 1,245	$ 2,500	$ 3,500
100.3910.52.2202	M&R Equipment	$ 1,845	$ 700	$ 1,000
100.3910.52.2203	M&R Vehicles	$ 605	$ 1,000	$ 1,000
100.3910.52.2000	*Sub-total: Purchased Property Services*	$ 9,045	$ 9,800	$ 11,100
	OTHER PURCHASED SERVICES			
100.3910.52.3101	Insurance, Property/Liability/Fidelity	$ 1,200	$ 1,500	$ 1,800
100.3910.52.3102	Insurance, Liability Damages			
100.3910.52.3203	Cellular Phones	$ 2,127	$ 2,000	$ 2,000
100.3910.52.3204	Landline Phones	$ 1,309	$ 1,500	$ 1,500
100.3910.52.3301	Advertising	$ -	$ 300	$ 150
100.3910.52.3401	Printing and Binding			
100.3910.52.3501	Travel	$ -	$ 2,000	$ 1,500
100.3910.52.3600	Dues & Fees	$ 300	$ 500	$ 600
100.3910.52.3701	Education and Training	$ -	$ 1,000	$ 750
100.3910.52.3000	*Sub-total: Other Purchased Services*	$ 4,936	$ 8,800	$ 8,300
100.3910.52.0000	TOTAL PURCHASED SERVICES	$ 17,414	$ 23,200	$ 23,900
100.3910.53.	SUPPLIES			
100.3910.53.1100	General Supplies & Materials	$ 1,461	$ 2,300	$ 2,000
100.3910.53.1101	Office Supplies			
100.3910.53.1102	Janitorial Supplies			
100.3910.53.1105	General Donations Expended			
100.3910.53.1270	Gas/Diesel	$ 2,376	$ 3,500	$ 2,500
100.3910.53.1301	Food	$ 199	$ 300	$ 250
100.3910.53.1401	Books and Periodicals			
100.3910.53.1590	Animal Control T-Shirts			

Account Number	Account Description or Title GF Animal Control	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.3910.53.1601	Small Tools & Equipment	$ -	$ 500	$ 500
100.3910.53.1701	Uniforms	$ 294	$ 1,000	$ 1,000
100.3910.53.0000	TOTAL SUPPLIES	$ 4,330	$ 7,600	$ 6,250
100.3910.54.	CAPITAL OUTLAY (MINOR)			
100.3910.54.1300	Building	$ -	$ -	$ -
100.3910.54.2301	Furniture and Fixtures		$ -	$ -
100.3910.54.2401	Computers		$ -	$ -
100.3910.54.2402	Computer Software Program	$ -	$ -	$ -
100.3910.54.2500	Other Equipment	$ -	$ -	$ -
100.3910.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
100.3910.57	OTHER COSTS			
100.3910.57.3401	Miscellaneous Expenses	$ -	$ 500	$ 500
100.3910.57.0000	TOTAL OTHER COSTS	$ -	$ 500	$ 500
	TOTAL EXPENDITURES	$ 196,835	$ 214,851	$ 248,849

PUBLIC WORKS ADMINISTRATION



PUBLIC WORKS ADMINISTRATION DEPARTMENT

The Public Works Department includes three divisions in the General Fund: Streets, Parks and Cemetery Disc Golf, and Fleet Maintenance. Also included in the City's Public Works Department is the Solid Waste Collection. Public Works Administration funds the positions of the Public Works Director and Administrat Assistant.

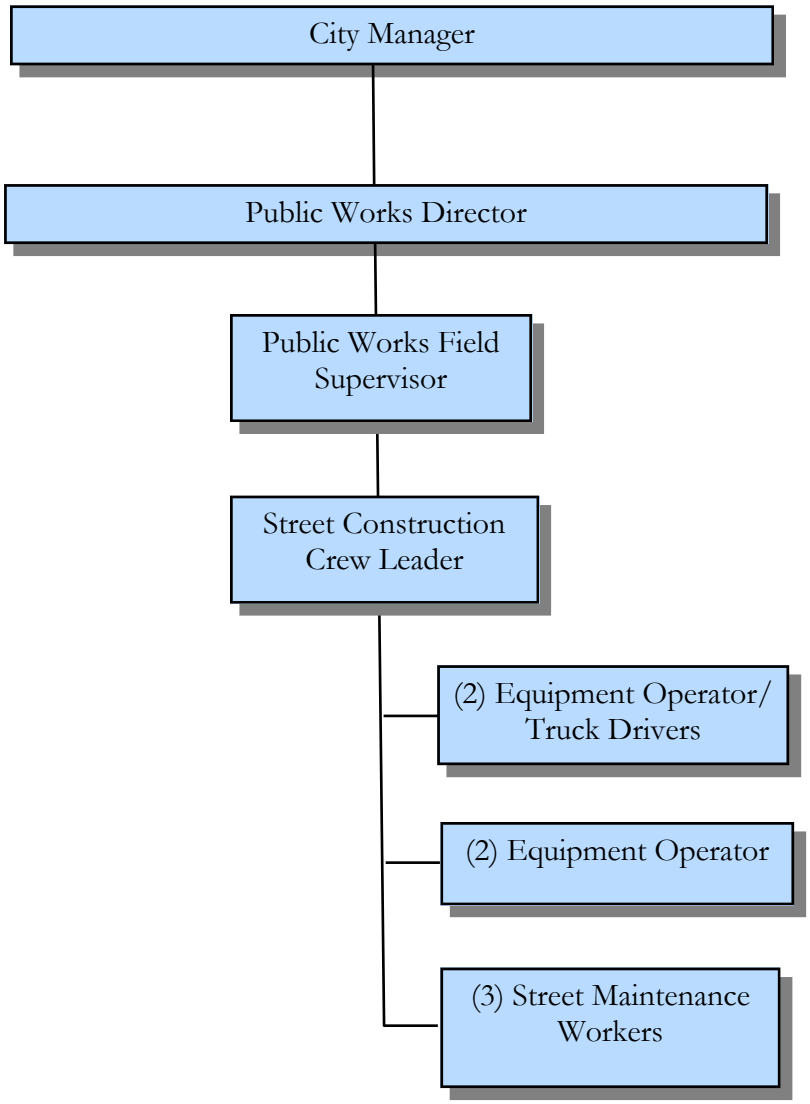
EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 192,380	$ 285,973	$ 294,342	2.93%
Purchase/Contract Services	$ 27,120	$ 32,550	$ 29,925	-8.06%
Supplies	$ 2,290	$ 3,600	$ 3,650	1.39%
Capital Outlay (Minor)	$ -	$ 500	$ 2,000	300.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 101	$ 500	$ 500	0.00%
Total Expenditures	$ 221,892	$ 323,123	$ 330,417	2.26%

Account Number	Account Description or Title Public Works Administration	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.4100.51	PERSONAL SERVICES/BENEFITS			
100.4100.51.1100	Regular Employees	$ 141,964	$ 221,864	$ 200,578
100.4100.51.1200	Part-Time			
100.4100.51.1300	Over-Time	$ -	$ 500	$ 530
100.4100.51.1000	*Sub-total: Salaries and Wages*	*$ 141,964*	*$ 222,364*	*$ 201,108*
100.4100.51.2102	Group Insurance	$ 26,480	$ 26,833	$ 49,923
100.4100.51.2103	Buy Out Insurance Program	$ -	$ -	$ -
100.4100.51.2201	Social Security (FICA) Contributions	$ 9,761	$ 17,011	$ 15,425
100.4100.51.2401	Retirement Contributions-GMA	$ 8,095	$ 12,674	$ 22,180
100.4100.51.2402	Deferred Comp-City Match	$ 4,429	$ 4,584	$ 2,517
100.4100.51.2701	Workers Comp	$ 1,651	$ 2,507	$ 3,189
100.4100.51.2000	*Sub-total: Employee Benefits*	*$ 50,416*	*$ 63,609*	*$ 93,234*
100.4100.51.0000	TOTAL PERSONAL SERVICES	$ 192,380	$ 285,973	$ 294,342
100.4100.52	PURCHASED/CONTRACTED SERVICES			
100.4100.52.1001	Consulting	$ -	$ -	
100.4100.52.1201	Legal	$ 585	$ 500	$ 500
100.4100.52.1203	Medical	$ -	$ -	
100.4100.52.1205	Public Relations			
100.4100.52.1301	Computer Software Support	$ 4,683	$ 6,500	$ 5,500
100.4100.52.1000	*Sub-total: prof. & tech. services*	*$ 5,268*	*$ 7,000*	*$ 6,000*
	PURCHASED PROPERTY SERVICES			
100.4100.52.2130	Custodial	$ 11,860	$ 12,000	$ 11,000
100.4100.52.2201	M&R Buildings	$ 711	$ 1,000	$ 2,000
100.4100.52.2202	M&R Equipment	$ 900	$ 1,200	$ 2,000
100.4100.52.2203	M&R Vehicles	$ 143	$ 500	$ 300
100.4100.52.2320	Rental Equipment	$ 3,265	$ 3,500	$ 3,700
100.4100.52.2000	*Sub-Total: Purchased Property Services*	*$ 16,879*	*$ 18,200*	*$ 19,000*
	OTHER PURCHASED PROPERTY			
100.4100.52.3101	Insurance, Property/Liability/Fidelity	$ 766	$ 800	$ 1,400
100.4100.52.3102	Insurance, Liability Damages			
100.4100.52.3203	Cellular Phones	$ 679	$ 550	$ 600
100.4100.52.3204	Landline Phones	$ 1,298	$ 1,500	$ 1,475
100.4100.52.3301	Advertising	$ -		
100.4100.52.3401	Printing and Binding		$ 200	$ 100
100.4100.52.3501	Travel	$ 1,120	$ 2,500	
100.4100.52.3601	Dues & Fees	$ 680	$ 300	$ 350
100.4100.52.3701	Education and Training	$ 430	$ 1,500	$ 1,000
100.4100.52.3800	Licenses-Professional	$ -	$ -	$ -
100.4100.52.3000	*Sub-total: Other Purchased Services*	*$ 4,973*	*$ 7,350*	*$ 4,925*
100.4100.52.0000	TOTAL PURCHASED SERVICES	$ 27,120	$ 32,550	$ 29,925
100.4100.53.	SUPPLIES			
100.4100.53.1100	General Supplies and Materials	$ 1,007	$ 1,500	$ 1,800
100.4100.53.1101	Office Supplies			
100.4100.53.1102	Janitorial Supplies			
100.4100.53.1270	Gas/Diesel	$ 637	$ 500	$ 400
100.4100.53.1301	Food	$ 646	$ 800	$ 900
100.4100.53.1401	Books and Periodicals	$ -	$ 200	$ -
100.4100.53.1601	Small Tools & Equipment	$ -	$ 200	$ 150
100.4100.53.1701	Uniforms	$ -	$ 400	$ 400
100.4100.53.0000	TOTAL SUPPLIES	$ 2,290	$ 3,600	$ 3,650

Account Number	Account Description or Title Public Works Administration	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.4100.54.	CAPITAL OUTLAY (MINOR)			
100.4100.54.2301	Furniture and Fixtures	$ -	$ 500	$ 500
100.4100.54.2401	Computers	$ -	$ -	$ 1,500
100.4100.54.2402	Computer Software Program			
100.4100.54.2500	Other Equipment			
100.4100.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 500	$ 2,000
100.4100.57	OTHER COSTS			
100.4100.57.3401	Miscellaneous Expenses	$ 101	$ 500	$ 500
100.4100.57.0000	TOTAL OTHER COSTS	$ 101	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 221,891**	**$ 323,123**	**$ 330,417**

STREET DEPARTMENT



STREET DIVISION

The Street Division is responsible for maintaining streets, curb and gutter, drainage ditches, road shoulders and mowing any vacant City properties. This division is also responsible for street sweeping, pothole patching, crack sealing, repairing utility cuts in the pavement, installing all street signs and managing the City's mosquito abatement program. They construct minor catch basins and similar drainage structures, while the large projects are contracted out.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 538,448	$ 610,906	$ 528,408	-13.50%
Purchase/Contract Services	$ 162,558	$ 234,800	$ 230,850	-1.68%
Supplies	$ 73,223	$ 98,200	$ 89,600	-8.76%
Capital Outlay (Minor)		$ -	$ 750,000	100.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 751	$ 500	$ 1,000	100.00%
Debt Service			$ 35,900	100.00%
Total Expenditures	$ 774,981	$ 944,406	$ 1,635,757	73.20%

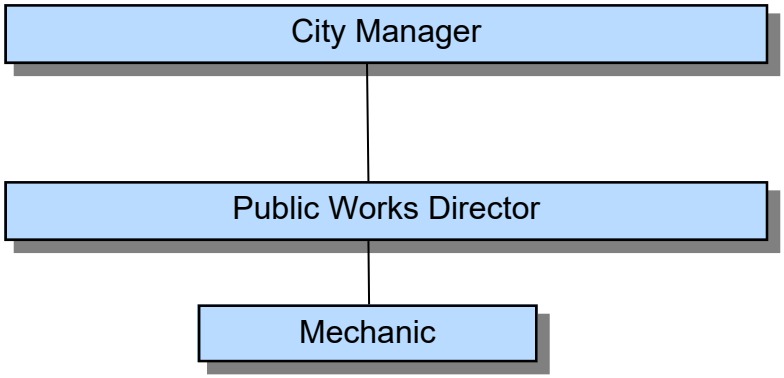
PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed
Number of streets resurfaced	7	10	4
Number of streets milled	10	6	4
Number of utility cuts paved (major)	6	10	2
Number of street signs replaced	35	40	45
Number of traffic signals repaired	0	0	0
Number of streets swept	43	43	43
Number of miles of right of way being mowed	76	76	76
Number of feet of drainage canals cleaned	16,000	16,000	16,000

Account Number	Account Description or Title GF Street Division	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.4200.51	PERSONAL SERVICES/BENEFITS			
100.4200.51.1100	Regular Employees	$ 373,720	$ 412,379	$ 327,963
100.4200.51.1200	Part-Time			
100.4200.51.1300	Over-Time	$ 1,996	$ 3,500	$ 3,000
100.4200.51.1000	*Sub-total: Salaries and Wages*	*$ 375,716*	*$ 415,879*	*$ 330,963*
100.4200.51.2102	Group Insurance	$ 80,962	$ 83,550	$ 102,120
100.4200.51.2201	Social Security (FICA) Contributions	$ 27,144	$ 31,815	$ 25,300
100.4200.51.2401	Retirement Contributions	$ 23,302	$ 45,788	$ 39,215
100.4200.51.2402	Deferred Comp-City Match	$ 5,384	$ 5,563	$ 4,600
100.4200.51.2701	Workers Comp	$ 25,940	$ 28,311	$ 26,210
100.4200.51.2000	*Sub-total: Employee Benefits*	*$ 162,732*	*$ 195,027*	*$ 197,445*
100.4200.51.0000	TOTAL PERSONAL SERVICES	$ 538,448	$ 610,906	$ 528,408
100.4200.52	PURCHASED/CONTRACTED SERVICES			
100.4200.52.1001	Consulting	$ -	$ 500	
100.4200.52.1002	Medical	$ 572	$ 500	$ 650
100.4200.52.1201	Legal	$ 480	$ 600	
100.4200.52.1202	Professional: Engineering/Planning/Consulting	$ 64,639	$ 100,000	$ 100,000
100.4200.52.1203	Professional: Medical			
100.4200.52.1205	Public Relations			
100.4200.52.1206	Engineering/Planning			
100.4200.52.1207	Surveyor Fees	$ -	$ 2,000	$ 4,000
100.4200.52.1301	Computer Software Support	$ 2,094	$ 3,000	$ 4,000
100.4200.52.1000	*Sub-total: Prof. & Tech. Services*	*$ 67,785*	*$ 106,600*	*$ 108,650*
	PURCHASED PROPERTY SERVICES			
100.4200.52.2201	M&R Buildings/Grounds	$ 782	$ 1,000	$ 1,000
100.4200.52.2202	M&R Equipment	$ 17,585	$ 20,000	$ 20,000
100.4200.52.2203	M&R Vehicles	$ 6,593	$ 15,000	$ 10,000
100.4200.52.2205	M&R Infrastructure/Sidewalks	$ 12,375	$ 20,000	$ 20,000
100.4200.52.2206	M&R Infrastructure/Sts/Drains	$ 44,039	$ 50,000	$ 50,000
100.4200.52.2320	Rental-Equipment	$ 945	$ 800	$ 3,000
100.4200.52.2321	Rental Equipment St Enterprise	$ -	$ -	
100.4200.52.2000	*Sub-total: Purchased Property Services*	*$ 82,319*	*$ 106,800*	*$ 104,000*
	OTHER PURCHASED SERVICES			
100.4200.52.3101	Insurance, Property/Liability/Fidelity	$ 5,147	$ 6,000	$ 6,500
100.4200.52.3102	Insurance, Liability Damages	$ 173	$ 2,000	$ -
100.4200.52.3203	Cellular Phones	$ 678	$ 700	$ 600
100.4200.52.3204	Landline Phones			
100.4200.52.3301	Advertising	$ 1,567	$ 1,800	$ 1,000
100.4200.52.3401	Printing and Binding	$ -	$ 100	$ -
100.4200.52.3501	Travel	$ -	$ 300	$ 300
100.4200.52.3601	Dues & Fees	$ 1,189	$ 2,000	$ 1,800
100.4200.52.3701	Education and Training	$ -	$ 500	$ 500
100.4200.52.3850	Tree Removal	$ 3,700	$ 7,500	$ 7,500
100.4200.52.3900	Other Purchased Services - Storm HELENE			
100.4200.52.3901	Wrecker Services	$ -	$ 500	
100.4200.52.3000	*Sub-total: Other Purchased Services*	*$ 12,454*	*$ 21,400*	*$ 18,200*
100.4200.52.0000	TOTAL PURCHASED SERVICES	$ 162,558	$ 234,800	$ 230,850

Account Number	Account Description or Title GF Street Division	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.4200.53.	SUPPLIES			
100.4200.53.1100	General Supplies & Materials	$ 6,807	$ 10,000	$ 9,500
100.4200.53.1101	Office Supplies			
100.4200.53.1102	Janitorial Supplies	$ -	$ -	
100.4200.53.1104	Chemicals	$ 3,325	$ 17,000	$ 14,000
100.4200.53.1107	Street Signs	$ 3,889	$ 6,000	$ 6,000
100.4200.53.1108	Vegetation Control	$ -	$ -	
100.4200.53.1220	Natural Gas	$ 3,491	$ 5,000	$ 4,000
100.4200.53.1230	Energy - Electricity	$ 9,279	$ 10,000	$ 9,500
100.4200.53.1240	Propane	$ -		
100.4200.53.1270	Gas/Diesel	$ 26,913	$ 30,000	$ 25,000
100.4200.53.1301	Food	$ 568	$ 700	$ 600
100.4200.53.1401	Books and Periodicals			
100.4200.53.1601	Small Tools & Equipment	$ 3,334	$ 3,500	$ 5,000
100.4200.53.1603	Safety Equipment - GMA Grant			
100.4200.53.1701	Uniforms	$ 15,617	$ 16,000	$ 16,000
100.4200.53.0000	TOTAL SUPPLIES	$ 73,223	$ 98,200	$ 89,600
100.4200.54.	CAPITAL OUTLAY (MINOR)			
100.4200.54.1200	Sites/Improvements	$ -	$ -	$ -
100.4200.54.1400	Infrastructure/Sidewalks	$ -	$ -	$ -
100.4200.54.1401	Infrastructure/Streets/Drains		$ -	$ 750,000
100.4200.54.2100	Machinery		$ -	$ -
100.4200.54.2301	Furniture and Fixtures		$ -	$ -
100.4200.54.2401	Computers		$ -	$ -
100.4200.54.2402	Computer Software Program		$ -	$ -
100.4200.54.2408	Other Equipment- Safety Grant		$ -	$ -
100.4200.54.2500	Other Equipment		$ -	$ -
100.4200.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 750,000
100.4200.57	OTHER COSTS			
100.4200.57.3401	Miscellaneous Expenses	$ 751	$ 500	$ 1,000
100.4200.57.0000	TOTAL OTHER COSTS	$ 751	$ 500	$ 1,000
100.4200.58	DEBT SERVICE			
100.4200.58.1000	Capital Lease Principal St Sweeper			$ 33,500
100.4200.58.2200	Interest - Street Sweeper			$ 2,400
100.4200.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ 35,900
	TOTAL EXPENDITURES	$ 774,980	$ 944,406	$ 1,635,758

FLEET MAINTENANCE



FLEET MAINTENANCE

This division of the Public Works department provides routine preventative maintenance on all city vehicles and some heavy equipment.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 58,605	$ 64,404	$ 54,888	-14.78%
Purchase/Contract Services	$ 6,186	$ 11,970	$ 8,390	-29.91%
Supplies	$ 9,141	$ 10,900	$ 13,475	23.62%
Capital Outlay (Minor)	$ -	$ 4,500	$ 41,500	822.22%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 633	$ 500	$ 500	0.00%
Total Expenditures	$ 74,567	$ 92,274	$ 118,753	28.70%

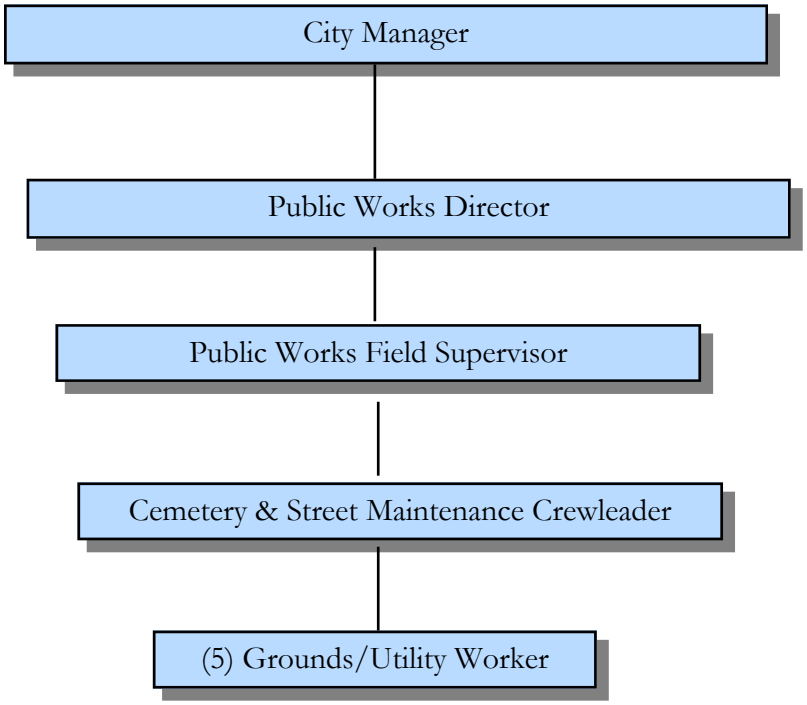
PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of police patrol vehicles in fleet	19	19	19
Number of other automobiles in fleet	4	4	4
Number of pickup trucks in fleet	27	27	27
Number of mid-size trucks in fleet	1	1	1
Number of commercial garbage trucks in fleet	0	0	0
Number of residential garbage truck in fleet	0	0	0
Number of knuckleboom loaders in fleet	2	3	3
Number of loader trailers in fleet	3	4	5
Number of off-road pieces of equipment	11	12	12
Number of fire trucks	4	5	5
Number of sewage tanker trucks	2	2	2
Number of sewage cleaning trucks	1	1	1

Account Number	Account Description or Title GF Fleet Maintenance	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.4900.51.	PERSONAL SERVICES/BENEFITS			
100.4900.51.1100	Regular Employees	$ 43,712	$ 43,408	$ 45,317
100.4900.51.1300	Over-Time	$ -	$ 100	$ 163
100.4900.51.1000	*Sub-total: Salaries and Wages*	*$ 43,712*	*$ 43,508*	*$ 45,480*
100.4900.51.2102	Group Insurance	$ 6,687	$ 10,346	$ 108
100.4900.51.2103	Buyout Insurance Program		$ -	$ -
100.4900.51.2201	Social Security (FICA) Contributions	$ 3,268	$ 3,328	$ 3,479
100.4900.51.2401	Retirement Contributions	$ 3,121	$ 4,790	$ 5,003
100.4900.51.2402	Deferred Comp-City Match	$ 944	$ 1,500	
100.4900.51.2701	Workers Comp	$ 873	$ 932	$ 818
100.4900.51.2000	*Sub-total: Employee Benefits*	*$ 14,893*	*$ 20,896*	*$ 9,408*
100.4900.51.0000	TOTAL PERSONAL SERVICES	$ 58,605	$ 64,404	$ 54,888
100.4900.52	PURCHASED/CONTRACTED SERVICES			
100.4900.52.1001	Consulting			
100.4900.52.1201	Legal			
100.4900.52.1203	Medical	$ 320	$ -	
100.4900.52.1205	Public Relations			
100.4900.52.1301	Computer Software Support	$ 626	$ 1,000	$ 800
100.4900.52.1000	*Sub-total: prof. & tech. services*	*$ 946*	*$ 1,000*	*$ 800*
	PURCHASED PROPERTY SERVICES			
100.4900.52.2201	M&R Buildings	$ 36	$ 500	$ 500
100.4900.52.2202	M&R Equipment	$ 3,718	$ 8,000	$ 5,000
100.4900.52.2203	M&R Vehicles	$ 200	$ 500	$ 400
100.4900.52.2320	Rental Equipment	$ -	$ 200	
100.4900.52.2000	Sub-total: Purchased Property Services	*$ 3,954*	*$ 9,200*	*$ 5,900*
	OTHER PURCHASED SERVICES			
100.4900.52.3101	Insurance, Property/Liability/Fidelity	$ 640	$ 800	$ 920
100.4900.52.3102	Insurance, Liability Damages			
100.4900.52.3203	Cellular Phones			
100.4900.52.3204	Landline Phones	$ 385	$ 420	$ 420
100.4900.52.3301	Advertising			
100.4900.52.3401	Printing and Binding			
100.4900.52.3501	Travel			
100.4900.52.3600	Dues & Fees	$ 261	$ 300	$ 350
100.4900.52.3701	Education and Training	$ -	$ 250	
100.4900.52.3800	Licenses-Professional			
100.4900.52.3901	Other Purchased Services			
100.4900.52.3000	*Sub-total: Other Purchased Services*	*$ 1,286*	*$ 1,770*	*$ 1,690*
100.4900.52.0000	TOTAL PURCHASED SERVICES	$ 6,186	$ 11,970	$ 8,390
100.4900.53.	SUPPLIES			
100.4900.53.1100	General Supplies and Materials	$ 1,414	$ 1,000	$ 4,200
100.4900.53.1102	Janitorial Supplies			
100.4900.53.1104	Chemicals	$ -	$ 500	
100.4900.53.1220	Natural Gas	$ 3,491	$ 4,200	$ 3,800
100.4900.53.1270	Gas/Diesel	$ 695	$ 1,100	$ 1,200
100.4900.53.1301	Food	$ 24	$ 100	$ 75
100.4900.53.1401	Books and Periodicals			
100.4900.53.1601	Small Tools & Equipment	$ 737	$ 1,000	$ 1,200
100.4900.53.1701	Uniforms	$ 2,780	$ 3,000	$ 3,000
100.4900.53.0000	TOTAL SUPPLIES	$ 9,141	$ 10,900	$ 13,475

Account Number	Account Description or Title GF Fleet Maintenance	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.4900.54.	CAPITAL OUTLAY (MINOR)			
100.4900.54.2301	Furniture and Fixtures	$ -	$ -	$ -
100.4900.54.2401	Computers	$ -	$ -	$ 1,500
100.4900.54.2402	Computer Software Program	$ -	$ -	$ -
100.4900.54.2500	Equipment	$ -	$ -	$ 40,000
100.4900.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 4,500	$ 41,500
100.4900.57	OTHER COSTS			
100.4900.57.3401	Miscellaneous Expenses	$ 633	$ 500	$ 500
100.4900.57.0000	TOTAL OTHER COSTS	$ 633	$ 500	$ 500
	TOTAL OPERATING EXPENDITURES	**$ 74,565**	**$ 92,274**	**$ 118,753**

PARKS & CEMETERIES



PARKS & CEMETERIES DIVISION

The employees in this division are responsible for the maintenance of the City's two cemeteries and parks. Cemetery lot sales are handled in the City Clerk's Office.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 327,984	$ 389,253	$ 345,502	-11.24%
Purchase/Contract Services	$ 45,713	$ 45,400	$ 50,800	11.89%
Supplies	$ 29,218	$ 24,900	$ 23,200	-6.83%
Capital Outlay (Minor)	$ 1,217	$ 2,000	$ 2,500	25.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ 500	$ 400	-20.00%
Total Expenditures	$ 404,132	$ 462,053	$ 422,402	-8.58%

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of parks where improvements are planned	0	0	0
Number of trees planted within the city	30	20	35
Number of nuisance or decayed trees removed	15	10	20
Number of acres mowed & trimmed in Brownwood Cemetery	17	17	17
Number of acres mowed & trimmed in Old City Cemetery	5	5	5
Number of times per year for each area	20	20	20
Number of parks mowed	4	4	4
Number of times mowed each year	20	20	20

Account Number	Account Description or Title GF Parks and Cemetery	FY 2023 Actual	FY 2024 Budget	FY 2025 Requested
100.4950.51	PERSONAL SERVICES/BENEFITS			
100.4950.51.1100	Regular Employees	$ 220,398	$ 235,264	$ 285,367
100.4950.51.1200	Part-Time	$ 17,827	$ 44,703	
100.4950.51.1300	Overtime	$ 3,098	$ 2,500	$ 2,470
100.4950.51.1000	*Sub-total: Salaries and Wages*	*$ 241,323*	*$ 282,467*	*$ 287,837*
100.4950.51.2102	Group Insurance	$ 47,681	$ 48,680	$ 54,960
100.4950.51.2103	Insurance Buy Out Program			
100.4950.51.2201	Social Security (FICA) Contributions	$ 17,450	$ 21,609	$ 22,020
100.4950.51.2401	Retirement Contributions	$ 11,873	$ 26,178	$ 33,563
100.4950.51.2402	Deferred Comp-City Match	$ 4,802	$ 4,873	$ 4,583
100.4950.51.2701	Workers Comp	$ 4,855	$ 5,446	$ 5,154
100.4950.51.2000	*Sub-total: Employee Benefits*	*$ 86,661*	*$ 106,786*	*$ 120,280*
100.4950.51.0000	TOTAL PERSONAL SERVICES	$ 327,984	$ 389,253	$ 408,117
100.4950.52	PURCHASED/CONTRACTED SERVICES			
100.4950.52.1001	Consulting			$ -
100.4950.52.1201	Legal	$ 105	$ -	$ -
100.4950.52.1202	Engineering/Planning			$ -
100.4950.52.1203	Medical	$ 2,033	$ 2,000	$ 1,000
100.4950.52.1301	Computer Software Support	$ 582	$ 1,000	$ 1,000
100.4950.52.1000	*Sub-total: prof. & tech. services*	*$ 2,720*	*$ 3,000*	*$ 2,000*
	PURCHASED PROPERTY SERVICES			
100.4950.52.2140	Maintain Parks ROW	$ 92	$ 1,000	$ 1,000
100.4950.52.2201	M&R Building	$ 200	$ 300	$ 300
100.4950.52.2202	M&R Equipment	$ 5,317	$ 3,000	$ 3,000
100.4950.52.2203	M&R Vehicles	$ 692	$ 2,000	$ 1,000
100.4950.52.2204	M&R Road/Fence/Grounds	$ 337	$ 1,000	$ 2,000
100.4950.52.2320	Rental-Equipment	$ -	$ 400	
100.4950.52.2321	Rental Equipment Cem Enterprise	$ -	$ -	$ 50,000
100.4950.52.2000	*Sub-total: Purchased Property Services*	*$ 6,638*	*$ 7,700*	*$ 57,300*
	OTHER PURCHASED SERVICES			
100.4950.52.3101	Insurance, Property/Liability/Fidelity	$ 2,443	$ 3,000	$ 7,200
100.4950.52.3102	Liability Damages	$ -	$ 500	$ 500
100.4950.52.3203	Cellular Phones	$ 628	$ 600	$ 600
100.4950.52.3204	Landline Phones			$ -
100.4950.52.3301	Advertising	$ 29	$ 500	$ 500
100.4950.52.3401	Printing and Binding			
100.4950.52.3501	Travel	$ -	$ 300	$ 300
100.4950.52.3600	Dues and Fees	$ 232	$ 300	$ 300
100.4950.52.3701	Education and Training	$ -	$ 500	$ 500
100.4950.52.3850	Contract Labor: Lawncare	$ 33,023	$ 28,000	$ 33,000
100.4950.52.3851	Contract Labor: Engraving	$ -	$ 1,000	$ -
100.4950.52.3900	Other Purchased Services - Storm	$ -	$ -	$ -
100.4950.52.3000	*Sub-total: Other Purchased Services*	*$ 36,355*	*$ 34,700*	*$ 42,900*
100.4950.52.0000	TOTAL PURCHASED SERVICES	$ 45,713	$ 45,400	$ 102,200
100.4950.53.	SUPPLIES			
100.4950.53.1100	General Supplies and Materials	$ 11,531	$ 8,000	$ 6,000
100.4950.53.1101	Office Supplies			$ -
100.4950.53.1104	Chemicals			$ -
100.4950.53.1108	Vegetation Control			$ -
100.4950.53.1230	Energy- Electricity			$ -
100.4950.53.1270	Gas/Diesel	$ 8,088	$ 9,500	$ 8,000
100.4950.53.1301	Food	$ 685	$ 400	$ 400
100.4950.53.1601	Small Tools & Equipment	$ 3,157	$ 2,000	$ 2,000
100.4950.53.1701	Uniforms	$ 5,757	$ 5,000	$ 5,000
100.4950.53.0000	TOTAL SUPPLIES	$ 29,218	$ 24,900	$ 21,400

Account Number	Account Description or Title GF Parks and Cemetery	FY 2023 Actual	FY 2024 Budget	FY 2025 Requested
100.4950.54.	CAPITAL OUTLAY (MINOR)			
100.4950.54.1200	Old City Cem. Wall Project	$ -	$ -	$ -
100.4950.54.1201	Cemetery Columbarium	$ -	$ -	$ -
100.4950.54.1202	Disc Golf Park	$ -	$ -	$ -
100.4950.54.1203	Thiele Park	$ -	$ -	$ -
100.4950.54.2300	Capital Outlay - Equipment	$ -	$ -	$ -
100.4950.54.2301	Furniture and Fixtures	$ -	$ -	$ -
100.4950.54.2302	Capital Outlay - Playgrounds	$ -	$ -	$ -
100.4950.54.2401	Computers	$ -	$ -	$ 1,500
100.4950.54.2402	Computer Software Program	$ -	$ -	$ -
100.4950.54.2500	Other Equipment	$ 1,217	$ 2,000	$ 1,000
100.4950.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,217	$ 2,000	$ 2,500
100.4950.57	OTHER COSTS			
100.4950.57.3401	Miscellaneous Expenses	$ -	$ 500	$ 500
100.4950.57.0000	TOTAL OTHER COSTS	$ -	$ 500	$ 500
	TOTAL EXPENDITURES	$ 404,132	$ 462,053	$ 534,717

DISC GOLF



DISC GOLF DEPARTMENT
DEPOT DISC GOLF AT LINTON PARK

This fund accounts for the revenues and expenses for the operations of the City's Depot Disc Golf Course located on Linton Road in Sandersville. The Depot Disc Golf Course is a professional disc golf course developed in 2016 and sanctioned by the Professional Disc Golf Association for pro tournaments.

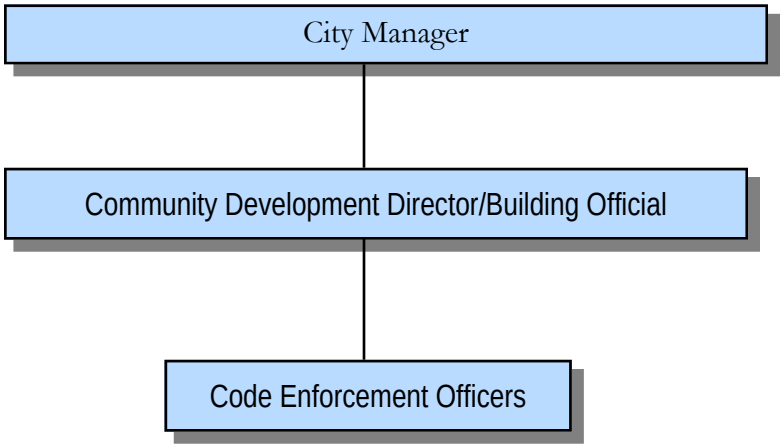
EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ -	$ -	$ -	0.00%
Purchase/Contract Services	$ 2,656	$ 6,100	$ 4,200	-31.15%
Supplies	$ 1,156	$ 11,200	$ 6,050	-45.98%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ 6,000	$ 5,500	-8.33%
Total Expenditures	$ 3,753	$ 23,300	$ 15,750	-32.40%

Account Number	Account Description or Title GF Disc Golf	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.6120.51	PERSONAL SERVICES/BENEFITS			
	Regular Employees	$ -	$ -	$ -
	Part-Time	$ -	$ -	$ -
	Overtime	$ -	$ -	$ -
100.6120.51.1000	*Sub-total: Salaries and Wages*	*$ -*	*$ -*	*$ -*
	Group Insurance	$ -	$ -	$ -
	Social Security (FICA) Contributions	$ -	$ -	$ -
	Retirement Contributions	$ -	$ -	$ -
	Deferred Comp-City Match	$ -	$ -	$ -
	Workers Comp	$ -	$ -	$ -
100.6120.51.2000	*Sub-total: Employee Benefits*	*$ -*	*$ -*	*$ -*
100.6120.51.0000	TOTAL PERSONAL SERVICES	$ -	$ -	$ -
100.6120.52	PURCHASED/CONTRACTED SERVICES			
100.6120.52.1001	Consulting	$ -	$ -	$ -
100.6120.52.1201	Legal	$ -	$ -	$ -
100.6120.52.1202	Engineering/Planning	$ -	$ -	$ -
100.6120.52.1203	Medical	$ -	$ -	$ -
100.6120.52.1301	Computer Software Support	$ -	$ -	$ -
100.6120.52.1000	*Sub-total: prof. & tech. services*	*$ -*	*$ -*	*$ -*
	PURCHASED PROPERTY SERVICES			
100.6120.52.2140	Lawn Care	$ -	$ 1,000	$ 500
100.6120.52.2201	M&R Building	$ 467	$ 500	$ 500
100.6120.52.2202	M&R Equipment			
100.6120.52.2203	M&R Vehicles			
100.6120.52.2204	M&R Road/Fence/Grounds	$ 11	$ 500	$ 350
100.6120.52.2320	Rental-Equipment	$ 2,120	$ 2,500	$ 2,000
100.6120.52.2000	*Sub-total: Purchased Property Services*	*$ 2,598*	*$ 4,500*	*$ 3,350*
	OTHER PURCHASED SERVICES			
100.6120.52.3101	Insurance, Property/Liability/Fidelity	$ 58	$ 100	$ 150
100.6120.52.3102	Liability Damages			
100.6120.52.3301	Advertising	$ -	$ 500	$ 200
100.6120.52.3401	Printing and Binding			
100.6120.52.3501	Travel			
100.6120.52.3600	Dues and Fees	$ -	$ 1,000	$ 500
100.6120.52.3701	Education and Training			
100.6120.52.3850	Contract Labor			
100.6120.52.3000	*Sub-total: Other Purchased Services*	*$ 58*	*$ 1,600*	*$ 850*
100.6120.52.0000	TOTAL PURCHASED SERVICES	$ 2,656	$ 6,100	$ 4,200
100.6120.53.	SUPPLIES			
100.6120.53.1100	General Supplies and Materials	$ -	$ 8,000	$ 3,000
100.6120.53.1101	Office Supplies			
100.6120.53.1104	Chemicals			
100.6120.53.1108	Vegetation Control			
100.6120.53.1230	Energy- Electricity	$ 1,156	$ 1,500	$ 1,350
100.6120.53.1270	Gas/Diesel	$ -		
100.6120.53.1301	Food	$ -	$ 1,200	$ 1,200
100.6120.53.1601	Small Tools & Equipment	$ -	$ 500	$ 500
100.6120.53.1701	Uniforms			
100.6120.53.0000	TOTAL SUPPLIES	$ 1,156	$ 11,200	$ 6,050

Account Number	Account Description or Title GF Disc Golf	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.6120.54.	CAPITAL OUTLAY (MINOR)			
100.6120.54.1301	Buildings	$ -	$ -	$ -
100.6120.54.2401	Computers	$ -	$ -	$ -
100.6120.54.2500	Other Equipment	$ -	$ -	$ -
100.6120.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
100.6120.57	OTHER COSTS			
100.6120.57.3200	Pro Disc Golf Tournament Payout	$ -	$ 4,000	$ 4,000
100.6120.57.3401	Miscellaneous Expenses	$ -	$ 2,000	$ 1,500
100.6120.57.0000	TOTAL OTHER COSTS	$ -	$ 6,000	$ 5,500
	TOTAL EXPENDITURES	$ 3,812	$ 23,300	$ 15,750

COMMUNITY DEVELOPMENT/ PLANNING & BUILDING INSPECTIONS DEPARTMENT



COMMUNITY DEVELOPMENT/PLANNING & BUILDING INSPECTIONS

This division in the General Fund is staffed by the City's Planning Director & Building Inspector and Code Enforcement officers. The City Planning Director & Building Inspector is responsible for supervision and oversight of this division as well as for land use planning and property maintenance code enforcement including building inspections and nuisance abatement.

The Director processes applications for items to be considered by the City's Planning and Zoning Board and serves as the zoning administrator responsible for the interpretation and enforcement of the City's zoning and subdivision regulations. In addition to building permits, this division is also responsible for code enforcement of the City's ordinances.

This division works with the Regional Commission to prepare and update the Ctiy's comprehensive land use plan and short-term work program.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 109,598	$ 126,570	$ 131,957	4.26%
Purchase/Contract Services	$ 8,755	$ 28,800	$ 19,950	-30.73%
Supplies	$ 1,269	$ 2,500	$ 1,800	-28.00%
Capital Outlay (Minor)	$ -		$ 1,500	100.00%
Interfund/Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs		$ 500	$ 500	0.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 119,621	$ 158,370	$ 155,707	-1.68%

PERFORMANCE MEASURES

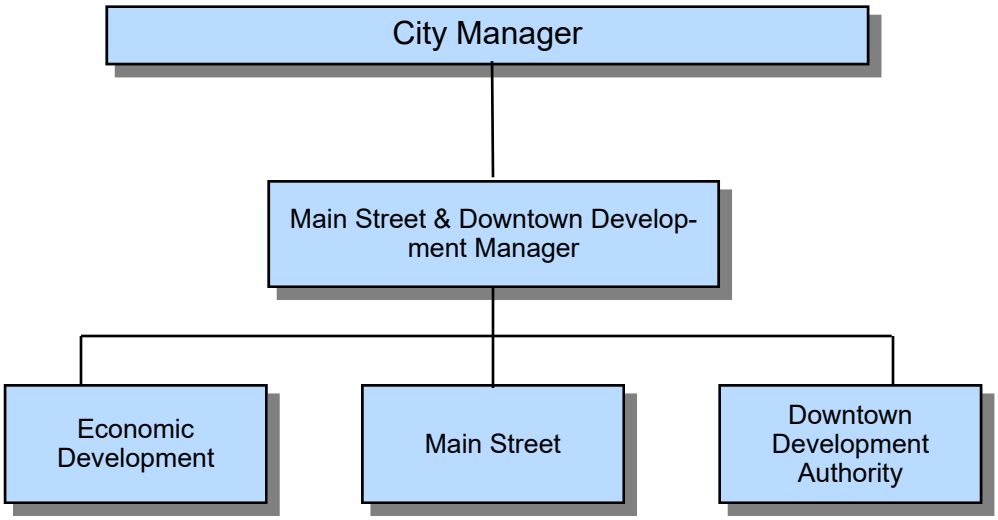
	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of rezoning requests processed	0	2	1
Number of variance requests processed	1	3	3
Number of special exceptions processed	1	3	3
Number of residential subdivision plats reviewed	0	0	0
Number of commercial subdivision plats reviewed	0	0	0
Number of ordinance text amendments presented	0	1	2
Number of federal or state grant submittals	1	1	1
Number of federal or state grants approved	0	0	1
Dollar value of grants approved	$0	$0	$315,000

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of annexations processed	0	1	1
Number of acres annexed into the City	0	1	1
Number of code violations/complaints	27	30	30
Number of code violations corrected	21	25	25
Number of code violation citations requiring court action	0	1	3
Number of substandard structures removed by owner or City	5	3	3
Number of building permits issued	89	60	90
Number of electrical permits issued	34	20	40
Number of mechanical permits issued	33	20	30
Number of plumbing permits issued	16	8	15
Number of sign permits issued	6	5	8

Account Number	Account Description or Title GF Planning and Zoning/Inspections	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.7400.51	PERSONAL SERVICES/BENEFITS			
100.7400.51.1100	Regular Employees	$ 75,104	$ 77,401	$ 81,448
100.7400.51.1200	Part-Time P&Z Board Members	$ 1,250	$ 1,250	$ 1,250
100.7400.51.1201	Part-Time Code Enforcement	$ 2,091	$ 10,000	$ 4,000
100.7400.51.1300	Overtime	$ -	$ -	$ -
100.7400.51.1000	*Sub-total: Salaries and Wages*	*$ 78,445*	*$ 88,651*	*$ 86,698*
100.7400.51.2102	Group Insurance	$ 17,263	$ 17,407	$ 24,334
100.7400.51.2103	Insurance Buyout Program			
100.7400.51.2201	Social Security (FICA) Contributions	$ 4,980	$ 6,782	$ 6,231
100.7400.51.2401	Retirement Contributions	$ 4,949	$ 9,760	$ 10,588
100.7400.51.2402	Deferred Comp-City Match	$ 2,161	$ 2,167	$ 2,444
100.7400.51.2701	Workers Comp	$ 1,800	$ 1,803	$ 1,662
100.7400.51.2000	*Sub-total: Employee Benefits*	*$ 31,153*	*$ 37,919*	*$ 45,259*
100.7400.51.0000	TOTAL PERSONAL SERVICES	$ 109,598	$ 126,570	$ 131,957
100.7400.52	PURCHASE/CONTRACT SERVICES			
100.7400.52.1001	Professional Consulting	$ -	$ 1,000	$ 500
100.7400.52.1201	Legal	$ 98	$ 3,000	$ 3,000
100.7400.52.1203	Medical	$ -	$ 100	$ 100
100.7400.52.1205	Public Relations			$ -
100.7400.52.1207	Surveyor/Appraisal Fees			$ -
100.7400.52.1301	Computer Software Support	$ 1,042	$ 2,000	$ 2,400
100.7400.52.2202	M&R Equipment	$ 16	$ 100	$ 50
100.7400.52.2203	M&R Vehicles	$ 20	$ 500	$ 300
100.7400.52.1000	*Sub-total: Prof. & Tech. Services*	*$ 1,176*	*$ 6,700*	*$ 6,350*
100.7400.52.3101	Insurance: Property/Liability/Fidelity	$ 379	$ 500	$ 600
100.7400.52.3203	Cellular Phones	$ 611	$ 1,000	$ 650
100.7400.52.3204	Landline Phones	$ 572	$ 700	$ 650
100.7400.52.3206	Postage	$ 100	$ 200	$ 200
100.7400.52.3301	Advertising	$ 20	$ 200	$ 500
100.7400.52.3401	Printing and Binding			
100.7400.52.3501	Travel	$ 3,368	$ 3,500	$ 4,000
100.7400.52.3601	Dues & Fees	$ 669	$ 4,000	$ 1,000
100.7400.52.3701	Education and Training	$ 1,860	$ 2,000	$ 6,000
100.7400.52.3801	Licenses			
100.7400.52.3901	Unfit Housing Code Enforcement	$ -	$ 10,000	$ -
100.7400.52.3000	*Sub-total: Other Purchased Services*	*$ 7,579*	*$ 22,100*	*$ 13,600*
100.7400.52.0000	TOTAL PURCHASED SERVICES	$ 8,755	$ 28,800	$ 19,950
100.7400.53.	SUPPLIES			
100.7400.53.1100	General Supplies and Materials	$ 693	$ 1,000	$ 600
100.7400.53.1101	Office Supplies			
100.7400.53.1102	Janitorial Supplies			
100.7400.53.1270	Gas/Diesel	$ 223	$ 600	$ 300
100.7400.53.1301	Food	$ 123	$ 200	$ 200
100.7400.53.1401	Books and Periodicals	$ -	$ 300	$ 300
100.7400.53.1601	Small Tools & Equipment	$ -	$ 100	$ 100
100.7400.53.1700	Uniforms	$ 230	$ 300	$ 300
100.7400.53.0000	TOTAL SUPPLIES	$ 1,269	$ 2,500	$ 1,800

Account Number	Account Description or Title GF Planning and Zoning/Inspections	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.7400.54.	CAPITAL OUTLAY (MINOR)			
100.7400.54.2301	Furniture and Fixtures			
100.7400.54.2401	Computers			$ 3,000
100.7400.54.2402	Computer Software Program			
100.7400.54.2500	Minor CO- Equipment			
100.7400.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 3,000
100.7400.57	OTHER COSTS			
100.7400.57.3401	Miscellaneous Expenses	$ -	$ 500	$ 500
100.7400.57.0000	TOTAL OTHER COSTS	$ -	$ 500	$ 500
100.7400.58	DEBT SERVICE			
100.7400.58.2000	Interest-Radio Equipment	$ -	$ -	$ -
100.7400.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 119,622**	**$ 158,370**	**$ 157,207**

ECONOMIC DEVELOPMENT DEPARTMENT



ECONOMIC DEVELOPMENT

This division in the General Fund is staffed by the City's Main Street & Downtown Development Manager who is responsible for recruiting new commercial development throughout the City while also working to promote growth and expansion in current business investments. The Director is also responsible for providing support to the City's Downtown Development Authority and for managing the City's Mainstreet Program.

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 67,560	$ 76,117	$ 77,322	1.58%
Purchase/Contract Services	$ 60,519	$ 48,700	$ 63,575	30.54%
Supplies	$ 14,092	$ 14,300	$ 13,200	-7.69%
Capital Outlay (Minor)	$ -	$ -	$ 3,000	100.00%
Interfund/Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	0.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 142,171	$ 139,117	$ 157,097	12.92%

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of new businesses added			
Number of business expansions	5	5	8
Number of new prospect visits to Sandersville	3	8	14
Number of new programs developed	1	1	2
Number of federal or state grant submittals	0	2	1
Number of federal or state grants approved	0	1	1
Dollar value of grants approved	$0	$6,820	$5,000

Account Number	Account Description or Title GF Economic Development	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.7500.51	PERSONAL SERVICES/BENEFITS			
100.7500.51.1100	Regular Employees	$ 55,975	$ 59,560	$ 62,205
100.7500.51.1300	Overtime	$ -	$ -	
100.7500.51.1000	*Sub-total: Salaries and Wages*	*$ 55,975*	*$ 59,560*	*$ 62,205*
100.7500.51.2102	Group Insurance			
100.7500.51.2103	Insurance Buyout Program	$ 2,400	$ 2,400	$ 2,400
100.7500.51.2201	Social Security (FICA) Contributions	$ 4,466	$ 4,556	$ 4,759
100.7500.51.2401	Retirement Contributions	$ 3,283	$ 6,558	$ 6,843
100.7500.51.2402	Deferred Comp-City Match	$ 575	$ 1,661	$ 935
100.7500.51.2701	Workers Comp	$ 861	$ 1,382	$ 180
100.7500.51.2000	*Sub-total: Employee Benefits*	*$ 11,585*	*$ 16,557*	*$ 15,117*
100.7500.51.0000	TOTAL PERSONAL SERVICES	$ 67,560	$ 76,117	$ 77,322
100.7500.52	PURCHASE/CONTRACT SERVICES			
100.7500.52.1001	Professional Consulting	$ -	$ 500	$ 5,000
100.7500.52.1201	Legal	$ 846	$ 1,000	$ 1,000
100.7500.52.1202	Engineering Fees	$ 30,000	$ -	$ -
100.7500.52.1203	Medical			
100.7500.52.1205	Public Relations	$ 4,086	$ 23,000	$ 2,500
100.7500.52.1206	Public Relations- Special Events	$ 10,592	$ -	$ 23,000
100.7500.52.1207	Surveyor/Appraisal Fees			
100.7500.52.1300	Technical Fees	$ 175	$ 2,000	$ -
100.7500.52.1301	Computer Software Support	$ 582	$ 1,000	$ 875
100.7500.52.2202	M&R Equipment			
100.7500.52.2203	M&R Vehicles			
100.7500.52.2310	Rental: Land/Bldgs - EC			$ 12,100
100.7500.52.2320	Rental - Equipment	$ 675	$ 7,000	$ 5,000
100.7500.52.1000	*Sub-total: Prof. & Tech. Services*	*$ 46,956*	*$ 34,500*	*$ 49,475*
100.7500.52.3101	Insurance: Property/Liability/Fidelity	$ 110	$ 200	$ 500
100.7500.52.3203	Cellular Phones	$ 611	$ 600	$ 600
100.7500.52.3204	Landline Phones			
100.7500.52.3206	Postage	$ -	$ 100	$ 100
100.7500.52.3301	Advertising	$ -	$ 1,000	$ 2,500
100.7500.52.3401	Printing and Binding			
100.7500.52.3501	Travel	$ 2,227	$ 2,500	$ 4,000
100.7500.52.3600	Dues & Fees	$ 7,470	$ 6,500	$ 2,500
100.7500.52.3701	Education and Training	$ 1,455	$ 1,500	$ 2,000
100.7500.52.3850	Farmers Market Contract Labor	$ 1,690	$ 1,800	$ 1,900
100.7500.52.3000	*Sub-total: Other Purchased Services*	*$ 13,563*	*$ 14,200*	*$ 14,100*
100.7500.52.0000	TOTAL PURCHASED SERVICES	$ 60,519	$ 48,700	$ 63,575
100.7500.53.	SUPPLIES			
100.7500.53.1100	General Supplies and Materials	$ 8,603	$ 7,500	$ 8,000
100.7500.53.1101	Office Supplies			
100.7500.53.1102	Janitorial Supplies			
100.7500.53.1270	Gas/Diesel			
100.7500.53.1301	Food	$ 5,439	$ 6,500	$ 5,000
100.7500.53.1401	Books and Periodicals	$ -	$ 100	$ -
100.7500.53.1601	Small Tools & Equipment	$ -	$ 100	$ -
100.7500.53.1700	Uniforms	$ 50	$ 100	$ 200
100.7500.53.0000	TOTAL SUPPLIES	$ 14,092	$ 14,300	$ 13,200
100.7500.54.	CAPITAL OUTLAY (MINOR)			
100.7500.54.1200	Sites/Improvements		$ -	$ 3,000
100.7500.54.2301	Furniture and Fixtures		$ -	$ -
100.7500.54.2401	Computers	$ -	$ -	$ -

Account Number	Account Description or Title GF Economic Development	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
100.7500.54.2402	Computer Software Program	$ -	$ -	$ -
100.7500.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 3,000
100.7500.57	OTHER COSTS			
100.7500.57.3401	Miscellaneous Expenses			
100.7500.57.0000	TOTAL OTHER COSTS	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 142,171**	**$ 139,117**	**$ 157,097**

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 Sandersville are EMA/ E911, the Washington County Recreation/ Senior Center, the Washington County Chamber of Commerce, the Rosa M. Tarbutton Library, the University of Georgia Archway Program, the Downtown Development Authority, and the Washington County Airport Authority

EXPENDITURES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2024 Proposed	Percentage Increase
Purchase/Contract Services	$ 6,502	$ 9,194	$ 9,302	1.17%
Other Costs	$ 345,640	$ 314,860	$ 1,431,302	354.58%
Total Expenditures	$ 352,142	$ 324,054	$ 1,440,604	344.56%

CITY OF SANDERSVILLE, GEORGIA
GENERAL FUND - OTHER AGENCIES
FY 2025 BUDGET

Account Number	Account Description or Title GF Payments to Other Agencies	FY 2023 Actual	FY 2024 Budget	FY 2025 Requested
100.1595.52	PURCHASE/CONTRACT SERVICES			
100.1595.52.3601	Dues and Fees - RC	$ 6,502	$ 6,502	$ 6,502
100.1595.52.3602	Dues and Fees - GMA		$ 2,692	$ 2,800
100.1595.52.0000	TOTAL PURCHASED SERVICES	$ 6,502	$ 9,194	$ 9,302
100.0000.57	OTHER COSTS			
100.3920.57.1002	EMA/E911 Fee- GF Other Costs	$ 147,000	$ 145,500	$ 157,000
100.5110.57.1001	WACO Regional Medical Center	$ -	$ -	$ -
100.5500.57.1007	WACO Recreation/Senior Center	$ 35,150	$ 35,150	
100.6173.57.1016	WACO Chamber of Commerce	$ 30,000	$ 30,000	$ 30,000
100.6220.57.1002	WACO Linton Park Contribution			$ 1,000,000
100.6220.57.1014	DAR	$ 1,710	$ 1,710	$ 2,000
100.6240.57.1005	Tree City	$ 1,000	$ 1,000	$ 1,000
100.6500.57.1004	Rosa M. Tarbutton Library	$ 44,187	$ 45,500	$ 52,000
100.7500.57.1006	UGA Archway	$ 15,000	$ 15,000	$ 15,000
100.7520.57.1007	Public Facilities Authority:Shared Svc	$ 30,593	$ -	$ -
100.7520.57.1008	Development Authority: M&R Building			
100.7520.57.1011	Public Facilities: Audits			
100.7520.52.1201	Legal Economic Development	$ -	$ -	$ -
100.7520.52.1202	Economic Development		$ -	$ 25,000
100.7540.57.2003	Historical Society	$ 22,000	$ 22,000	$ 22,000
100.7550.57.1011	Downtown Development Authority		$ -	$ 100,000
100.7563.57.1003	Airport Authority	$ 19,000	$ 19,000	$ 19,000
100.57.0000	TOTAL OTHER COSTS	$ 345,640	$ 314,860	$ 1,423,000
	TOTAL EXPENDITURES	**$ 352,142**	**$ 324,054**	**$ 1,432,302**

CONFISCATED ASSETS FUND

This fund accounts for the receipt and disbursement of funds seized in possible illegal activity. When the court adjudicates a case, the money is either released back to the individual, or forfeited. In some cases, funding goes to the District Attorney, Washington County Clerk of Court and to the City. Funds turned over to the City are used exclusively to support the Police Department, usually with the purchase of additional equipment.

Account Number	Account Description or Title CONFISCATED ASSETS FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING REVENUES			
210.32				
210.32.6250	Deposits-Police Information	$ -	$ 1,125	$ 1,100
210.32.0000	TOTAL	$ -	$ 1,125	$ 1,100
210.35	FINES AND FORFEITURES			
210.35.1320	Cash Confiscation - State	$ -	$ -	$ -
210.35.1325	Cash Confiscation - Federal	$ -	$ -	$ -
210.35.1360	Sale of Confiscated Property - State	$ -	$ -	$ -
210.35.0000	TOTAL FINES AND FORFEITURES	$ -	$ -	$ -
210.36.0000	INVESTMENT INCOME			
210.36.1000	Interest Income - Confiscated	$ -	$ -	$ -
210.36.1003	Federal- Confiscated Interest	$ -	$ -	$ -
210.36.0000	TOTAL INVESTMENT INCOME	$ -	$ -	$ -
	TOTAL REVENUES AND OTHER	**$ -**	**$ 1,125**	**$ 1,100**
	EXPENDITURES:			
	PURCHASE/CONTRACT SERVICES			
210.3200.52.3601	Dues & Fees	$ 1,125	$ 1,125	$ 1,100
	TOTAL PURCHASED SERVICES	$ 1,125	$ 1,125	$ 1,100
210.3200.54	CAPITAL OUTLAY (MINOR)			
210.3200.54.1601	Small Tools and Equipment	$ -	$ -	$ -
210.3200.54.2215	Drug Task Force Vehicle	$ -	$ -	$ -
210.3200.54.2401	Computers	$ -	$ -	$ -
210.3200.54.2500	Equipment	$ -	$ -	$ -
210.3200.54.2501	Other Equipment	$ -	$ -	$ -
210.3200.54.2000	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -
210.3200.57	OTHER COSTS			
210.3200.57.3401	Miscellaneous Costs	$ 531	$ 500	$ 500
210.3200.57.0000	TOTAL OTHER COSTS	$ 531	$ 500	$ 500
210.3200.61	OTHER FINANCING USES			
210.3200.61.1001	Transfer to CIP	$ -	$ -	$ -
210.3200.61.1003	Informants	$ -		
210.3200.61.0000	TOTAL OTHER FINANCING USES	$ -	$ -	$ -
	TOTAL EXPENDITURES AND OTHER	**$ 1,656**	**$ 1,625**	**$ 1,600**
	NET INCOME	**$ (1,656)**	**$ (500)**	**$ (500)**

AMERICAN RESCUE PLAN ACT FUND

The American Rescue Plan Act of 2021 was signed into law on March 11, 2021 to provide COVID-19 relief to state and local governments. Eligible uses of the funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

This fund accounts for the receipt and disbursement of those funds provided to the City.

Account Number	Account Description or Title AMERICAN RESCUE PLAN ACT FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING REVENUES			
230.33				
230.0000.33.2100	American Rescue Plan Act Fund	$1,008,092	$ -	$ -
230.33.2000	TOTAL INTERGOVERNMENTAL REVENUES	$1,008,092	$ -	$ -
	TOTAL REVENUES AND OTHER	**$1,008,092**	**$ -**	**$ -**
	EXPENDITURES:			
230.0000.54	CAPITAL OUTLAY (MINOR)			
1510.54.1200	City Hall Drive Thru Improvements	$ 64,539		$ -
1510.57.3000	Customer Utility Account Program	$ -	$ 200,000	
4221.54.1400	Paving City Streets Project	$ -	$ 400,000	$ -
4224.54.1400	Construct M. Friedman Sidewalk		$ 390,000	
4400.54.1400	Water-41 Construct Well #13	$ 95,609	$ 100,000	$ -
4400.54.1401	Jail/Laurel Acres Lift Station			$ 750,000
4950.54.1200	Linton Park Project	$ -	$ -	$ 290,000
230.0000.54.2000	TOTAL CAPITAL OUTLAY	$ 160,148	$ 1,090,000	$ 1,040,000
230.0000.57	OTHER COSTS			
	Miscellaneous Costs	$ -	$ -	$ -
230.0000.57.0000	TOTAL OTHER COSTS	$ -	$ -	$ -
230.9000.61	OTHER FINANCING USES			
230.9000.61.1001	ARPA Transfer Out General Fund	$ 106,000	$ 110,000	$ -
230.9000.61.1002	ARPA Transfer Out Water/Sewer Fund	$ 20,500	$ 21,500	$ -
230.9000.61.1003	ARPA Transfer Out Electric Fund	$ 16,500	$ 16,500	$ -
230.9000.61.1004	ARPA Transfer Out Solid Waste Fund	$ 4,000	$ 4,000	$ -
230.9000.61.1005	ARPA Transfer Out Telecom Fund	$ 2,000	$ 2,000	$ -
				$ -
230.9000.61.0000	TOTAL OTHER FINANCING USES	$ 149,000	$ 154,000	$ -
	TOTAL EXPENDITURES AND OTHER	**$ 309,148**	**$ 1,244,000**	**$ 1,040,000**
	NET INCOME	**$ 698,944**	**$(1,244,000)**	**$ (1,040,000)**

HOTEL/MOTEL TAX FUND

This fund accounts for the receipts and disbursements of the 5% hotel/motel room occupancy tax. The City provides 40% of the Hotel/ Motel tax collected to the Washington County Chamber of Commerce for the purpose of promoting tourism in the City of Sandersville.

Account Number	Account Description or Title HOTEL MOTEL FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING REVENUES:			
275.31	TAXES			
275.31.4100	Hotel/Motel Taxes-AAMI Villa South	$ 10,283	$ 9,975	$ 10,500
275.31.4101	H/M Delinquent Tax Revenue			
275.31.4110	Commerce Systems-Days Inn H/M Tax	$ 31,552	$ 32,366	$ 26,000
275.31.4130	Quality Inn	$ 62,712	$ 61,603	$ 59,000
275.31.4131	Marketplace Innkeeper H/M Tax	$ 7,499	$ 8,435	$ 8,500
275.31.4140	H/M Tax Class Action Suit	$ 7	$ -	$ -
275.31.4150	Other Hotel Motel Tax	$ -	$ -	$ -
275.31.9200	Delinquent Tax Interest	$ -	$ -	$ -
275.31.9201	Delinquent Tax Penalty	$ -	$ -	$ -
	TOTAL TAXES	*$ 112,053*	*$ 112,379*	*$ 104,000*
275.34.	OTHER REVENUE			
275.34.9300	Returned Check Fee	$ -	$ -	$ -
	OTHER REVENUE	$ -	$ -	$ -
	TOTAL OPERATING REVENUES	**$ 112,053**	**$ 112,379**	**$ 104,000**
275.36.	INVESTMENT INCOME			
275.36.1000	Interest Income	$ -	$ -	$ -
	INVESTMENT INCOME	*$ -*	*$ -*	$ -
275.38.	MISCELLANEOUS REVENUE			
275.38.9000	Miscellaneous Revenue	$ -	$ -	$ -
275.38.9010	Hotel/Motel Registration	$ 75	$ 100	$ 50
	TOTAL MISCELLANEOUS	*$ 75*	*$ 100*	*$ 50*
	TOTAL NON-OPERATING REVENUES	**$ 75**	**$ 100**	**$ 50**
	EXPENDITURES:			
275.7540.53.1000	General Supplies	$ -	$ -	$ -
275.7540.52.1202	Professional Planning	$ -	$ -	$ -
275.7540.52.3300	Advertising	$ -	$ 1,000	$ 500
275.7540.52.3600	Dues & Fees	$ -	$ 500	$ 300
275.7540.53.1700	Miscellaneous Expense	$ -	$ 1,000	$ 500
	TOTAL OPERATING EXPENSES	**$ -**	**$ 2,500**	**$ 1,300**
275.7540.57.2000	OTHER COSTS			
275.7540.57.2001	Payment to other Agencies-Chamber of Comm	$ 44,851	$ 44,952	$ 30,880
275.7540.57.2003	Payment to other Agencies-Historical Society	$ -	$ -	$ -
275.7540.57.2004	Payment to other Agencies-DDA	$ -	$ -	$ -
	TOTAL OTHER COSTS	$ 44,851	$ 44,952	$ 30,880
	OTHER FINANCING USES			
275.9000.61.1000	Transfer to General Fund	$ 15,000	$ 15,000	$ 15,000
	TOTAL EXPENDITURES AND OTHER COSTS	**$ 59,851**	**$ 62,452**	**$ 47,180**
	NET REVENUE	**$ 52,277**	**$ 50,027**	**$ 56,870**

2019 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

In November, 2019, the voters of Washington County approved a referendum for the extension of the 1% Special Purpose Local Option Sales Tax for the purpose of funding capital projects for a six-year period the with collection beginning in October, 2020. The proceeds of this tax are disbursed pursuant to intergovernmental agreements negotiated between the seven cities located in Washington County, including the City of Sandersville, and Washington County 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 Washington County remained at 8%: 4% State of Georgia sales tax, 1% Special Purpose Local Option Sales Tax (SPLOST), 1% Local Option Sales Tax (LOST) which is also distributed to the seven cities and Washington County based on intergovernmental agreements, 1% Special Purpose Local Option Sales Tax for Education (E-LOST) for the Washington County Board of Education which will fund major school construction and renovation projects and 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST).

Project Number	Project	FY 2023 Actual	FY 2024 Budget	FY 2025 Requested	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	TOTALS
2019 SPLOST								
ADMIN-13	City Hall Elevator Upgrade	$ 11,250						$ 11,250
	Linton Park			$ 300,000				$ 300,000
	Enterprise Vehicles			$ 13,055	$ 13,055	$ 13,055	$ 13,055	$ 52,220
CITY MGR	Enterprise Vehicles			$ 11,731	$ 11,731	$ 11,731	$ 11,731	$ 46,924
PD-01	GMA - Police Vehicles and Conversions	$ 83,999	$ 83,999	$ 83,999	$ 62,999			$ 314,996
Purchase 20 Sets - Firefighter Bunker Gear	Purchase 20 Sets - Firefighter Bunker Gear							$ -
PD-10	Tasers	$ 29,956						
PD-11	Police Vehicles and Conversions							$ -
PD-13	Upgrade Police RMS Software		$ 28,820					$ 28,820
PD-14	Upgrade Body Camera and In Car Video Software		$ 58,485	$ 103,785	$ 96,525	$ 96,525	$ 96,525	$ 451,845
PD-16	Police Facility Security System		$ 21,590					$ 21,590
PD	Enterprise Vehicles			$ 113,096	$ 113,096	$ 113,096	$ 113,096	$ 452,384
FD-15	Purchase Firefighter PPE Bunker Gear	$ 21,357	$ 12,400	$ 12,800	$ 12,800	$ 12,900	$ 12,900	$ 85,157
FD-16	Purchase 4500 LB. SCBA Air Bottles	$ 20,150						$ 20,150
FD-18	Upgrade Fixed Generator for Fire Station		$ 61,100	$ 9,165				$ 70,265
FD-20	SCBA Replacement	$ 2,961						
FD-21	Fire Hose Replacement		$ 7,000	$ 7,500	$ 7,500	$ 7,600	$ 7,650	$ 37,250
FD-22	Fire Apparatus - Aerial Device	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 848,664
FD-26	North Driveway Resurfacing and Repair		$ 44,000					$ 44,000
FD-23	Fire Vehicles & Conversion							$ -
FD-25	RTV			$ 19,400				$ 19,400
FD	Enterprise Vehicles			$ 27,117	$ 27,117	$ 27,117	$ 27,117	$ 108,468
	Engine 1 Pumper				$ 750,000			$ 750,000
PW-SCON-43	W. Haynes Sidewalk			$ 165,000				$ 165,000
PW-SCON-40	Downtown Café - Parking Lot							$ -
PW-SCON-68	Purchase Zero Turn Mower	$ 12,250						$ 12,250
PW-SCON-69	Purchase 22" Tilt Trailer	$ 12,350						$ 12,350
PW-SCON-71	Replace John Deere 5055E Tractor				$ 70,000			$ 70,000
PW-SCON-74	Alamo Tractor			$ 175,000				$ 175,000
PW-SCON-76	RTV Sidekick			$ 17,000				$ 17,000
PW-SCON-77	MLK Resurface (25 1/2 split with LRA funding)			$ 128,971	$ 60,000			$ 188,971
PW-SCON	Enterprise Vehicles			$ 46,943	$ 46,943	$ 46,943	$ 46,943	$ 187,772
PW-FCM-04	Extend Maintenance Shop w/ New Bay			$ 90,000				$ 90,000
PW-FCM-05	Heat and Air in Maintenance Shop			$ 25,000				$ 25,000
PW-CEM-07	Purchase Zero Turn Mower	$ 12,250						$ 12,250
PW-CEM	Enterprise Vehicles			$ 28,904	$ 28,904	$ 28,904	$ 28,904	$ 115,616
PW-SWC-02	Replace Leaf Collector Truck		$ 225,000					$ 225,000
PW-SWC-03	Replace Knuckle Boom Loader - carryover	$ 189,900		$ 240,000				$ 429,900
PW-WAT	Enterprise Vehicles			$ 63,158	$ 63,158	$ 63,158	$ 63,158	$ 252,632
PW-WWTP	Enterprise Vehicles			$ 11,731	$ 11,731	$ 11,731	$ 11,731	$ 46,924
	TOTAL EXPENDITURES:	$ 537,867	$ 683,838	$1,834,799	$1,517,003	$ 549,418	$ 549,468	$5,689,048
	PROJECTED REVENUES AND OTHER FINANCING SOURCES							
2019 SPLOST	SPLOST PROCEEDS	$ 880,766	$ 600,000	$ 925,000	$ 910,000			$3,315,766
2026 SPLOST						$ 960,000	$ 960,000	$1,920,000
	WACO FIRE SPLOST PROCEEDS	$ 11,552	$ 10,000	$ 11,552	$ 11,552			$ 44,656
	TOTAL REVENUES:	$ 892,318	$ 610,000	$ 936,552	$ 921,552	$ 960,000	$ 960,000	$5,280,422
2019 SPLOST	**SURPLUS (OR DEFICIT)**	**$ 354,451**	**$ (73,838)**	**$ (898,247)**	**$ (595,451)**	**$ 410,582**	**$ 410,532**	**$ (408,626)**
	FUND BALANCE AT THE BEGINNING OF FY	**$ 999,090**	**$1,353,541**	**$1,279,703**	**$ 381,456**	**$(213,995)**	**$ 196,587**	
	FUND BALANCE AT THE END OF FY	**$1,353,541**	**$1,279,703**	**$ 381,456**	**$ (213,995)**	**$ 196,587**	**$ 607,119**	

TRANSPORTATION FUND

This fund accounts for the receipt and disbursement of Transportation Investment Act funds generated from a regional 1% sales tax to fund transportation projects by priority, and for the receipt and disbursement of LMIG, Local Maintenance and Improvement Grant, funds from the Georgia Department of Transportation. In addition to making improvements to several local streets, funds are budgeted in this fund to continue our ongoing repaving/resurfacing/milling program in FY 2024 –FY 2029.

CITY OF SANDERSVILLE, GEORGIA
TRANSPORTATION SPLOST FUND

Project Number	Project	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Requested	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	TOTALS
TSPLOST								
PW-SCON-22	Street Repaving/ Milling & Resurfacing Program	$ 107,499	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 607,499
PW-SCON-27	Brick Sidewalk From CVS to Post Office							
PW-SCON-34	Jordan Mill Rd Sidewalk	$ 6,813						$ 6,813
PW-SCON-43	Replace Sidewalk on West Haynes Street			$ 140,000				$ 140,000
PW-SCON-48	2019 TAP - Brookins, Jernigan, Gilmore, Smith, E. Church	$ 225,277						$ 225,277
PW-SCON-62	Resurface Sun Hill Rd							$ -
PW-SCON-63	M Friedman Drive Sidewalk	$ 5,818						$ 5,818
PW-SCON-66	East Church Street Sidewalk					$ 140,000		$ 140,000
PW-SCON-67	Resurface MLK Extension							
	TOTAL EXPENDITURES:	$ 345,408	$ 100,000	$ 240,000	$ 100,000	$ 240,000	$ 100,000	$ 1,125,407
	PROJECTED REVENUES AND							
	OTHER FINANCING SOURCES							
TSPLOST	TSPLOST/LMIG/GDOT PROCEEDS	$ 543,995	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 1,833,995
	TOTAL REVENUES:	$ 543,995	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 1,833,995
TSPLOST	**SURPLUS (OR DEFICIT)**	**$ 198,587**	**$ 158,000**	**$ 18,000**	**$ 158,000**	**$ 18,000**	**$ 158,000**	**$ 708,588**
	FUND BALANCE AT BEGINNING OF YEAR	**$ 55,418**	**$ 254,005**	**$ 412,005**	**$ 430,005**	**$ 588,005**	**$ 606,005**	
	FUND BALANCE AT END OF YEAR	**$ 254,005**	**$ 412,005**	**$ 430,005**	**$ 588,005**	**$ 606,005**	**$ 764,005**	

2021 COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund accounts for the receipt and disbursement of funds that have been awarded to the City for stormwater improvements in the Tybee Community in Sandersville. Community Development Block Grant (CDBG) funds are used primarily for infrastructure improvements. In 2021, the CDBG 2021 Grant award was $750,000 with a cash match from the City in the amount of $22,500 and leverage, also from the City, in the amount of $38,062 for a total project cost of $810,562. These funds will address the majority of the drainage system issues in the Tybee area. This project work is scheduled to begin work in FY 2023.

Account Number	Account Description or Title 2021 CDBG GRANT FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	REVENUES:			
348.0000.33.1100	2021 CDBG Grant	$ -	$500,000	$ -
	TOTAL REVENUES	$ -	$500,000	$ -
	CONTRIBUTIONS-PRIVATE SOURCES			
	TOTAL CONTRIB/PRIVATE SOURCES	$ -	$ -	$ -
	OTHER FINANCING SOURCES			
348.0000.39.1001	Operating Trans. In from Splost Fund-City's Match	$ -	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -
	TOTAL REVENUES AND OTHER			
	FINANCING SOURCES	**$ -**	**$500,000**	**$ -**
	EXPENDITURES:			
348.9000.54.1406	2021 CDBG Grant-Rehabilitate 3 Homes	$ -	$ -	$ -
348.9000.54.1407	2021 CDBG Grant-Rehabilitate/Replace	$ -	$500,000	$ -
	TOTAL EXPENDITURES	**$ -**	**$500,000**	**$ -**
	NET REVENUE	**$ -**	**$ -**	**$ -**

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 Electric Fund, the Solid Waste Collection Fund, and the Telecom Fund. Some projects are also funded in the 2019 SPLOST Fund and the TSPLOST Fund.

Funding is usually provided by transfers from the Water and Sewer Fund, the Electric Fund, federal and state grants, and Georgia Department of Transportation (GDOT) grants. Projects funded here cost at least $5,000 and have a useful life of at least two years. Some projects may have a smaller dollar amount if 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 in any line item at fiscal year-end go into the fund balance, which can be appropriated in a subsequent year for other projects.

A summary of the six-year Capital Improvements Program to be financed from the Capital Improvements Fund is included at the beginning of this section, with more detailed information on each project following thereafter. The annual impact on the operating budget is included on the back of each project sheet.

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

Project Number	Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS	FUNDING SOURCE
PD-02	GMA Lease - 7 Police Vehicles and Conversions	$ 83,999	$ 62,999					$ 146,998	2019 SPLOST
PD-17	Handguns	$ 18,206							General Fund
PD-18	New Body Cameras	$ 103,785	$ 96,525	$ 96,525	$ 96,525	$ 96,525		$ 489,885	2019 SPLOST
PD-19	Patrol Rifles	$ 22,775							General Fund
FD-18	Generator for Fire Station	$ 61,100						$ 61,100	FEMA, State Funds, 2019 SPLOST
FD-21	Fire Hose Replacement	$ 7,500	$ 7,550	$ 7,600	$ 7,650	$ 7,700	$ 7,750	$ 45,750	Fire SPLOST & 2019 SPLOST
FD-22	Fire Apparatus - Aerial Device - Payments	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 848,664	2019 SPLOST/2025 SPLOST
FD-23	Purchase Firefighter Bunker PPE	$ 12,800	$ 12,800	$ 12,900	$ 12,900	$ 13,000	$ 13,000	$ 77,400	2019 SPLOST
FD-25	Awning Addition	$ 27,500							General Fund
FD-26	RTV w/ Trailer	$ 19,400							2019 SPLOST
FD-27	Engine 1 Pumper Replacement		$ 750,000						2019 SPLOST
PW-SCON-22	Street Repaving/ Milling & Resurfacing Program	$ 215,000	$ 218,000	$ 220,000	$ 200,000	$ 224,000	$ 357,000	$ 1,434,000	TSPLOST FUND/LMIG
PW-SCON-43	Replace Sidewalk on West Haynes Street	$ 165,000						$ 165,000	2019 SPLOST
PW-SCON-48	2019 TAP - Brookins, Jernigan, Gilmore, Smith, E. Church			$ 13,715,058				$ 13,715,058	TAP Grant/ Cash Match -Elec/ W&S/ TSPLOST
PW-SCON-66	East Church Street Sidewalk			$ 160,000				$ 160,000	TSPLOST FUND
PW-SCON-70	Replace John Deer 5055E Tractor		$ 70,000					$ 70,000	2019 SPLOST
PW-SCON-74	Alamo Equipped Tractor Replacement	175000						$ 175,000	2019 SPLOST
PW-SCON-76	RTV 850 Sidekick	$ 17,000						$ 17,000	2019 SPLOST
PW-SCON-77	MLK Resurfacing	$ 250,000	$ 60,000					$ 310,000	2024 LRA Grant/2019 SPLOST
FM-2	Fuel Pump Replacements	$ 40,000						$ 40,000	General Fund
FM-4	Maintenance Shop Bay Extension	$ 90,000						$ 90,000	2019 SPLOST
FM-5	Heat/Air Installation in Vehicle Maintenance Shop	$ 25,000						$ 25,000	2019 SPLOST
PW-SWC-03	Knuckle Boom Loader Truck Replacement	$ 240,000						$ 240,000	2019 SPLOST
PW-PARKS-01	New Playground (Location TBD)	$ 290,000						$ 290,000	Electric Funds XFR
PW-PARKS-02	Playground Upgrades		$ 150,000					$ 150,000	Electric Funds XFR
ADMIN-01	Space Needs/Prelim Site Analysis new Facility	$ 45,000						$ 45,000	General Fund
ADMIN-02	Joint City Hall/Police Department Design/Bidding	$ 300,000						$ 300,000	General Fund
ADMIN-03	Stormwater Utility Study		$ 75,000					$ 75,000	General Fund & Water/Sewer Fund
	Linton Park								
WWTP-15	Pave Treatment Plant Roads	$ 250,000						$ 250,000	W/S Fund
WWTP-17	Roof Repairs		$ 20,000				$ 75,000	$ 95,000	W/S Fund
WWTP-19	Scum Return Pump		$ 8,000					$ 8,000	W/S Fund
WWTP-20	Fence Repairs	$ 25,000						$ 25,000	W/S Fund
WAT-WW-54	Backhoe replacement		$ 140,000					$ 140,000	W/S Fund
WAT-WW-57	Non-CDL Dump Truck		$ 75,000					$ 75,000	W/S Fund
WAT-WW-58	Storage Sheds for Pipes	$ 14,000						$ 14,000	W/S Fund
WAT-WW-62	Digital Signs	$ 21,000						$ 21,000	W/S Fund
WW-65	Industrial Drive Improvements			$ 700,000				$ 700,000	GEFA Loan
WW-69	Sewer Line Investigation	$ 315,290	$ 307,000	$ 319,000	$ 331,000			$ 1,272,290	W/S Fund/Loan
WAT-60	Flow Meter Replacement	$ 20,000						$ 20,000	W/S Fund
WAT-62	Fire Hydrants Replacement (8)			$ 78,400				$ 78,400	W/S Fund
WAT-66	South Harris St Improvements (south of Industrial)				$ 800,000			$ 800,000	GEFA Loan
WAT-67	South Harris St Improvements (north of Industrial					$ 750,000		$ 750,000	GEFA Loan
WAT-68	Well #13						$ 3,000,000	$ 3,000,000	GEFA Loan
ELEC-20	Purchase Line Truck - Carryover	$ 260,504						$ 260,504	Electric Fund
ELEC-16	LED Street Lights (multiple streets)	$ 46,000	$ 48,000	$ 50,000	$ 52,500	$ 54,500	$ 56,500	$ 307,500	Electric Fund
ELEC-17	30ft Heavey Duty Tandem Trailer	$ 20,000						$ 20,000	Electric Fund
ELEC-18	Load Interrupter Switches	$ 20,000						$ 20,000	Electric Fund
ELEC-19	Pole Trailer	$ 20,000						$ 20,000	Electric Fund
ELEC-21	Compact Excavator	$ 64,000						$ 64,000	Electric Fund
ELEC-28	Underground Primary (Woodbine)			$ 130,000				$ 130,000	Electric Fund
ELEC-29	Aerial device with ISO-Boom	$ 205,000						$ 205,000	Electric Fund
ELEC-30	Storage Building						$ 12,000	$ 12,000	Electric Fund
ELEC-31	Ditch Witch	$ 24,000						$ 24,000	Electric Fund
ELEC-32	Aerial Bucket Truck (55' platform)		$ 316,000					$ 316,000	Electric Fund
ELEC-33	TAP Project - Underground Utilities			$ 1,500,000					
ELEC-34	Relocating Power Undergound (streets TBD)		$ 250,000	$ 260,000	$ 270,000	$ 285,000	$ 300,000	$ 1,365,000	Electric Fund
	TOTAL EXPENDITURES:	**$ 3,655,303**	**$ 2,808,318**	**$ 17,390,927**	**$ 1,912,019**	**$ 1,572,169**	**$ 3,962,694**	**$ 31,301,430**	

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

	PROJECTED REVENUES AND								
	OTHER FINANCING SOURCES								
	W&S Fund	$ 330,000	$ 293,000	$ 78,400			$ 75,000	$ 701,400	
	Electric Fund	$ 949,504	$ 764,000	$ 1,940,000	$ 322,500	$ 339,500	$ 368,500	$ 4,315,504	
	Telecom Fund							$ -	
	General Fund	$ 453,481	$ 25,000					$ 478,481	
	SPLOST 2019	$ 1,189,164	$ 1,201,318	$ 258,469				$ 2,648,951	
	SPLOST 2026				$ 258,519	$ 258,669	$ 162,194	$ 517,188	
	Transportation Fund - TSPLOST/ LMIG/LRA	$ 336,029	$ 218,000	$ 380,000	$ 200,000	$ 224,000	$ 357,000	$ 1,358,029	
	TAP Grant - $13,715,058		$ -	$ 13,715,058				$ 13,715,058	
	Cash Match -40% Elect, 40% W&S, 20% TSPLOST							$ -	
	Government Assistance	$ 51,835						$ 51,835	
	GEFA Loan	$ 315,290	$ 307,000	$ 1,019,000	$ 1,131,000	$ 750,000	$ 3,000,000	$ 3,522,290	
	Federal Loan/Grant for Broadband expansion							$ -	
	Sale of Equipment	$ 30,000						$ 30,000	
	TOTAL REVENUES AND OTHER	**$ 3,655,303**	**$ 2,808,318**	**$ 17,390,927**	**$ 1,912,019**	**$ 1,572,169**	**$ 3,962,694**	**$ 31,301,430**	
	FINANCING SOURCES								
	SURPLUS (OR DEFICIT)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	


CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	PD-02		
DEPARTMENT	Police	**FUNCTION**	
DESCRIPTION	Lease Payments -7 Police Vehicles- Ford Interceptor for Patrol Division for 5 year period starting in FY202		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
GMA Lease Payment	$ 83,999.00	$ 83,999.00					$ 167,998.00
TOTAL ALLOCATION	$ 83,999.00	$ 83,999.00	$ -	$ -	$ -	$ -	$ 167,998.00
SOURCES OF FUNDS							
SPLOST 2019	$ 83,999.00	$ 83,999.00					$ 167,998.00
TOTAL FUNDS	$ 83,999.00	$ 83,999.00	$ -	$ -	$ -	$ -	$ 167,998.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The project would upgrade the fleet for the Patrol Division and reduce maintenance and operating cost.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	PD-17		
DEPARTMENT	Police	**FUNCTION**	
DESCRIPTION	Police handgun upgrade to include up to date handgun sights, illumination attachment and accommodating weapons holster.18		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 18,206.00						$ 18,206.00
TOTAL ALLOCATION	$ 18,206.00	$ -	$ -	$ -	$ -	$ -	$ 18,206.00
SOURCES OF FUNDS							
Splost	$ 18,206.00						$ 18,206.00
TOTAL FUNDS	$ 18,206.00	$ -	$ -	$ -	$ -	$ -	$ 18,206.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

Current police handgun are almost 10 years of service; there is a newer and more effective handgun sights available and also there need to be night light attachment for the weapons for illumination at night.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	PD-18						
DEPARTMENT	Police	**FUNCTION**					
DESCRIPTION	Upgrade both In-Car video and Body Worn Camera capability						
STATUS							
PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**TOTAL**	
EXPENDITURE ALLOCATION	$ 103,784.45	$ 96,525.36	$ 96,525.36	$ 96,525.36	$ 96,525.36	$ 489,885.89	
TOTAL ALLOCATION	$ 103,784.45	$ 96,525.36	$ 96,525.36	$ 96,525.36	$ 96,525.36	$ 489,885.89	
SOURCES OF FUNDS							
Splost 2019						$ -	
Splost 2026							
TOTAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This upgrade would give a total video coverage for any incident and the opportunity for any mishaps are greatly reduced.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	PD-19		
DEPARTMENT	Police	**FUNCTION**	Weapon Upgrade
DESCRIPTION	Upgrade in patrol rifles.		
STATUS			

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION	$ 22,775.00						$ 22,775.00
Rifle (20x829.83) Rifle sights(20x308.79)							
TOTAL ALLOCATION	$ 22,775.00	$ -	$ -	$ -	$ -	$ -	$ 22,775.00
SOURCES OF FUNDS							
General Fund	$ 22,775.00						$ 22,775.00
TOTAL FUNDS	$ 22,775.00	$ -	$ -	$ -	$ -	$ -	$ 22,775.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The patrol rifles we currently have are weapons we received from the military. The upgrade will give a newer rifle with more current features for our department.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FD-18	UPGRADE FIXED GENERATOR FOR THE FIRE HOUSE FROM 25KW TO 125KW		**CARRY OVER***
DEPARTMENT	FIRE		**FUNCTION**	PROVIDES EMERGENCY POWER TO THE FIRE HOUSE DURING A POWER OUTAGE
DESCRIPTION		THE PROJECT IS A CARRY OVER FROM 2022 THAT IS STILL IN PROCESS WITH FEMA. THIS PROJECT INVOLVES REPLACING THE CURRENT 25KW GENERATOR WITH A 125KW GENERATOR. THE POWER LOAD TO RUN THE FIRE HOUSE HAS INCREASED OVER THE PAST FEW YEARS AND THE CURRENT GENERATOR IS NOT CAPABLE OF HANDLING THE ENTIRE LOAD. THIS PROJECT INVOLVES REMOVING THE OLD GENERATOR AND PAD, AND INSTALLING		
STATUS		A LARGER PAD, GENERATOR AND TRANSFER SWITCH. GEMA/FEMA HAS APPROVED A HAZARD MITIGATION GRANT TO FUND 85% OF THE PROJECT.		

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 61,100.00						$ 61,100.00
TOTAL ALLOCATION	$ 61,100.00	$ -	$ -	$ -	$ -	$ -	$ 61,100.00
SOURCES OF FUNDS							
FEMA 75%	$ 45,825.00						
STATE 10%	$ 6,110.00						$ 6,110.00
SPLOST CITY 15%	$ 9,165.00						$ 9,165.00
TOTAL FUNDS	$ 61,100.00	$ -	$ -	$ -	$ -	$ -	$ 15,275.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

WHEN THE STATION WAS BUILT IN 1980, A 10KW GENERATOR WAS INSTALLED AND CARRIED THE LOAD. WHEN TWO BAYS WERE ADDED, ALONG WITH THE SCBA COMPRESSOR, THE GENERATOR WAS UPGRADED TO A 25KW IN 2002. A LARGER AIR COMPRESSOR ALONG WITH A VEHICLE EXHAUST REMOVAL SYSTEM BEING INSTALLED, NOW REQUIRES A 125KW GENERATOR WHICH WILL HANDLE THE CURRENT LOAD AND ANY FUTURE ADDITIONAL LOADS.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FD-21	FIRE HOSE REPLACEMENT
DEPARTMENT		**FUNCTION**
DESCRIPTION	REPLACING AGED AND DAMGED HOSE WILL LESSEN THE CHANCE OF FAILURE AND/OR INJURIES WHEN BEING USED. WE ARE CONTINUING TO WORK TOWARD BEING COMPLIANT WITH THE NFPA 1962 STANDARD RECOMMENDATION.	
STATUS		

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Equipment	$7,500.00	$ 7,550.00	$ 7,600.00	$ 7,650.00	$ 7,700.00	$ 7,750.00	$ 45,750.00
TOTAL ALLOCATION	$ 7,500.00	$ 7,550.00	$ 7,600.00	$ 7,650.00	$ 7,700.00	$ 7,750.00	$ 45,750.00
SOURCES OF FUNDS							
SPLOST	$ 7,500.00	$ 7,550.00	$ 7,600.00	$ 7,650.00	$ 7,700.00	$ 7,750.00	$ 45,750.00
TOTAL FUNDS	$ 7,500.00	$ 7,550.00	$ 7,600.00	$ 7,650.00	$ 7,700.00	$ 7,750.00	$ 45,750.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

AFTER 10 YEARS OF SERVICE, NFPA RECOMMENDS TO TAKE FIRE HOSE OUT OF SERVICE DUE TO THE DETERIORATION OF MATERIALS USED AND THE PRESSURES PUT ON IT DURING ITS LIFE.
THIS PROJECT IS A CONTINUATION FROM LAST YEAR TO REPLACE 30 ROLLS OR 1/10TH OF OUR CURRENT HOSE. OVER THE COURSE OF 10 YEARS, WE WILL HAVE REPLACED ALL HOSE AND BE UNDER 10 YEARS OF AGE.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FD-22	FIRE APPARATUS-AERIAL DEVICE	
DEPARTMENT	FIRE	**FUNCTION**	AERIAL ACCESS TO TALLER OR SET BACK BUILDINGS THAT GROUND LADDERS CANNOT REACH.
DESCRIPTION	THIS PROJECT REPLACES THE 1994 SUTPHEN LADDER TRUCK THAT WILL BE 30 YEARS OLD IN 2024. THIS INCLUDES EQUIPMENT FOR THE VEHICLE.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Debt Payment	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 848,664.00
TOTAL ALLOCATION	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 848,664.00
SOURCES OF FUNDS							
SPLOST	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 848,664.00
TOTAL FUNDS	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 141,444.00	$ 848,664.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

AN AERIAL DEVICE IS ONE OF THE MOST INTRICATE PIECES OF APPARATUS DUE TO ITS ABILITY TO CARRY EQUIPMENT, HAVE A WATER TANK AND PUMP< AND REACH HIGHER PLACES FOR FIREFIGHTERS TO BE ABLE TO VENT A ROOF ON A CHURCH OR TALL BUILDING THAT GROUND LADDERS CANNOT REACH.

HAVING OUR CURRENT AERIAL REPLACED WOULD SAVE MONEY DUE TO HAVING WARRANTY COVERAGE, AND ENSURE A SAFER, MORE RELIABLE DEVICE FOR OUR FIREFIGHTERS TO PERFORM THEIR JOB.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FD-23	PURCHASE 3 SETS OF FIREFIGHTER PPE- BUNKER COAT, BUNKER PANTS, SUSPENDERS, GLOVES, HOOD, BOOTS, AND HELMET AND MSC. ACCESSORIES.	
DEPARTMENT	FIRE	**FUNCTION**	TO PROTECT FIREFIGHTERS FROM SUPERHEATED ATMOSPHERES, DURING A FIRE AND TO REDUCE THE CANCER POSSIBILITIES.
DESCRIPTION		THIS PROJECT WILL BE ONGOING AND WILL REPLACE OUTDATED GEAR.	
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Equipment	$ 12,800.00	$ 12,800.00	$ 12,900.00	$ 12,900.00	$ 13,000.00	$ 13,000.00	$ 77,400.00
TOTAL ALLOCATION	$ 12,800.00	$ 12,800.00	$ 12,900.00	$ 12,900.00	$ 13,000.00	$ 13,000.00	$ 77,400.00
SOURCES OF FUNDS							
SPLOST	$ 12,800.00	$ 12,800.00	$ 12,900.00	$ 12,900.00	$ 13,000.00	$ 13,000.00	$ 77,400.00
TOTAL FUNDS	$ 12,800.00	$ 12,800.00	$ 12,900.00	$ 12,900.00	$ 13,000.00	$ 13,000.00	$ 77,400.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

AFTER 10 YEARS OF USE, NFPA RECOMMENDS THAT THAT GEAR BE TAKEN OUT OF SERVICE DUE TO THE DETERIORATION OF MATERIALS USED IN THE OUTER SHELL AND THERMAL LINER.
THIS PROJECT WILL REPLACE SETS OF GEAR THIS YEAR THAT WILL BE TAKEN OUT OF SERVICE.
CURRENTLY, SFD HAS NO SPARE GEAR IN STOCK FOR WHEN A SET NEEDS REPAIR OR IS BEING CLEANED.
THE SETS BOUGHT OVER THE NEXT 5 YEARS WILL HELP SOLVE THAT.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FD-25	FIRE DEPARTMENT SIDE BY SIDE AND UTILITY TRAILER	
DEPARTMENT	FIRE	**FUNCTION**	OFF ROAD VEHICLE FOR HYDRANT MAINTENANCE AND SPECIAL EVENTS
DESCRIPTION	THIS WOULD BE A NEW VEHICLE FOR FIRE DEPARTMENT FLEET AND TRAILER		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Equipment	$19,400.00						$ 19,400.00
TOTAL ALLOCATION	$ 19,400.00	$ -	$ -	$ -	$ -	$ -	$ 19,400.00
SOURCES OF FUNDS							
SPLOST	$ 19,400.00						$ 19,400.00
TOTAL FUNDS	$ 19,400.00	$ -	$ -	$ -	$ -	$ -	$ 19,400.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

THIS VEHICLE WOULD PROVIDE ON AND OFF ROAD MEANS OF TRANSPOTATION, TO INCLUDE HYDRANT INSPECTIONS WHICH SOME ARE ONLY ACCESSIBLE BY FOOT DUE TO TERRAIN, CITY EVENTS TO BE USED AS A WAY TO NAVIGATE IN CROWDS FOR FIRST RESPONDERS

LOCATION MAP





ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FD-26	ADDITION TO AWNING ON SOUTH SIDE OF BUILDING	
DEPARTMENT	FIRE	**FUNCTION**	TO PROVIDE ADDITIONAL COVERAGE FOR EQUIPMENT OUTSIDE OF BUILDING
DESCRIPTION	THIS PROJECT WILL REPLACE RV SHED THAT CURRENTLY SITS ON SOUTH SIDE OF BUILDING AND GIVE ADDED ROOM FOR NEW TRUCK-8. ADDD PROVIDE ROOM FOR NEW VEHICLES THAT MAY NEED TO BE PLACED UNDER A COVER FROM THE ENVIROMENT.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Materials	$27,500						$ 27,500.00
TOTAL ALLOCATION	$ 27,500.00	$ -	$ -	$ -	$ -	$ -	$ 27,500.00
SOURCES OF FUNDS							
General Fund	$ 27,500.00						$ 27,500.00
TOTAL FUNDS	$ 27,500.00	$ -	$ -	$ -	$ -	$ -	$ 27,500.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

TO PROVIDE MORE OUTSIDE STORAGE FOR VEHICLES AND BREAK AREA FOR ON DUTY STAFF. RE REMOVE CURRRENT CARPORT WHICH WAS PROVIDED BY COUNTY FOR A COMMAND VEHICLE WE NO LONGER HAVE. THE CURRENT CARPORT IS NARROW IN SIZE AND THIS HAS CAUSED PROBLEMS WITH VEHICLE DAMAGE IN PAST. CURRENT CARPORT ALSO IS A TRIP HAZARD FOR EXIT DOOR ON MEETING ROOM SIDE.

LOCATION MAP







ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FD-27	CLASS A FIRE PUMPER APPARATUS	
DEPARTMENT	FIRE	**FUNCTION**	FIRE SUPPRESSION- WATER SUPPLY- TOOLS, EQUIPMENT,HOSE

DESCRIPTION

THIIS PROJECT REPLACES THE 1994 E-ONE CLASS A PUMPER WHICH IS 30 YEARS OLD THIS YEAR
750 GAL TANK CUSTOM CAB
1500 GPM PUMP FOAM SYSTEM

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
Equipment		$ 750,000.00					$ 750,000.00
TOTAL ALLOCATION	$ -	$ 750,000.00	$ -	$ -	$ -	$ -	$ 750,000.00
SOURCES OF FUNDS							
2019 SPLOST		$ 750,000.00					$ 750,000.00
TOTAL FUNDS	$ -	$ 750,000.00	$ -	$ -	$ -	$ -	$ 750,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

CURRENT ENGINE 1 IS A 1994 CLASS A PUMPER THAT CURRENTLY RESPONDS TO EVERY STRUCTURE FIRE CALL TO LAY HOSE INTO ENGINE 3 FROM THE HYDRANT.

THIS ENGINE ALSO CARRIES THE ADDITIONAL SCBA,HOSE AND TOOLS NEEDED TO EQUIP THE FIREFIGHTERS.

E-1 CAN ALSO RELAY PUMP TO ENGINE 3 AND TOWER 6 ON LARGER COMMERCIAL FIRES

THIS WILL HELP MAINTAIN OUR CURRENT ISO RATING OF 3

TRUCKS WILL LOSE POINTS IN ISO CLASSFICATION AS IT LOSES MAINLINE CREDIT PAST 20 YEARS OF THE MANUFACTURED DATE

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 22

DEPARTMENT	STREET CONSTRUCTION	**FUNCTION**	STREET IMPROVEMENT RESURFACING

DESCRIPTION

RESURFACE CITY STREETS

STATUS PENDING ALL FUNDING SOURCES

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
MORNINGSIDE DR, COLLEGE ST., KING ST.	$ 215,000.00						$ 215,000.00
E. CHURCH ST., CARTER ST., BOOKER ST.		$ 218,000.00					$ 218,000.00
LAUREL DRIVE			$ 220,000.00				$ 220,000.00
WARTHEN STREET				$ 200,000.00			$ 200,000.00
LINTON ROAD					$ 224,000.00		
HOSPITAL ROAD						$ 357,000.00	
TOTAL ALLOCATION	$ 215,000.00	$ 218,000.00	$ 220,000.00	$ 200,000.00	$ 224,000.00	$ 357,000.00	$ 853,000.00
SOURCES OF FUNDS							
SPLOST (MILLING & RESURFACE FUNDS)	$ 116,253.00	$ 118,000.00	$ 120,000.00	$ 100,000.00	$ 124,000.00	$ 257,000.00	$ 835,253.00
LMIG	$ 98,747.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 598,747.00
TOTAL FUNDS	$ 215,000.00	$ 218,000.00	$ 220,000.00	$ 200,000.00	$ 224,000.00	$ 357,000.00	$1,434,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The City streets are deteriorating at a rapid pace. Our limited funding of road rehabilatation projects does not allow us to keep up with the repairs that are desperately need. It is critical that we fund these projects with as much available funding as possible.

2026-Resurface and stripe Morningside Dr., College St., King St.
2027- Resurface and stripe portion of E. Church St., Carter St., Booker St., McElrath Circle, Alred C. Carson Circle, M. Friedman (650' from E. McCarty)
2028- Resurface and stripe Laurel Drive.
2029- Resurface and stipe Warthen St.
2030- Resurafce and stripe Linton Road (W. Haynes to North Ave.)
2030- Resurafce and stripe Hospital Road from E. McCarty to Hwy 242 (Cash Match is paid by SPLOST)

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 43

DEPARTMENT	STREET CONSTRUCTION	**FUNCTION**	REPLACE SIDEWALK

DESCRIPTION

REPLACE SIDEWALK ON W. HAYNES STREET

STATUS ACQUIRE BIDS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
INSTALL NEW SIDEWALK	$ 165,000.00						$ 165,000.00
TOTAL ALLOCATION	$ 165,000.00	$ -	$ -	$ -	$ -	$ -	$ 165,000.00
SOURCES OF FUNDS							
SPLOST	$ 165,000.00						$ 165,000.00
TOTAL FUNDS	$ 165,000.00	$ -	$ -	$ -	$ -	$ -	$ 165,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

REPLACE EXISTING SIDEWALK ON W. HAYNES STREET WITH NEW SIDEWALK FROM BROOKINS STREET TO WARTHEN STREET.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 48

DEPARTMENT	STREET CONSTRUCTION	**FUNCTION**	STREETSCAPE PROJECTS

DESCRIPTION

DOWNTOWN STREETSCAPE TAP PROJECT

STATUS IN PROGRESS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
PE			$ 653,600.00				$ 653,600.00
ROW			$ 1,217,593.00				$ 1,217,593.00
UTILITIES			$ 7,419,496.00				$ 7,419,496.00
CONSTRUCTION			$ 4,424,370.00				$ 4,424,370.00
TOTAL ALLOCATION	$ -	$ -	$ 13,715,059.00	$ -	$ -	$ -	$ 13,715,059.00
SOURCES OF FUNDS							
TAP			$ 13,715,059.00				$ 13,715,059.00
TOTAL FUNDS		$ -	$ 13,715,059.00	$ -	$ -	$ -	$ 13,715,059.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

TAP Project will allow for the streetscape improvements on Brookins Street, Smith Street, Jernigan Street, Gilmore Street and a portion of E. Church Street.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 66

DEPARTMENT	STREET CONSTRUCTION	**FUNCTION**	CONSTRUCT SIDEWALK

DESCRIPTION

BUILD SIDEWALK ON E. CHURCH STREET

STATUS ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
CONSTRUCTION			$ 160,000.00				$ 160,000.00
TOTAL ALLOCATION	$ -	$ -	$ 160,000.00	$ -	$ -	$ -	$ 160,000.00
SOURCES OF FUNDS							
SPLOST			$ 160,000.00				$ 160,000.00
TOTAL FUNDS	$ -	$ -	$ 160,000.00	$ -	$ -	$ -	$ 160,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This is to constuct a new sidewalk on E. Church Street that will allow for pedestrian traffic from Meltblown to SunHill Apartments.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 70

DEPARTMENT	STREET CONSTRUCTION	**FUNCTION**	REPLACE EQUIPMENT

DESCRIPTION

REPLACE JOHN DEERE 5055E TRACTOR

STATUS ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
REPLACE JOHN DEERE TRACTOR		$ 70,000.00					$ 70,000.00
TOTAL ALLOCATION	$ -	$ 70,000.00	$ -	$ -	$ -	$ -	$ 70,000.00
SOURCES OF FUNDS							
SPLOST		$ 70,000.00					$ 70,000.00
TOTAL FUNDS	$ -	$ 70,000.00	$ -	$ -	$ -	$ -	$ 70,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

We would like to replace the existing John Deere tractor with a similar model. The current tractor was schedule for replacement in 2014.
It has ran well beyond it's useful life span.

EXISTING UNIT - 2006 JOHN DEERE 5055- REPLACE WITH NEW SIMILAR UNIT. SALVAGE VALUE $5000

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 74

DEPARTMENT STREET CONSTRUCTION **FUNCTION** REPLACE EQUIPMENT

DESCRIPTION REPLACE ALAMO TRACTOR

STATUS COLLECT BIDS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
PURCHASE ALAMO EQUIPPED TRACTOR	$ 175,000.00						$ 175,000.00
TOTAL ALLOCATION	$ 175,000.00	$ -	$ -	$ -	$ -	$ -	$ 175,000.00
SOURCES OF FUNDS							
GENERAL FUND	$ 175,000.00						$ 175,000.00
TOTAL FUNDS	$ 175,000.00	$ -	$ -	$ -	$ -	$ -	$ 175,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The existing tractor and Alamo cutting deck are worn out from years of heavy use. It would be best to replace the tractor and cutting assembly together for reliablility for years to come.

EXISTING UNIT 1997 JOHN DEERE AND ALAMO REPLACE WITH NEW UNIT. SALVAGE VALUE $10,000

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 76

DEPARTMENT STREET CONSTRUCTION **FUNCTION** PURCHASE RTV

DESCRIPTION PURCHASE RTV 850 SIDEKICK

STATUS ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
PURCHASE RTV SIDEKICK 850	$ 17,000.00						$ 17,000.00
TOTAL ALLOCATION	$ 17,000.00	$ -	$ -	$ -	$ -	$ -	$ 17,000.00
SOURCES OF FUNDS							
SPLOST	$ 17,000.00						$ 17,000.00
TOTAL FUNDS	$ 17,000.00	$ -	$ -	$ -	$ -	$ -	$ 17,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

THE PURPOSE OF THE RTV IS TO SPRAY CHEMICALS IN DOWNTOWN AREAS AND ALONG SIDEWALKS AND REMOTE AREAS. ALSO TO CARRY WATER TO PLANTINGS THROUGHOUT THE CITY. IT CAN GO PLACES WHERE FULL SIZE TRUCKS CAN NOT GO.

NEW ADDITION TO FLEET. NOT REPLACING ANY EQUIPMENT.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	500.00	Operations and Maintenance
$	-	Other Capital Outlay
$	500.00	Total Operating Expenses
$	500.00	Sources of Revenue to Cover Expenses
$	500.00	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SCON 77

DEPARTMENT	STREET CONSTRUCTION	**FUNCTION**	RESURFACE MLK JR. AVENUE
DESCRIPTION	RESURFACE MLK JR. AVENUE		
STATUS	BID OVERALL PROJECT		

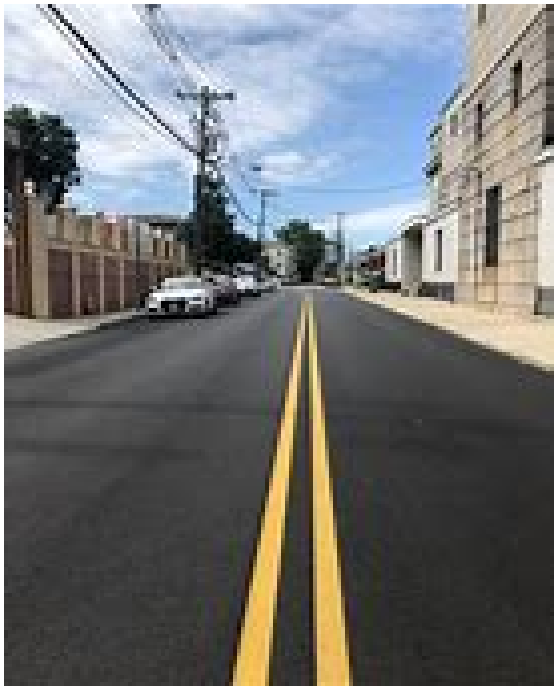
PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
MILL AND/OR RESURFACE STREETS	$ 250,000.00						$ 250,000.00
TOTAL ALLOCATION	$ 250,000.00	$ -	$ -	$ -	$ -	$ -	$ 250,000.00
SOURCES OF FUNDS							
2024 LAR GRANT FUNDING	$ 121,029.39						$ 121,029.39
SPLOST	$ 128,970.61						$ 128,970.61
TOTAL FUNDS	$ 250,000.00	$ -	$ -	$ -	$ -	$ -	$ 250,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This project is for the resurfacing of MLK Jr. Avenue. It extends from 5 Points to Washington Manor Apartments. This will be done in conjuction with a sewer rehab project planned by the Water Department.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	FM-2		
DEPARTMENT	Fleet Maintenance	**FUNCTION**	Fuel Pumps
DESCRIPTION	(2) Gasboy Atlas Fleet Focused Fuel Pumps		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Equipment	$ 40,000.00						$ 40,000.00
TOTAL ALLOCATION	$ 40,000.00	$ -	$ -	$ -	$ -	$ -	$ 40,000.00
SOURCES OF FUNDS							
General Fund	$ 40,000.00						$ 40,000.00
TOTAL FUNDS	$ 40,000.00	$ -	$ -	$ -	$ -	$ -	$ 40,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

Existing fuel pumps are dated and worn out. Parts are becoming obsolete causing higher repair cost. In some cases, repairs are no longer possible.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-FVM 04

DEPARTMENT	FLEET MAINTENANCE	**FUNCTION**	BUILDING IMPROVEMENTS

DESCRIPTION

EXTEND BUILDING WITH NEW BAY

STATUS ACQUIRE BIDS

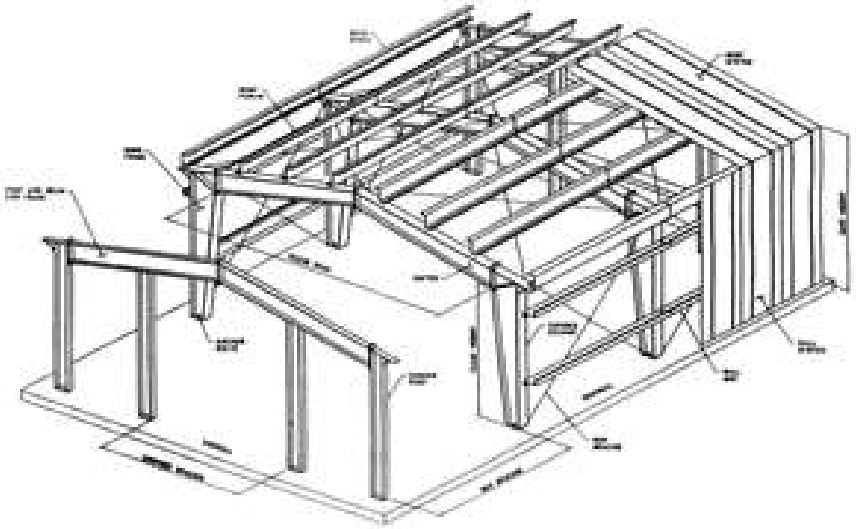
PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
EXTEND MAINTENANCE SHOP WITH NEW BAY	$ 90,000.00						$ 90,000.00
TOTAL ALLOCATION	$ 90,000.00	$ -	$ -	$ -	$ -	$ -	$ 90,000.00
SOURCES OF FUNDS							
SPLOST	$ 90,000.00						$ 90,000.00
TOTAL FUNDS	$ 90,000.00	$ -	$ -	$ -	$ -	$ -	$ 90,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The vehicle maintenance shop is limited to one vehicle at a time due to it's size. We can not work on large diesel equipment inside the shop area. The plan is to build a large bay connected to the existing shop with a open pit area underneath for servicing extra vehicles and larger equipment.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-FVM 05

DEPARTMENT	FLEET MAINTENANCE	**FUNCTION**	INSTALL HEAT AND AIR SYSTEM

DESCRIPTION

INSTALL HEAT AND AIR SYSTEM IN VEHICLE MAINTENANCE SHOP

STATUS ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION	$ 25,000.00						$ 25,000.00
TOTAL ALLOCATION	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ 25,000.00
SOURCES OF FUNDS							
SPLOST	$ 25,000.00						$ 25,000.00
TOTAL FUNDS	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ 25,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This is to install heat and air condition units in the old and the new vehicle maintenance shop buildings.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-SWC 03

DEPARTMENT	SOLID WASTE	**FUNCTION**	REPLACE KNUCKLE BOOM LOADER TRUCK

DESCRIPTION

REPLACE KNUCKLE BOOM LOADER TRUCK

STATUS ACQUIRE BIDS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
REPLACE KNUCKLE BOOM TRUCK	$ 240,000.00						$ 240,000.00
TOTAL ALLOCATION	$ 240,000.00	$ -	$ -	$ -	$ -	$ -	$ 240,000.00
SOURCES OF FUNDS							
SPLOST	$ 240,000.00						$ 240,000.00
TOTAL FUNDS	$ 240,000.00	$ -	$ -	$ -	$ -	$ -	$ 240,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

Truck # 208 is a 2014 Freightliner chassis that was retrofitted with a grapple loader body. The truck is costing a lot to maintain and is prone to frequent failures. We need to replace the truck with a dependable unit.

REPLACING TRUCK #208 2014 FREIGHTLINER RETROFIT TRUCK. EXISTING TRUCK IS HIGH MAINTENANCE AND NOT DEPENDABLE. SALVAGE VALUE OF EXISTING TRUCK $20,000.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-PARKS-01

DEPARTMENT PARKS **FUNCTION** QUALITY OF LIFE IMPROVEMENTS

DESCRIPTION Installation of a new playground in a location TBD

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
Installation	$ 290,000.00						$ 290,000.00
TOTAL ALLOCATION	$ 290,000.00	$ -	$ -	$ -	$ -	$ -	$ 290,000.00
SOURCES OF FUNDS							
XFR From Electric	$ 290,000.00						$ 290,000.00
TOTAL FUNDS	$ 290,000.00	$ -	$ -	$ -	$ -	$ -	$ 290,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This project involves the design and installation of a new playground that is appropriate for kids up to age 12. Current facilities are designed primarily for younger children. The City is partnering with Archway to have the site selection and design done by graduate students at UGA at no cost to the City.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT PW-PARKS-02

DEPARTMENT PARKS **FUNCTION** QUALITY OF LIFE IMPROVEMENTS

DESCRIPTION Upgrades to existing playground(s)

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
Equipment/Installation		$ 150,000.00					$ 150,000.00
TOTAL ALLOCATION	$ -	$ 150,000.00	$ -	$ -	$ -	$ -	$ 150,000.00
SOURCES OF FUNDS							
XFR From Electric		$ 150,000.00					$ 150,000.00
TOTAL FUNDS	$ -	$ 150,000.00	$ -	$ -	$ -	$ -	$ 150,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This project involves upgrading existing plaoyground(s).

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	Admin-01		
DEPARTMENT	Admin	**FUNCTION**	Facilities

DESCRIPTION

This project would involve a space needs assessment for City Hall and an upated one of the Police Department as well as a preliminary site analysis of 2-3 potential properties in preparation for the construction of a new joint facility for City Hall and PD.

STATUS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Consultant	$ 45,000.00						$ 45,000.00
TOTAL ALLOCATION	$ 45,000.00	$ -	$ -	$ -	$ -	$ -	$ 45,000.00
SOURCES OF FUNDS							
General Fund	$ 45,000.00						$ 45,000.00
TOTAL FUNDS	$ 45,000.00	$ -	$ -	$ -	$ -	$ -	$ 45,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The police department facility is in extremely poor condition and is not at all well-suited or layed out for police operations. A previous space needs study (January 2022) has demonstrated that the current facility is incredibly undersized. Additionally, City Hall is also under-sized with no decently sized meeting space and unable to house the Council space. It is also not functional from a layout perspective and, from a staff space perspective, is very tight. With likely growth in the relative near future, a new City Hall, designed specifically as a City Hall (along with a facility designed specifically as a PD), would be the best route for the future of those operations. From an economic standpoint, government facilities take up almost half of the property on the square and the City should be focused on relocating those facilties to different locations so that the City can better utilize those spaces for future commercial and/or mixed use opportunities to strengthen the economic propserity of the downtown area.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
		Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	Admin-02		
DEPARTMENT	Admin	**FUNCTION**	Facilities

DESCRIPTION

This project would involve the design, engineering, and bidding process for a new joint facility for City Hall and PD and would only move forward after the space needs and preliminary site analysis is complete. This is a rough cost estimate.

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
Consultant	$ 300,000.00						$ 300,000.00
TOTAL ALLOCATION	$ 300,000.00	$ -	$ -	$ -	$ -	$ -	$ 300,000.00
SOURCES OF FUNDS							
General Fund	$ 300,000.00						$ 300,000.00
TOTAL FUNDS	$ 300,000.00	$ -	$ -	$ -	$ -	$ -	$ 300,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This is the design/bidding for a new joint City Hall/Police Department. The current building for the police department is very old and is not appropriately designed for modern police operations. Additionally, the facility is taking up valuable commercial space that could be used for redevelopment purposes. The City Hall buildling, while newer, is undersized and not well-suited for city operations. It also is located on the square the property is an additional redevlopment opportunity to enhance our downtown area.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
		Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	Admin-03		
DEPARTMENT	Admin	**FUNCTION**	Stormwater

DESCRIPTION

This project would involved a feasability study for the development and implementation of a stormwater utility as well as the development of a five-year capital plan for stormwater needs.

STATUS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Consultant		$ 75,000.00					$ 75,000.00
TOTAL ALLOCATION	$ -	$ 75,000.00	$ -	$ -	$ -	$ -	$ 75,000.00
SOURCES OF FUNDS							
General Fund		$ 25,000.00					$ 25,000.00
Water/Sewer Fund		$ 50,000.00					$ 50,000.00
TOTAL FUNDS	$ -	$ 75,000.00	$ -	$ -	$ -	$ -	$ 75,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

Stormwater control is a critical need for the City, with multiple areas that consistently have flooding issues with even just a couple of inches of rain. The establishment of a stormwater utility would better position the City to take a holistic and long-term approach to stormwater management and appropriately distribute the costs of that function based on impact on the system.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
		Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WWTP-15		
DEPARTMENT	WWTP	**FUNCTION**	improve the road going to the treatment plant
DESCRIPTION	Repaving the road / driveway leading to the Treatment plant and fixing the damaged areas.		
STATUS	ACQUIRE BID		

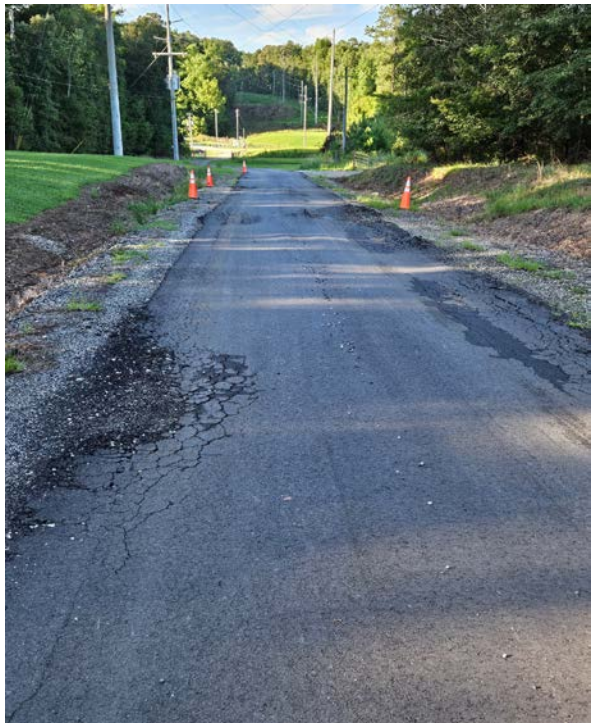
PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 250,000.00						$ 250,000.00
TOTAL ALLOCATION	$ 250,000.00	$ -	$ -	$ -	$ -	$ -	$ 250,000.00
SOURCES OF FUNDS							
TBD	$ 250,000.00						$ 250,000.00
TOTAL FUNDS	$ 250,000.00	$ -	$ -	$ -	$ -	$ -	$ 250,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The road / driveway leading to the treatment plant is deteriorating from heavy equipment and large trucks
A four inch layer of asphalt is needed to sure up the road to keep it from further deterioration
The bad sections of the road needs to be removed and a base layer layed before repaving is done.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WWTP-17						
DEPARTMENT	WWTP	**FUNCTION**	Repair roof of the maintenance shop				
DESCRIPTION	Repair leaking roof on the maintenace shop at the Treatment plant						
STATUS	ACQUIRE BIDS						

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION		$ 20,000.00					$ 20,000.00
TOTAL ALLOCATION	$ -	$ 20,000.00	$ -	$ -	$ -	$ -	$ 20,000.00
SOURCES OF FUNDS							
WASTEWATER		$ 20,000.00					$ 20,000.00
TOTAL FUNDS	$ -	$ 20,000.00	$ -	$ -	$ -	$ -	$ 20,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The maintenance shop at the Headworks of the Treatment plant is leaking inside the shop. The shop is used for chemical storage tools, spare parts and equipment. The moisture is causing rust on tools and equipment and chemical loss due to the humidity and excessive moisture.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WWTP-19
DEPARTMENT	WWTP
FUNCTION	Scum return pump
DESCRIPTION	The scum return pump at the Treatment plant pumps scum back to the headworks of the treatment plant for retreatment.
STATUS	ACQUIRE PRICING

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION		$ 8,000.00					$ 8,000.00
TOTAL ALLOCATION	$ -	$ 8,000.00	$ -	$ -	$ -	$ -	$ 8,000.00
SOURCES OF FUNDS							
WASTEWATER		$ 8,000.00					$ 8,000.00
TOTAL FUNDS	$ -	$ 8,000.00	$ -	$ -	$ -	$ -	$ 8,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The scum return pump is a essential pump to daily operations at the treatment plant facilty. The pump that is in service is unreliable and parts are unavailable due to the historical year and make of the pump.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WWTP- 20						
DEPARTMENT	WWTP	**FUNCTION**	IMPROVE SAFTY AND SECURITY				
DESCRIPTION	Repairs to the damaged fencing around the treatment plant and the pond.						
STATUS	ACQUIRE BIDS						

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 25,000.00						$ 25,000.00
TOTAL ALLOCATION	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ 25,000.00
SOURCES OF FUNDS							
WASTEWATER	$ 25,000.00						$ 25,000.00
TOTAL FUNDS	$ 25,000.00	$ -	$ -	$ -	$ -	$ -	$ 25,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The down fencing arouned the treatment plant from falling trees is a safty and sucurity issue. There are several areas that are down along the pond and Treatment plant.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-WW-54
DEPARTMENT	WATER / WASTEWATER
FUNCTION	EQUIPMENT REPLACEMENT
DESCRIPTION	The replacement of the Komatsu Backhoe The Salvage value of the Backhoe is $ 25,000
STATUS	ACQUIRE BIDS

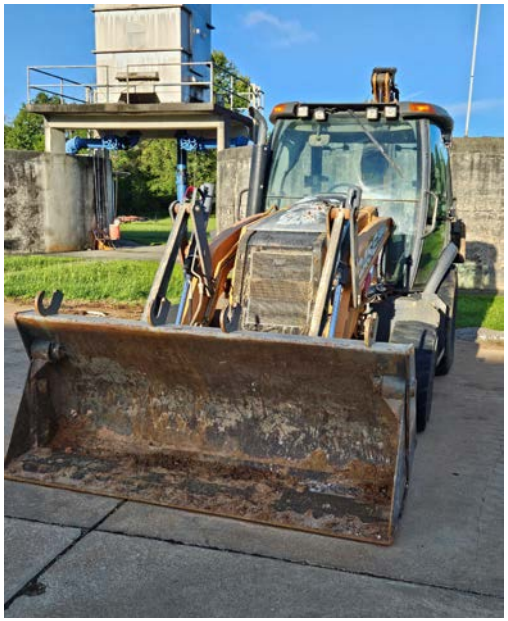
PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION		$ 140,000.00					$ 140,000.00
TOTAL ALLOCATION	$ -	$ 140,000.00	$ -	$ -	$ -	$ -	$ 140,000.00
SOURCES OF FUNDS							
WATER / WASTEWATER		$ 140,000.00					$ 140,000.00
TOTAL FUNDS	$ -	$ 140,000.00	$ -	$ -	$ -	$ -	$ 140,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The existing Komatsu backhoe is a 2004 model and has over 5,000 hours on it. The backhoe is no longer dependable and is need of replacement.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-WW-57							
DEPARTMENT	WATER / WASTEWATER	**FUNCTION**	Replacment of old dump truck					
DESCRIPTION	Purchase of a non CDL dump truck.	Salvage value of the old truck $ 8,000						
STATUS	ACQUIRE BIDS							

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION		$ 75,000.00					$ 75,000.00
TOTAL ALLOCATION	$ -	$ 75,000.00	$ -	$ -	$ -	$ -	$ 75,000.00
SOURCES OF FUNDS							
WATER / WASTEWATER		$ 75,000.00					$ 75,000.00
TOTAL FUNDS	$ -	$ 75,000.00	$ -	$ -	$ -	$ -	$ 75,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The non CDL dump truck will be replacing the old 1989 International dump truck. The international is in need of lots of work to keep it road worthy. The truck is unreliable and cost to fix the ongoing problems is to high for the year of the truck.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-WW-58
DEPARTMENT	WATER / WASTEWATER
FUNCTION	PIPE STORAGE
DESCRIPTION	TWO TWENTY FOOT PIPE STORAGE SHEDS FOR WATER AND SEWER PIPE
STATUS	ACQUIRE BIDS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 14,000.00						$ 14,000.00
TOTAL ALLOCATION	$ 14,000.00	$ -	$ -	$ -	$ -	$ -	$ 14,000.00
SOURCES OF FUNDS							
WATER / WASTEWATER	$ 14,000.00						$ 14,000.00
TOTAL FUNDS	$ 14,000.00	$ -	$ -	$ -	$ -	$ -	$ 14,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The pipe racks will provide adequate cover for our water and sewer pipe from the sun and weather elements. We currently do not have proper storage at this time.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-WW-62						
DEPARTMENT	WATER / WASTEWATER	**FUNCTION**	Two digital signs				
DESCRIPTION	Two led pull behind digital sgins						
STATUS	ACQUIRE BIDS						

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 21,000.00						$ 21,000.00
TOTAL ALLOCATION	$ 21,000.00	$ -	$ -	$ -	$ -	$ -	$ 21,000.00
SOURCES OF FUNDS							
WATER / WASTEWATER	$ 21,000.00						$ 21,000.00
TOTAL FUNDS	$ 21,000.00	$ -	$ -	$ -	$ -	$ -	$ 21,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The purchase of the digital signs will help us communicate with the residence where work and construction is being performed in their area. This includes water service interrutions and road closures.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WW-65
DEPARTMENT	WASTEWATER
FUNCTION	I & I IMPROVEMENTS
DESCRIPTION	Sewer improvements on Industrial Dr
STATUS	ACQUIRE BIDS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION			$ 700,000.00				$ 700,000.00
TOTAL ALLOCATION	$ -	$ -	$ 700,000.00	$ -	$ -	$ -	$ 700,000.00
SOURCES OF FUNDS							
TBD Loan / Grant			$ 700,000.00				$ 700,000.00
TOTAL FUNDS	$ -	$ -	$ 700,000.00	$ -	$ -	$ -	$ 700,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

Industrial Dr and South Harris St Sewer Improvements. Under normal rainfalls this section of sewer is being overwhelmed with stormwater due to infiltration of our sewer system. The section of Indutrial Dr in need of rehab is highlighted below.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WW-69
DEPARTMENT	WASTEWATER
FUNCTION	SEWER LINE INVESTIGATION
DESCRIPTION	Infiltration inspection of one quarter of the systems sewer lines each year.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Est. costs for Investigation	$ 253,290.00	$ 264,000.00	$ 274,000.00	$ 285,000.00			$ 1,076,290.00
Engineering	$ 28,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00			$ 52,000.00
Contingency	$ 26,000.00	$ 27,000.00	$ 28,000.00	$ 29,000.00			$ 110,000.00
Inspection	$ 8,000.00	$ 8,000.00	$ 9,000.00	$ 9,000.00			$ 34,000.00
TOTAL ALLOCATION	$ 315,290.00	$ 307,000.00	$ 319,000.00	$ 331,000.00	$ -	$ -	$ 1,272,290.00
SOURCES OF FUNDS							
TBD	$ 315,290.00	$ 307,000.00	$ 319,000.00	$ 331,000.00			$ 1,272,290.00
TOTAL FUNDS	$ 315,290.00	$ 307,000.00	$ 319,000.00	$ 331,000.00	$ -	$ -	$ 1,272,290.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This testing will provide us with a clear view of the condition of the sewer systems infrastructure.
This will include camera work along with smoke testing the system.
This project will provide critical information to better plan for long-term infrastructure needs and move towards being proactive in the matinenance and replacement of our lines.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-60
DEPARTMENT	WATER
FUNCTION	MAGNETIC FLOW METER
DESCRIPTION	Replacement of the damaged Flow meter at the Ferncrest Facility.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION	$ 20,000.00						$ 20,000.00
TOTAL ALLOCATION	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00
SOURCES OF FUNDS							
WATER / FUND	$ 20,000.00						$ 20,000.00
TOTAL FUNDS	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The magnetic flow meter at the Ferncrest plant is not operational at this time. This meter records the daily flows needed for reporting and daily operations of the drinking water.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-62						
DEPARTMENT	WATER	**FUNCTION**	Fire protection				
DESCRIPTION	Replacment of eight Firehydrants that are currently out of service.						
STATUS	ACQUIRE BIDS						

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION			$ 78,400.00				$ 78,400.00
TOTAL ALLOCATION	$ -	$ -	$ 78,400.00	$ -	$ -	$ -	$ 78,400.00
SOURCES OF FUNDS							
WATER / FUND			$ 78,400.00				$ 78,400.00
TOTAL FUNDS	$ -	$ -	$ 78,400.00	$ -	$ -	$ -	$ 78,400.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The Firehydrants need to be replaced for fire protection of homes and buinesses.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WW-66
DEPARTMENT	WASTEWATER
FUNCTION	I&I IMPROVEMENTS
DESCRIPTION	Sewer improvements on South Harris St south of Industrial Dr
STATUS	ACQUIRE BIDS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION				$ 800,000.00			$ 800,000.00
TOTAL ALLOCATION	$ -	$ -	$ -	$ 800,000.00	$ -	$ -	$ 800,000.00
SOURCES OF FUNDS							
TBD Loan / Grant				$ 800,000.00			$ 800,000.00
TOTAL FUNDS	$ -	$ -	$ -	$ 800,000.00	$ -	$ -	$ 800,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

South Harris st, south of Industrial dr, Sewer Improvements. Under normal rainfalls this section is being overwhelmed with stormwater due to infiltration of our sewer system.The section of South Harris st, in need of rehab is highlighted below.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-67
DEPARTMENT	WATER
FUNCTION	I&I IMPROVEMENTS
DESCRIPTION	Sewer improvements on South Harris St north of Industrial Dr
STATUS	ACQUIRE BIDS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION					$ 750,000.00		$ 750,000.00
TOTAL ALLOCATION	$ -	$ -	$ -	$ -	$ 750,000.00	$ -	$ 750,000.00
SOURCES OF FUNDS							
TBD Loan / Grant					$ 750,000.00		$ 750,000.00
TOTAL FUNDS	$ -	$ -	$ -	$ -	$ 750,000.00	$ -	$ 750,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

South Harris st, north of Industrial dr, Sewer Improvments. Under normal rainfalls this section of sewer is being overwhelmed with stormwater due to infiltration of our sewer system. The section of South Harris st in need of rehab is highlighted below.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	WAT-68							
DEPARTMENT	WATER	**FUNCTION**	WELL-13					
DESCRIPTION	Add well 13 to Ferncrest Plant							
STATUS	ACQUIRE BIDS							

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION						3,000.000.00	$3,000,000.00
TOTAL ALLOCATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SOURCES OF FUNDS							
Drinking water State Revolving Fund Loan 2.85%						3,000.000.00	$3,000,000.00
TOTAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

Adding Well # 13 to the Ferncrest Facility. The additional Well would provide the much needed water-supply to insure that the system can meet peak demands during drought conditions as well as well failures and main breaks The additional Well would take some of the burden off of Well # 12

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	ELEC-20		
DEPARTMENT	ELECTRIC	**FUNCTION**	TO PICK UP TRANSFORMERS & SET POLES
DESCRIPTION	2023 FORD LINE TRUCK PO 6011 issued on 05/05/2022		
STATUS	CARRYOVER		

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
FORD LINE TRUCK	$ 260,504.00						$ 260,504.00
TOTAL ALLOCATION	$ 260,504.00	$ -	$ -	$ -	$ -	$ -	$ 260,504.00
SOURCES OF FUNDS							
FUND BALANCE	$ 260,504.00						$ 260,504.00
TOTAL FUNDS	$ 260,504.00	$ -	$ -	$ -	$ -	$ -	$ 260,504.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

Replace current line truck which is a 1990 model that is not reliable and is unsafe to operate
$10,000 surplus value

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	1,000.00	Operations and Maintenance
$	-	Other Capital Outlay
$	1,000.00	Total Operating Expenses
$	1,000.00	Sources of Revenue to Cover Expenses
$	1,000.00	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT ELEC-16

DEPARTMENT

FUNCTION To illuminate city streets with new brighter energy efficient LED fixtures.

DESCRIPTION

Cooper 122W LED Street Light, replaces 400W HPS Street Light with all mounting brackets. Qty 92

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
Church St. and Floyd St.	$ 46,000.00						$ 46,000.00
Haynes St. and Warthen St.		$48,000					$ 48,000.00
MLK Ave. and McCarty St			$ 50,000.00				$ 50,000.00
Sunhill Rd. and Riddleville Rd.				$ 52,500.00			$ 52,500.00
Industrial Blvd and Washington Ave					$ 54,500.00		$ 54,500.00
Waco Dr. and Ridgeland Dr.						$ 56,500.00	$ 56,500.00
TOTAL ALLOCATION	$ 46,000.00	$ 48,000.00	$ 50,000.00	$ 52,500.00	$ 54,500.00	$ 56,500.00	$ 307,500.00
SOURCES OF FUNDS							
Fund Balance	$ 46,000.00	$ 48,000.00	$ 50,000.00	$ 52,500.00	$ 54,500.00	$ 56,500.00	$ 307,500.00
TOTAL FUNDS	$ 46,000.00	$ 48,000.00	$ 50,000.00	$ 52,500.00	$ 54,500.00	$ 56,500.00	$ 307,500.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This will upgrade the street lights to higher lumens and more energy efficient LED fixtures matching North and South Harris St increasing lighting for safety. This will also reduce energy consumption and maintenance expense along with being more reliable with a new warranty. This will standardize the lighting along the entire street with matching illumination opposed to the current mismatched lighting on city streets.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT
ELEC-17

DEPARTMENT

FUNCTION To transport backhoe, mini-ex, trencher, tractor, large and small transformers and any other equipment.

DESCRIPTION BigTex model 25PH 30ft Heavy Duty Tandem Dual Wheel Pintle Trailer, 20,100 lbs Capacity

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION	$ 20,000.00						$ 20,000.00
TOTAL ALLOCATION	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00
SOURCES OF FUNDS							
Fund Balance	$ 20,000.00						$ 20,000.00
TOTAL FUNDS	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This trailer offers the ability to transport equipment more quickly and safer to and from work sites. This also reduces tire and drivetrain wear and tear. This trailer is rated to haul the larger transformers that we now have pay a contractor to haul.
This trailer is compatible with the existing tow vehicles and hitches.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	ELEC-18		
DEPARTMENT		**FUNCTION**	To disconnect the substation from the incoming line also to reroute feeder power lines
DESCRIPTION	Omni-Rupter®Switches are load interrupter switches expressly designed to handle the switching duties of overhead distribution feeders.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
2 switches at $10,000 each	$20,000.00						$ 20,000.00
TOTAL ALLOCATION	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00
SOURCES OF FUNDS							
Fund Balance	$ 20,000.00						$ 20,000.00
TOTAL FUNDS	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

To replace an aging switch and maintain a spare in inventory.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	ELEC-19		
DEPARTMENT	Electric	**FUNCTION**	Used to transport wood, fiberglass, steel, concrete poles exceeding 45' safely to and from job sites.
DESCRIPTION	CZ Engineering CZ15KP extendable pole trailer, electric brakes, white in color.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 20,000.00						$ 20,000.00
TOTAL ALLOCATION	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00
SOURCES OF FUNDS							
Fund Balance	$ 20,000.00						$ 20,000.00
TOTAL FUNDS	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

The current trailer is not rated for and cannot tranport poles over 45' safely.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	ELEC-21		
DEPARTMENT	Electric	**FUNCTION**	For trenching cable including but not limited to power and fiber when a trencher is not feasible.
DESCRIPTION	Bobcat ED35 25HP R2 -Series Compact Excavator		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION	$ 64,000.00						$ 64,000.00
TOTAL ALLOCATION	$ 64,000.00	$ -	$ -	$ -	$ -	$ -	$ 64,000.00
SOURCES OF FUNDS							
Fund Balance	$ 64,000.00						$ 64,000.00
TOTAL FUNDS	$ 64,000.00	$ -	$ -	$ -	$ -	$ -	$ 64,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

This machine is needed in smaller jobs where a trencher or backhoe is not feasible such as fenced in properties in tight spaces.
This is also usful for material handling such as reels of wire and fiber cable. Also useful for installing conduit and pulling cable through conduit.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
		Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
		Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT	ELEC-28
DEPARTMENT	ELECTRIC
FUNCTION	RECONDUCTING AND REPLACING THE UNDERGROUND PRIMARY
DESCRIPTION	POWER LINE IN THE WOODBINE SUBDIVISION
STATUS	

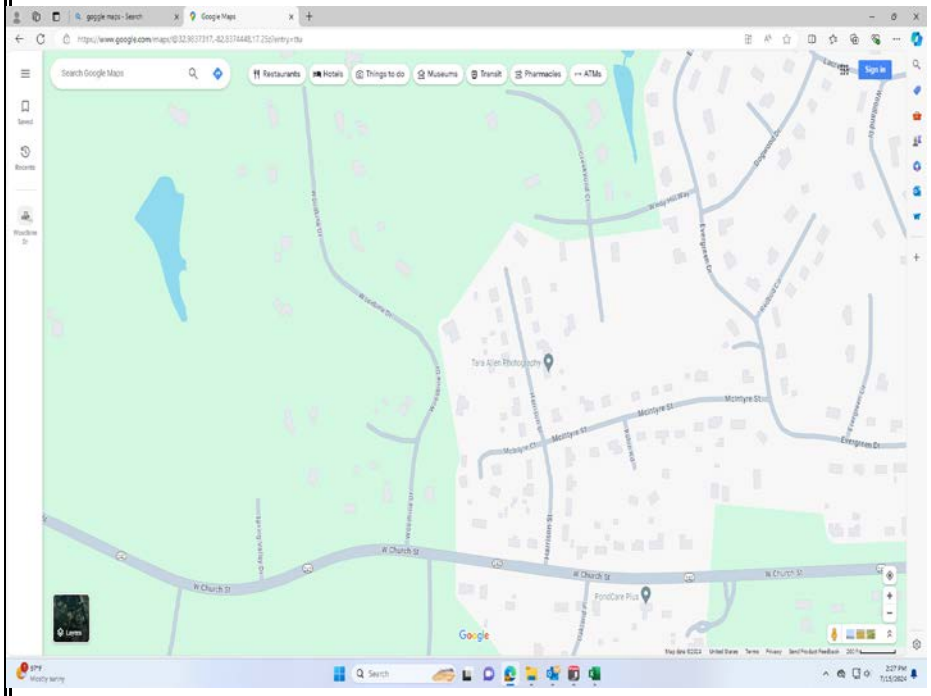
PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION			$ 130,000.00				$ 130,000.00
TOTAL ALLOCATION	$ -	$ -	$ 130,000.00	$ -	$ -	$ -	$ 130,000.00
SOURCES OF FUNDS							
Fund Balance			$ 130,000.00				$ 130,000.00
TOTAL FUNDS	$ -	$ -	$ 130,000.00	$ -	$ -	$ -	$ 130,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

THE EXISTING CONDUCTORS IN WOODBINE SUBDIVISION ARE OVER 40 YEARS OLD AND STARTING TO FAIL WITH 2 FAULTS IN 2022 AND 2023.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT
F550 Bucket Truck 29

DEPARTMENT
Electric/Telecom

FUNCTION
Maintain and repair all powerline and telecom fiber

DESCRIPTION
ALTEC Model AT40-G telescopic articulating Aerial device with ISO-Boom

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION	$ 205,000.00						$ 205,000.00
TOTAL ALLOCATION	$ 205,000.00	$ -	$ -	$ -	$ -	$ -	$ 205,000.00
SOURCES OF FUNDS							
Fund Balance	$ 205,000.00						$ 205,000.00
TOTAL FUNDS	$ 205,000.00	$ -	$ -	$ -	$ -	$ -	$ 205,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

To be utilized in tight places where two trucks are needed but not enough for a small and standard size truck. This is also needed during storm restoration and fiber installation, maintenance and repair.
Telecom would pay 35% and electric would pay 65% if we keep telecom. TBD

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	500.00	Operations and Maintenance
$	-	Other Capital Outlay
$	500.00	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT Storage Building 30	
DEPARTMENT Electric	**FUNCTION** For Christmas decorations and other materials
DESCRIPTION	
STATUS	

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION						$ 12,000.00	$ 12,000.00
TOTAL ALLOCATION	$ -	$ -	$ -	$ -	$ -	$ 12,000.00	$ 12,000.00
SOURCES OF FUNDS							
Fund Balance	$ 12,000.00						$ 12,000.00
TOTAL FUNDS	$ 12,000.00	$ -	$ -	$ -	$ -	$ -	$ 12,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

For more dry storage for materials, equipment, Christmas decorations and telecom materials.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT
Ditch Witch Trencher 31

DEPARTMENT
Electric

FUNCTION
For trenching in tight areas where the ride trencher will not fit.

DESCRIPTION
Ditch Witch C30XB walk behind trencher

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION	$ 24,000.00						$ 24,000.00
TOTAL ALLOCATION	$ 24,000.00	$ -	$ -	$ -	$ -	$ -	$ 24,000.00
SOURCES OF FUNDS							
Fund Balance	$ 24,000.00						$ 24,000.00
TOTAL FUNDS	$ 24,000.00	$ -	$ -	$ -	$ -	$ -	$ 24,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

For trenching in tight areas where the ride trencher will not fit. And with the new underground projects, including underground fiber, trenching is becoming more in demand.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	500.00	Operations and Maintenance
$	-	Other Capital Outlay
$	500.00	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT
ELEC-32

DEPARTMENT
Electric

FUNCTION
Maintain overhead power lines.

DESCRIPTION
2026 AA55E Aerial lift bucket truck, 55' platform height.

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION		$ 316,000.00					$ 316,000.00
TOTAL ALLOCATION	$ -	$ 316,000.00	$ -	$ -	$ -	$ -	$ 316,000.00
SOURCES OF FUNDS							
Fund Balance		$ 316,000.00					$ 316,000.00
TOTAL FUNDS	$ -	$ 316,000.00	$ -	$ -	$ -	$ -	$ 316,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

We are in need of replacing the 1997 FreightLiner F-70 bucket truck.
Surplus value of $10.000.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	500.00	Operations and Maintenance
$	-	Other Capital Outlay
$	500.00	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT Elec-33

DEPARTMENT	**FUNCTION**
Electric Dept	Moving power lines underground for TAP project

DESCRIPTION

Per TAP project, relocate all power utilites to underground

STATUS

PROJECT BUDGET	**PROPOSED FY 2025**	**PROJECTED FOR FUTURE YEARS**					
		FY 2026	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
Gilmore, Jernigan, Brookins, E. Church and Smith St.			$1,500,000.00				$ 1,500,000.00
TOTAL ALLOCATION	$ -	$ -	$1,500,000.00	$ -	$ -	$ -	$ 1,500,000.00
SOURCES OF FUNDS							
Fund Balance			$1,500,000.00				$ 1,500,000.00
TOTAL FUNDS	$ -	$ -	$1,500,000.00	$ -	$ -	$ -	$ 1,500,000.00

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$ -	Personnel
$ -	Operations and Maintenance
$ 1,500,000.00	Other Capital Outlay
$ 1,500,000.00	Total Operating Expenses
$ -	Sources of Revenue to Cover Expenses
$ -	Total Revenues

CITY OF SANDERSVILLE, GEORGIA **CAPITAL IMPROVEMENTS PROGRAM**

PROJECT Elec-34

DEPARTMENT Electric Dept

FUNCTION Street TDB for relocating power to underground per single street.

DESCRIPTION

Street TDB for relocating power to underground per single street.

STATUS

PROJECT BUDGET	PROPOSED FY 2025	PROJECTED FOR FUTURE YEARS					
		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
EXPENDITURE ALLOCATION							
StreetsTBD		$ 250,000.00	$ 260,000.00	$ 270,000.00	$ 285,000.00	$ 300,000.00	$1,365,000.00
TOTAL ALLOCATION	$ -	$ 250,000.00	$ 260,000.00	$ 270,000.00	$ 285,000.00	$ 300,000.00	$1,365,000.00
SOURCES OF FUNDS							
Fund Balance		$ 250,000.00	$ 260,000.00	$ 270,000.00	$ 285,000.00	$ 300,000.00	$1,365,000.00
TOTAL FUNDS	$ -	$ 250,000.00	$ 260,000.00	$ 270,000.00	$ 285,000.00	$ 300,000.00	###########

CITY OF SANDERSVILLE, GEORGIA

JUSTIFICATION

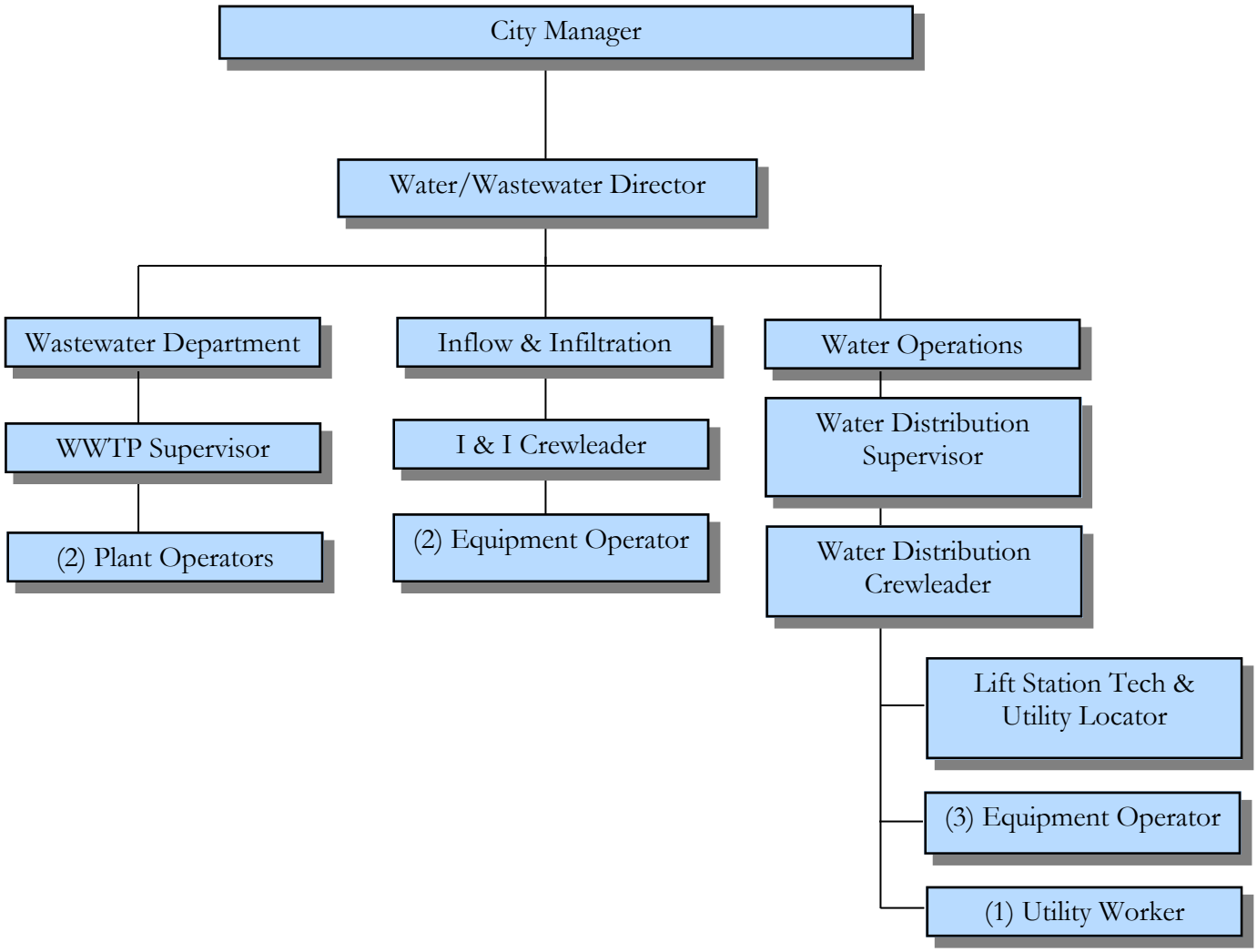
Moving wires underground improves both operational dependency by eliminating the risk of falling trees and strong winds from downing power lines during weather events. It also improves the overall aesthetics of the street.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

$	-	Personnel
$	-	Operations and Maintenance
$	-	Other Capital Outlay
$	-	Total Operating Expenses
$	-	Sources of Revenue to Cover Expenses
$	-	Total Revenues

WATER DEPARTMENT



WATER AND SEWER FUND

This fund accounts for the receipts and disbursements to finance the City's Water and Sewer Department. This department is responsible for water treatment, storage, and the distribution system as well as the wastewater collection, pumping, and treatment system. This fund also supports the Infiltration & Inflow Division which inspects and repairs the City's sewer lines.

SPLOST funds, USDA funds and GEFA loans are used to finance major projects in this fund. Any SPLOST funds 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 with rates set to cover the cost of personnel, operations, equipment and improvements, debt service, and extensions of the systems.

EXPENSES SUMMARY

Inflow & Infiltration

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 146,898	$ 193,153	$ 191,855	-0.67%
Purchase/Contract Services	$ 5,788	$ 10,300	$ 10,400	0.97%
Supplies	$ 4,237	$ 5,000	$ 7,100	42.00%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation/Amortization	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ 100		-100.00%
Total Operating Expenses	$ 156,923	$ 208,553	$ 209,355	0.38%

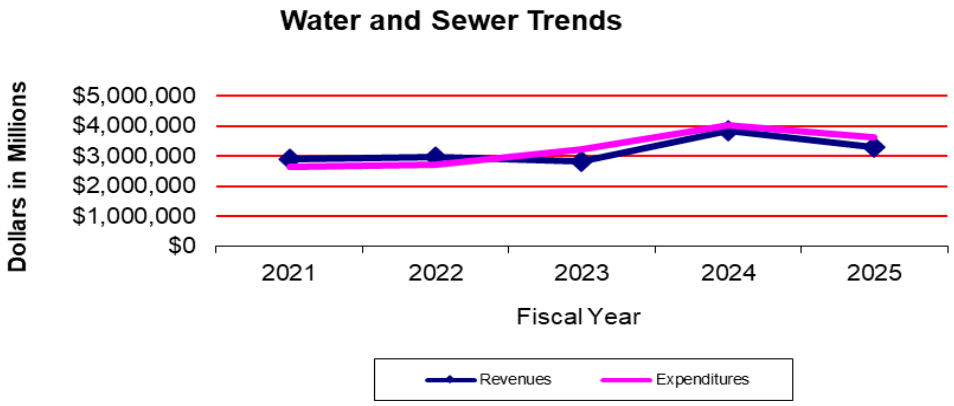
Wastewater Treatment Plant

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 181,995	$ 204,705	$ 227,504	11.14%
Purchase/Contract Services	$ 105,897	$ 110,050	$ 137,550	24.99%
Supplies	$ 93,640	$ 113,600	$ 111,800	-1.58%
Capital Outlay (Minor)	$ 94,728	$ -	$ 275,000	100.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation/Amortization	$ 187,056	$ 362,568	$ 370,000	2.05%
Other Costs	$ -	$ 500	$ -	-100.00%
Total Operating Expenses	$ 663,316	$ 791,423	$ 1,121,854	41.75%

EXPENSES SUMMARY

Water/Sewer

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 513,543	$ 548,800	$ 623,456	13.60%
Purchase/Contract Services	$ 459,281	$ 504,645	$ 900,450	78.43%
Supplies	$ 133,054	$ 139,600	$ 133,300	-4.51%
Capital Outlay (Minor)	$ 126,961	$ 101,300	$ 41,000	-59.53%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation/Amortization	$ 510,319	$ 595,009	$ 600,000	0.84%
Other Costs	$ 594	$ 1,750	$ 1,700	-2.86%
Total Operating Expenses	$ 1,743,751	$ 1,891,104	$ 2,299,907	21.62%



PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
*Number of residential water customers	2,300	2,275	2,280
*Number of residential sewer customers	1,907	1,882	1,890
*Number of commercial/industrial water customers	475	474	480
*Number of commercial/industrial sewer customers	374	371	375
**Irrigation customers (inclusive)	240	250	260
*Number of flat rate sewer customers	178	176	176
Gallons of water pumped to the City of Tennille	101,641,090	105,700,900	109,500,000
Gallons of water pumped from wells	712,256,375	691,935,201	701,000,000
Gallons of water billed	408,146,800	417,019,000	420,000,000
Percentage of treated water lost to leakage, fire protection, & other	39.0%	35.0%	25.0%
Gallons of sewage treated and discharged from the WWTP	378,756,300	380,000,000	390,000,000
Gallons of sewage billed	183,590,500	181,752,100	190,000,000
Percentage of treated sewage from infiltration and inflow	51.5%	52.2%	51.3%
Number of operational water wells	5	5	5
Average Gallons per Day (GPD) of water pumped	1,768,020	1,899,326	2,000,000
***Average GPD allowed by EPD Withdrawal Permit	4,500,000	4,500,000	4,500,000
Percentage of Permitted Average GPD actually used	39%	42%	44%
Peak GPD of water pumped	4,224,769	3,229,971	3,600,000
Number of operational sewage lift stations	19	19	19
Average GPD of sewage treated and discharged from the WWTP	1,021,538	1,185,644	1,200,000
Average GPD of sewage discharged permitted by NPDES Permit	1,750,000	1,750,000	1,750,000
Percentage of Permitted Average GPD actually used	58%	68%	69%
Number of water leaks repaired	250	174	160
Number of sewage spills requiring EPD notification	0	0	0
Number of NPDES Permit violations per EPD	0	0	0
Dollar amount of fixed assets at FY end	$ 21,425,911	$ 21,600,000	$ 21,900,000
Long-term debt principal outstanding at FY end	$ 15,798,560	$ 14,698,296	$ 14,140,866
Long-term outstanding as a % of fixed assets at FY end	73.74%	68.05%	64.57%
Long-term debt outstanding per capita at FY end	2,672	2,529	2,433
Water & Wastewater Annual Debt Service Payments (p & I)	$ 947,654	$ 849,583	$ 738,422
Net Position for FY	$ 213,383	$ (270,957)	$ (538,433)
Ratio of Water & Wastewater System Net Income to Annual Debt Service Payments (P & I)	22.52%	-31.89%	-72.92%
Number of FTE employees	14	14	14
Net Income (Loss) per FTE employee	15,242	-19,354	-38,460

Account Number	Account Description or Title WATER/WASTEWATER FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING REVENUES:			
	Water			
	INTERGOVERNMENTAL REVENUES			
505.33.1150	Grants: Federal- FEMA	$ -	$ -	$ -
505.33.4114	Grants: State- One Georgia	$ 131,724	$ -	$ -
505.33.0000	TOTAL INTERGOVERNMENTAL	$ 131,724	$ -	$ -
	CHARGES FOR SERVICES			
505.34.4210	Water Sales	$ 1,661,344	$ 1,661,905	$ 2,000,000
505.34.4211	Water Sales from Firehouse	$ 6,506	$ 4,000	$ 2,500
505.34.4210	*Sub-total: Water Charges*	*$ 1,667,851*	*$ 1,665,905*	*$ 2,002,500*
505.34.4291	Water Tap Fees	$ 7,000	$ 8,000	$ 12,000
505.34.4292	Late Payment Penalties and Interest	$ 58,588	$ 55,000	$ 58,000
505.34.9900	Convenience Fees	$ -	$ -	$ -
505.34.4290	*Sub-total: Other Fees*	*$ 65,588*	*$ 63,000*	*$ 70,000*
505.34.4200	TOTAL CHARGES FOR SERVICE	$ 1,733,439	$ 1,728,905	$ 2,072,500
	Sewer			
505.34.4200	CHARGES FOR SERVICES			
505.34.4251	Sewer Charges	$ 1,034,830	$ 1,020,665	$ 1,200,000
505.34.4252	Waste Water Dumping	$ 27,129	$ 25,000	$ 20,000
505.34.4250	*Sub-total: Sewer Charges*	*$ 1,061,959*	*$ 1,045,665*	*$ 1,220,000*
505.34.4295	Sewer Tap Fees	$ 2,400	$ 2,000	$ 2,500
	Sub-total: Other Fees	*$ 2,400*	*$ 2,000*	*$ 2,500*
	TOTAL CHARGES FOR SERVICE	$ 1,064,359	$ 1,047,665	$ 1,222,500
	TOTAL OPERATING REVENUES	**$ 2,929,522**	**$ 2,776,570**	**$ 3,295,000**
	OPERATING EXPENSES:			
	Inflow & Infiltration			
505.4331.51	PERSONAL SERVICES/BENEFITS			
505.4331.51.1100	Regular Employees	$ 96,607	$ 127,309	$ 127,937
505.4331.51.1300	Overtime	$ 3,888	$ 4,800	$ 1,846
505.4331.51.1000	*Sub-total: Salaries and Wages*	$ 100,495	$ 132,109	$ 129,783
505.4331.51.2102	Group Health & Life GMEBS-I&I	$ 26,091	$ 26,826	$ 38,495
505.4331.51.2201	Social Security (FICA) Contributions	$ 6,622	$ 10,106	$ 6,370
505.4331.51.2401	Retirement Contributions	$ 7,492	$ 14,545	$ 15,077
505.4331.51.2402	Def. Comp (457) City Match I&I	$ 1,344	$ 1,350	$ 896
505.4331.51.2701	Workers Compensation	$ 4,854	$ 8,217	$ 1,234
505.4331.51.2901	Medical	$ -	$ -	
505.4331.51.2000	*Sub-total: Employee Benefits*	$ 46,403	$ 61,044	$ 62,072
505.4331.51.0000	TOTAL PERSONAL SERVICES	$ 146,898	$ 193,153	$ 191,855
	PURCHASED PROPERTY SERVICES			
505.4331.52.1001	Consulting	$ -	$ 200	$ 500
505.4331.52.1201	Legal	$ -	$ -	$ -
505.4331.52.1301	Computer Software Support	$ 277	$ 400	$ 400
505.4331.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 277*	*$ 600*	*$ 900*
505.4331.52.2201	M&R Buildings	$ 31	$ 300	$ 100
505.4331.52.2202	M&R Equipment	$ 1,209	$ 4,000	$ 2,000
505.4331.52.2203	M&R Vehicles	$ -	$ -	$ 1,000
505.4331.52.2000	*Sub-total Purchased Property Services*	*$ 1,240*	*$ 4,300*	*$ 3,100*
505.4331.52.3101	Insurance, Property/Liability/Fidelity	$ 3,537	$ 3,800	$ 4,300
505.4331.52.3102	Insurance, Liability Damages	$ -	$ -	$ -
505.4331.52.3203	Cellular Phones	$ -	$ -	
505.4331.52.3301	Advertising	$ 126	$ 100	$ 100
505.4331.52.3501	Travel	$ 606	$ 600	$ 600
505.4331.52.3601	Dues & Fees	$ 36	$ 200	$ 400
505.4331.52.3701	Education and Training	$ -	$ 500	$ 800

Account Number	Account Description or Title WATER/WASTEWATER FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
505.4331.52.3801	Licenses	$ 30	$ 200	$ 200
505.4331.52.3000	*Sub-total Other Purchased Services*	*$ 4,335*	*$ 5,400*	*$ 6,400*
505.4331.52.0000	TOTAL PURCHASED SERVICES	$ 5,852	$ 10,300	$ 10,400
	SUPPLIES			
505.4331.53.1100	General Supplies and Materials	$ 451	$ 700	$ 500
505.4331.53.1270	Gas/Diesel	$ 700	$ 1,000	$ 3,000
505.4331.53.1601	Small Tools & Equipment	$ -	$ 500	$ 500
505.4331.53.1701	Uniforms	$ 3,086	$ 2,800	$ 3,100
505.4331.53.0000	TOTAL SUPPLIES	$ 4,237	$ 5,000	$ 7,100
	CAPITAL OUTLAY (MINOR)			
505.4331.54.2402	Computer Software Program	$ -	$ -	$ -
505.4331.54.2500	Equipment	$ -	$ -	$ -
505.4331.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
	DEPRECIATION AND AMORTIZATION			
505.4331.56.1001	Depreciation	$ -	$ -	$ -
505.4331.56.1002	Amortization	$ -	$ -	$ -
505.4331.56.0000	TOTAL DEPRECIATION	$ -	$ -	$ -
	OTHER COSTS			
505.4331.57.3401	Miscellaneous Expenses	$ -	$ 100	
505.4331.57.0000	TOTAL OTHER COSTS	$ -	$ 100	$ -
Sub-total	**Inflow/Infiltration Operating Expenses**	**$ 156,987**	**$ 208,553**	**$ 209,355**
	Wastewater Treatment Plant			
505.4335.51	PERSONAL SERVICES/BENEFITS			
505.4335.51.1100	Regular Employees	$ 127,278	$ 135,564	$ 142,224
505.4335.51.1300	Overtime	$ 2,107	$ 2,000	$ 1,026
505.4335.51.1000	*Sub-total: Salaries and Wages*	*$ 129,385*	*$ 137,564*	*$ 143,250*
505.4335.51.2102	Group Insurance	$ 33,291	$ 38,965	$ 50,031
505.4335.51.2201	Social Security (FICA) Contributions	$ 8,479	$ 10,524	$ 10,959
505.4335.51.2401	Retirement Contributions	$ 8,200	$ 15,146	$ 19,748
505.4335.51.2402	Deferred Comp-City Match	$ 130	$ 130	$ 896
505.4335.51.2701	Workers Compensation	$ 1,543	$ 2,376	$ 2,120
505.4335.51.2901	Medical	$ 967	$ -	$ 500
505.4335.51.2000	*Sub-total: Employee Benefits*	*$ 52,610*	*$ 67,141*	*$ 84,254*
505.4335.51.0000	TOTAL PERSONAL SERVICES	$ 181,995	$ 204,705	$ 227,504
505.4335.52	PURCHASE/CONTRACT SERVICES			
505.4335.52.1001	Professional Consulting	$ 7,250	$ 10,000	$ 6,000
505.4335.52.1201	Legal Fees	$ -	$ 300	$ 300
505.4335.52.1202	Engineering Fees	$ -	$ -	
505.4335.52.1207	Survey/Planning	$ -	$ -	
505.4335.52.1300	Technical Fees/Lab	$ 11,640	$ 13,000	$ 14,000
505.4335.52.1301	Computer Software Support	$ 1,454	$ 2,500	$ 3,000
505.4335.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 20,344*	*$ 25,800*	*$ 23,300*
505.4335.52.2100	Custodial/Lawncare	$ -	$ -	$ -
505.4335.52.2201	M&R Building	$ 890	$ 7,000	$ 5,000
505.4335.52.2202	M&R Equipment	$ 5,162	$ 6,000	$ 5,000
505.4335.52.2203	M&R Vehicles	$ 11,390	$ 8,000	$ 8,000
505.4335.52.2204	M&R Digester/Aeration Basin/Clarif	$ 33,889	$ 25,000	$ 50,000
505.4335.52.2206	M&R Infrastructure Grounds	$ 393	$ 1,000	
505.4335.52.2320	Rentals	$ -	$ -	$ -
505.4335.52.2321	Rental Equipment TP Enterprise			
505.4335.52.2000	*Sub-total: Property Services*	*$ 51,724*	*$ 47,000*	*$ 68,000*

Account Number	Account Description or Title WATER/WASTEWATER FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
505.4335.52.3101	Insurance, Property/Liability/Fidelity	$ 21,120	$ 23,000	$ 35,000
505.4335.52.3102	Insurance, Liability Damages	$ 2,221	$ 500	$ -
505.4335.52.3203	Cellular Phones	$ 589	$ 600	$ 600
505.4335.52.3204	Landline Phones	$ 1,111	$ 1,500	$ 1,400
505.4335.52.3206	Postage	$ 1,994	$ 2,500	$ 3,600
505.4335.52.3301	Advertising	$ 283	$ 800	$ 200
505.4335.52.3401	Printing and Binding	$ 3	$ -	
505.4335.52.3501	Travel	$ 3,950	$ 4,800	$ 2,500
505.4335.52.3601	Dues and Fees	$ 365	$ 1,000	$ 1,200
505.4335.52.3701	Education and Training	$ 2,053	$ 2,300	$ 1,500
505.4335.52.3801	Licenses	$ 140	$ 250	$ 250
505.4335.52.3900	Other Purchased Svc - Storm			
505.4335.52.3906	Contracted Services	$ -	$ -	$ -
505.4335.52.3000	*Sub-total: Other Purchased Services*	*$ 33,829*	*$ 37,250*	*$ 46,250*
505.4335.52.0000	TOTAL PURCHASED SERVICES	$ 105,897	$ 110,050	$ 137,550
505.4335.53	SUPPLIES			
505.4335.53.1101	General Supplies & Materials	$ 5,423	$ 7,500	$ 6,500
505.4335.53.1102	Janitorial Supplies	$ -	$ -	
505.4335.53.1103	Lab Supplies	$ 2,440	$ 3,800	$ 5,000
505.4335.53.1104	Chemicals	$ 17,856	$ 25,000	$ 28,000
505.4335.53.1105	Chemicals-Land Application Sites	$ 51,299	$ 55,000	$ 45,000
505.4335.53.1108	Vegetation Control	$ -	$ -	
505.4335.53.1270	Gasoline/Diesel	$ 6,969	$ 9,000	$ 12,000
505.4335.53.1301	Food	$ 796	$ 800	$ 800
505.4335.53.1401	Books and Periodicals	$ -	$ -	
505.4335.53.1601	Small Tools and Equipment	$ 2,844	$ 1,000	$ 1,000
505.4335.53.1602	Lab Equipment	$ 2,299	$ 7,500	$ 8,000
505.4335.53.1701	Uniforms	$ 3,714	$ 4,000	$ 5,500
505.4335.53.0000	TOTAL SUPPLIES	$ 93,640	$ 113,600	$ 111,800
505.4335.54	CAPITAL OUTLAY (MINOR)			
505.4335.54.1200	Sites/Improvements	$ -	$ -	$ 250,000
505.4335.54.1300	Buildings	$ -	$ -	$ 25,000
505.4335.54.2301	Furniture and Fixtures	$ -	$ -	$ -
505.4335.54.2401	Computers	$ -	$ -	$ -
505.4335.54.2402	Computer Software Program	$ -	$ -	$ -
505.4335.54.2501	Other Equip.	$ 94,728	$ -	$ -
505.4335.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 94,728	$ -	$ 275,000
505.4335.55	INTERFUND/DEPT. CHARGES			
505.4335.55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ -
505.4335.56	DEPRECIATION & AMORTIZATION			
505.4335.56.1001	Depreciation	$ 187,056	$ 362,568	$ 370,000
505.4335.56.1002	Amortization	$ -	$ -	$ -
505.4335.56.0000	TOTAL DEPREC. AND AMORT.	$ 187,056	$ 362,568	$ 370,000
505.4335.57	OTHER COSTS			
505.4335.57.3300	Solid Waste Disposal Fees	$ -	$ -	$ -
505.4335.57.3401	Miscellaneous Expenses	$ -	$ 500	
505.4335.57.0000	TOTAL OTHER COSTS	$ -	$ 500	$ -
	Sub-total Wastewater TP Operating Expenses	**$ 663,316**	**$ 791,423**	**$ 1,121,854**
	Water Treatment, Distribution, & Sewer Collection System			
505.4400.51	PERSONAL SERVICES/BENEFITS			
505.4400.51.1100	Regular Employees	$ 364,626	$ 367,865	$ 392,708

Account Number	Account Description or Title WATER/WASTEWATER FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
505.4400.51.1300	Overtime	$ 8,153	$ 15,000	$ 10,173
505.4400.51.1000	*Sub-total: Salaries and Wages*	*$ 372,779*	*$ 382,865*	*$ 402,881*
505.4400.51.2102	Group Insurance	$ 68,803	$ 69,771	$ 111,649
505.4400.51.2103	Insurance Buy Out Program	$ 2,400	$ 2,400	$ 2,400
505.4400.51.2201	Social Security (FICA) Contributions	$ 27,477	$ 29,289	$ 30,820
505.4400.51.2401	Retirement Contributions	$ 22,176	$ 42,153	$ 45,212
505.4400.51.2402	Deferred Comp-City Match	$ 4,763	$ 5,319	$ 8,672
505.4400.51.2701	Workers Compensation	$ 14,728	$ 16,503	$ 21,322
505.4400.51.2901	Medical	$ 417	$ 500	$ 500
505.4400.51.2000	*Sub-total: Employee Benefits*	*$ 140,764*	*$ 165,935*	*$ 220,575*
505.4400.51.0000	TOTAL PERSONAL SERVICES	$ 513,543	$ 548,800	$ 623,456
505.4400.52	PURCHASE/CONTRACT SERVICES			
505.4400.52.1001	Professional Consulting	$ 2,464	$ 10,000	$ 7,000
505.4400.52.1200	Professional: Surveyors	$ -	$ 300	$ -
505.4400.52.1201	Legal Fees	$ 2,220	$ 1,000	$ 500
505.4400.52.1202	Engineering Fees	$ 39,374	$ 48,000	$ 48,000
505.4400.52.1207	Survey/Planning	$ 250	$ 2,000	$ 1,000
505.4400.52.1300	Technical Fees/Lab	$ 11,916	$ 16,245	$ 16,000
505.4400.52.1301	Computer Software Support	$ 5,344	$ 7,500	$ 8,500
505.4400.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 61,568*	*$ 85,045*	*$ 81,000*
505.4400.52.2130	Custodial	$ -	$ -	$ -
505.4400.52.2201	M&R Buildings/Grounds	$ 530	$ 1,000	$ 20,500
505.4400.52.2202	M&R Equipment	$ 16,936	$ 15,000	$ 15,000
505.4400.52.2203	M&R Vehicles	$ 10,991	$ 10,000	$ 7,500
505.4400.52.2204	M&R Water System	$ 109,928	$ 120,000	$ 145,000
505.4400.52.2205	M&R Infrastructure Streets	$ 8,029	$ 13,700	$ 8,000
505.4400.52.2207	M&R Wells	$ 4,730	$ 50,000	$ 135,000
505.4400.52.2208	M&R Sewer System	$ 74,235	$ 75,000	$ 355,000
505.4400.52.2209	M&R Lift Stations	$ 58,557	$ 25,000	$ 35,000
505.4400.52.2320	Rentals	$ 4,171	$ -	$ 200
505.4400.52.2321	Rental Equipment Wat Enterprise			
505.4400.52.2000	*Sub-total: Property Services*	*$ 288,107*	*$ 309,700*	*$ 721,200*
505.4400.52.3101	Insurance, Property/Liability/Fidelity	$ 40,796	$ 45,000	
505.4400.52.3102	Insurance, Liability Damages	$ 2,734	$ 4,000	$ 4,000
505.4400.52.3203	Cellular Phones	$ 2,494	$ 2,200	$ 3,000
505.4400.52.3204	Landline Phones	$ 1,111	$ 1,500	$ 1,250
505.4400.52.3206	Postage	$ 2,268	$ 2,500	$ 2,500
505.4400.52.3301	Advertising	$ 1,197	$ 1,700	$ 1,000
505.4400.52.3401	Printing and Binding	$ -	$ -	
505.4400.52.3501	Travel	$ 1,924	$ 3,000	$ 5,500
505.4400.52.3600	Dues and Fees	$ 55,072	$ 45,000	$ 75,000
505.4400.52.3602	Closing Fee GEFA Loan CWSRF15003	$ -	$ -	
505.4400.52.3603	GEFA Loan Fees	$ -	$ -	
505.4400.52.3701	Education and Training	$ 1,420	$ 4,000	$ 5,000
505.4400.52.3801	Licenses	$ 590	$ 1,000	$ 1,000
505.4400.52.3900	Other Purchased Services- Storm	$ -	$ -	
505.4400.52.3904	Contracted Services-Tree Removal, etc.	$ -	$ -	$ -
505.4400.52.3000	*Sub-total: Other Purchased Services*	*$ 109,606*	*$ 109,900*	*$ 98,250*
505.4400.52.0000	TOTAL PURCHASED SERVICES	$ 459,281	$ 504,645	$ 900,450
505.4400.53.	SUPPLIES			
505.4400.53.1100	Office Supplies	$ -	$ -	$ -
505.4400.53.1101	General Supplies & Materials	$ 9,308	$ 10,000	$ 10,000
505.4400.53.1102	Janitorial Supplies	$ -	$ -	
505.4400.53.1103	Lab Supplies	$ 3,952	$ 4,500	$ 5,000
505.4400.53.1104	Chemicals	$ 62,257	$ 62,000	$ 50,000
505.4400.53.1105	Supplies-Water System Maintenance	$ 190	$ 500	$ 500
505.4400.53.1108	Meters	$ 5,265	$ 8,000	$ 9,000

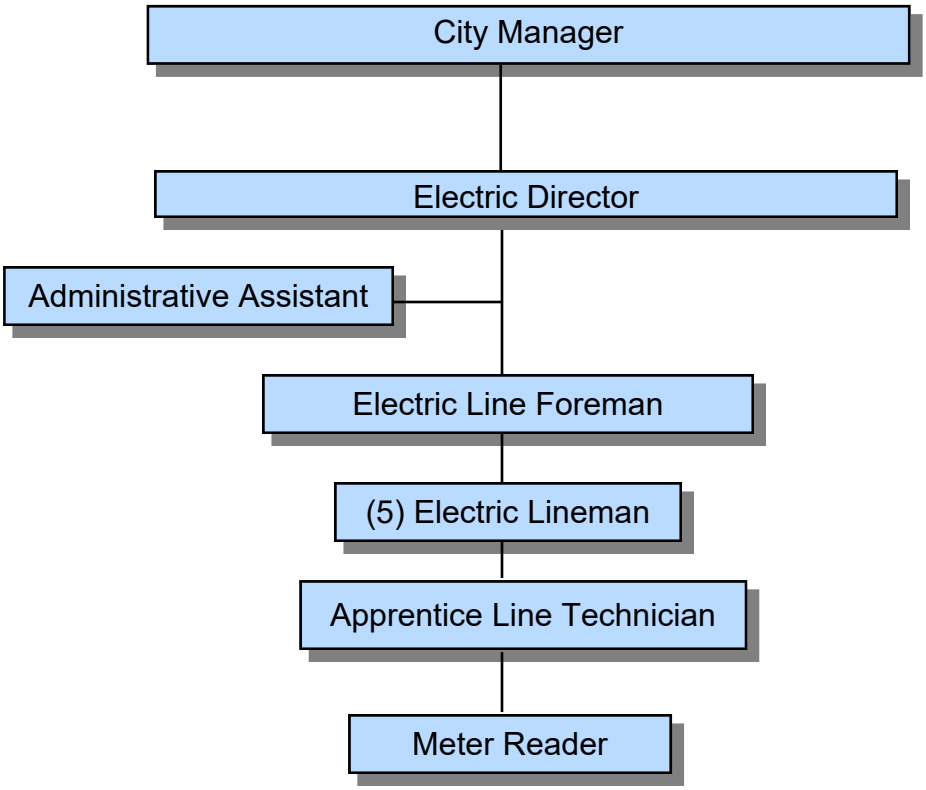
Account Number	Account Description or Title WATER/WASTEWATER FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
505.4400.53.1220	Energy-Natural Gas	$ 5,426	$ 6,500	$ 7,000
505.4400.53.1234	Energy-Electricity	$ 5,454	$ 5,300	$ 7,000
505.4400.53.1270	Gasoline/Diesel	$ 24,756	$ 25,000	$ 25,000
505.4400.53.1301	Food	$ 1,086	$ 500	$ 500
505.4400.53.1401	Books and Periodicals	$ -	$ -	$ -
505.4400.53.1601	Small Tools and Equipment	$ 2,773	$ 5,300	$ 5,300
505.4400.53.1701	Uniforms	$ 12,587	$ 12,000	$ 14,000
505.4400.53.0000	TOTAL SUPPLIES	$ 133,054	$ 139,600	$ 133,300
505.4400.54	CAPITAL OUTLAY (MINOR)			
505.4400.54.1150	Easements	$ -	$ -	$ -
505.4400.54.1200	Sites/Improvements	$ 8,250	$ -	$ 14,000
505.4400.54.1400	Infrastructure	$ 118,711	$ 100,000	
505.4400.54.1406	East Haynes Street Project	$ -	$ -	
505.4400.54.2301	Furniture and Fixtures	$ -	$ -	
505.4400.54.2401	Computers/Printers/Software	$ -	$ 1,300	
505.4400.54.2402	Computer Software Program	$ -	$ -	
505.4400.54.2408	Other Equip Safety Grant		$ -	$ 27,000
505.4400.54.2501	Other Equipment	$ -		
505.4400.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 126,961	$ 101,300	$ 41,000
505.4400.55	INTERFUND/DEPT. CHARGES			
505.4400.55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ -
505.4400.56	DEPRECIATION & AMORTIZATION			
505.4400.56.1001	Depreciation	$ 510,319	$ 595,009	$ 600,000
505.4400.56.1002	Amortization	$ -	$ -	$ -
505.4400.56.0000	TOTAL DEPREC. AND AMORT.	$ 510,319	$ 595,009	$ 600,000
505.4400.57	OTHER COSTS			
505.4400.57.1010	DAR Triangle Water	$ 594	$ 750	$ 700
505.4400.57.3300	Solid Waste Disposal Fees	$ -	$ -	
505.4400.57.3401	Miscellaneous Expenses	$ -	$ 1,000	$ 1,000
505.4400.57.0000	TOTAL OTHER COSTS	$ 594	$ 1,750	$ 1,700
	Sub-total WT Treatment, Distribution and Sewer System Expense	**$ 1,743,752**	**$ 1,891,104**	**$ 2,299,906**
	TOTAL OPERATING EXPENSES	**$ 2,564,055**	**$ 2,891,080**	**$ 3,631,115**
	OPERATING INCOME (LOSS)	**$ 365,467**	**$ (114,510)**	**$ (336,115)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
505.36.1000	Interest Revenue	$ 11,555	$ 5,617	$ 36,175
505.36.0000	TOTAL INVESTMENT INCOME	$ 11,555	$ 5,617	$ 36,175
	MISCELLANEOUS REVENUE			
505.38.1000	Tank Attachment Rental	$ 35,396	$ 35,396	$ 39,000
505.38.9000	Miscellaneous Income	$ -	$ -	$ -
505.38.9020	Reimbursement for damaged property	$ -	$ -	$ -
505.38.0000	TOTAL MISCELLANEOUS	$ 35,396	$ 35,396	$ 39,000
	OTHER FINANCING SOURCES			
505.38.9100	Sale of Material	$ 390	$ 100	$ 100
505.38.9300	Other Revenue-Reimbursement	$ 993	$ -	$ -

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	WATER/WASTEWATER FUND			
505.38.9510	DAR Triangle Water Use	$ 674	$ 752	$ 750
505.39.1001	Transfer in from ARPA	$ 20,500	$ 20,500	$ -
505.39.2100	Sale of Equipment/Vehicles	$ 56	$ -	$ -
505.39.2200	Sale of Capital Assets	$ -	$ -	$ -
505.39.0000	TOTAL OTHER FINANCING SOURCES	$ 22,612	$ 21,352	$ 850
	TOTAL NON-OPERATING REVENUE	**$ 69,562**	**$ 62,365**	**$ 76,025**
	NON-OPERATING EXPENSES			
505.4400.58.2300	GEFA Interest 2002-L22WS	$ 9,481	$ 1,467	$ -
505.4400.58.2310	GEFA Interest DW00-023	$ 4,242	$ 2,807	$ 1,358
505.4400.58.2320	GEFA Interest 2002-L23WQ	$ -	$ -	
505.4400.58.2330	GEFA Interest Walden Woods 2010-L06WJ	$ 23,314	$ 20,904	$ 18,401
505.4400.58.2340	GEFA Interest CW SRF 15-003	$ 9,218	$ 8,593	$ 7,961
505.4400.58.2341	GEFA Interest CW2018014	$ -	$ -	
505.4400.58.2342	GEFA Interest DW2018010	$ -	$ -	
505.4400.58.2343	GEFA Interest GF2019007	$ -	$ -	
505.4400.58.2344	USDA Bond Interest Series A,B,C	$ 259,760	$ 255,507	$ 250,623
505.9000.61.1001	Transfer to General Fund	$ -	$ -	
505.9000.61.1002	Transfer to Telecom Fund	$ -	$ -	
505.9000.61.1003	Transfer to W/S CIP	$ 60,185	$ 847,000	
505.9000.61.1005	Transfer to Electric Fund-Utility Bill	$ -	$ -	$ -
505.0000.00.0000	**TOTAL NON-OPERATING EXPENSE**	**$ 366,200**	**$ 1,136,278**	**$ 278,343**
	NET POSITION	**$ 68,829**	**$ (1,188,423)**	**$ (538,433)**

CASH FLOWS FROM OPERATING ACTIVITIES - WATER/ SEWER FUND	
Operating Income (loss)	$ (336,115)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 970,000
Amortization	
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds: General Fund	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	$ 633,885
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments	
Operating transfer in (out) to the Electric Fund	$ -
Operating transfer in (out) to the CIP Fund	$ -
Net cash provided (used) by noncapital financing activities	$ -
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Equipment	
WWTP-20 Repair fencing around WWTP and pond	$ (25,000)
WAT-58 (2) 20' Pipe storage sheds for Water and Sewer Pipe	$ (14,000)
WAT-62 (2)LED Pull behind digital signs	$ (21,000)
WAT - 60 Replace damaged Flow Meter at Ferncrest Facility	$ (20,000)
Proceeds from long-term borrowing:	
Proceeds from sale of assets	
Principal payments on notes payable:	
GEFA Loan 2002-L22WS Date 7/1/04	
GEFA Loan DW00-023 Dated 12/31/05	$ (50,177)
GEFA Loan 2010-L06WJ Dated 10/1/2011	$ (67,068)
GEFA Loan SRF CW15003 Dated 4/1/2017	$ (61,677)
Principal payments on revenue bonds payable:	
USDA Revenue Bonds	$ (281,157)
Principal payments on capital leases	
Interest payments:	
GEFA Loans Interest	$ (27,720)
USDA Loan Interest	$ (250,623)
Capital contributions:	
Net cash used by capital and related financing activities	$ (818,422)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 36,175
Rental Income	$ 39,000
Miscellaneous Income	
NET INCREASE (DECREASE) IN CASH	$ (109,362)


CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

ELECTRIC DEPARTMENT

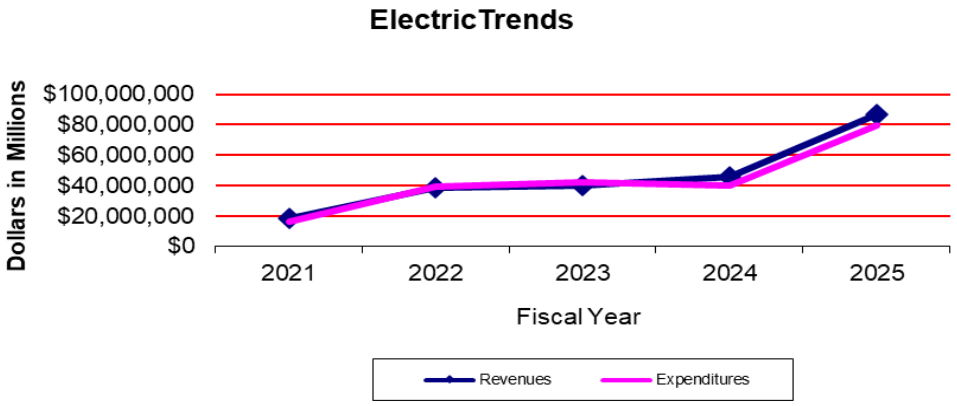


ELECTRIC FUND

This fund is used to account for the receipts and disbursements in the City's electric utility. In 1976, the City along with 45 other cities and one county entered into a power sales contract with the Municipal Electric Authority of Georgia (MEAG). Under the terms of the agreement which was extended in 2004, MEAG provides and the cities are obligated to purchase, all of their bulk power supply requirements for a period not to exceed 50 years.

EXPENSES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 747,178	$ 762,167	$ 873,777	14.64%
Purchase/Contract Services	$ 1,952,731	$ 2,195,233	$ 3,322,746	51.36%
Supplies	$ 23,772,814	$ 34,745,591	$ 75,321,730	116.78%
Capital Outlay (Minor)	$ 940,572		$ 58,378	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation	$ 164,608	$ 194,392	$ 210,000	8.03%
Other Costs	$ 915	$ 2,004	$ 28,004	1297.41%
Debt Service	$ -	$ -	$ -	0.00%
Total Operating Expenses	$ 27,578,817	$ 37,899,387	$ 79,814,636	110.60%



PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of residential customers	2,231	2,235	2,235
Number of commercial non-demand customers	438	455	455
Number of commerical demand customers	131	133	133
Number of industrial customers	19	4	4
Total kWh purchased from MEAG and SEPA	716,529,147	1,424,566,776	1,833,916,000
Total kWh sold to retail customers	714,616,716	1,416,967,509	1,824,133,083
Percentage of energy lost	0.27%	0.53%	0.53%
Number of outages restored	50	55	55
Number of manhours lost due to job-related injury	0	0	0
Total miles of primary conductors	70	75	80
Total number of electric services	2,792	2,817	2,900
Dollar amount of fixed assets at FY end	$2,827,228	$2,900,000	$2,910,000
Long-term debt outstanding at FY end	$0	$0	$0
Long-term debt outstanding as a % of fixed assets at FY end	0%	0%	0%
Long-term debt outstanding per customer at FY end	$0.00	$0.00	$0.00
Electric System Annual Debt Service Payments (P & I)	$0	$0	$0
Net Position for FY	$ 8,224,135	$8,224,135	$ 8,300,150
Ratio of Electric System Net Position to Annual Debt Service Payments (P & I)	0.0%	0.0%	0.0%
Number of FTE employees	9	10	10
Net Income (Loss) per FTE employee	$913,793	$822,414	$830,015

Account Number	Account Description or Title ELECTRIC FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING REVENUES:			
510.33.6210	Power Donated			
510.33.6220	Power Donated			
510.34.4310	Electric Sales	$ 35,026,100	$ 45,000,000	$ 86,387,000
510.34.4312	Security Light Sales	$ 161,433	$ 161,304	$ 162,000
510.34.4313	Transformer Sales	$ -	$ -	$ -
510.34.4314	Permanent Pole Service	$ 450	$ 450	$ 450
510.34.4315	Temporary Pole Service	$ 675	$ 375	$ 500
510.34.4318	File Fee: Delinquent Electric Bills	$ 1,825	$ -	$ -
510.34.4319	Sales Tax-Vendors Comp	$ 11,874	$ 13,123	$ 23,000
510.34.4321	ECG Over-Recovery Excess Dist.	$ -	$ -	$ -
510.34.4322	Underground Service Add'l Charge	$ 2,767	$ 500	$ 500
510.34.4324	Chargepoint Chg Station			
510.34.	*Sub-total: Electric Charges*	*$ 35,205,124*	*$ 45,175,752*	*$ 86,573,450*
510.34.6900	Other Fees	$ -	$ -	$ -
510.34.6912	Tamper Fees	$ 150	$ -	$ -
510.34.6921	Late Payment Penalties and Interest	$ 96,383	$ 96,833	$ 100,000
510.34.6931	Cut-off Fees	$ 33,150	$ 35,600	$ 37,000
510.34.9300	Return Check Fee	$ 800	$ 1,000	$ 750
510.34.9900	Convenience Fees	$ 7,085	$ 6,500	$ 7,000
510.34.9910	Transfer Fee for Existing Customers	$ 435	$ 500	$ 500
510.34.9915	Account Establish & Connection Fee	$ 3,600	$ 4,000	$ 4,000
510.34.9920	Same Day Service Fee	$ -	$ -	$ -
510.34.9925	Meter Test Fee	$ 25	$ -	$ -
510.34.9950	Security Light Connect with Pole	$ 1,540	$ 500	$ 500
510.34.	*Sub-total: Other Fees*	*$ 143,168*	*$ 144,933*	*$ 149,750*
510.34.0000	TOTAL CHARGES FOR SERVICES	$ 35,348,292	$ 45,320,685	$ 86,723,200
	TOTAL OPERATING REVENUES	**$ 35,348,292**	**$ 45,320,685**	**$ 86,723,200**
	OPERATING EXPENSES:			
510.4600.51	PERSONAL SERVICES/BENEFITS			
510.4600.51.1100	Regular Employees	$ 541,577	$ 532,049	$ 602,590
510.4600.51.1200	Part-Time	$ 25,324	$ 29,081	$ 25,000
510.4600.51.1300	Overtime	$ 10,215	$ 10,000	$ 11,364
510.4600.51.1000	*Sub-total: Salaries and Wages*	*$ 577,116*	*$ 571,130*	*$ 638,954*
510.4600.51.2102	Group Insurance	$ 71,841	$ 70,437	$ 81,511
510.4600.51.2103	Insurance Buyout Program	$ 5,400	$ 4,800	$ 7,200
510.4600.51.2201	Social Security (FICA) Contributions	$ 42,674	$ 43,692	$ 46,967
510.4600.51.2401	Retirement Contributions	$ 33,244	$ 51,881	$ 75,797
510.4600.51.2402	Deferred Comp-City Match	$ 8,980	$ 8,818	$ 12,168
510.4600.51.2701	Workers Compensation	$ 7,358	$ 10,909	$ 10,780
510.4600.51.2901	Employee Drug Screening/Physicals	$ 565	$ 500	$ 400
510.4600.51.2000	*Sub-total: Employee Benefits*	*$ 170,062*	*$ 191,037*	*$ 234,823*
510.4600.51.0000	TOTAL PERSONAL SERVICES	$ 747,178	$ 762,167	$ 873,777
510.4600.52	PURCHASE/CONTRACT SERVICES			
510.4600.52.1001	Professional-Consulting	$ 30,000	$ 35,000	$ 24,000
510.4600.52.1002	Professional-Consulting ECG	$ 200,452	$ 217,477	$ 248,971
510.4600.52.1201	Legal Fees	$ 2,870	$ 5,000	$ 16,000
510.4600.52.1202	Engineering Fees	$ -	$ -	
510.4600.52.1204	Survey/Planning	$ -	$ 100	$ 100
510.4600.52.1206	Professional Marketing	$ -	$ -	
510.4600.52.1300	Technical Fees/Lab	$ -	$ -	
510.4600.52.1301	Computer Software Support Fees	$ 26,395	$ 29,079	$ 30,000
510.4600.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 259,717*	*$ 286,656*	*$ 319,071*
510.4600.52.2130	Custodial	$ -	$ 320	$ 320
510.4600.52.2201	Rep. and Maint. (Buildings/Grounds)	$ 1,049	$ 1,425	$ 1,425
510.4600.52.2202	Rep. and Maint. (Equipment)	$ 13,001	$ 10,000	$ 10,000
510.4600.52.2203	Rep. and Maint. (Vehicles-Parts)	$ 20,899	$ 18,000	$ 16,500
510.4600.52.2204	Rep. and Maint. (Lines)	$ 100,370	$ 120,000	$ 115,000
510.4600.52.2320	Rentals	$ 110	$ 500	$ 500
510.4600.52.2321	Rental Equipment Elct Enterprise			$ 11,740
510.4600.52.2000	*Sub-total: Property Services*	*$ 135,429*	*$ 150,245*	*$ 155,485*

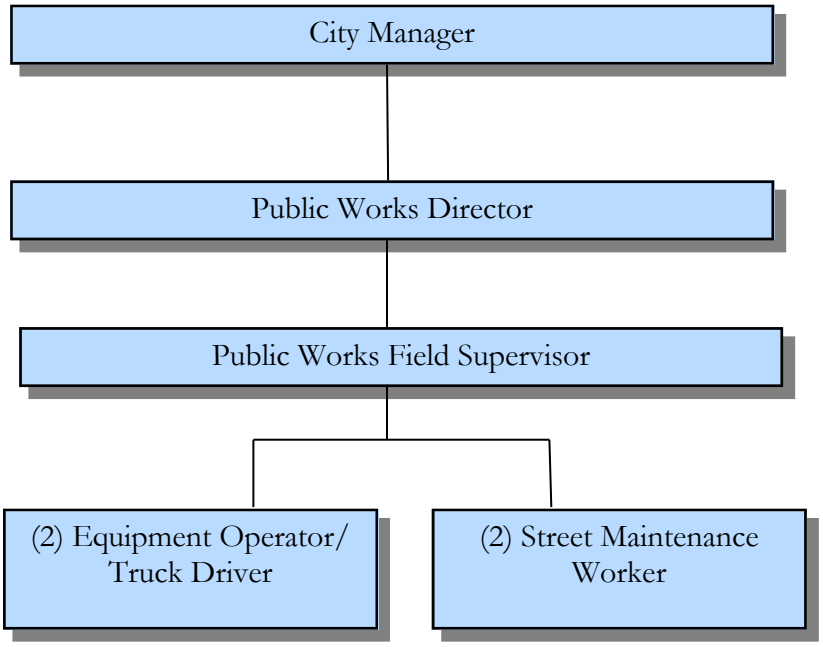
Account Number	Account Description or Title ELECTRIC FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
510.4600.52.3101	Insurance, Property/Liability/Fidelity	$ 46,868	$ 50,000	$ 70,000
510.4600.52.3102	Insurance, Liability Damages	$ -	$ 2,000	$ -
510.4600.52.3203	Cell Phones	$ 2,649	$ 2,500	$ 2,700
510.4600.52.3204	Landline Phones	$ 946	$ 1,032	$ 1,040
510.4600.52.3206	Postage	$ 20,881	$ 20,628	$ 23,750
510.4600.52.3301	Advertising	$ -	$ 1,000	$ 700
510.4600.52.3501	Travel	$ 3,485	$ 8,000	$ 8,000
510.4600.52.3600	Dues and Fees	$ 66,158	$ 47,000	$ 114,000
510.4600.52.3601	Franchise Fees	$ 1,413,788	$ 1,617,672	$ 2,600,000
510.4600.52.3701	Education and Training	$ 2,810	$ 5,000	$ 2,500
510.4600.52.3800	Licenses-Professional	$ -	$ -	
510.4600.52.3850	Tree Removal	$ -	$ 3,000	$ 25,000
510.4600.52.3900	Other Purchased Svc- Storm HELENE	$ -	$ -	$ -
510.4600.52.3901	Wrecker Services	$ -	$ 500	$ 500
510.4600.52.3000	*Sub-total: Other Purchased Services*	*$ 1,557,585*	*$ 1,758,332*	*$ 2,848,190*
510.4600.52.0000	TOTAL PURCHASED SERVICES	$ 1,952,731	$ 2,195,233	$ 3,322,746
510.4600.53	SUPPLIES			
510.4600.53.1001	Kaolin Festival	$ -	$ 550	$ 550
510.4600.53.1101	Office Supplies	$ -	$ -	$ -
510.4600.53.1104	Janitorial Supplies	$ -	$ -	$ -
510.4600.53.1106	General Supplies and Materials	$ 49,614	$ 60,000	$ 75,000
510.4600.53.1220	Energy-Natural Gas	$ 3,491	$ 3,950	$ 3,950
510.4600.53.1230	Electricity	$ -	$ -	
510.4600.53.1270	Gasoline/Diesel	$ 14,014	$ 19,000	$ 19,000
510.4600.53.1301	Food	$ 1,511	$ 1,200	$ 1,200
510.4600.53.1401	Books and Periodicals	$ -	$ -	
510.4600.53.1530	Electricity Purchased	$ 23,476,462	$ 34,427,861	$ 75,000,000
510.4600.53.1601	Small Tools and Equipment	$ 7,140	$ 6,000	$ 7,000
510.4600.53.1701	Uniforms	$ 10,980	$ 14,530	$ 14,530
510.4600.53.1702	Decorations	$ -	$ 2,500	$ 2,500
510.4600.53.1703	Meters	$ 3,246	$ 5,000	$ 8,000
510.4600.53.1704	Street Lights	$ 26,532	$ 40,000	$ 55,000
510.4600.53.1705	Transformers	$ 165,524	$ 130,000	$ 100,000
510.4600.53.1708	Poles	$ 14,300	$ 35,000	$ 35,000
510.4600.53.	TOTAL SUPPLIES	$ 23,772,814	$ 34,745,591	$ 75,321,730
510.4600.54	CAPITAL OUTLAY (MINOR)			
510.4600.54.1000	Property	$ 586,911	$ -	$ -
510.4600.54.1201	Sites/Improvements	$ -	$ -	$ -
510.4600.54.1300	Buildings	$ -	$ -	$ -
510.4600.54.1401	Infrastructure: Industrial Park, etc.	$ 168,179	$ -	$ 30,028
510.4600.54.1407	Project Sonic	$ 185,482	$ -	$ 28,350
510.4600.54.1708	Capital Outlay: Infrastructure			
510.4600.54.2301	Furniture and Fixtures	$ -	$ -	$ -
510.4600.54.2401	Computers	$ -	$ -	$ -
510.4600.54.2402	Computer Software Program	$ -	$ -	$ -
510.4600.54.2408	Other Equipment- Safety Grant	$ -	$ -	$ -
510.4600.54.2500	Automated Meter Reading Project	$ -	$ -	$ -
510.4600.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 940,572	$ -	$ 58,378
510.4600.55	INTERFUND/DEPT. CHARGES			
510.4600.55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ -
510.4600.56	DEPRECIATION & AMORTIZATION			
510.4600.56.1001	Depreciation	$ 164,608	$ 194,392	$ 210,000
510.4600.56.0000	TOTAL DEPREC. AND AMORT.	$ 164,608	$ 194,392	$ 210,000
510.4600.57	OTHER COSTS			
510.4600.57.1000	WACO Rec Dept Utilities Expense TX	$ -	$ -	$ -
510.4600.57.1010	DAR Utilities Expense TX	$ 499	$ 504	$ 504
510.4600.57.1101	Economic Development Cost	$ -	$ -	$ -
510.4600.57.3300	Solid Waste Disposal Fees	$ -	$ -	$ -
510.4600.57.3401	Miscellaneous Expenses	$ 300	$ 500	$ 1,500
510.4600.57.4000	Bad Debts	$ -	$ -	$ -
510.4600.57.4101	Collection Costs	$ 116	$ 1,000	$ 1,000

Account Number	Account Description or Title ELECTRIC FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
510.4600.57.9000	Contingencies			$ 25,000
510.4600.57.0000	TOTAL OTHER COSTS	$ 915	$ 2,004	$ 28,004
510.4600.58	DEBT SERVICE			
510.4600.58.2000	Interest - Radio Equipment	$ -	$ -	$ -
510.4600.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL OPERATING EXPENSES	**$ 27,578,818**	**$ 37,899,387**	**$ 79,814,635**
	OPERATING INCOME (LOSS)	**$ 7,769,474**	**$ 7,421,298**	**$ 6,908,565**
	NON-OPERATING REVENUES			
	INTERGOVERNMENTAL REVENUE			
510.33.1150	Grants: Federal- FEMA	$ -	$ -	$ -
510.33.4110	Grants: Federal- GEMA	$ -	$ -	$ -
	MEAG Trust Funds	$ -	$ -	$ -
510.33.0000	TOTAL INTERGOVERNMENTAL	$ -	$ -	$ -
	INVESTMENT INCOME			
510.36.1000	Interest Revenues	$ 572,981	$ 546,093	$ 700,000
510.37.1000	Meag Investment Income	$ -	$ -	$ -
510.37.2000	Change in FMV Investments	$ -	$ -	$ -
510.36.0000	TOTAL INVESTMENT INCOME	$ 572,981	$ 546,093	$ 700,000
	MISCELLANEOUS REVENUE			
510.38.1000	Pole Rental	$ 72,269	$ 71,186	$ 74,500
510.38.9000	Miscellaneous Income	$ 331	$ 500	$ 400
510.38.9020	Liability Refund-Insurance	$ 15,426	$ -	$ -
510.38.9022	Grants-GMA & Others	$ -	$ -	$ -
510.38.9100	Sale of Material	$ -	$ 500	$ 500
510.38.9180	Cash, Over & Under	$ 234	$ -	$ -
510.38.9300	Miscellaneous Reimbursement	$ 421,009	$ -	$ -
510.38.9510	DAR Triangle Utilities-Elec	$ 499	$ 504	$ 500
510.38.9520	WACO Rec Dept Utilities	$ -	$ -	$ -
510.38.0000	TOTAL MISCELLANEOUS	$ 509,768	$ 72,690	$ 75,900
510.39	OTHER FINANCING SOURCES			
510.39.1001	Transfer in from ARPA Funds	$ 15,000	$ -	$ -
510.39.2100	Sale of Equipment/Vehicles	$ 29	$ -	$ -
510.39.2200	Sale of Capital Assets	$ -	$ -	$ -
	Transfer from Water/Sewer Fund-Utilities	$ -	$ -	$ -
510.39.0000	TOTAL OTHER FINANCING SOURCES	$ 15,029	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 1,097,778**	**$ 618,783**	**$ 775,900**
510.9000.61	**NON-OPERATING EXPENSES**			
510.9000.61.1001	Transfer to General Fund	$ -	$ -	$ -
510.9000.61.1007	Transfer to General Fund- Econ. Dev.	$ -	$ 800,000	$ 1,490,000
510.9000.61.1002	Transfer to Telecom Fund	$ -	$ -	
510.9000.61.1003	Transfer to CIP- Electric Fund	$ 134,446	$ 360,112	$ 659,504
510.9000.61.1005	Transfer to Water/Sewer Fund	$ -	$ 700,000	$ -
510.9000.61.1006	Transfer to Solid Waste Fund	$ -	$ -	$ -
510.0000.00.0000	**TOTAL NON-OPERATING EXPENSE**	**$ 134,446**	**$ 1,860,112**	**$ 2,149,504**
	NET POSITION	**$ 8,732,806**	**$ 6,179,969**	**$ 5,534,961**

CASH FLOWS FROM OPERATING ACTIVITIES - ELECTRIC FUND	
Operating Income (loss)	$ 6,908,565
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 210,000
Amortization	
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds: General Fund	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	$ 7,118,565
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments/ authorities - MEAG	
Operating transfer in (out) to the General Fund-Econ Dev	$ (1,490,000)
Operating transfer in (out) to the Water/Sewer Fund	
Operating transfer in (out) to the CIP Fund	$ (659,504)
Net cash provided (used) by noncapital financing activities	$ (2,149,504)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Proceeds from long-term borrowing:	
Revenue Bond	
Proceeds from sale of assets	
Principal payments on notes payable:	
Principal payments on revenue bonds payable:	
Principal payments on capital leases	
Interest payments:	
Revenue Bonds	
Capital contributions:	
Net cash used by capital and related financing activities	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 700,000
Rental Income	
Miscellaneous Income	$ 75,900
NET INCREASE (DECREASE) IN CASH	$ 5,744,961


CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

SOLID WASTE COLLECTION



SOLID WASTE COLLECTION FUND

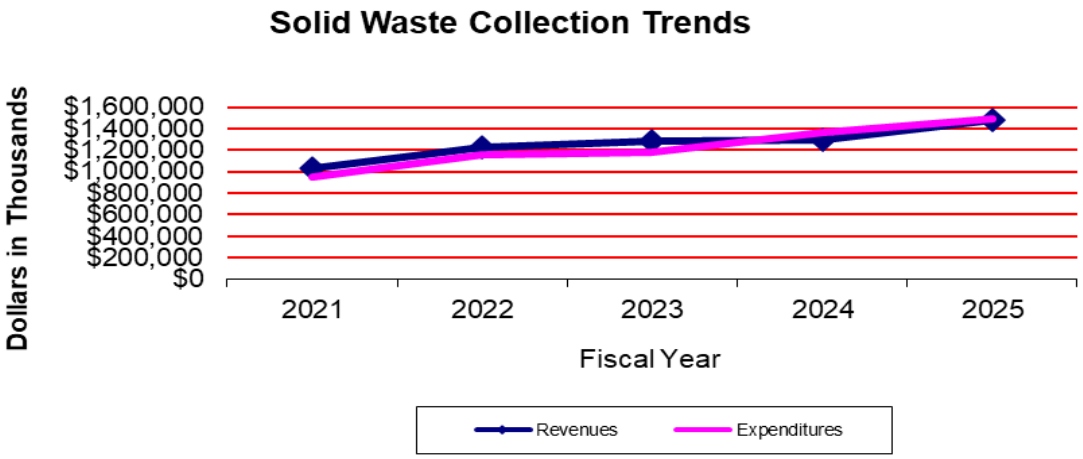
This fund accounts for the receipts and disbursements to operate the City's solid waste collection systems for commercial, residential and yard waste. It is financed by the monthly sanitation fees paid by the customers. The City contracts with Ryland Environmental to provide commercial collection services using front-end 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 used, and the number of times per week it is serviced.

The City also contracts with Ryland Environmental to provide residential collection using polycarts that citizens take to the curbside for service one time per week. White goods are collected curbside throughout the City following a route system.

Yard waste and leaf and limbs are picked up by city workers curbside one time each week following a route system. The City contracts with M. W. Collins, Inc. to mulch and haul away the City's leaf and limb debris. This service is included in the residential fee paid by the customer.

EXPENSES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 182,410	$ 217,881	$ 250,162	14.82%
Purchase/Contract Services	$ 907,792	$ 1,050,006	$ 1,136,250	8.21%
Supplies	$ 16,570	$ 24,350	$ 25,050	2.87%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation	$ 16,867	$ 16,867	$ 16,500	-2.18%
Other Costs	$ 53,431	$ 55,500	$ 65,000	17.12%
Debt Service	$ -	$ -	$ -	0.00%
Total Operating Expenses	$ 1,177,070	$ 1,364,604	$ 1,492,961	9.41%



PERFORMANCE MEASURES

	FY 2023 Actual		FY 2024 Estimated	FY 2025 Projected
Number of residential customers (housing units) at FY end	2,083	#	2,053	2,060
Number of solid waste collection FTE employees	2		2	2
Average number of residential customers per FTE employee	1041		1027	1030
Operating Expenditures for solid waste collection	$1,183,085		$1,364,604	$1,492,962
Average cost per residential customer (87% of total customer	$494		$578	$631
Tonnage of yardwaste collected	2,115		2,255	2,300
Average tons of yardwaste collected per residential customer	1.01		1.10	1.12
Tonnage of residential garbage collected	2,540		2,510	2,500
Average tons of garbage collected per residential customer	1.01		1.10	1.12
Number of commercial customers at FY end	382		374	375
Commerical dumpsters emptied during FY(cubic yards)	145,240		145,640	147,000
City's charge to commercial customers	$742,609		$856,327	$875,000
Average cost per commercial customer	$1,944		$2,289	$2,333
Tonnage of commercial garbage collected	4,570		4,250	4,300
Average tons of garbage collected per commercial customer	22		22	20
Average cost per ton for commercial collection	$88		$104	$116

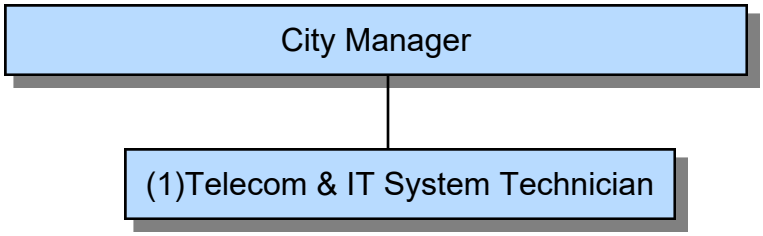
*Commercial containers calculated on 4 and 8 yd containers only.

Account Number	Account Description or Title SOLID WASTE FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING REVENUES:			
	INTERGOVERNMENTAL REVENUES			
540.33.1150	Grants: Federal- FEMA	$ -	$ -	$ -
540.33.4110	Grants: State- GEMA	$ -	$ -	$ -
540.33.0000	TOTAL INTERGOVERNMENTAL	$ -	$ -	$ -
	CHARGES FOR SERVICES			
540.34.4100	Refuse Collection Charges	$ -	$ -	$ -
540.34.4111	Residential Refuse Collection Charge	$ 550,311	$ 599,585	$ 610,000
540.34.4112	Commercial Collection Charge	$ 754,000	$ 821,154	$ 867,412
540.34.4113	Commercial Bulk Waste Charge	$ -	$ 100	$ -
540.34.4110	*Sub-total: Refuse Collection Charges*	*$ 1,304,311*	*$ 1,420,839*	*$ 1,477,412*
540.34.4191	Late Payment P & I: Collection	$ (9.00)	$ -	$ -
540.34.4314	Solid Waste Late Fees	$ -	$ -	$ -
540.34.	*Sub-total: Other Fees*	*$ (9)*	*$ -*	*$ -*
540.34.0000	TOTAL CHARGES FOR SERVICE	$ 1,304,302	$ 1,420,839	$ 1,477,412
	TOTAL OPERATING REVENUES	**$ 1,304,302**	**$ 1,420,839**	**$ 1,477,412**
	OPERATING EXPENSES:			
540.4585.51	PERSONAL SERVICES/BENEFITS			
540.4585.51.1100	Regular Employees	$ 129,147	$ 152,753	$ 162,612
540.4585.51.1300	Overtime	$ 442	$ 1,000	$ 1,407
540.4585.51.1000	*Sub-total: Salaries and Wages*	*$ 129,589*	*$ 153,753*	*$ 164,019*
540.4585.51.2102	Group Insurance	$ 28,835	$ 29,462	$ 38,383
540.4585.51.2103	Insurance Buyout Program	$ 800	$ -	$ 2,400
540.4585.51.2201	Social Security (FICA) Contributions	$ 9,469	$ 11,762	$ 12,548
540.4585.51.2401	Retirement Contributions	$ 8,951	$ 16,928	$ 18,884
540.4585.51.2402	Deferred Comp-City Match	$ -	$ -	
540.4585.51.2701	Workers Compensation	$ 4,476	$ 5,976	$ 13,628
540.4585.51.2902	Employee Drug Screening/Physicals	$ 290	$ -	$ 300
540.4585.51.2000	*Sub-total: Employee Benefits*	*$ 52,821*	*$ 64,128*	*$ 86,143*
540.4585.51.0000	TOTAL PERSONAL SERVICES	$ 182,410	$ 217,881	$ 250,162
540.4585.52	PURCHASE/CONTRACT SERVICES			
540.4585.52.1001	Consulting	$ -	$ -	$ -
540.4585.52.1201	Professional-Legal	$ 165	$ 150	$ 100
540.4585.52.1202	Engineering Fees	$ -	$ -	
540.4585.52.1301	Computer Software Support	$ 3,688	$ 5,000	$ 5,000
540.4585.52.2201	Rep. and Maint. (Buildings/Grounds)	$ -	$ 200	$ 200
540.4585.52.2202	Rep. and Maint. (Equipment)	$ 106	$ 500	$ 2,000
540.4585.52.2203	Rep. and Maint. (Vehicles-Parts)	$ 19,831	$ 7,000	$ 1,100
540.4585.52.2320	Rentals	$ -	$ -	
540.4585.52.2321	Rental Equipment SW Enterprise	$ -	$ -	
540.4585.52.2000	*Sub-total: Property Services*	*$ 23,790*	*$ 12,850*	*$ 8,400*
540.4585.52.3101	Insurance, Property/Liability/Fidelity	$ 4,432	$ 4,800	$ 5,500
540.4585.52.3102	Insurance, Liability Damages	$ -	$ 5,000	$ -
540.4585.52.3204	Landline Phones	$ -	$ -	
540.4585.52.3206	Postage	$ 150	$ 300	$ 150
540.4585.52.3301	Advertising	$ 739	$ 200	$ 200
540.4585.52.3501	Travel	$ -	$ -	$ 500
540.4585.52.3601	Dues & Fees	$ 1,313	$ 1,600	$ 1,000
540.4585.52.3701	Education and Training	$ -	$ -	$ 500
540.4585.52.3850	Contracted Services-Ryland	$ 877,368	$ 1,025,256	$ 1,120,000
540.4585.52.3851	Recycling Contracted Services	$ -	$ -	$ -
540.4585.52.3900	Other Purchased Svc - Storm HELENE	$ -	$ -	$ -

Account Number	Account Description or Title SOLID WASTE FUND	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
540.4585.52.3000	*Sub-total: Other Purchased Services*	*$ 884,002*	*$ 1,037,156*	*$ 1,127,850*
540.4585.52.0000	TOTAL PURCHASED SERVICES	$ 907,792	$ 1,050,006	$ 1,136,250
540.4585.53	SUPPLIES			
540.4585.53.1101	General Supplies & Materials	$ 1,813	$ 2,000	$ 2,000
540.4585.53.1270	Gasoline/Diesel	$ 8,858	$ 15,000	$ 14,000
540.4585.53.1301	Food	$ 339	$ 350	$ 300
540.4585.53.1550	Tire Disposal	$ (345)	$ 1,000	$ 2,000
540.4585.53.1601	Small Tools and Equipment	$ 84	$ 500	$ 250
540.4585.53.1701	Uniforms	$ 5,821	$ 5,500	$ 6,500
540.4585.53.0000	TOTAL SUPPLIES	$ 16,570	$ 24,350	$ 25,050
	CAPITAL OUTLAY (MINOR)			
540.4585.54.1201	Industrial Park Land Clearing	$ -	$ -	$ -
540.4585.54.2500	Other Equipment	$ -	$ -	
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
540.4585.55	INTERFUND/INTERDEPT CHARGES			
540.4585.55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ -
540.4585.56	DEPRECIATION & AMORTIZATION			
540.4585.56.1001	Depreciation	$ 16,867	$ 16,867	$ 16,500
540.4585.56.0000	TOTAL DEPREC. AND AMORT.	$ 16,867	$ 16,867	$ 16,500
540.4585.57	OTHER COSTS			
540.4585.57.3300	Solid Waste Disposal Fees	$ 53,431	$ 55,000	$ 65,000
540.4585.57.3401	Miscellaneous Expenses	$ -	$ 500	
540.4585.57.0000	TOTAL OTHER COSTS	$ 53,431	$ 55,500	$ 65,000
540.4584.58	DEBT SERVICE			
540.4585.58.2200	Grapple Loader Loan Interest	$ -	$ -	$ -
540.4585.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL OPERATING EXPENSES	**$ 1,177,070**	**$ 1,364,604**	**$ 1,492,962**
	OPERATING INCOME (LOSS)	**$ 127,232**	**$ 56,235**	**$ (15,550)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
540.35.1000	Contribution from SPLOST 2009	$ -	$ -	$ -
540.36.1000	Interest Income	$ -	$ -	$ -
540.38.9000	Miscellaneous Income	$ -	$ -	$ -
540.38.9010	Misc Income Sanitation	$ -	$ -	$ -
540.38.9020	Liability Refund- Insurance	$ -	$ -	$ -
540.39.1000	Intergovernmental Transfer	$ -	$ -	$ -
540.39.1001	Transfer in from ARPA	$ 5,000	$ -	$ -
540.39.2100	Sale of Equipment/Vehicles	$ -	$ -	$ 20,000
540.39.0000	TOTAL INVESTMENT INCOME	$ 5,000	$ -	$ 20,000
540.9000.61.1002	Transfer from Electric Fund	$ -	$ -	
	TOTAL NON-OPERATING REVENUE	**$ 5,000**	**$ -**	**$ 20,000**
	NON-OPERATING EXPENSES			
540.9000.61.1001	Transfer to General Fund	$ -	$ -	$ -
540.9000.61.1002	Transfer to CIP Fund	$ -	$ -	$ -
540.0000.00.0000	**TOTAL NON-OPERATING EXPENSE**	**$ -**	**$ -**	**$ -**
	NET POSITION	**$ 132,232**	**$ 56,235**	**$ 4,450**

CASH FLOWS FROM OPERATING ACTIVITIES - SOLID WASTE COLLECTION FUND	
Operating Income (loss)	$ (15,550)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 16,500
Amortization	
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds: General Fund	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	$ 950
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments	
Operating transfer in (out) to the General Fund	
Operating transfer in (out) to the Water Sewer Fund	
Operating transfer in (out) to (from) the Electric Fund-2013	
Operating transfer in (out) to (from) the ARPA Fund	
Operating transfer in (out) to the CIP Fund	
Net cash provided (used) by noncapital financing activities	$ -
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Equipment	
Proceeds from long-term borrowing:	
GMA Lease Pool	
Revenue Bond	
Proceeds from sale of assets	
Principal payments on notes payable:	
Principal payments on revenue bonds payable:	
Principal payments on capital leases	
Interest payments:	
Revenue Bonds	
Loans Interest	
Capital contributions:	
Net cash used by capital and related financing activities	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	
Miscellaneous Income	
Sale of Assets	
Net cash flows from investing activities	$ -
NET INCREASE (DECREASE) IN CASH	$ 950

TELECOM



TELECOMMUNICATIONS (TELECOM) FUND

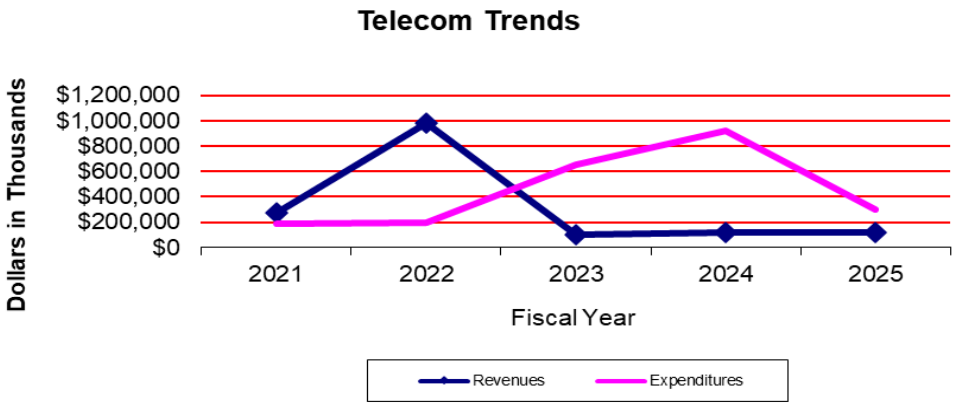
The Telecommunications (Telecom) Department funds the City's inhouse needs for information technology services including standardizing software and hardware purchased to allow employees to to share files electronically and to provide for a backup and disaster recovery plan for the City's vital records. This department is responsible for network design, installation and maintenance of the City's technology information systems.

The Telecom Department is also responsible for marketing and maintaining the City's fiber network and providing service to telecom and dial-up customers. Fiber optic communication exchanges information from one place to another by sending pulses of light into an optical fiber. Fiber optic communication and related technology represents the foundation of fiber high speed Internet connections.

In 2025, the City intends to hire a consultant to conduct a feasbility study on fully deploying the City's fiber service throughout the City so that it can determine whether to work towards doing so or to decide to cease providing this service. Currently, the Telecom fund operates in the red each year with expenses exceeding its revenue.

EXPENSES SUMMARY

	FY 2023 Actual	FY 2024 Budgeted	FY 2025 Proposed	Percentage Increase
Personal Services/Benefits	$ 101,635	$ 105,303	$ 118,478	12.51%
Purchase/Contract Services	$ 40,594	$ 43,853	$ 95,580	117.96%
Supplies	$ 17,476	$ 40,950	$ 49,700	21.37%
Capital Outlay (Minor)	$ 2,523	$ 301,500	$ -	-100.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation	$ 32,661	$ 33,490	$ 34,500	3.02%
Other Costs	$ -	$ 300	$ 300	0.00%
Total Expenses	$ 194,888	$ 525,396	$ 298,558	-43.17%



Account Number	Account Description or Title Telecom Fund	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING REVENUES:			
	CHARGES FOR SERVICES			
570.34.5610	Telecom Sales - Wireless	$ -	$ -	$ -
570.34.5611	Telecom Sales - Dial Up	$ -	$ -	$ -
570.34.5612	Telecom Sales - HS	$ 113,333	$ 113,227	$ 113,209
570.34.5625	Fiber Services Setup	$ -	$ -	$ -
	Sub-total: Telecom Charges	*$ 113,333*	*$ 113,227*	*$ 113,209*
570.34.6921	Delinquent Penalties	$ 2,049	$ 1,662	$ 1,600
570.34.9000	Other Charges for Services	$ -	$ -	$ -
570.34.9300	Return Check Fee	$ -	$ -	$ -
570.34.9935	Activation Fees, Etc	$ 423	$ -	$ -
570.38.1000	Pole Rental	$ -	$ -	$ -
570.38.1010	Tower Rent	$ -	$ -	$ -
	Sub-total: Other Revenue	*$ 2,472*	*$ 1,662*	*$ 1,600*
	MISCELLANEOUS REVENUE			
570.38.9000	Miscellaneous Income	$ -	$ -	$ -
570.38.9100	Sale of Material	$ -	$ -	$ -
570.38.9300	Other Revenue: Misc. Reimbursement	$ -	$ -	$ -
570.39.1001	Transfer in from ARPA	$ 2,000	$ -	$ -
570.39.2100	Sale of Equipment/Vehicles	$ -	$ -	$ -
	Sub-total: Other	$ 2,000	$ -	$ -
	TOTAL CHARGES FOR SERVICES	$ 117,805	$ 114,889	$ 114,809
	TOTAL OPERATING REVENUES	**$ 117,805**	**$ 114,889**	**$ 114,809**
	OPERATING EXPENSES:			
570.4750.51.	PERSONAL SERVICES/BENEFITS			
570.4750.51.1100	Regular Employees	$ 79,045	$ 81,041	$ 85,150
570.4750.51.1300	Over-Time	$ -	$ -	$ -
570.4750.51.2102	Group Insurance	$ 9,810	$ 10,037	$ 12,817
570.4750.51.2201	Social Security (FICA) Contributions	$ 5,908	$ 6,200	$ 6,514
570.4750.51.2401	Retirement Contributions	$ 2,803	$ 2,803	$ 9,367
570.4750.51.2402	Deferred Comp-City Match	$ 2,210	$ 2,299	$ 2,555
570.4750.51.2701	Workers Comp	$ 1,859	$ 2,923	$ 2,075
570.4750.51.0000	TOTAL PERSONAL SERVICES	$ 101,635	$ 105,303	$ 118,478
570.4750.52	PURCHASED/CONTRACTED SERVICES			
570.4750.52.1001	Consulting	$ -	$ 2,500	$ 1,500
570.4750.52.1201	Legal	$ 4,750	$ 5,000	$ 1,000
570.4750.52.1202	Engineering/Planning	$ -	$ -	$ 50,000
570.4750.52.1203	Medical	$ -	$ -	
570.4750.52.1204	Computer Programming/Consulting	$ 2,187	$ 2,394	$ 13,535
570.4750.52.1205	Public Relations	$ -	$ -	$ -
570.4750.52.1206	Professional Marketing	$ -	$ -	$ -
570.4750.52.1301	Computer Software Support	$ 7,034	$ 8,817	$ 5,600
570.4750.52.1000	*Sub-total: prof. & tech. services*	*$ 13,971*	*$ 18,711*	*$ 71,635*
	PURCHASED PROPERTY SERVICES			
570.4750.52.2201	M&R Buildings	$ -	$ -	$ -
570.4750.52.2202	M&R Equipment	$ 10,218	$ 3,000	$ 1,500

Account Number	Account Description or Title Telecom Fund	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
570.4750.52.2203	M&R Vehicles	$ 299	$ 500	$ 1,200
570.4750.52.2204	M&R Lines	$ -	$ 500	$ 1,000
570.4750.52.2320	Pole Attachment Rental	$ 3,472	$ 5,000	$ 3,700
570.4750.52.2000	*Sub-total Purchased Property Services*	*$ 13,989*	*$ 9,000*	*$ 7,400*
	OTHER PURCHASED SERVICES			
570.4750.52.3101	Insurance, Property/Liability/Fidelity	$ 1,750	$ 1,750	$ 1,625
570.4750.52.3203	Cellular Phones	$ 966	$ 762	$ 1,300
570.4750.52.3204	Landline Phones	$ 385	$ 420	$ 420
570.4750.52.3206	Postage	$ 150	$ 300	$ 200
570.4750.52.3301	Advertising	$ 377	$ 2,000	$ 1,000
570.4750.52.3401	Printing and Binding	$ -	$ -	$ -
570.4750.52.3501	Travel	$ -	$ 1,000	$ 1,000
570.4750.52.3600	Dues & Fees	$ 3,166	$ 3,166	$ 3,200
570.4750.52.3601	Franchise Fees	$ 5,790	$ 5,744	$ 5,800
570.4750.52.3701	Education and Training	$ 50	$ 1,000	$ 2,000
570.4750.52.3900				
570.4750.52.3910	Contracted Services	$ -	$ -	$ -
570.4750.52.3000	*Sub-total: Other Purchased Services*	*$ 12,634*	*$ 16,142*	*$ 16,545*
570.4750.52.0000	TOTAL PURCHASED SERVICES	$ 40,594	$ 43,853	$ 95,580
570.4750.53.*1100*	SUPPLIES			
570.4750.53.1101	Office Supplies	$ -	$ -	$ -
570.4750.53.1106	General Supplies & Materials	$ 4,744	$ 6,000	$ 8,000
570.4750.53.1220	Energy-Natural/Propane Gas	$ 237	$ 200	$ 300
570.4750.53.1270	Gas/Diesel	$ 773	$ 1,000	$ 900
570.4750.53.1301	Food	$ 24	$ 200	$ 200
570.4750.53.1401	Books and Periodicals	$ -	$ -	$ -
570.4750.53.1530	Inventory Purchased for Resale	$ 11,698	$ 32,550	$ 38,000
570.4750.53.1540	Statewide Telecom Ntwk(Levelized)	$ -	$ -	$ -
570.4750.53.1601	Small Tools & Equipment	$ -	$ 500	$ 2,000
570.4750.53.1700	Uniforms	$ -	$ 500	$ 300
570.4750.53.0000	TOTAL SUPPLIES	$ 17,476	$ 40,950	$ 49,700
570.4750.54.	CAPITAL OUTLAY (MINOR)			
570.4750.54.1210	Site Improvements	$ -	$ -	$ -
570.4750.54.1300	Bldg. Renovations	$ -	$ -	$ -
570.4750.54.2150	Infrastructure	$ -	$ -	$ -
570.4750.54.2301	Furniture and Fixtures	$ -	$ -	$ -
570.4750.54.2401	Computers	$ -	$ -	$ -
570.4750.54.2403	Website	$ -	$ -	$ -
570.4750.54.2500	Other Equipment	$ -	$ -	$ -
570.4750.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ -
	DEPRECIATION & AMORTIZATION			
570.4750.56.1000	Depreciation	$ 32,661	$ 33,490	$ 34,500
	TOTAL DEPREC. & AMORT.	$ 32,661	$ 33,490	$ 34,500
570.4750.57	OTHER COSTS			
570.4750.57.3401	Miscellaneous Expenses	$ -	$ 300	$ 300
570.4750.57.3500	Other Costs	$ -	$ -	$ -
570.4750.57.0000	TOTAL OTHER COSTS	$ -	$ 300	$ 300
	TOTAL OPERATING EXPENSES	$ 192,366	$ 223,896	$ 298,558

Account Number	Account Description or Title Telecom Fund	FY 2023 Actual	FY 2024 Budget	FY 2025 Recommended
	OPERATING INCOME (LOSS)	$ (74,561)	$(109,007)	$ (183,749)
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
570.36.1000	Interest Income	$ -	$ -	$ -
570.38.9450	SPLOST Contribution	$ -	$ -	$ -
570.39.2100	Sale of Equipment/Vehicles	$ -	$ -	$ -
	TOTAL INVESTMENT INCOME	$ -	$ -	$ -
	OTHER FINANCING SOURCES			
570.9000.61.1002	Transfer in From Electric Fund	$ -	$ -	$ -
570.9000.61.1004	Transfer in From Water/Sewer Fund	$ -	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ -	$ -	$ -
	TOTAL NON-OPERATING REVENUE	$ -	$ -	$ -
	NON-OPERATING EXPENSES			
570.9000.61.1001	Transfer to General Fund	$ 1,834	$ -	$ -
570.9000.61.1003	Transfer to CIP	$ -	$ 150,000	$ -
570.9000.61.1009	Transfer to Solid Waste		$ -	$ -
	TOTAL NON-OPERATING EXPENSES	$ 1,834	$ 150,000	$ -
	NET POSITION	$ (76,395)	$(259,007)	$ (183,749)

CASH FLOWS FROM OPERATING ACTIVITIES - TELECOM FUND	
Operating Income (loss)	$ (183,749)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 34,500
Amortization	
Loss (gain) on sale of assets	
(Increase) decrease in operating assets:	
Accounts receivable	
Unbilled accounts receivable	
Interest receivable	
Intergovernmental receivable	
Other receivables	
Due from other funds	
Other assets	
Increase (decrease) in operating liabilities:	
Accounts payable	
Accrued payroll	
Accrued interest payable	
Compensated absences payable	
Sales tax payable	
Due to other funds: General Fund	
Due to other governments	
Customer deposits	
Net cash provided (used) by operating activities	$ (149,249)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments	
Operating transfer in (out) to the General Fund	
Operating transfer in (out) to the Water Sewer Fund	
Operating transfer in (out) to (from) the Electric Fund	
Operating transfer in (out) to (from) the ARPA	
Operating transfer in (out) to the CIP Fund	
Net cash provided (used) by noncapital financing activities	$ -
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Equipment	
Proceeds from long-term borrowing:	
GMA Lease Pool	
Revenue Bond	
Proceeds from sale of assets	
Principal payments on notes payable:	
Principal payments on revenue bonds payable:	
Principal payments on capital leases	
Interest payments:	
Revenue Bonds	
Loans Interest	
Capital contributions:	
Net cash used by capital and related financing activities	$ -
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	
Miscellaneous Income	
Sale of Assets	
Net cash flows from investing activities	$ -
NET INCREASE (DECREASE) IN CASH	$ (149,249)

DEBT SERVICE SCHEDULES

The Debt Service Schedules presented in this section provide a summary of the debt service obligations of the City at the beginning of FY 2025. Listed are 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.

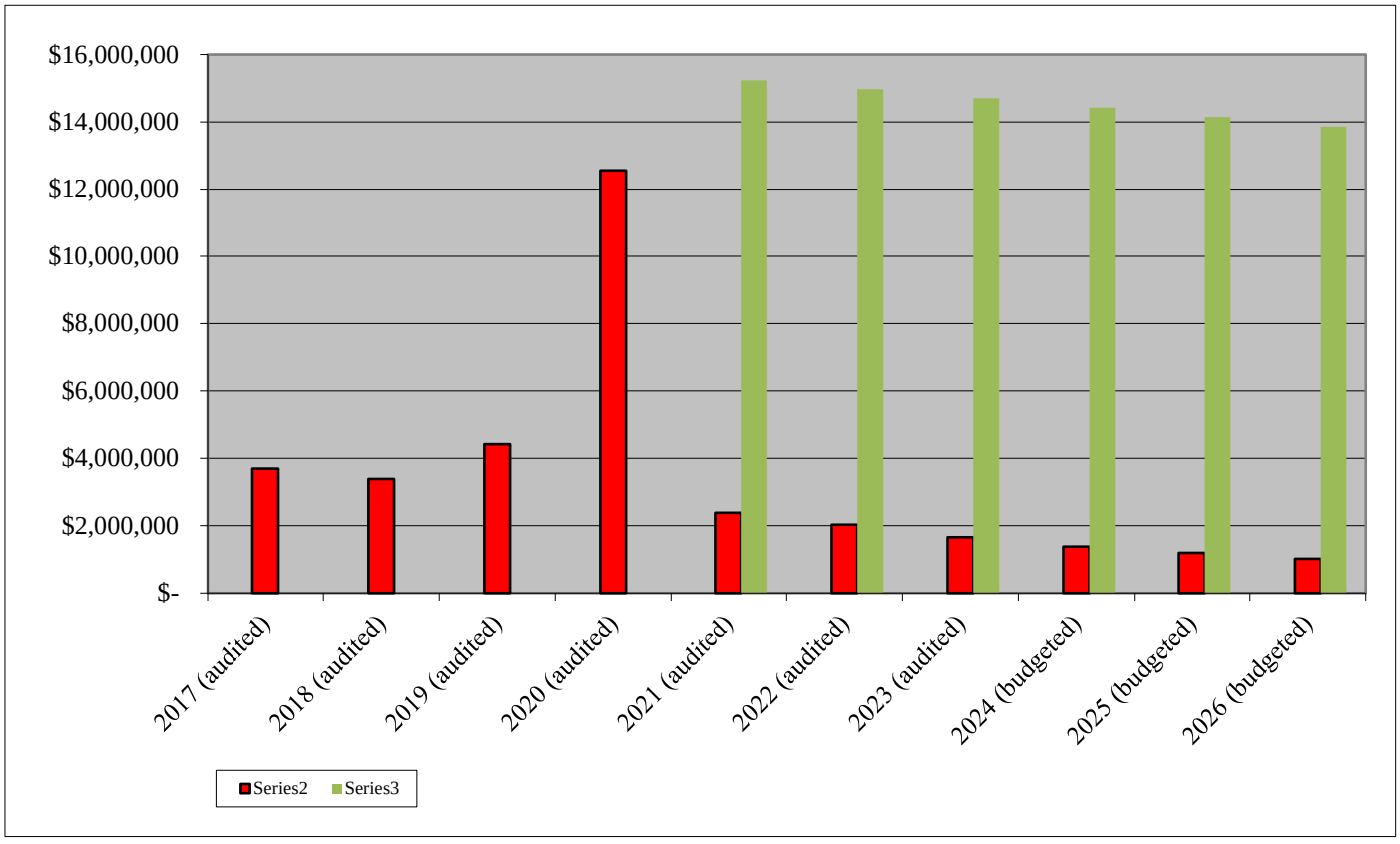
In the Electric Fund, there are currently no debt obligations reflected on the City's financial statements; however, Sandersville, along with 45 other cities and one county, has contractual agreements with the Municipal Electric Authority of Georgia (MEAG) to guarantee a portion of debt for the output and services of generating units acquired or constructed by MEAG for the generation of power.

In the Water and Sewer Fund, the City currently has three loans with the Georgia Environmental Facilities Authority for infrastructure projects. The City is also making principal and interest payments to USDA on three Water & Sewer Revenue Bonds for Water & Sewer projects to be completed in FY 2022.

In the General Fund the City has two debt obligations to the Georgia Municipal Association. The first one is for the purchase of a TYMCO model 600 street sweeper and the second is for the purchase of seven Police vehicles and conversion equipment. The City also has a debt obligation to USDA for the purchase of a Fire Apparatus Aerial Device that replaced a 30 year old ladder truck.

WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	GEFA Loans Outstanding Principal	USDA W/S Revenue Bonds Outstanding Principal	TOTAL W & S Fund Debt
2017 (audited)	$ 3,696,106	$ -	$ 3,696,106
2018 (audited)	$ 3,385,876	$ -	$ 3,385,876
2019 (audited)	$ 4,421,387	$ -	$ 4,421,387
2020 (audited)	$ 12,553,203	$ -	$ 12,553,203
2021 (audited)	$ 2,387,507	$ 15,236,530	$ 2,387,507
2022 (audited)	$ 2,030,706	$ 14,969,225	$ 16,999,931
2023 (audited)	$ 1,661,121	$ 14,697,750	$ 16,358,871
2024 (budgeted)	$ 1,377,663	$ 14,421,477	$ 15,799,140
2025 (budgeted)	$ 1,198,742	$ 14,140,320	$ 15,339,062
2026 (budgeted)	$ 1,019,820	$ 13,859,163	$ 14,878,983



DEBT SERVICE REPAYMENT SCHEDULE
GENERAL FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
PROJECTED EXPENSES						
GMA Lease Payments	Prin	$ 34,297	$ 23,452			
Payments 09/20/2020 - 08/26/2026 3.05% Fixed Rate	Int	$ 1,285	$ 269			
GMA Lease Payments	Prin	$ 82,086	$ 62,474			
Payments 10/29/2021 - 7/29/2026 1.68% Fixed Rate	Int	$ 1,913	$ 526			
USDA Lease Payments	Prin	$ 109,515	$ 113,074	$ 116,749	$ 120,543	$ 124,461
Payments 10/30/2023 - 10/30/2032 3.25% Fixed Rate	Int	$ 31,928	$ 28,369	$ 24,695	$ 20,900	$ 16,982
TOTAL PRINCIPAL PAYMENTS		$ 225,898	$ 199,000	$ 116,749	$ 120,543	$ 124,461
TOTAL INTEREST PAYMENTS		$ 35,126	$ 29,164	$ 24,695	$ 20,900	$ 16,982
TOTAL EXPENSES		$ 261,024	$ 228,164	$ 141,444	$ 141,443	$ 141,443
		FY 2030	FY 2031	FY 2032	FY 2033	**TOTALS**
PROJECTED EXPENSES						
GMA Lease Payments	Prin					**$ 57,749**
Payments 09/20/2020 - 08/26/2026 3.05% Fixed Rate	Int					**$ 1,554**
GMA Lease Payments	Prin					**$ 144,560**
Payments 10/29/2021 - 7/29/2026 1.68% Fixed Rate	Int					**$ 2,439**
USDA Lease Payments	Prin	$ 128,506	$ 132,683	$ 136,872		**$ 982,403**
Payments 10/30/2023 - 10/30/2032 3.25% Fixed Rate	Int	$ 12,937	$ 8,761	$ 4,448		**$ 149,020**
TOTAL PRINCIPAL PAYMENTS		$ 128,506	$ 132,683	$ 136,872	$ -	**$ 1,184,712**
TOTAL INTEREST PAYMENTS		$ 12,937	$ 8,761	$ 4,448	$ -	**$ 153,013**
TOTAL EXPENSES		$ 141,443	$ 141,444	$ 141,320	$ -	**$ 1,337,725**

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	
PROJECTED EXPENSES									
GEFA Loan DW00-023 Dated 12/31/05	Prin	$ 50,177	$ 12,919						
Payments 10/1/06 - 1/1/2026 3.00% Fixed Rate	Int	$ 1,358	$ 103						
GEFA Loan 2002-L22WS Dated 7/1/04	Prin								
Payments 2/1/06 -- 7/1/2024 4.35% Fixed Rate	Int								
GEFA Loan 2010-L06WJ Dated 10/1/2011	Prin	$ 67,068	$ 69,668	$ 72,176	$ 75,176	$ 78,090	$ 81,118	$ 69,994	
Payments 11/1/2011-10/1/2031 3.81% Fixed Rate	Int	$ 18,401	$ 15,800	$ 13,099	$ 10,293	$ 7,378	$ 4,351	$ 1,228	
GEFA Loan CW15003 Dated 4/1/17	Prin	$ 61,677	$ 62,315	$ 62,960	$ 63,612	$ 64,270	$ 64,935	$ 65,607	
Payments 4/1/17-3/1/2037 1.03% Fixed Rate	Int	$ 7,961	$ 7,323	$ 6,678	$ 6,026	$ 5,368	$ 4,703	$ 4,031	
TOTAL PRINCIPAL PAYMENTS		$ 178,922	$ 144,902	$ 135,136	$ 138,788	$ 142,360	$ 146,053	$ 135,601	
TOTAL INTEREST PAYMENTS		$ 27,720	$ 23,226	$ 19,777	$ 16,319	$ 12,746	$ 9,054	$ 5,259	
TOTAL EXPENSES		$ 206,642	$ 168,128	$ 154,913	$ 155,107	$ 155,106	$ 155,107	$ 140,860	
		FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	**TOTALS**	
PROJECTED EXPENSES									
GEFA Loan DW00-023 Dated 12/31/05	Prin							**$ 63,096**	
Payments 10/1/06 - 1/1/2026 3.00% Fixed Rate	Int							**$ 1,461**	
GEFA Loan 2002-L22WS Dated 7/1/04	Prin							**$ -**	
Payments 2/1/06 -- 7/1/2024 4.35% Fixed Rate	Int							**$ -**	
GEFA Loan 2010-L06WJ Dated 10/1/2011	Prin							**$ 513,290**	
Payments 11/1/2011-10/1/2031 3.81% Fixed Rate	Int							**$ 70,550**	
GEFA Loan CW15003 Dated 4/1/17	Prin	$ 66,286	$ 66,972	$ 67,665	$ 68,365	$ 86,453		**$ 801,117**	
Payments 4/1/17-3/1/2037 1.03% Fixed Rate	Int	$ 3,352	$ 2,666	$ 1,973	$ 1,272	$ 595		**$ 51,946**	
TOTAL PRINCIPAL PAYMENTS	Prin	$ 66,286	$ 66,972	$ 67,665	$ 68,365	$ 86,453		**$ 1,377,503**	
TOTAL INTEREST PAYMENTS	Int	$ 3,352	$ 2,666	$ 1,973	$ 1,272	$ 595		**$ 123,957**	
TOTAL EXPENSES		$ 69,638	$ 69,638	$ 69,638	$ 69,638	$ 87,048	$ -	**$ 1,501,461**	

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2025	FY 2026	FY 2027	FY 2028-2031	FY 2032-2036	FY 2037-2041
PROJECTED EXPENSES							
Water and Sewer Revenue Bond, Series 2021A	Prin	$ 183,909	$ 187,159	$ 190,799	$ 795,802	$ 1,076,927	$ 1,175,521
Payments 10/18/2021- 10/18/2061 1.750% Fixed Rate	Int	$ 163,923	$ 160,673	$ 157,035	$ 595,524	$ 662,233	$ 563,639
Water and Sewer Revenue Bond, Series 2021B	Prin	$ 51,461	$ 52,371	$ 53,400	$ 222,675	$ 301,355	$ 328,951
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 45,883	$ 44,973	$ 43,942	$ 166,703	$ 185,365	$ 157,769
Water and Sewer Revenue Bond, Series 2021C	Prin	$ 45,787	$ 46,596	$ 47,507	$ 198,123	$ 268,119	$ 292,670
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 40,817	$ 40,008	$ 39,097	$ 148,293	$ 164,901	$ 140,350
TOTAL PRINCIPAL PAYMENTS		$ 281,157	$ 286,126	$ 291,706	$ 1,216,600	$ 1,646,401	$ 1,797,142
TOTAL INTEREST PAYMENTS		$ 250,623	$ 245,654	$ 240,074	$ 910,520	$ 1,012,499	$ 861,758
TOTAL EXPENSES		$ 531,780	$ 531,780	$ 531,780	$ 2,127,120	$ 2,658,900	$ 2,658,900
		FY 2042-2046	FY 2047-2051	FY 2052-2056	FY 2057-2061		**TOTALS**
PROJECTED EXPENSES							
Water and Sewer Revenue Bond, Series 2021A	Prin	$ 1,283,145	$ 1,400,620	$ 1,528,850	$ 1,610,725		**$ 9,433,457**
Payments 10/18/2021- 10/18/2061 1.750% Fixed Rate	Int	$ 456,016	$ 338,540	$ 210,310	$ 70,382		**$ 3,378,275**
Water and Sewer Revenue Bond, Series 2021B	Prin	$ 359,075	$ 391,957	$ 427,850	$ 450,775		**$ 2,639,870**
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 127,645	$ 94,763	$ 58,870	$ 19,703		**$ 945,616**
Water and Sewer Revenue Bond, Series 2021C	Prin	$ 319,468	$ 348,718	$ 380,651	$ 401,057		**$ 2,348,696**
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 113,553	$ 84,302	$ 52,370	$ 17,528		**$ 841,219**
TOTAL PRINCIPAL PAYMENTS		$ 1,961,688	$ 2,141,295	$ 2,337,351	$ 2,462,557	$ -	**$ 14,422,023**
TOTAL INTEREST PAYMENTS		$ 697,214	$ 517,605	$ 321,550	$ 107,613	$ -	**$ 5,165,110**
TOTAL EXPENSES		$ 2,658,902	$ 2,658,900	$ 2,658,901	$ 2,570,170	$ -	**$ 19,587,133**


CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

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, which may be encumbered or expended during an allotment period.

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 have 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.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

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.

Base Budget - Cost if 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.

Balanced Budget - A budget in which planned revenues available equals planned expenditures.

Basis of Accounting - A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The City uses the modified accrual method.

Basis of Budgeting – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The City uses the modified accrual method.

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 $5,000 and a useful life of two or more years.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital (Expediture) 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 - Fixed assets which have a value of $500 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 teal 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.

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 pension, 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.

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.

Fun 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.

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.

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.

Legal level of control - The lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

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 at maturity of more than one year after the date of issuance.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

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 interfund transfers and interdepartmental charges.

Net Position - Assets plus deferred outflows less liabilities plus deferred inflows.

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.

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 such items 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.

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 units 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.

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.

SPLOST - Special Purpose Local Option Sales Tax – a sales tax imposed County wide for a predetermined period of time for a specific purpose, primarily funding capital projects and equipment. SPLOST must be approved by the citizens of the County by a majority vote in a special referendum election.

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.

TSPLOST – Transportation Special Purpose Local Option Sales Tax – a one-cent sales tax voted on by each of Georgia’s twelve economic development regions for a ten year period of time for a specific purpose, primarily funding an indentified list of transportation improvements in each region where the tax referendum is approved.

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.

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.

Acronyms

AFIS	Automated Fingerprinting Information System
ARPA	American Rescue Plan Act
ATC	Aid to Construction
BOE	Board of Education
CDBG	Community Development Block Grant
CDL	Commercial Drivers License
CH	City Hall
CHIP	Community Housing Improvement Program
CID	Criminal Investigations Division
CIP	Capital Improvements Program
CJIS	Criminal Justice Information System
COLA	Cost of Living Adjustment
DAWC	Development Authority of Washington County
DCA	Department of Community Affairs
DDA	Direct Deposit Advices
DHR	Department of Human Resources
DNR	Department of Natural Resources
DDA	Downtown Development Authority
ECG	Electric Cities of Georgia
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
GPW	Georgia Public Web
H/M	Hotel/Motel
HAZMAT	Hazardous Materials
HLF	High Load Factor
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
LLF	Low Load Factor
LMIG	Local Maintenance Improvement Grant
LOST	Local Option Sales Tax
MEAG	Municipal Electric Authority of Georgia
NCIC	National Crime Information Center
NFPA	National Fire Protection Association
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
PWD	Public Works Department
SPLOST	Special Purpose Local Option Sales Tax
SWAT	Special Weapons and Tactics
SWC	Solid Waste Collection
TEA	Transportation Enhancement Act (Grant)
TIA	Transportation Investment Act
TSPLOST	Transportation Special Purpost Local Option Sales Tax
USDA	United States Department of Agriculture
WACO	Washington County
W/S	Water/Sewer
WWTP	Waste-Water Treatment Plant