City of Sandersville



2026 Operating Budget
and
2026 - 2031
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 (26 years), Mayor James Andrews (36 years), Council Member Emory Salter (4 years), Council Member Danny Brown (10 years), Council Member Mayme Dennis (36 years), and Council Member Deborah Brown (3 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 I, 2025.

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

Kandice Hartley
City Manager

Victor K. Cuyler
Police Chief

Jason Boatright
Fire Chief

Greg Taylor
Electric Director

Chris Walker
Public Works Director

Leslie Williams
Finance Director

Gloria Waller
City Clerk

Alex Lowe
Water/Wastewater Director

Key Department Staff

Ben Avant
Community Development Manager
Amber Cook
Utility Billing Manager
Carson Daley
Economic Development Manager
Lee Waddell
IT Manager

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.



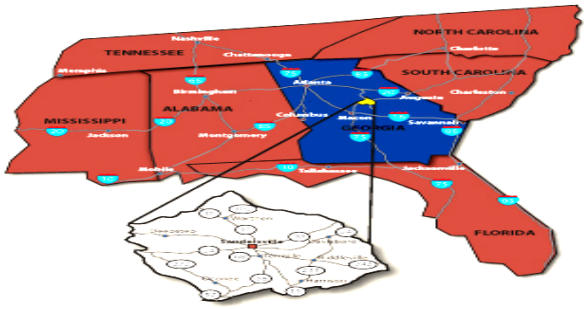
Sandersville remains a city where the culture is rich in heritage and steeped in tradition. Three of Georgia's governors called Washington County home: Jared Irwin, Thomas W. Hardwick and Nathan Deal. Listed on the National Register of Historic Places are the Francis Plantation, Washington County Courthouse, 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.

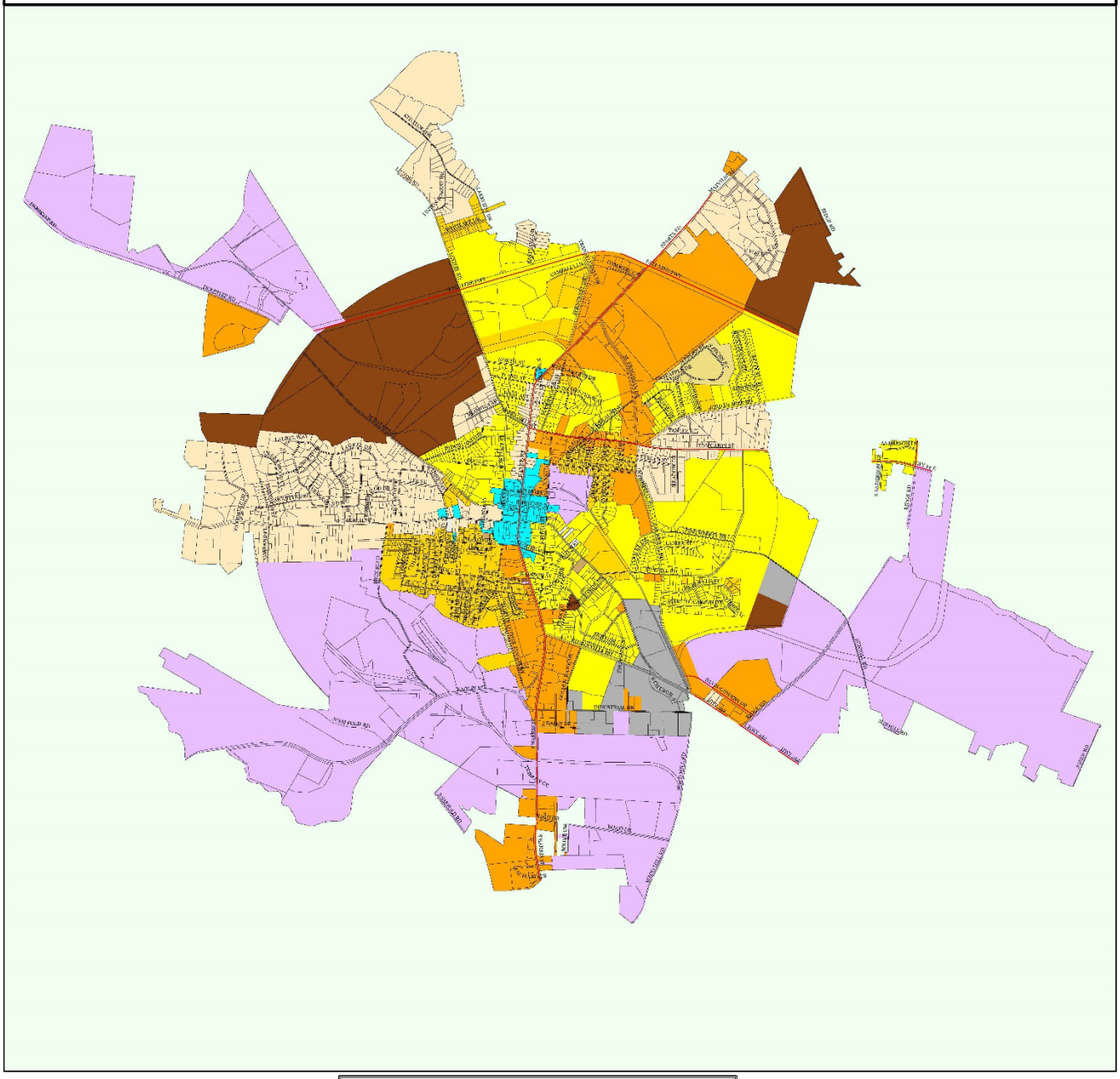
SANDERSVILLE TREE BOARD

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


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

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 2025 Budget	FY 2026 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.

	MAJOR BANKING ACCOUNTS							
	Pooled Cash	American	Transportation	2019	2021	USDA Projects	Georgia Fund 1	Georgia Fund 1
	Operating	Rescue Plan	SPLOST	SPLOST	CDBG	Construction	Water/Sew er Inv.	Electric Inv.
Name of Fund Served	Account	Account	Account	Account	Account	Account	Account	Account
Governmental Funds:								
100 General								
210 Confiscated Assets								
230 ARPA Fund								
275 Hotel/Motel Tax								
325 2019 SPLOST								
335 TSPLOST								
348 CDBG 2021								
350 CIP Projects								
Proprietary Funds:								
a) Enterprise:								
505 Water and Sewer								
510 Electric								
540 S W Collection								
570 Telecom								
b) Internal Service:								
N/A								

	MINOR BANKING ACCOUNTS							
				Confiscated	Confiscated			
	Main Street	Hotel/Motel	Cemetery	Assets	Assets	Disc Golf	Water/Sew er	General Fund
	Endow ment	Fund	Trust	Seizure	Forfeiture	Park	Sinking Fund	Sinking Fund
Name of Fund Served	Account	Account	Fund	Fund	Account	Account	Account	Account
Governmental Funds:								
100 General								
210 Confiscated Assets								
230 ARPA Fund								
275 Hotel/Motel Tax								
325 2019 SPLOST								
335 TSPLOST								
348 CDBG 2021								
350 CIP Projects								
Proprietary Funds:								
a) Enterprise:								
505 Water and Sewer								
510 Electric								
540 S W Collection								
570 Telecom								
b) Internal Service:								
N/A								

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 Evergreen Solutions and adopted with the FY 2025 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. The city has a AA bond rating.

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

November 17, 2025

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 2026

Ladies and Gentlemen:

Transmitted herein for your consideration is the City Sandersville's proposed budget for the fiscal year 2026 (FY 2026). 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 2026.

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 2026 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 2025, 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 approximately $2,000,000 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 new job descriptions and a new salary schedule prepared by Evergreen Consulting and adopted by the Mayor and Council.

- 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 92% of the premium for individual coverage and 67% 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 all Proprietary Funds will be self-supporting without assistance from the General Fund.

- Assumes that the City Council will adopt a millage rate of 4.30 and adopting a LOST rollback millage rate 4.368 same as FY2024.

- Assumes there will be a rate study performed to review the City's current water, sewer and electric rate schedule for residential and commercial customers in FY 2026.

- Assumes that the City will continue to contract with Ryland Environmental for Solid Waste Collection for Commercial and Residential accounts and implement a CPI increase of 5% beginning with the January 2026 billing cycle.

- Assumes that the City's schedule of fees will be adjusted to reflect operational costs for each department.

- 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, DAR and Rosa M. Tarbutton Library will remain the same in FY 2025 from the City's General Fund will be continued at the same level as in FY 2025.

- Assumes that the annual payment made to the Washington County Recreation Department will increase from $35,150 to $50,000 annually.

- Assumes that a line item has been added to each departments operational budget due to payments for enterprise vehicles resulting in an increase to each departments operational expenses.

- Assumes that there will be a significant increase to the expense of the Water Department Operations due to increased water chemicals, water sampling and land application requirements.

- Assumes the City will increase each operational budget to purchase software for non-public safety city owned equipment and vehicles to report diagnostics and track productivity.

- Assumes the City will begin the engineering and renovation of the Sandersville Police Department.

- Assumes an increase in the Electric Department operational budget for decorative lighting and decoration enhancements for downtown.

- Assumes the City will seek to negotiate a partnership to expand fiber capabilities to include residential customers and grow commercial fiber customers in FY2026.

- Assumes a $150,000 transfer to the Downtown Development Authority for renovations to the future Farmers Market property.

- Assumes a $3.5 million dollar transfer to the Downtown Development Authority for a Hotel project.

- Assumes the City will increase funding the façade grant program through the Downtown Development Authority to $20,000 for FY2026.

- Assumes the City will fund replacing overgrown trees around the downtown square and installing directional signage for the downtown area

- Assumes increasing the budget for signs in the street department budget to include truck route signage, and downtown directional signage.

- Assumes increased funding for renovations to the finance department office at City Hall to create separate office spaces.

- Assumes funding a personnel policy update conducted by GIRMA and City Ordinance update.

Background

Much of Sandersville's economic success in past years can be directly attributed to the Kaolin industry which produces hundreds of products made from kaolin, a white, alumina-silicate clay. In more recent years Sandersville's industrial base has become more diversified with Trojan Battery producing deep cycle batteries and employing 250 people, Duraline and Meltblown manufacturers of plastic pipe, and most recently with our newest industry, CleanSpark, all of which are valuable assets in our community. In addition to industrial expansions, retail investments are continuing to locate to Sandersville with the development of several new businesses in recent years including our newest downtown restaurant, Pickle Barrel who recently expanded their business with the addition of a new building. To continue to encourage and facilitate retail development the City Council adopted a retail incentive plan and hired an employee to work in Economic Development to promote retail development within the City. Our 2025 unemployment rate is 4.2 % compared to the current State of Georgia rate of 3.6%.

In the General Fund, LOST (local option sales tax) revenues have continued to improve increasing from $1,801,925 in FY 2025 to a projected amount of $1,900,000 in FY 2026 in addition to the new Floating Local Option Sales Tax expected to generate $900,000 in 2026. This revenue is expected to continue to see a significant increase due to utility sales taxes paid by the expansion of a Bitcoin industry in Sandersville. LOST Funds are used to roll back the milage rate on ad valorem taxes. The ad valorem tax digest has experienced increases in the net digest every year since 2021 with increase of $1,499,299, $15,939,908 in 2022 and $17,905,069 in 2023. In 2023, due to 6.98% growth in the digest the millage rate was rolled back to 6.585 and the City Council adopted a rate of 6.585 for FY 2024. In FY 2026, we will continue to be proactive in economic development and in the recruitment of new industry and commercial development to support the continued growth in our City's economy. We carefully plan our investments in water, sewer, electricity, and roads, in our community in order to position us to capitalize on our investments and to aggressively solicit new industrial prospects and opportunities that will ensure our economic vitality in the future.

Although Sandersville offers an excellent quality of life for area residents and visitors with a low crime rate managed by our State Certified Police Department, exceptional fire protection services with an ISO rating of Class 3, dependable electric service and the availability of quality water and sewer resources, we are not immune to the economic pressures and challenges experienced by the budgets closely to absorb the impact of increased expenses and declining revenues we continue to have concerns about legislation adopted by the Federal Government and Georgia General Assembly that impacts revenue sources and mandates unfunded programs. In FY 2021, the City received $1,008,092 from the Federal Government American Rescue Plan Act (ARPA). These funds were used in FY 2023 to provide premium pay for essential employees, make repairs to the City Hall customer drive in window, and to pave City Streets.

In 2026 the city will expend $750,000 in ARPA funds to replace the Morningside Sewer Lift Station. As the cost of health care and other employee benefits continues to increase the City proactively seeks alternative methods for providing these benefits and ways to address the escalating cost. To address these budget challenges the City will continue to budget conservatively and adhere to sound financial policies to ensure that we remain financially stable. In FY 2026 the City will continue to focus on maintaining a healthy and expanding economic base supported by superior infrastructure in order to attract and retain quality employers. Expanding economic activity translates into growing needs for quality support services including improved transportation, water and sewer, electricity, solid waste, and public safety services. To effectively respond to growth and the increased demand for services with the continuing decline of revenues the City will have to proactively plan in order to meet the challenges for financing major public works and utilities improvements. The funding initiatives in this proposed Budget attempt to address many of these challenges.

Future Initiatives

In November 2019, the voters of Washington County approved a referendum to continue the collection of the 1% sales tax which provides the necessary revenue for capital projects, many of which could not be funded without these SPLOST funds. Continued investments in water, sewer, electricity and roads in our community are vital to our success in attracting quality employers and just as important in the retention and expansion of the industries that we already have. SPLOST funds will provide the City with an estimated $6.2 million in funding for these capital projects for FY 2026 - FY 2031. During this period the City will continue to invest in infrastructure while funding a scheduled preventative maintenance program for vehicles, facilities and equipment. One of the most visible and costly of the traditional government services is public safety (police and fire) consuming 44.4% of the City's general fund budget. With the continued support of tax revenue for equipment and training our Police and Fire Departments will maintain State Certification and a Class 3 ISO rating, both of which have reduced our risk and prepared us to better serve and protect the citizens of our City.

The 2019 Special Purpose Local Option Sales Tax (SPLOST) is funding the lease purchase payments of seven police vehicles and conversions in the amount of $62,999, firearm range upgrade in the amount of $65,000, and PD remodel design in the amount of $150,000. In FY 2026, 2019 SPLOST funds in the amount of $50,000 will be expended for a police mobile surveillance trailer . In the Fire Department in FY 2026 2019 SPLOST funds will be used to make payments for the purchase of a Fire Apparatus Aerial Device in the amount of $141,444 in addition to the purchase of PPE bunker gear in the amount of $13,500, fire hose replacement for $10,000 and a skid unit for truck 8 in the amount of $17,500. In Public Works $445,000 will be used for park, paving, and sidewalk upgrades. .

In 2012, the voters of Sandersville, Washington County and other local governments in the Central Savannah Regional Area approved a regional 1% transportation SPLOST in which 75% of the funding will be used for a pre-determined list of priority projects in the region while the remaining 25% will be provided to the local governments in the region as discretionary funds to be used on their individual transportation projects. A Transportation Fund was established in the

FY 2013 budget to account for the receipt and disbursement of these funds as well as LMIG (Local Maintenance and Improvement Grant) funds from the Georgia Department of Transportation. In 2020 the voters of the CSRA approved an extension of the TSPLOST to fund regional projects for the next six years. In FY 2025 - 2031 LMIG and TSPLOST funds in the amount of $1,731,562 will fund the City's street repaving/ milling and resurfacing program in addition to other capital street projects throughout Sandersville.

Outside Agencies

Other agencies are impacted by the City of Sandersville's Budget including the Sandersville Downtown Development Authority (DDA), the Washington County Chamber of Commerce, the Washington County Historical Society, the Washington County Recreation Department/ Senior Center, the Washington County Airport Authority and the Rosa M. Tarbutton Library.

Impact of Capital Improvements on the Operating Budget

In this budget process, our goal has been to respond to the needs of a thriving City while funding the priorities established by the City Council to respond to those needs. We believe this capital budget addresses the limited revenue base along with increasing demands for services and aging infrastructure in a fiscally responsive manner. The capital improvements recommended in the FY 2026 Budget will have differing effects on the operating side of the Budget. The infrastructure improvements (streets, drainage, and sidewalks), primarily funded by SPLOST and TSPLOST, will increase our maintenance and operating costs over time. However, the increased value to the tax base that will be generated should offset these costs. If properly constructed and inspected this infrastructure should not require considerable maintenance for a number of years.

The vehicle and equipment purchases are all for routine replacement of older, worn out equipment that have outlived useful life. These purchases will decrease the operating expenses to maintain these capital assets; however, this decrease will likely be offset by the increased cost to insure the newer vehicles and equipment. The direct impact on the operating budget of each capital project is presented on the reverse side of each project sheet in the Capital Improvements Budget.

Conclusion

The FY 2026 budget considers current economic conditions and impact on the local economy particularly in the collection of sales tax in the general fund and in the capital budget while also reviewing historic data and revenue trends. Generally conservative financial policies were taken into consideration in projecting revenues for all funds as well as other local and broader economic indicators that will influence the revenue stream. On the expense side, every effort was made to reduce cost while continuing to provide efficient quality services to our tax payers and customers. The City of Sandersville's FY 2026 operating and capital budgets exceed $125 million, an increase from the $97 million budget adopted in FY 2025. The budget process is challenging every year and always requires difficult decisions to be made. The FY 2026 budget does not increase authorized personnel in any department in the City but does provide for salary increase to accommodate the newly implemented pay study. There are no rate increases

for customers in the City's Water and Sewer Fund or Electric Fund; however, there will be a rate increase for residential and commercial customers in the Solid Waste Collection Fund to absorb the additional cost from our service provider for this service in 2024.

The General Fund, the second largest of the City's 13 funds comprising $15.06 million of the total operating budget, funds the traditional government services such as Public Safety, Public Works, Planning & Zoning and Economic Development. The FY 2026 budget as presented continues to provide these crucial services to our population while still maintaining one of the lowest millage rates in the state. The City's enterprise funds, Water/ Sewer, Electric, Solid Waste and Telecom have operating budgets of $3,338,114, $102,686,283, $1,523,129 and $231,314 respectively. Our SPLOST and TSPLOST Funds along with our Capital Improvements Program Fund present a 6-year plan for the acquisition, expansion and maintenance of the City's major assets totaling $14.7 million in FY 2064. In the preparation of this FY 2026 budget every effort has been made to continue to improve service levels, reduce taxes and improve the financial integrity of the City.

In FY 2022, with the focus on the re-development of Downtown the City welcomed a new restaurant to East Haynes Street. The Pickle Barrel renovated the historic train depot into a restaurant and sports bar bringing energy and enthusiasm to the downtown. In FY 2023, with the overwhelming success of this project, the Pickle Barrel expanded their business adding an additional building to their restaurant. During this time the City added two Level II electric vehicle charging stations to the City's downtown parking lot and has now added a Level III charging station to encourage visitors to dine and shop in Sandersville while charging their electric vehicle. Two electronic message boards were purchased for the Fall Line Freeway to continue to promote businesses in the Downtown. In FY 2026, the City will continue to move forward with the TAP funded upgrades to Brookins Street, Jernigan Street, Gilmore Street, Smith Street, and East Church Street. Also in FY 2026, the City will complete a Public Safety location study to aid in planning for the future growth and development of the City's Police Department. In FY 2026 we will work toward the design and make plans for the development of a facility that will not only house our Police Department but also include the City's Municipal Court and City Council Chambers.

The City of Sandersville is dedicated to improving the quality of life for our residents while still maintaining the financial integrity of the City. We will continue to strive to keep our fees and millage rate low through prudent fiscal spending and by searching for alternative sources of revenue. We will work to provide our citizens with better government, not more government. We encourage our citizens to become involved in our local government by attending council meetings, participating in our citizen volunteer boards, and visiting our web site often at www.sandersvillega.org for updates on our City government.

I would like to express appreciation to city department managers for their participation and cooperation in preparing the FY 2026 Budget and Capital Improvements Plan. Every department made efforts to cut expenditures while pledging to continue to maintain exceptionally high levels of service to our citizens. I would also like to thank our City Finance Officer Leslie Williams and the finance department staff for the numerous hours of staff time that have gone into the preparation of this budget. They are to be commended for their work.

The preparation of this year's Budget and CIP as always, was a team effort. Finally, I would like to thank the Mayor and City Council for your support during this budget process.

Please let me know if I can provide any further information as you review this proposed Budget and Capital Improvements Program.

Respectfully submitted,

Kandice Hartley
City Manager

With each budget cycle the City continues to address the challenge of providing quality services to our residents with increasingly limited resources and we will continue to make every effort to improve service levels, reduce taxes and improve the financial integrity of the City of Sandersville. To accomplish the vision established by the Mayor and City Council of the City of Sandersville the FY 2026 budget links developed organizational goals and objectives with the financial resources available to fund them. The following goals and objectives have been developed by each City department for FY 2026.

Departmental Goals and Objectives

Administration

Goal: Improve the City's overall financial condition.
Objectives:

1. Prepare and administer a fiscally conservative operating and capital budget that stays within available resources. Build up the reserve funds to the targeted level in each fund.
2. Prepare accurate monthly financial reports for the governing body and management, so that decision-makers have timely financial information.
3. Obtain an unqualified (clean) audit opinion, and prepare a Comprehensive Annual Finance Report.
4. Continue to reduce the outstanding debt of the City, while incurring only a limited amount of new indebtedness.
5. Continue to aggressively collect all property taxes due, using tax lien sales as needed.
6. Continue to aggressively collect overdue utility bills, using account termination and collection agencies as needed.
7. Perform an audit of the hotel/motel operators to assure compliance with the hotel/motel tax ordinance and an audit of our utility franchisees to assure compliance with the franchise terms and payments.
8. Continue to monitor internal controls so that all funds are properly received and accounted for.
9. Adopt and implement a Purchasing Policies and Procedures Manual to assure budgetary compliance, and best pricing.
10. Monitor the City’s property damage claims and implement incentives to reduce at-fault incidents from prior years.

Goal: Improve the City's capacity to provide quality customer service.
Objectives:

1. Complete the implementation of an AMR (automated meter reading) system to improve efficiency and keep the number of misreads on utility accounts at a minimum.
2. Correct billing errors within a 24-hour time period.
3. Control fraudulent account set ups by customers where possible.
4. Remain aggressive with all collection accounts.
5. Continue to provide alternative means of service delivery to customers affected by COVID-19.

Goal: Improve the City's records retention program.
Objectives:

1. Implement a system to scan all City records into a digitized, searchable database.
2. Continue to reduce paper copies whenever possible by using the server storage capability and making all City records available in an electronic format.
3. Destroy all records that have surpassed the City's adopted records retention schedule or that have been scanned and are not of historical value.

Goal: Assure that the City maintains a good work environment and has a competitive salary and fringe benefits structure to recruit and retain qualified employees.
Objectives:

1. Administer the Personnel Policies and Procedures Manual (Employee Handbook) which was adopted in December, 2013 and December, 2019 in a fair, impartial manner.
2. Continue to recruit broadly to obtain a qualified workforce that best serves the community.
3. Seek alternative means for providing quality health insurance benefits in order to reduce cost incurred by the City and by the employee.
4. Monitor the City's workers compensation claims and implement incentives to reduce higher claims from prior years.

Economic Development

Goal: Seek new economic development opportunities.
Objectives:

1. Research new business opportunities and develop incentives to encourage companies to expand or build in the City.
2. Recruit prospective businesses for vacant commercial properties.

Planning & Building Inspections Department

Goal: To proactively plan for the growth of the community.
Objectives:

1. Ensure follow through and compliance with the City's Comprehensive Plan.
2. Seek new opportunities for subdivision development.
3. Seek new opportunities for annexation of properties suitable for subdivision development.

Goal: Continue to deal effectively with the development community, while assuring that the City's development objectives are met.
Objectives:

1. Review subdivision plats and resolve any issues in a timely manner.
2. Continue to provide clear schedule deadlines for the Planning Commission submittals, public hearing advertisement requirements, and City Council public hearing dates.
3. Meet with developers before they begin design so that they are clearly informed of our criteria.
4. Meet with developers and others on rezoning requests and variance requests so that they understand possible compatibility issues.

Goal: Continue to encourage the development of housing ownership options for low- and moderate-income citizens while also seeking options for middle -upper income families.
Objectives:

1. Take the necessary steps to develop a Land Bank Authority to provide buildable city lots for the City and recruit non-profit organizations to provide assistance to low- and moderate-income citizens.
2. Seek vacant property to promote affordable housing opportunities.
3. Continue participation in the CHIP program.
4. Locate areas for middle – upper income family subdivisions.

Goal: Improve the physical condition of all neighborhoods by making Code Enforcement more effective.
Objectives:

1. Identify all structures that are deteriorated and dilapidated, and notify the owners that they must be brought up to the minimum housing code or be demolished through the Unfit Housing Ordinance.
2. Identify all lots and tracts that need to be maintained and notify the owners that these nuisances must be removed.
3. Identify all junked or abandoned vehicles on lots and tracts, and notify the owners that these nuisances must be removed.
4. Seek funding sources for property nuisance abatement.
5. Implement a Citizen Complaint Form

Goal: Update the Zoning Ordinance to more current standards to meet the needs of the City and the citizens.
Objectives:

1. Continue Zoning Ordinance updates and changes to recommend for action by the Planning Commission and adoption by the City Council.
2. Create a Multi-Use zoning district in the downtown area

Police Department

Goal: Decrease the amount of traffic accidents within the City.
Objectives:

1. Provide planned license check points for safety enhancement within the community.
2. Conduct traffic operations at specific locations and during special dates and events to apprehend DUI offenders.
3. Encourage continued Community Policing through officer's participation in community events that provide training in proper car seat usage for parents.
4. Expand officers' skills and abilities for vehicle collision investigation.

Goal: Decrease the amount of drug-related crime within the City.
Objectives:

1. Encourage and develop community meetings and sustainable "neighborhood watch" programs to stimulate community involvement in order to combat illegal drug sales, drug use and gang activity.

2. Continue to utilize the Crime Suppression Unit in selected locations to conduct traffic enforcement, license check points and strategic patrols.
3. The detectives will develop informants and orchestrate planned meetings with those informants in order to conduct search warrants in those known locations for drug activities.
4. Continue to research effective techniques to deter gang activity.

Goal: Decrease the amount of crime related to physical assaults.
Objectives:

1. Continue working with DFACS and other agencies to identify and prosecute cases of physical abuse.
2. Continue to aggressively apprehend and prosecute offenders that commit physical assaults.
3. Research through the Police Data Base incidents concerning domestic abuse and ensure all information concerning assistance is given and follow up in order to deter recidivism.

Goal: Continue to maintain high professional standards and improve the morale of the department.
Objectives:

1. Develop and implement safe practices during the current COVID-19 pandemic to allow the department to continue to provide quality service while responding to calls for service.
2. Support all efforts of the designated Certification Manager through the maintenance of files and documents for certification compliance.
3. Continue in-house training program on all operating policies and procedures required to maintain the status as a Georgia Certified Police Department.
4. Research defensive tactic training for all officers.
5. Prepare for the "on-site" assessment in order to be recertified as a Georgia Certified Law Enforcement Agency.

Animal Shelter

Goal: Improve the Animal Control officer's professional knowledge and skills level.
Objectives:

1. Research and implement best practices for effective service delivery during the current pandemic (COVID-19).
2. Animal Control officers will attend Animal Control training from the National Standards level that enhance our ability during the current pandemic (COVID-19).
3. Continually re-evaluate Animal Control policies and procedures for dog and cat management in order to implement and utilize best practices.

Goal: Maintain a reasonable adoption rate for Dogs and Cats.
Objectives:

1. Notify the public of the availability of cats and dogs that are ready for adoption by media, web-sites, Facebook and hand-out literature at the Animal Shelter.
2. Continue to participate in scheduled events that will increase the community awareness of cats and dogs that are ready for adoption.

3. Schedule off-site adoption events to provide the public more accessibility to both cats and dogs available for adoption.
4. Research and negotiate the transfer and adoption of cats and dogs with other humane and adoption agencies that have demonstrated professional care and treatment of domestic animals.

Goal: Increase citizens and community visits to the shelter to promote awareness.
Objectives:

1. Encourage citizens to visit the Animal Shelter by hosting activities that are interesting. Use advertisements, media and internet to communicate activities hosted at the Animal Shelter.
2. Encourage citizens to participate in tours of the Animal Shelter Facility.

Goal: Implement effective Animal Control service throughout Washington County
Objectives:

1. Continue to work with Washington County to provide effective service delivery for calls regarding stray cats and dogs throughout the County.
2. Provide effective training that will allow the Animal Control Officers to handle any issue concerning the stray population of cats and dogs county wide.

Fire Department

Goal: Maintain Response Vehicles and Equipment at a high level of readiness.
Objectives:

1. Replace worn and damaged personal protective equipment such as coat, pant, boots, and helmets on an annual replacement program.
2. Issue extrication coats to the remaining third of the department.
3. Replace existing 25 kw generator with a 125 kw generator.
4. Replace fire hose that is older than 10 years at a rate of 10% per year.

Goal: Maintain the Volunteer Firefighter Roster at 100%
Objectives:

1. Continue to maintain Volunteer Firefighter Participation by using the State Pension Fund Rules of minimum participation requirements needed to stay on the roster.
2. Maintain Volunteer recruitment by continuing to offer a per call/activity pay, membership in the Georgia Firefighters Association, and access to joining the Georgia Firefighters Pension Fund.
3. Offer to pay the monthly dues for volunteer firefighters in the pension fund.
4. Offer access to the Armed Forces Benefit Fund free life insurance policy.
5. Maintain an ongoing public awareness of the need for Volunteer Firefighters through advertising and public relations.

Goal: Maintain training and participation levels as required by the State of Georgia and the Sandersville Fire Dept.
Objectives:

1. All Firefighters, fulltime and volunteer, will train a minimum of 24 hours annually to maintain their State Certifications.

2. All Firefighters will maintain a 50% participation rate using the State Pension Fund formula and mirroring requirements.
3. Offer additional training opportunities for all Firefighters beyond the 1st & 3rd Wednesday night fire drills to get personnel trained and certified to their level of responsibility.
4. Coordinate with GPSTC to get in-house training for Fire Department personnel.
5. Repair training building deficiencies for safety and usefulness.

Goal: Ensure that there is always two full-time Firefighters on duty at all times.
Objectives:

1. Increase the response level of off duty personnel to working fires by maintaining the FY 2020 additional Firefighter position on the full-time roster to cover shifts that are short due to other Firefighters being on vacation or out due to sickness.

Goal: Continue to build Create a Community Risk Reduction Program. Objectives:

1. Provide more community classes for CPR, fire extinguishers and weather preparedness.
2. Host a fire prevention open house during Fire Prevention Week.
3. Research obtaining a state "fire safe" designation, if available.
4. Provide for the placement of AED (Automated External Defibrillators) in all Sandersville Fire Department and Police Department emergency vehicles and in City buildings through fund raisers, donations and grant funding.

Public Works Department- Administration

Goal: Provide Quality Assistance to Employees and Customers on a Daily Basis. Objectives:

1. Maintain and track customer work orders.
2. Review employee time records and documents.
3. Administer utility locates and transfer information to various departments.
4. Keep records of environmental reports and other documents.
5. Maintain GPS data base and GIS tracking system of vehicle traffic.
6. Distribute general work directives to supervisors and junior employees.
7. Hold meetings with technical professionals, environmental staff, construction staff, and members of the community.
8. Work with the administration of all projects and provide general oversight as required.
9. Maintain the operating budget for all Public Works Departments.
10. Perform traffic studies to determine the need for improvements to present to Council.

Public Works Department -Streets

Goal: Improve Handicap Accessibility
Objectives:

1. Complete new ADA Transition Plan.
2. Complete M. Friedman Sidewalk Project.
3. Continue to make repairs to existing sidewalks.

Goal: Completion of Downtown Master Plan
Objectives:

1. Work with the quickest timeline possible on the completion of the TAP streetscape projects on five downtown streets including Gilmore, Jernigan, Brookins, North Smith, and a section of East Church Street. Two of these streets may be pulled from the TAP Program and funded with other means.

Goal: Community Development Block Grant Tybee Community
Objectives:

1. Completion of a CDBG Project in the Tybee Community to address flooding and drainage in the area.
2. Repair and asphalt roads prior to completion.

Goal: Maintenance of Disc Golf Course
Objectives:

1. Maintain grounds and trails for disc golf course.
2. Prepare course for special events.
3. Host tournaments, movie nights and other special events.

Public Works Department- Fleet Maintenance

Goal: Reduce Vehicle and Equipment Failures
Objectives:

1. Make improvements to work order system and educate staff on following through with proper data entry.
2. Begin preventive maintenance work orders to keep vehicles up to date on servicing.

Public Works Department- Parks & Cemetery

Goal: Maintain City's Parks & Cemeteries
Objectives:

1. Work with contractor on upkeep of Paul Thiele Park.
2. Ensure planting of seasonal flowers in park as required.

Public Works Department- Solid Waste Collection

Goal: Maintain Healthy Environment with Removal and Disposal of Garbage
Objectives:

1. Increased communication to the public to educate them on the proper methods of garbage disposal.

2. Maintain trucks on a dedicated route to provide coverage for the City.
3. Continue to promote trash amnesty days.

Public Works Department- Water and Wastewater

Goal: Replace Well #7 with New Well
Objectives:
1. Perform preliminary work on new site.
2. Performed test drills and determine quality for use as a new well.
3. Drill new well and install piping and electrical. Tie to SCADA system.
4. Install backup generator.

Electric Department

Goal: Continue to operate the City's Electric system in compliance with all federal and state regulations in order to provide service to new and existing customers while avoiding any serious injuries or property damage.
Objectives:
1. Educate the public on conservation methods to reduce utility bills and promote a more energy efficient environment.
2. Continue to provide systematic training in operations and safety for all Electric employees.
3. Have no serious accidents during the year.
4. Continue to participate in the Municipal Electric Authority of Georgia (MEAG) for the purchase of power and in the Electric Cities of Georgia (ECG) for marketing and other support in the electric industry.

Goal: Expand this system in the most desirable locations to maximize both service and profitability.
Objectives:
1. Market the City's electric service to new residential customers and proposed commercial and industrial developments.
2. Continue to install services to new residential subdivisions and commercial developments.
3. Identify those areas within the City's electric territory that are without service for future expansion.
4. Expand services provided to "Project Sonic" located in Fall Line Industrial Park.

Goal: Provide the best possible service to our customers from a well-maintained electric system with reliable power.
Objectives:
1. To have property trained employees with reliable equipment.
2. To meter all unmetered City owned facilities.
3. To continue our tree trimming program throughout the City with contract labor to minimize power outages, provide for a safer environment and lower overtime expenses.

4. To convert more overhead and telecom lines to underground and install decorative lighting where economically and aesthetically practical.
5. To improve service delivery with the replacement of a 2005 pickup truck with a more environmentally friendly hybrid vehicle.

Telecom Department

Goal: Upgrade the City's Fiber Infrastructure.
Objectives:

1. Work with a consultant to upgrade the City's fiber infrastructure map and determine the cost to upgrade the infrastructure of the system

Goal: Provide dependable service to our customers through a well-maintained reliable telecom system that operates in a secure environment.
Objectives:

1. Determine the most cost-efficient means of making reliable Telecom services available to our customers either by the City or through a partnership with a preferred provider.
2. Continue routine maintenance and scheduled replacement of our equipment.

Long Term Goals

The City's short-term goals and objectives are linked to five long term goals established by the Mayor and City Council. They are:

1. Protect and improve the financial integrity of the City.
2. Maintain a safe and secure environment for our citizens and their property.
3. Provide excellent customer service in all service areas.
4. Encourage economic development and growth in our community.
5. Promote a healthy quality of life by being good stewards of our environmental resources.

ALIGNING SHORT TERM GOALS WITH LONG TERM GOALS

DEPARTMENT	SHORT TERM GOAL	I. PROTECT AND IMPROVE THE FINANCIAL INTEGRITY OF THE CITY	II. MAINTAIN A SAFE & SECURE ENVIRONMENT FOR OUR CITIZENS AND THEIR PROPERTY	III. PROVIDE EXCELLENT CUSTOMER SERVICE IN ALL SERVICE AREAS	IV. ENCOURAGE ECONOMIC DEVELOPMENT & GROWTH IN OUR COMMUNITY	V. PROMOTE A HEALTHY QUALITY OF LIFE BY BEING GOOD STEWARDS OF OUR ENVIRONMENTAL RESOURCES
Administration	1. Improve the City's overall financial condition	X				
	2. Improve the City's capacity to provide quality customer service.			X		
	3. Improve the City's records retention program.			X		
	4. Maintain a good work environment with a competitive salary and fringe benefits structure to recruit and retain qualified employees.	X				
Economic Development	1. Seek new economic development opportunities				X	
Planning & Building Inspections	1. Proactively plan for the growth of the community.				X	
	2. Deal effectively with the development community while assuring that the City's development objectives are met.				X	
	3. Encourage the development of housing ownership options for low and moderate income citizens				X	
	4. Improve the physical condition of all neighborhoods; make code enforcement more effective		X			
	5. Update City's Zoning Ordinance to more current standards.				X	
Police Department	1. Decrease the amount of traffic accidents within the City.		X			
	2. Decrease the amount of drug-related crime within the City.		X			
	3. Decrease the amount of crime related to physical assaults.		X			
	4. Continue to maintain high professional standards and improve the morale of the department.		X			
Animal Shelter	1. Improve Animal Control officers' professional knowledge and skills level.			X		
	2. Maintain a reasonable adoption rate of Dogs and Cats.			X		
	3. Increase citizen and community visits to the shelter.			X		
	4. Implement effective animal control service in Washington Co.			X		
Fire Department	1. Maintain response vehicles and equipment at a hight level of readiness		X			
	2. Maintain Volunteer Firefighter Roster at 100%.		X			
	3. Maintain training and participation levels as required by the State of Georgia and the Sandersville Fire Department		X			
	4. Ensure there is always two full time firefighters on duty.		X			
	5. Create a Community Risk Reduction Program.		X			
Public Works Administration	1. Provide quality assistance to employees and customers.			X		
Streets	1. Improve handicap accessibility.		X			
	2. Complete Downtown Master Plan.				X	
	3. Complete CDBG project - Tybee Community.		X			
	4. Maintain Disc Golf Course.				X	
Fleet Maintenance	1. Reduce vehicle and equipment failures.	X				
Parks & Cemetery	1. Maintain City's Parks & Cemeteries.					X
Solid Waste Collection	1. Maintain a healthy environment with removal and disposal of garbage, yard waste, and other debris.					X
Water and Waste and Wastewate	1. Replace Well # 7.					X
Electric Department	1. Operate the City's Electric system in compliance with Federal and State regulations to provide service to customers without injuries or property damage.		X			
	2. Expand the system in the most desirable locations to maximize service and profitability.				X	
	3. Provide dependable service to our customers from a well maintained electric system.			X		
Telecom Department	1. Upgrade the City's Fiber service.				X	
	2. Provide dependable service to customers with a reliable system that operates in a secure environment.			X		

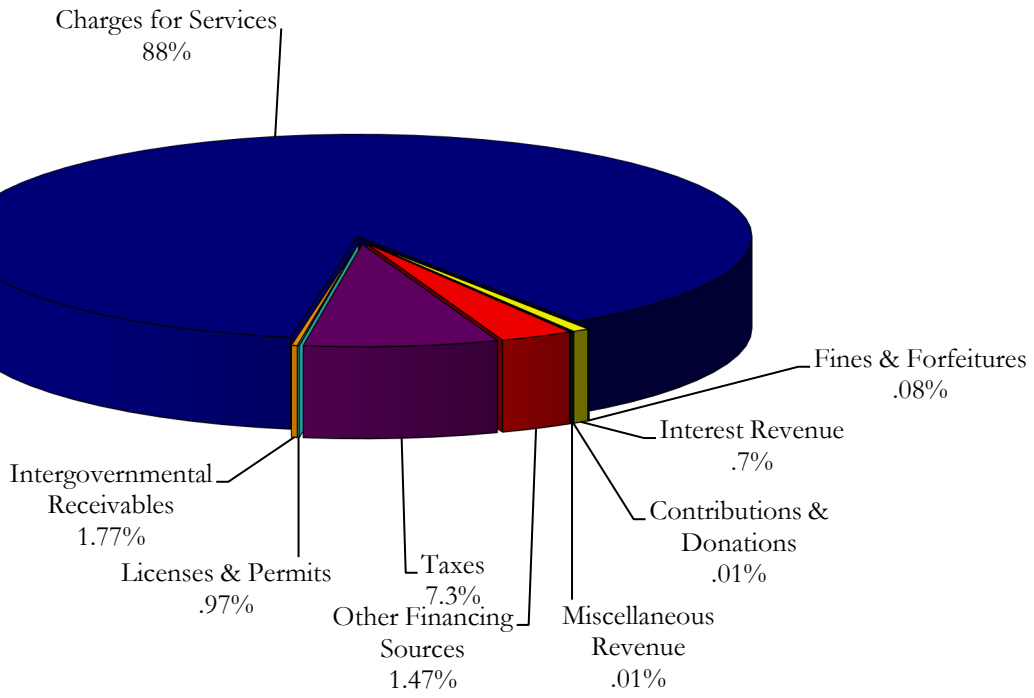

CITY OF SANDERSVILLE, GEORGIA
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

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 2024 actual, FY 2025 budgeted, and FY 2026 recommended budgets) for each of the fund categories.

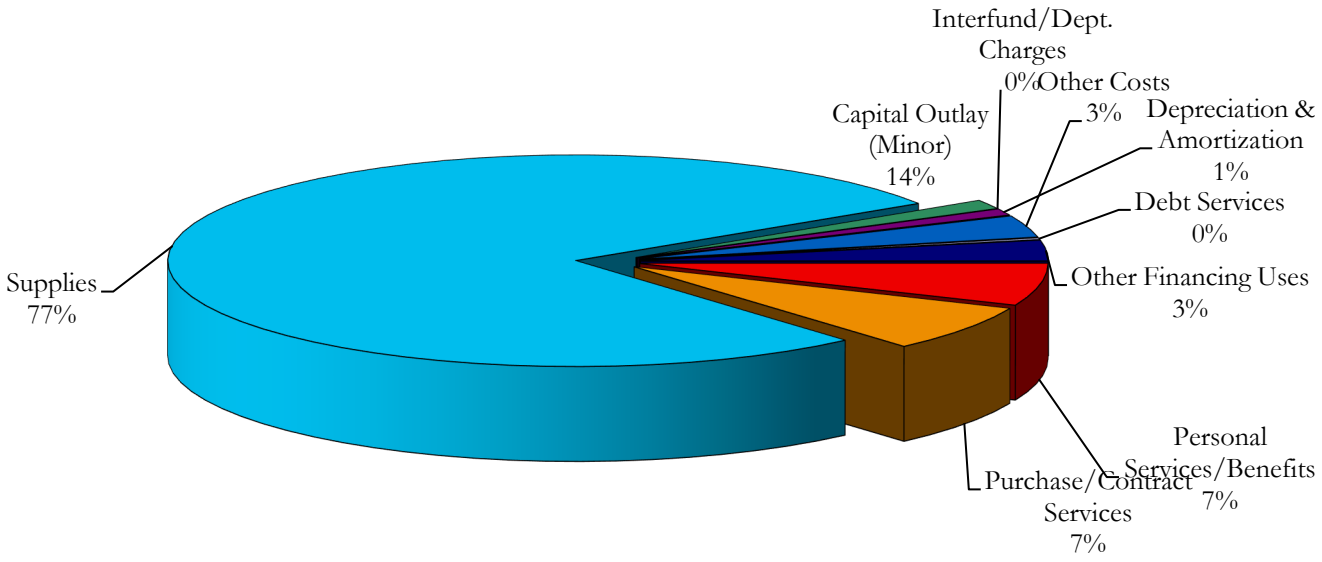
Please see the individual tabs for detailed budget information and the services provided by the various funds.

SUMMARY OF ALL FUNDS
REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 10,511,700	$ -	$ 10,511,700
Licenses and Permits	$ 98,950	$ -	$ 98,950
Intergovernmental Receivables	$ 317,015	$ -	$ 317,015
Charges for Services	$ 218,890	$ 116,316,440	$ 116,535,330
Fines and Forfeitures	$ 75,000	$ -	$ 75,000
Interest Revenue	$ -	$ 886,500	$ 886,500
Contributions and Donations	$ 13,000	$ -	$ 13,000
Miscellaneous Revenue	$ 15,700	$ 121,400	$ 137,100
Other Financing Sources	$ 3,963,000	$ 1,200	$ 3,964,200
TOTAL	**$ 15,213,255**	**$ 117,325,540**	**$ 132,538,795**

SUMMARY OF ALL FUNDS
EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 6,092,040	$ 1,985,494	$ 8,077,534
Purchase/Contract Services	$ 1,174,296	$ 7,719,535	$ 8,893,831
Supplies	$ 312,725	$ 96,717,335	$ 97,030,060
Capital Outlay	$ 75,450	$ 1,712,690	$ 1,788,140
Interfund/Dept. Charges	$ -	$ -	$ -
Depreciation & Amortization	$ -	$ 1,239,939	$ 1,239,939
Other Costs	$ 4,172,825	$ 5,304	$ 4,178,129
Debt Services	$ 23,721	$ 268,252	$ 291,973
Other Financing Uses	$ -	$ 3,908,000	$ 3,908,000
TOTAL	**$ 11,851,057**	**$ 113,556,549**	**$ 125,407,606**

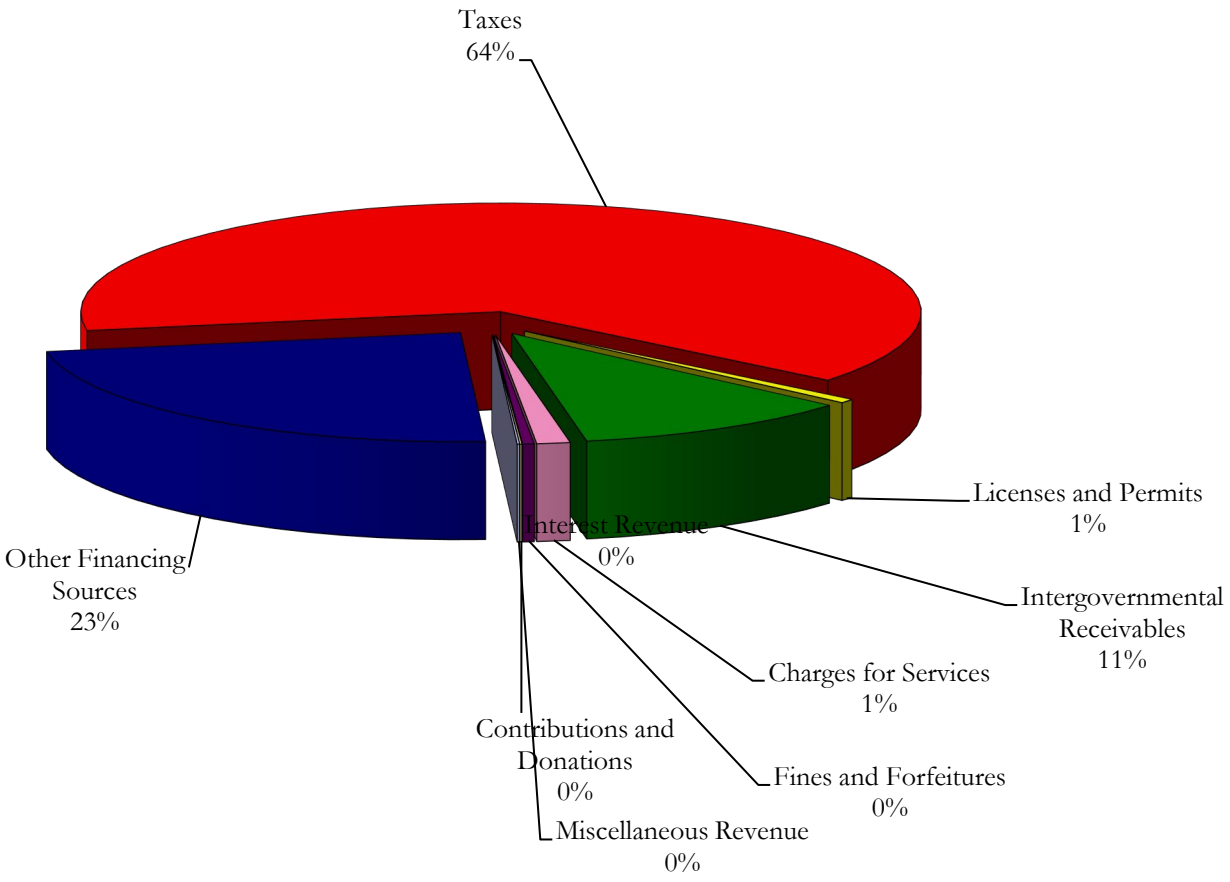
SUMMARY OF ALL FUNDS

	Governmental Funds			Proprietary Funds	
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted
Revenues:					
31 Taxes	$ 7,744,050	$ 7,225,835	$ 10,511,700	$ -	$ -
32 Licenses and Permits	$ 127,954	$ 101,060	$ 98,950	$ -	$ -
33 Intergovernmental Revenue	$ 407,935	$ 314,126	$ 317,015	$ -	$ -
34 Charges for Services	$ 205,823	$ 227,401	$ 218,890	$ 75,221,208	$ 91,610,421
35 Fines and Forfeitures	$ 81,258	$ 80,000	$ 75,000	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 899,803	$ 736,175
37 Contributions and Donations	$ 21,539	$ 12,500	$ 13,000	$ -	$ -
38 Miscellaneous Revenue	$ 35,479	$ 15,700	$ 15,700	$ 387,266	$ 114,900
Subtotal:	*$ 8,624,038*	*$ 7,976,622*	*$ 11,250,255*	*$ 76,508,277*	*$ 92,461,496*
Other Financing Sources					
39 Other Financing Sources	$ 52,252	$ 1,505,000	$ 3,963,000	$ 23,254	$ 76,025
Total Financial Sources	**$ 8,676,290**	**$ 9,481,622**	**$ 15,213,255**	**$ 76,531,531**	**$ 92,537,521**
Expenditures and Expenses:					
51 Personal Services/Benefits	$ 5,068,116	$ 2,211,793	$ 6,092,040	$ 1,935,440	$ 2,173,622
52 Purchase/Contract Services	$ 1,124,366	$ 73,952	$ 1,174,296	$ 7,357,571	$ 4,475,463
53 Supplies	$ 283,053	$ 220,465	$ 312,725	$ 96,584,313	$ 35,079,641
54 Capital Outlay	$ 856,223	$ 98,550	$ 75,450	$ 1,066,396	$ 41,000
55 Interfund/Dept. Charges		$ 2,000	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ 7,200	$ -	$ 1,142,927	$ 1,215,392
57 Other Costs	$ 405,614	$ 16,200	$ 4,172,825	$ 76,638	$ 69,054
Subtotal:	*$ 7,737,372*	*$ 2,630,160*	*$ 11,827,336*	*$ 108,163,285*	*$ 43,054,172*
Non-Operating Expenses					
58 Debt Services	$ 35,582	$ -	$ 23,721	$ 288,915	$ 278,343
61 Other Financing Uses	$ 2,092	$ -	$ -	$ 145,580	$ 1,860,112
Total Use of Resources	**$ 7,775,046**	**$ 2,630,160**	**$ 11,851,057**	**$ 108,597,780**	**$ 45,192,627**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 901,244	$ 6,851,462	$ 3,362,198	$ (32,066,249)	$ 47,344,894

SUMMARY OF ALL FUNDS

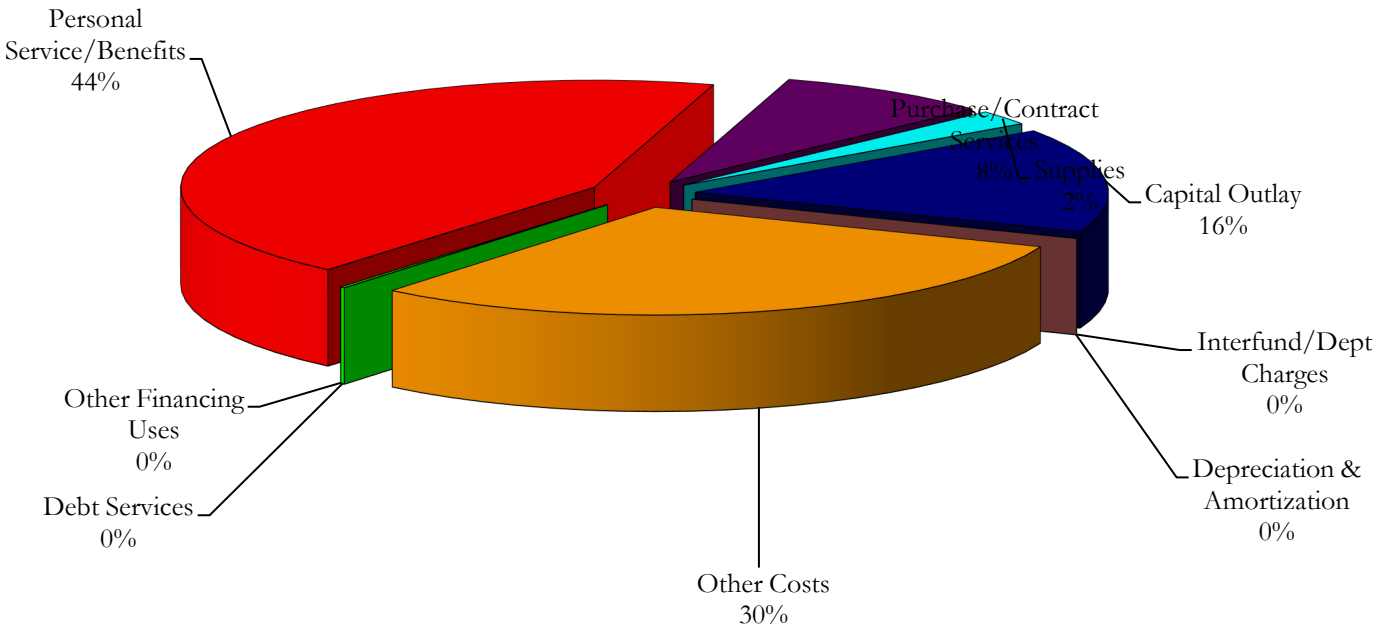
			Total		
2026		2024	2025	2026
Proposed		Actual	Budgeted	Proposed
	Revenues:			
$ -	**31** Taxes	$ 7,744,050	$ 7,225,835	$ 10,511,700
$ -	**32** Licenses and Permits	$ 127,954	$ 101,060	$ 98,950
$ -	**33** Intergovernmental Revenue	$ 407,935	$ 314,126	$ 317,015
$ 116,316,440	**34** Charges for Services	$ 75,427,031	$ 91,837,822	$ 116,535,330
$ -	**35** Fines and Forfeitures	$ 81,258	$ 80,000	$ 75,000
$ 886,500	**36** Interest Revenue	$ 899,803	$ 736,175	$ 886,500
$ -	**37** Contributions and Donations	$ 21,539	$ 12,500	$ 13,000
$ 121,400	**38** Miscellaneous Revenue	$ 422,745	$ 130,600	$ 137,100
$ 117,324,340	***Subtotal:***	*$ 85,132,315*	*$ 100,438,118*	*$ 128,574,595*
	Other Financing Sources			
$ 1,200	**39** Other Financing Sources	$ 75,506	$ 1,581,025	$ 3,964,200
$ 117,325,540	**Total Financial Sources**	**$ 85,207,821**	**$ 102,019,143**	**$ 132,538,795**
	Expenditures and Expenses:			
$ 1,985,494	**51** Personal Services/Benefits	$ 7,003,556	$ 4,385,415	$ 8,077,534
$ 7,719,535	**52** Purchase/Contract Services	$ 8,481,937	$ 4,549,415	$ 8,893,831
$ 96,717,335	**53** Supplies	$ 96,867,366	$ 35,300,106	$ 97,030,060
$ 1,712,690	**54** Capital Outlay (Minor)	$ 1,922,619	$ 139,550	$ 1,788,140
$ -	**55** Interfund/Dept. Charges	$ -	$ 2,000	$ -
$ 1,239,939	**56** Depreciation & Amortization	$ 1,142,927	$ 1,222,592	$ 1,239,939
$ 5,304	**57** Other Costs	$ 482,252	$ 85,254	$ 4,178,129
$ 109,380,297	***Subtotal:***	*$ 115,900,657*	*$ 45,684,332*	*$ 121,207,633*
	Non-Operating Expenses			
$ 268,252	**58** Debt Services	$ 324,497	$ 278,343	$ 291,973
$ 3,908,000	**61** Other Financing Uses	$ 147,672	$ 1,860,112	$ 3,908,000
$ 113,556,549	**Total Use of Resources**	**$ 116,372,826**	**$ 47,822,787**	**$ 125,407,606**
$ 3,768,991	Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (31,165,005)	$ 54,196,356	$ 7,131,189

SUMMARY OF GOVERNMENTAL FUNDS
REVENUES BY SOURCE



Taxes	$	10,879,700
Licenses and Permits	$	98,950
Intergovernmental Receivables	$	1,837,434
Charges for Services	$	218,890
Fines and Forfeitures	$	75,500
Interest Revenue	$	-
Contributions and Donations	$	13,000
Miscellaneous Revenue	$	15,800
Other Financing Sources	$	3,963,000
TOTAL	**$**	**17,102,274**

SUMMARY OF GOVERNMENTAL FUNDS
EXPENDITURES BY USE



Personal Service/Benefits	$	6,092,040
Purchase/Contract Services	$	1,175,296
Supplies	$	312,725
Capital Outlay	$	2,196,435
Interfund/Dept Charges	$	-
Depreciation & Amortization	$	-
Other Costs	$	4,193,104
Debt Services	$	23,721
Other Financing Uses	$	-
TOTAL	**$**	**13,993,321**

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
	2024	2025	2026	2024	2025	2026
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ 7,744,050	$ 7,225,835	$ 10,511,700	$ 107,226	$ 104,000	$ 110,000
32 Licenses and Permits	$ 127,954	$ 101,060	$ 98,950	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 407,935	$ 314,126	$ 317,015	$ -	$ -	$ -
34 Charges for Services	$ 205,823	$ 227,401	$ 218,890	$ -	$ -	$ -
35 Fines and Forfeitures	$ 81,258	$ 80,000	$ 75,000	$ 1,100	$ 1,100	$ 500
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ 21,539	$ 1	$ 13,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 35,479	$ 15,700	$ 15,700	$ 50	$ 50	$ 100
Subtotal:	*$ 8,624,038*	*$ 7,964,122*	*$ 11,250,256*	*$ 108,376*	*$ 105,150*	*$ 110,600*
Other Financing Sources						
39 Other Financing Sources	$ 52,252	$ 1,505,000	$ 3,963,000	$ -	$ -	$ -
Total Financial Sources	**$ 8,676,290**	**$ 9,469,122**	**$ 15,213,256**	**$ 108,376**	**$ 105,150**	**$ 110,600**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 5,068,116	$ 2,211,793	$ 6,092,040	$ -	$ -	$ -
52 Purch/Contract	$ 1,124,366	$ 73,952	$ 1,174,296	$ 1,080	$ 2,400	$ 1,000
53 Supplies	$ 283,053	$ 220,465	$ 312,725	$ -	$ -	$ -
54 Capital Outlay	$ 856,223	$ 98,550	$ 75,450	$ -	$ 1,040,000	$ 750,000
55 Interfund/Dept Chgs	$ -	$ 2,000	$ -	$ -	$ -	$ -
56 Deprec & Amort	$ -	$ 7,200	$ -	$ -	$ -	$ -
57 Other Costs	$ 367,940	$ 16,200	$ 4,149,104	$ 47,949	$ 31,380	$ 44,000
Subtotal:	*$ 7,699,698*	*$ 2,630,160*	*$ 11,803,615*	*$ 49,029*	*$ 1,073,780*	*$ 795,000*
Non-Operating Expenses						
58 Debt Services	$ 35,582	$ -	$ 23,721	$ -	$ -	$ -
61 Other Financing Uses	$ 2,092	$ -	$ -	$ -	$ -	$ -
Total Use of Resources:	**$ 7,737,370**	**$ 2,630,161**	**$ 11,827,336**	**$ 49,029**	**$ 1,073,780**	**$ 795,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 938,920	$ 6,838,961	$ 3,385,920	$ 59,347	$ (968,630)	$ (684,400)

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2024	2025	2026	2024	2025	2026
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ 441,562	$ 258,000	$ 258,000	$ 8,292,838	$ 7,587,835	$ 10,879,700
32 Licenses and Permits	$ -	$ -	$ -	$ 127,954	$ 101,060	$ 98,950
33 Intergovernmental Revenue	$ 1,743,644	$ 936,552	$ 1,520,419	$ 2,151,579	$ 1,250,678	$ 1,837,434
34 Charges for Services	$ -	$ -	$ -	$ 205,823	$ 227,401	$ 218,890
35 Fines and Forfeitures	$ -	$ -	$ -	$ 82,358	$ 81,100	$ 75,500
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 21,539	$ 1	$ 13,000
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 35,529	$ 15,750	$ 15,800
Subtotal:	*$ 2,185,206*	*$ 1,194,552*	*$ 1,778,419*	*$ 10,917,620*	*$ 9,263,825*	*$ 13,139,274*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 52,252	$ 1,505,000	$ 3,963,000
Total Financial Sources	**$ 2,185,206**	**$ 1,194,552**	**$ 1,778,419**	**$ 10,969,872**	**$ 10,768,825**	**$ 17,102,274**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 5,068,116	$ 2,211,793	$ 6,092,040
52 Purch/Contract	$ -	$ -	$ -	$ 1,125,446	$ 76,352	$ 1,175,296
53 Supplies	$ -	$ -	$ -	$ 283,053	$ 220,465	$ 312,725
54 Capital Outlay	$ 742,778	$ 2,002,324	$ 1,370,985	$ 1,599,001	$ 3,140,874	$ 2,196,435
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ -	$ 2,000	$ -
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ 7,200	$ -
57 Other Costs	$ -	$ -	$ -	$ 415,889	$ 47,580	$ 4,193,104
Subtotal:	*$ 742,778*	*$ 2,002,324*	*$ 1,370,985*	*$ 8,491,505*	*$ 5,706,264*	*$ 13,969,600*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 35,582	$ -	$ 23,721
61 Other Financing Uses	$ -	$ -	$ -	$ 2,092	$ -	$ -
Total Use of Resources:	**$ 742,778**	**$ 2,002,324**	**$ 1,370,985**	**$ 8,529,179**	**$ 5,706,264**	**$ 13,993,321**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,442,428	$ (807,772)	$ 407,434	$ 2,440,693	$ 5,062,561	$ 3,108,953

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	100			210		
	General Fund			Confiscated Asset Fund		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Revenues:						
31 Taxes	$ 7,744,050	$ 7,225,835	$ 10,511,700	$ -	$ -	$ -
32 Licenses and Permits	$ 127,954	$ 101,060	$ 98,950	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 407,935	$ 314,126	$ 317,015	$ -	$ -	$ -
34 Charges for Services	$ 205,823	$ 227,401	$ 218,890	$ -	$ -	$ -
35 Fines and Forfeitures	$ 81,258	$ 80,000	$ 75,000	$ 1,100	$ 1,100	$ 500
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ 21,539	$ 1	$ 13,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 35,479	$ 15,700	$ 15,700	$ -	$ -	$ -
Subtotal:	*$ 8,624,038*	*$ 7,964,122*	*$ 11,250,256*	*$ 1,100*	*$ 1,100*	*$ 500*
Other Financing Sources						
39 Other Financing Sources	$ 52,252	$ 1,505,000	$ 3,963,000	$ -	$ -	$ -
Total Financial Sources	**$ 8,676,290**	**$ 9,469,122**	**$ 15,213,256**	**$ 1,100**	**$ 1,100**	**$ 500**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 5,068,116	$ 2,211,793	$ 6,092,040	$ -	$ -	$ -
52 Purchase/Contract Services	$ 1,124,366	$ 73,952	$ 1,174,296	$ 1,080	$ 1,100	$ 500
53 Supplies	$ 283,053	$ 220,465	$ 312,725	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 856,223	$ 98,550	$ 75,450	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ 2,000	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ 7,200	$ -	$ -	$ -	$ -
57 Other Costs	$ 367,940	$ 16,200	$ 4,149,104	$ 3,099	$ 500	$ -
Subtotal:	*$ 7,699,698*	*$ 2,630,160*	*$ 11,803,615*	*$ 4,179*	*$ 1,600*	*$ 500*
Non-Operating Expenses						
58 Debt Services	$ 35,582	$ -	$ 23,721	$ -	$ -	$ -
61 Other Financing Uses	$ 2,092	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 7,737,370**	**$ 2,630,161**	**$ 11,827,336**	**$ 4,179**	**$ 1,600**	**$ 500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 938,920	$ 6,838,961	$ 3,385,920	$ (3,079)	$ (500)	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	230			275		
	American Rescue Plan Act Fund			Hotel/Motel Fund		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 107,226	$ 104,000	$ 110,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 50	$ 50	$ 100
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 107,276*	*$ 104,050*	*$ 110,100*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ -**	**$ -**	**$ 107,276**	**$ 104,050**	**$ 110,100**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ 1,300	$ 500
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ 1,040,000	$ 750,000	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 44,850	$ 30,880	$ 44,000
Subtotal:	*$ -*	*$ 1,040,000*	*$ 750,000*	*$ 44,850*	*$ 32,180*	*$ 44,500*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ 1,040,000**	**$ 750,000**	**$ 44,850**	**$ 32,180**	**$ 44,500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ (1,040,000)	$ (750,000)	$ 62,426	$ 71,870	$ 65,600

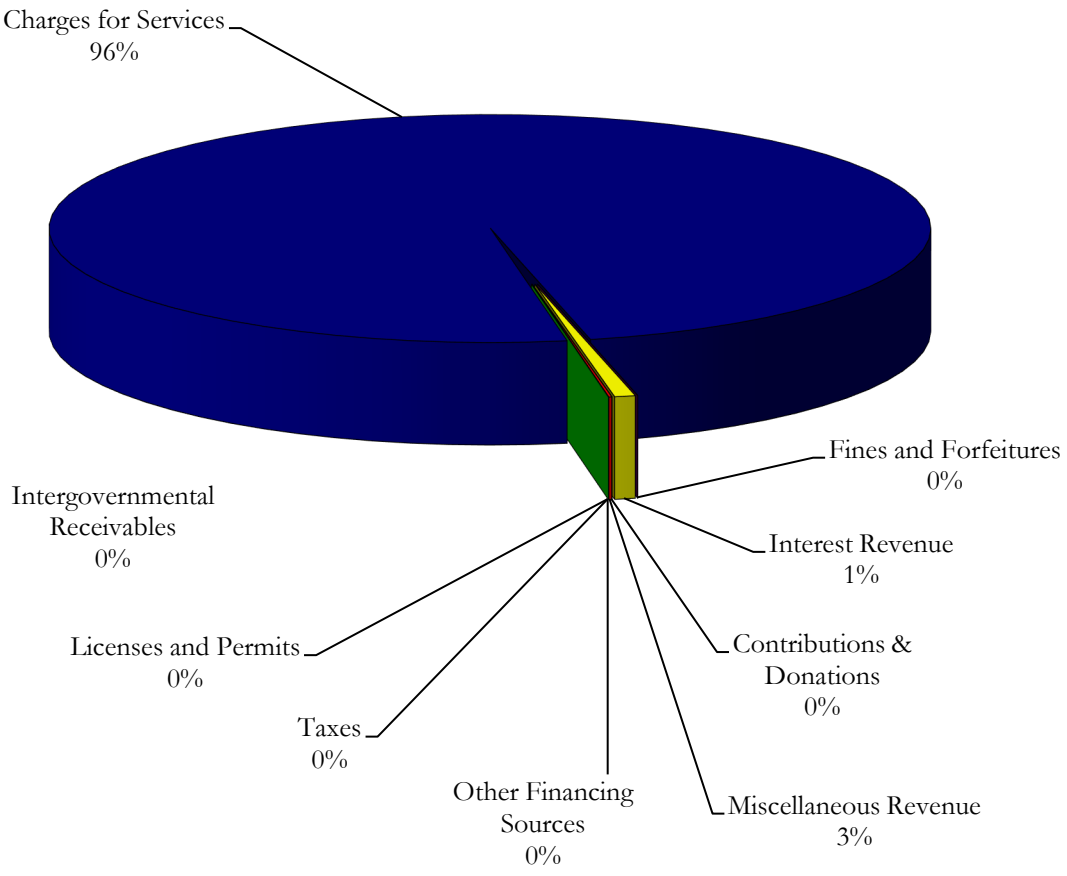
SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	325			335		
	2019 SPLOST Fund			Transportation Fund		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 441,562	$ 258,000	$ 258,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 1,053,644	$ 936,552	$ 1,520,419	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 1,053,644*	*$ 936,552*	*$ 1,520,419*	*$ 441,562*	*$ 258,000*	*$ 258,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,053,644**	**$ 936,552**	**$ 1,520,419**	**$ 441,562**	**$ 258,000**	**$ 258,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 607,219	$ 1,992,324	$ 1,159,985	$ 135,559	$ 10,000	$ 211,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 607,219*	*$ 1,992,324*	*$ 1,159,985*	*$ 135,559*	*$ 10,000*	*$ 211,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 607,219**	**$ 1,992,324**	**$ 1,159,985**	**$ 135,559**	**$ 10,000**	**$ 211,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 446,425	$ (1,055,772)	$ 360,434	$ 306,003	$ 248,000	$ 47,000

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds 348 Community Development Block Grant			Total Governmental Funds		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 8,292,838	$ 7,587,835	$ 10,879,700
32 Licenses and Permits	$ -	$ -	$ -	$ 127,954	$ 101,060	$ 98,950
33 Intergovernmental Revenue	$ 690,000	$ -	$ -	$ 2,151,579	$ 1,250,678	$ 1,837,434
34 Charges for Services	$ -	$ -	$ -	$ 205,823	$ 227,401	$ 218,890
35 Fines and Forfeitures	$ -	$ -	$ -	$ 82,358	$ 81,100	$ 75,500
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 21,539	$ 1	$ 13,000
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 35,529	$ 15,750	$ 15,800
Subtotal:	*$ 690,000*	*$ -*	*$ -*	*$ 10,917,620*	*$ 9,263,825*	*$ 13,139,274*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 52,252	$ 1,505,000	$ 3,963,000
Total Financial Sources	**$ 690,000**	**$ -**	**$ -**	**$ 10,969,872**	**$ 10,768,825**	**$ 17,102,274**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 5,068,116	$ 2,211,793	$ 6,092,040
52 Purchase/Contract Services	$ -	$ -	$ -	$ 1,125,446	$ 76,352	$ 1,175,296
53 Supplies	$ -	$ -	$ -	$ 283,053	$ 220,465	$ 312,725
54 Capital Outlay	$ -	$ -	$ -	$ 1,599,001	$ 3,140,874	$ 2,196,435
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ 2,000	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ 7,200	$ -
57 Other Costs	$ -	$ -	$ -	$ 415,889	$ 47,580	$ 4,193,104
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 8,491,505*	*$ 5,706,264*	*$ 13,969,600*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 35,582	$ -	$ 23,721
61 Other Financing Uses	$ -	$ -	$ -	$ 2,092	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ -**	**$ 8,529,179**	**$ 5,706,264**	**$ 13,993,321**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 690,000	$ -	$ -	$ 2,440,693	$ 5,062,561	$ 3,108,953

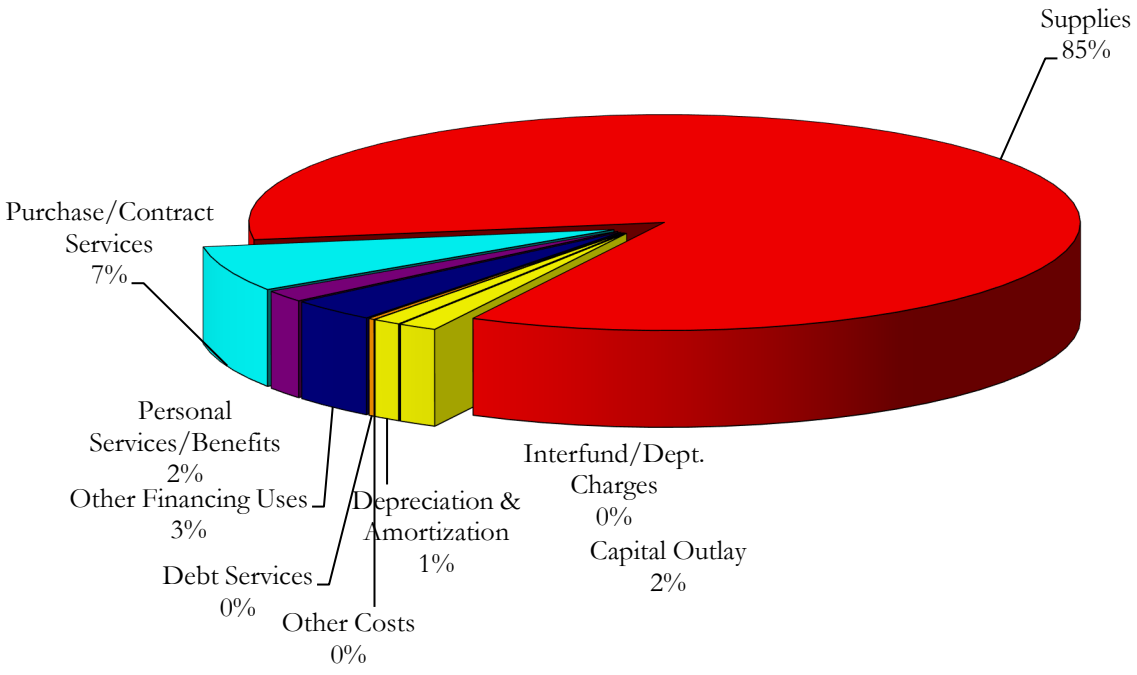
SUMMARY OF PROPRIETARY FUNDS
REVENUES BY SOURCE



Taxes	$	-
Licenses and Permits	$	-
Intergovernmental Receivables	$	-
Charges for Services	$	116,316,440
Fines and Forfeitures	$	-
Interest Revenue	$	886,500
Contributions and Donations	$	-
Miscellaneous Revenue	$	121,400
Other Financing Sources	$	1,200
TOTAL	**$**	**117,325,540**

SUMMARY OF PROPRIETARY FUNDS

EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	1,985,494
Purchase/Contract Services	$	7,719,535
Supplies	$	96,717,335
Capital Outlay	$	1,712,690
Interfund/Dept. Charges	$	-
Depreciation & Amortization	$	1,239,939
Other Costs	$	5,304
Debt Services	$	268,252
Other Financing Uses	$	3,908,000
TOTAL	**$**	**113,556,549**

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			Total Proprietary Funds		
	2024 Actual	2025 Budgeted	2026 Proposed	2024 Actual	2025 Budgeted	2026 Proposed
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 75,221,208	$ 91,610,421	$ 116,316,440	$ 75,221,208	$ 91,610,421	$ 116,316,440
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 899,803	$ 736,175	$ 886,500	$ 899,803	$ 736,175	$ 886,500
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 387,266	$ 114,900	$ 121,400	$ 387,266	$ 114,900	$ 121,400
Subtotal:	*$ 76,508,277*	*$ 92,461,496*	*$ 117,324,340*	*$ 76,508,277*	*$ 92,461,496*	*$ 117,324,340*
Other Financing Sources						
39 Other Financing Sources	$ 23,254	$ 76,025	$ 1,200	$ 23,254	$ 76,025	$ 1,200
Total Financial Sources	**$ 76,531,531**	**$ 92,537,521**	**$ 117,325,540**	**$ 76,531,531**	**$ 92,537,521**	**$ 117,325,540**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 1,935,440	$ 2,173,622	$ 1,985,494	$ 1,935,440	$ 2,173,622	$ 1,985,494
52 Purchase/Contract Services	$ 7,357,571	$ 4,475,463	$ 7,719,535	$ 7,357,571	$ 4,475,463	$ 7,719,535
53 Supplies	$ 96,584,313	$ 35,079,641	$ 96,717,335	$ 96,584,313	$ 35,079,641	$ 96,717,335
54 Capital Outlay (Minor)	$ 1,066,396	$ 41,000	$ 1,712,690	$ 1,066,396	$ 41,000	$ 1,712,690
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ 1,142,927	$ 1,215,392	$ 1,239,939	$ 1,142,927	$ 1,215,392	$ 1,239,939
57 Other Costs	$ 76,638	$ 69,054	$ 5,304	$ 76,638	$ 69,054	$ 5,304
Subtotal:	*$ 108,163,285*	*$ 43,054,172*	*$ 109,380,297*	*$ 108,163,285*	*$ 43,054,172*	*$ 109,380,297*
Non-Operating Expenses						
58 Debt Services	$ 288,915	$ 278,343	$ 268,252	$ 288,915	$ 278,343	$ 268,252
61 Other Financing Uses	$ 145,580	$ 1,860,112	$ 3,908,000	$ 145,580	$ 1,860,112	$ 3,908,000
Total Use of Resources	**$ 108,597,780**	**$ 45,192,627**	**$ 113,556,549**	**$ 108,597,780**	**$ 45,192,627**	**$ 113,556,549**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (32,066,249)	$ 47,344,894	$ 3,768,991	$ (32,066,249)	$ 47,344,894	$ 3,768,991

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			510 Electric Fund		
	2024	2025	2026	2024	2025	2026
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 3,233,276	$ 3,295,000	$ 3,330,600	$ 70,398,084	$ 86,723,200	$ 111,211,800
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 41,375	$ 36,175	$ 36,500	$ 858,428	$ 700,000	$ 850,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 108,833	$ 39,000	$ 42,000	$ 278,433	$ 75,900	$ 79,400
Subtotal:	*$ 3,383,484*	*$ 3,370,175*	*$ 3,409,100*	*$ 71,534,945*	*$ 87,499,100*	*$ 112,141,200*
Other Financing Sources						
39 Other Financing Sources	$ 12,493	$ 76,025	$ 1,200	$ 10,761	$ -	$ -
Total Financial Sources	**$ 3,395,977**	**$ 3,446,200**	**$ 3,410,300**	**$ 71,545,706**	**$ 87,499,100**	**$ 112,141,200**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 897,408	$ 1,042,815	$ 1,146,717	$ 706,398	$ 762,167	$ 706,398
52 Purch/Contract	$ 814,494	$ 1,048,400	$ 817,364	$ 5,382,163	$ 2,195,233	$ 5,386,163
53 Supplies	$ 222,659	$ 259,300	$ 322,500	$ 96,341,035	$ 34,745,591	$ 96,341,035
54 Capital Outlay	$ 125,824	$ 41,000	$ 649,740	$ 940,572	$ -	$ 1,060,950
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ -	$ -	$ -
56 Deprec & Amort	$ 872,887	$ 970,000	$ 970,000	$ 219,683	$ 194,392	$ 219,683
57 Other Costs	$ 844	$ 1,750	$ 1,300	$ 4,004	$ 2,004	$ 4,004
Subtotal:	*$ 2,934,116*	*$ 3,363,265*	*$ 3,907,622*	*$ 103,593,855*	*$ 37,899,387*	*$ 103,718,233*
Non-Operating Expenses						
58 Debt Services	$ 288,915	$ 278,343	$ 268,252	$ -	$ -	$ -
61 Other Financing Uses	$ 145,580	$ -	$ 158,000	$ -	$ 1,860,112	$ 3,750,000
Auditor's Adjusting Entries						
Total Use of Resources:	**$ 3,368,611**	**$ 3,641,609**	**$ 4,333,874**	**$ 103,593,855**	**$ 39,759,499**	**$ 107,468,233**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 27,367	$ (195,409)	$ (923,574)	$ (32,048,149)	$ 47,739,601	$ 4,672,966

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	540			570		
	Solid Waste Collection			Telecom		
	2024	2025	2026	2024	2025	2026
Revenues:	Actual	Budgeted	Proposed	Actual	Budgeted	Proposed
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 1,475,332	$ 1,477,412	$ 1,659,740	$ 114,516	$ 114,809	$ 114,300
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 1,475,332*	*$ 1,477,412*	*$ 1,659,740*	*$ 114,516*	*$ 114,809*	*$ 114,300*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,475,332**	**$ 1,477,412**	**$ 1,659,740**	**$ 114,516**	**$ 114,809**	**$ 114,300**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 222,142	$ 250,162	$ -	$ 109,492	$ 118,478	$ 132,379
52 Purch/Contract	$ 1,054,892	$ 1,136,250	$ 1,484,683	$ 106,022	$ 95,580	$ 31,325
53 Supplies	$ 20,619	$ 25,050	$ 6,400	$ -	$ 49,700	$ 47,400
54 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ 2,000
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ -	$ -	$ -
56 Deprec & Amort	$ 16,867	$ 16,500	$ 32,046	$ 33,490	$ 34,500	$ 18,210
57 Other Costs	$ 71,790	$ 65,000	$ -	$ -	$ 300	$ -
Subtotal:	*$ 1,386,310*	*$ 1,492,961*	*$ 1,523,128*	*$ 249,003*	*$ 298,558*	*$ 231,314*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources:	**$ 1,386,310**	**$ 1,492,961**	**$ 1,523,128**	**$ 249,003**	**$ 298,558**	**$ 231,314**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 89,022	$ (15,549)	$ 136,612	$ (134,487)	$ (183,748)	$ (117,014)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Total Proprietary Funds		
	2024	2025	2026
Revenues:	**Actual**	**Budgeted**	**Proposed**
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -
34 Charges for Services	$ 75,221,208	$ 91,610,421	$ 116,316,440
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 899,803	$ 736,175	$ 886,500
37 Contributions and Donations	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 387,266	$ 114,900	$ 121,400
Subtotal:	*$ 76,508,277*	*$ 92,461,496*	*$ 117,324,340*
Other Financing Sources			
39 Other Financing Sources	$ 23,254	$ 76,025	$ 1,200
Total Financial Sources	**$ 76,531,531**	**$ 92,537,521**	**$ 117,325,540**
Expenditures and Expenses			
51 Pers Svc/Ben	$ 1,935,440	$ 2,173,622	$ 1,985,494
52 Purch/Contract	$ 7,357,571	$ 4,475,463	$ 7,719,535
53 Supplies	$ 96,584,313	$ 35,079,641	$ 96,717,335
54 Capital Outlay	$ 1,066,396	$ 41,000	$ 1,712,690
55 Interfund/Dept Chgs	$ -	$ -	$ -
56 Deprec & Amort	$ 1,142,927	$ 1,215,392	$ 1,239,939
57 Other Costs	$ 76,638	$ 69,054	$ 5,304
Subtotal:	*$ 108,163,285*	*$ 43,054,172*	*$ 109,380,297*
Non-Operating Expenses			
58 Debt Services	$ 288,915	$ 278,343	$ 268,252
61 Other Financing Uses	$ 145,580	$ 1,860,112	$ 3,908,000
Total Use of Resources:	**$ 108,597,780**	**$ 45,192,627**	**$ 113,556,549**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (32,066,249)	$ 47,344,894	$ 3,768,991

CITY OF SANDERSVILLE, GEORGIA
FY 2024 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)	**$ 3,692,560**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**					**$ 3,692,560**
Working Capital (audited 12/31/24)									**$ 5,217,075**	**$ 25,450,650**	**$ 597,460**	**$ 1,229,163**	**$ 32,494,348**
Change in Net Position FY 2025 Ending									**$ (15,670)**	**$ 2,365,783**	**$ (128,639)**	**$ (29,442)**	
Revenues	$ 15,213,256	$ 1,100	$ -	$ 110,100	$ 1,520,419	$ 258,000		$ 3,374,600	$ 4,160,300	$ 112,290,100	$ 1,659,740	$ 114,300	**$ 138,701,915**
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	**$ -**
Expenditures or Operating Expenses	$ (11,851,057)	$ 500	$ (750,000)	$ (44,500)	$ (1,159,985)	$ (211,000)		$ (3,374,600)	$ (3,379,114)	$ (102,686,283)	$ (1,523,129)	$ (231,314)	**$ (125,210,482)**
Transfers Out	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ 1,019,000	$ (4,560,950)	$ -		**$ (3,541,950)**
Other Financing Sources	$ -												**$ -**
Interfund Loans													**$ -**
External Loans									$ (268,252)				**$ (268,252)**
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	**$ 7,054,759**	**$ 1,600**	**$ (750,000)**	**$ 65,600**	**$ 360,434**	**$ 47,000**	**$ -**	**$ -**					**$ 6,779,393**
Working Capital (FY 2026 Budget)									**$ 6,733,339**	**$ 32,859,300**	**$ 605,432**	**$ 1,082,707**	**$ 41,280,778**
Total Expenditures (Operating Expenses)													
and Transfers to Other Funds	**$ 11,851,057**								**$ 2,360,114**	**$ 107,247,233**	**$ 1,523,129**	**$ 231,314**	
Fund Balance (or Working Capital) as													
a % of Expenditures (Expenses)													
and Transfers	**59.5%**								**285.3%**	**30.6%**	**39.7%**	**468.1%**	
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	**$ 4,091,994**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**$ 6,332,120**	**$ 14,627,270**	**$ 346,500**	**$ 1,043,384**	**$ 26,441,268**

RESOLUTION #2025-15: A RESOLUTION TO ADOPT THE FISCAL YEAR 2026 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 2026 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 2026 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 2026 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 2026, which begins January 1st, 2026 and ends December 31st, 2026.

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 2026 shown in this Budget, as amended, is hereby formally adopted as the City's Pay Plan effective on January 1, 2026, unless further amended by resolution of the Mayor and City Council.

Section 7. The proposed Capital Improvements Program presented is hereby adopted as the City of Sandersville's Capital Improvements Program for FY 2026-FY 2031. 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 15th day of December, 2025.

CITY OF SANDERSVILLE, GEORGIA

By: James W. Andrews, Mayor

Attest: Gloria Waller, City Clerk

CITY OF SANDERSVILLE SEAL STATE OF GEORGIA


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

RESOLUTION #2025-14: 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 function of city government; and

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sandersville, Georgia in regular session assembled this 15th day of December 2025 that 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 the policies.

This Resolution shall be effective from and after its date of adoption.

Adopted this 15th day of December, 2025

CITY OF SANDERSVILLE, GEORGIA

By. James W. Andrews, Mayor

Attest: Gloria Waller, 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 2026 Budget and CIP Preparation

July 29	City Manager notifies all Department Heads to begin preparation of CIP requests
July 29	City Manager reviews the Budget Calendar with all Department Heads
August 13	Department Heads Preliminary CIP request due to City Manager & Finance Director submitted via email by noon
August 18	Pre Budget CIP Work Session - City Council Sets the Date of November 3 for the Budget Planning Session.
August 18	City Council asked to submit any CIP requests to the City Manager (Staff will prepare cost estimates)
August 19	City Manager notifies all Department Heads of the Planning Session, and the deadline for official Budget requests
August 29	City Clerk schedules the location for the Planning Session
September 5	Departmental CIP requests must be turned in to the City Manager's Office
September 12	Finance Department prepares Personnel costs for all departments
September 26	All CIP forms completed by City Manager's Office
September 26	All Operating Budget requests must be turned in to the City's Finance Officer via email
September 26	City Manager and Finance Officer complete all revenue projections for the current year and next fiscal year
September 29-October 3	City Manager and Finance Director reviews each departmental budget with the Department Heads and discusses the presentation of the proposals by each Department Head for the Budget Planning Session
October 6	City Council schedules a Public Hearing on the Budget for November 20th at 5:00 p.m.
October 10	Departmental goals and objectives and performance measures are to be submitted to the City Manager's office via email

October 10 Finance Director and City Manager finalize Expenditure/Expense estimates for each department and outside agencies for current fiscal year and next fiscal year

October 10 City Manager completes comments on current year's financial projections and an update on the proposed program of work for the current year, then prepares comments on the projected fiscal year

October 17 City Manager provides County Administrator with proposed Fire Department Budget for FY 2026 as required prior to October 30th each year

October 25 City Council adopts Millage Rate Resolution after receiving the Tax Digest from the County Tax Assessor's office

October 22 City Manager completes draft of CIP priorities for Planning Session

October 23 City Manager prepares detailed agenda for Planning Session, including time slots for presentations

October 23-31 Finance Officer prepares Agenda packets, including Budget requests, to be distributed to the City Council for the City Council Budget Planning Session

November 3 City Council Budget Planning Session

November 5 City Clerk sends ad on Public Hearing on FY 2026 Budget to newspaper

November 5 City Manager finishes the Budget and CIP preparation and the Budget Message and writes the Budget Resolution

November 7 City Finance Officer has the Budget and CIP printed

November 7 Newspaper Ad on Public Hearing on the FY 2026 Budget is published

November 20 Public Hearing at 5:00 pm on the Proposed Budget

December 1 Budget and Capital Improvement Program are distributed to the Mayor and City Council, Department Heads, and News Media

December 1 City Council adopts the Budget Resolution

CITY OF SANDERSVILLE, GEORGIA
CITY COUNCIL BUDGET PLANNING RETREAT
NOVEMBER 17, 2025

AGENDA

1. Call to order by Mayor Andrews

2. Overview of Format of the Retreat by City Manager Kandice Hartley

3. Review of Current Fiscal Year 2025 by City Manager Kandice Manager

4. Review of Fiscal Year 2026 Budget Assumptions by City Manager Kandice Hartley

5. Police Department – Victor K. Cuyler, Police Chief

6. Fire Department – Jason Boatright, Fire Chief

7. Electric Department – Greg Taylor, Interim Director

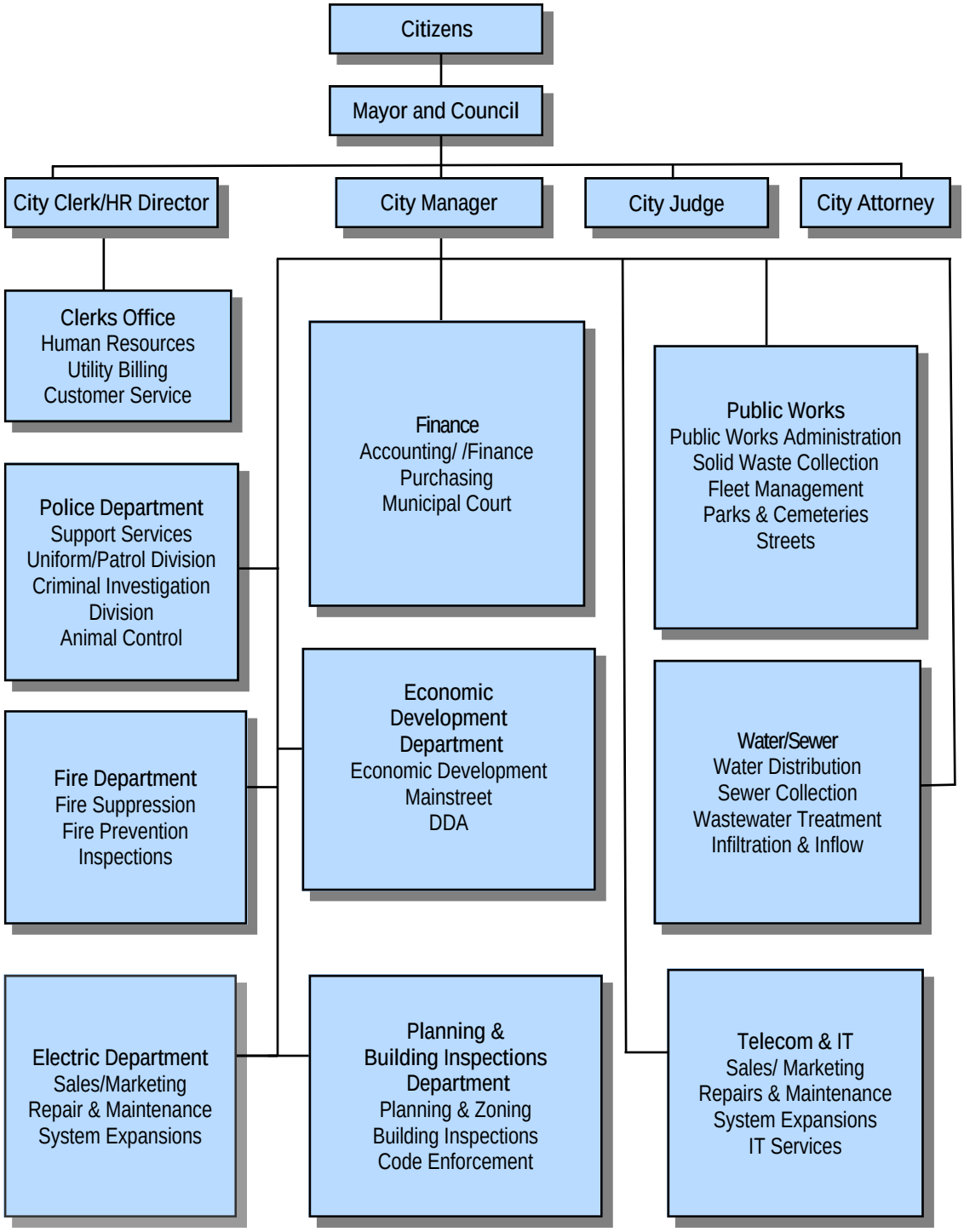
8. Water & Sewer Department – Alex Lowe, Director

9. Public Works Department: Street Construction, Parks & Cemeteries, & Solid Waste – Chris Walker, Director

10. Presentation of any Additional Priorities or Goals by the Mayor and City Council for Consideration and Discussion for 2026


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

ORGANIZATIONAL CHART
FOR THE CITY OF SANDERSVILLE



AUTHORIZED PERSONNEL

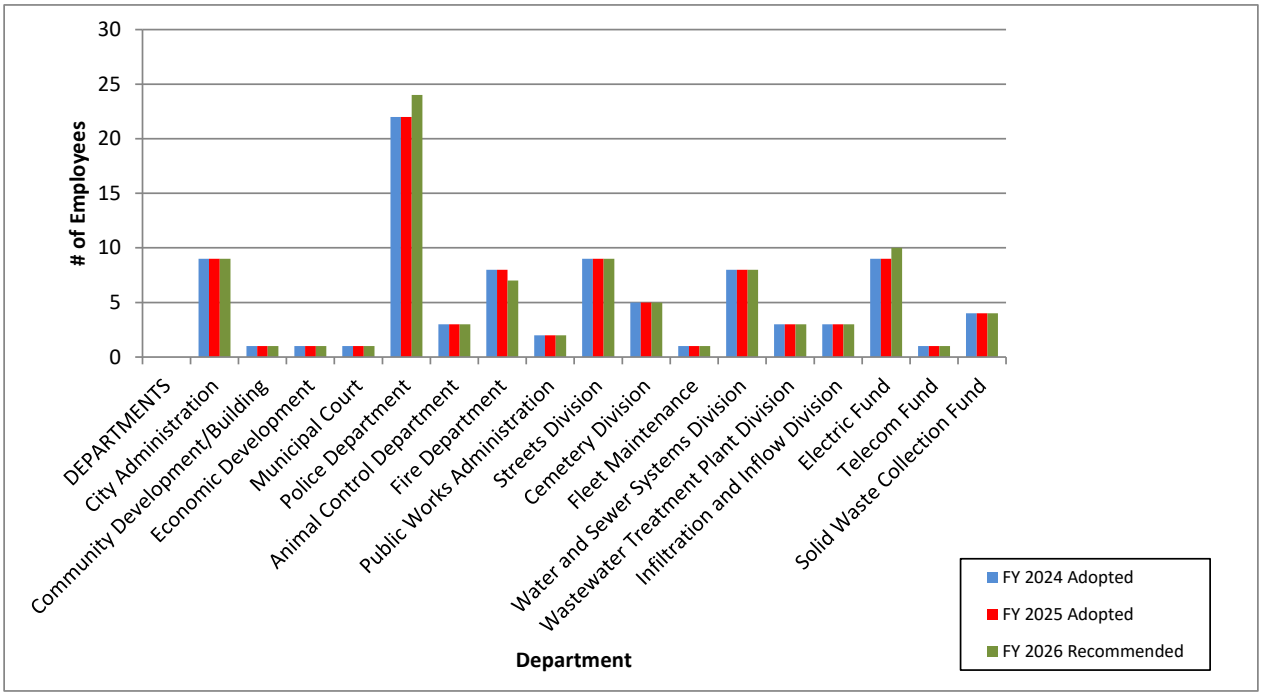
Position Classification by Fund and Department	Position Grade		FY 2026 BUDGET Full-time	Part-time
GENERAL FUND:				
GENERAL GOVERNMENT AND LEGISLATIVE				
Mayor			0	1
Councilmember			0	5
Sub-Total General Government & Legislative			0	6
CITY ADMINISTRATION				
City Manager	116		1	0
City Clerk	113		1	0
Assistant City Clerk	109		1	0
Utility Billing Manager	113		1	0
Sr. Customer Service Representative	106		1	0
Customer Service Representative	105		1	0
Finance Director	115		1	0
Accounting Coordinator	109		1	0
Purchasing Agent	108		1	0
Building and Zoning Department				
Building & Zoning Manager	114		1	0
			0	0
ECONOMIC DEVELOPMENT				
Economic Development Manager	113		1	0
MUNICIPAL COURT				
Court Clerk	104		1	1
Judge			0	1
Solicitor			0	1
Sub-Total City Administration			12	3
POLICE DEPARTMENT				
Chief of Police	PD-07		1	0
Deputy Chief of Police	PD-06		1	0
Administrative Assistant	105		1	0
Police Certification Manager	110		1	0
Detective	PD-04		2	0
Lieutenant - Patrol	PD-04		4	0
Sergeant - Patrol	PD-03		4	0
Police Officer	PD-02		6	4
Traffic Officer	PD-03		2	0
Animal Control				
Animal Control Supervisor	109		1	0
Animal Control Officer	103		2	0
Sub-Total Police Department			25	4

FIRE DEPARTMENT				
Fire Chief	FD-04		1	0
Fire Captain	FD-03		3	0
Apparatus Engineer	FD-02		3	0
Firefighter-Career	FD-01		1	6
Volunteer Assistant Chief				1
Volunteer Firefighter				20
Volunteer Lieutenant				3
Sub-Total Fire Department			8	30
PUBLIC WORKS				
ADMINISTRATION				
Public Works Director	115		1	0
Administrative Coordinator	105		1	0
STREETS DIVISION				
Street Construction Supervisor	111		1	0
Street Construction Crewleader	109		1	0
Street Right of Way Crewleader	108		1	0
Equipment Operator II/ Truck Driver	106		2	0
Equipment Operator I	104		2	0
Street Maintenance Worker	101		3	0
CEMETERY DIVISION				
Cemetery & Maintenance Supervisor	111		1	0
Cemetery & Maintenance Crewleader	109		1	0
Cemetery & Maintenance Equipment Operator II	106		1	0
Cemetery & Maintenance Worker	101		5	0
FLEET MAINTENANCE				
Fleet Maintenance Mechanic	107		1	0
Sub-Total Public Works Department			21	0
GENERAL FUND SUB-TOTAL			66	43

WATER AND SEWER FUND:				
ADMINISTRATION				
Water / Wastewater Director	115		1	0
WATER AND SEWER SYSTEMS DIVISION				
Water Distribution Supervisor	112		1	0
Water Distribution Crewleader	109		1	0
Lift Station Tech & Utlity Locator	108		1	0
Water & Wastewater Equipment Operator	105		3	0
Maintenance Worker	102		1	0
Sub-Total Water and Sewer Division			8	0
WASTEWATER TREATMENT PLANT DIVISION				
WWTP Operator III	106		2	0
Wastewater Treatment Plat Supervisor	112		1	0
Sub-Total WasteWater Division			3	0
Infiltration and Inflow Division				
I & I Crewleader	108		1	0
I & I Equipment Operator	105		2	0
Sub-Total Infiltration and Inflow Division			3	0
WATER AND SEWER FUND SUB-TOTAL			14	0
ELECTRIC FUND				
ELECTRIC FUND				
Electric Department Director	E-05		1	0
Electric Lineman Supervisor	E-04		1	0
Electric Lineman	E-03		3	0
Apprentice Lineman	E-02		3	0
Administrative Assistant	105		1	0
Groundworker/Meter Reader	E-01		1	0
Sub-Total Electric Department			10	0
ELECTRIC FUND SUB-TOTAL			10	0
TELECOM FUND				
TELECOM FUND				
Telecommunications System Technician	114		1	0
Sub-Total Telecom Department			1	0
TELECOM FUND SUB-TOTAL			1	0
TOTAL ALL FUNDS			91	43

STAFFING COMPARISON BY DEPARTMENT
FULL-TIME EMPLOYEES

DEPARTMENTS	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Recommended
City Administration	9	9	9
Community Development/Building	1	1	1
Economic Development	1	1	1
Municipal Court	1	1	1
Police Department	22	22	24
Animal Control Department	3	3	3
Fire Department	8	8	7
Public Works Administration	2	2	2
Streets Division	9	9	9
Cemetery Division	5	5	5
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	92



Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
101	$ 32,240.00	$ 41,127.00	$ 50,014.00	$ 32,240.00	$ 33,852.00	$ 35,545.00	$ 37,322.00	$ 39,188.00	$ 41,147.00	$ 43,204.00	$ 45,364.00	$ 47,632.00	$ 50,014.00
102	$ 33,852.00	$ 43,183.00	$ 52,515.00	$ 33,852.00	$ 35,545.00	$ 37,322.00	$ 39,188.00	$ 41,147.00	$ 43,204.00	$ 45,364.00	$ 47,632.00	$ 50,014.00	$ 52,515.00
103	$ 35,544.00	$ 45,343.00	$ 55,140.00	$ 35,544.00	$ 37,321.00	$ 39,187.00	$ 41,146.00	$ 43,203.00	$ 45,363.00	$ 47,631.00	$ 50,013.00	$ 52,514.00	$ 55,140.00
104	$ 37,322.00	$ 47,610.00	$ 57,898.00	$ 37,322.00	$ 39,188.00	$ 41,147.00	$ 43,204.00	$ 45,364.00	$ 47,632.00	$ 50,014.00	$ 52,515.00	$ 55,141.00	$ 57,898.00
105	$ 39,188.00	$ 49,990.00	$ 60,793.00	$ 39,188.00	$ 41,147.00	$ 43,204.00	$ 45,364.00	$ 47,632.00	$ 50,014.00	$ 52,515.00	$ 55,141.00	$ 57,898.00	$ 60,793.00
106	$ 41,147.00	$ 52,490.00	$ 63,833.00	$ 41,147.00	$ 43,204.00	$ 45,364.00	$ 47,632.00	$ 50,014.00	$ 52,515.00	$ 55,141.00	$ 57,898.00	$ 60,793.00	$ 63,833.00
107	$ 43,204.00	$ 55,114.00	$ 67,025.00	$ 43,204.00	$ 45,364.00	$ 47,632.00	$ 50,014.00	$ 52,515.00	$ 55,141.00	$ 57,898.00	$ 60,793.00	$ 63,833.00	$ 67,025.00
108	$ 45,364.00	$ 57,870.00	$ 70,376.00	$ 45,364.00	$ 47,632.00	$ 50,014.00	$ 52,515.00	$ 55,141.00	$ 57,898.00	$ 60,793.00	$ 63,833.00	$ 67,025.00	$ 70,376.00
109	$ 47,632.00	$ 60,763.00	$ 73,895.00	$ 47,632.00	$ 50,014.00	$ 52,515.00	$ 55,141.00	$ 57,898.00	$ 60,793.00	$ 63,833.00	$ 67,025.00	$ 70,376.00	$ 73,895.00
110	$ 50,014.00	$ 63,801.00	$ 77,590.00	$ 50,014.00	$ 52,515.00	$ 55,141.00	$ 57,898.00	$ 60,793.00	$ 63,833.00	$ 67,025.00	$ 70,376.00	$ 73,895.00	$ 77,590.00
111	$ 52,515.00	$ 66,992.00	$ 81,470.00	$ 52,515.00	$ 55,141.00	$ 57,898.00	$ 60,793.00	$ 63,833.00	$ 67,025.00	$ 70,376.00	$ 73,895.00	$ 77,590.00	$ 81,470.00
112	$ 55,140.00	$ 70,341.00	$ 85,541.00	$ 55,140.00	$ 57,897.00	$ 60,792.00	$ 63,832.00	$ 67,024.00	$ 70,375.00	$ 73,894.00	$ 77,589.00	$ 81,468.00	$ 85,541.00
113	$ 57,897.00	$ 73,858.00	$ 89,818.00	$ 57,897.00	$ 60,792.00	$ 63,832.00	$ 67,024.00	$ 70,375.00	$ 73,894.00	$ 77,589.00	$ 81,468.00	$ 85,541.00	$ 89,818.00
114	$ 66,583.00	$ 84,937.00	$ 103,292.00	$ 66,583.00	$ 69,912.00	$ 73,408.00	$ 77,078.00	$ 80,932.00	$ 84,979.00	$ 89,228.00	$ 93,689.00	$ 98,373.00	$ 103,292.00
115	$ 76,570.00	$ 97,677.00	$ 118,787.00	$ 76,570.00	$ 80,399.00	$ 84,419.00	$ 88,640.00	$ 93,072.00	$ 97,726.00	$ 102,612.00	$ 107,743.00	$ 113,130.00	$ 118,787.00
116	$ 125,000.00	$ 151,939.00	$ 193,917.00	$ 126,570.00	$ 132,899.00	$ 139,544.00	$ 146,521.00	$ 153,847.00	$ 161,539.00	$ 169,616.00	$ 178,097.00	$ 187,002.00	$ 196,352.00
Hourly	2080												

Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
101	$ 15.50	$ 19.77	$ 24.05	$ 15.50	$ 16.28	$ 17.09	$ 17.94	$ 18.84	$ 19.78	$ 20.77	$ 21.81	$ 22.90	$ 24.05
102	$ 16.27	$ 20.76	$ 25.25	$ 16.27	$ 17.09	$ 17.94	$ 18.84	$ 19.78	$ 20.77	$ 21.81	$ 22.90	$ 24.05	$ 25.25
103	$ 17.09	$ 21.80	$ 26.51	$ 17.09	$ 17.94	$ 18.84	$ 19.78	$ 20.77	$ 21.81	$ 22.90	$ 24.05	$ 25.25	$ 26.51
104	$ 17.94	$ 22.89	$ 27.84	$ 17.94	$ 18.84	$ 19.78	$ 20.77	$ 21.81	$ 22.90	$ 24.05	$ 25.25	$ 26.51	$ 27.84
105	$ 18.84	$ 24.03	$ 29.23	$ 18.84	$ 19.78	$ 20.77	$ 21.81	$ 22.90	$ 24.05	$ 25.25	$ 26.51	$ 27.84	$ 29.23
106	$ 19.78	$ 25.24	$ 30.69	$ 19.78	$ 20.77	$ 21.81	$ 22.90	$ 24.05	$ 25.25	$ 26.51	$ 27.84	$ 29.23	$ 30.69
107	$ 20.77	$ 26.50	$ 32.22	$ 20.77	$ 21.81	$ 22.90	$ 24.05	$ 25.25	$ 26.51	$ 27.84	$ 29.23	$ 30.69	$ 32.22
108	$ 21.81	$ 27.82	$ 33.83	$ 21.81	$ 22.90	$ 24.05	$ 25.25	$ 26.51	$ 27.84	$ 29.23	$ 30.69	$ 32.22	$ 33.83
109	$ 22.90	$ 29.21	$ 35.53	$ 22.90	$ 24.04	$ 25.25	$ 26.51	$ 27.84	$ 29.23	$ 30.69	$ 32.22	$ 33.83	$ 35.53
110	$ 24.04	$ 30.67	$ 37.30	$ 24.04	$ 25.25	$ 26.51	$ 27.84	$ 29.23	$ 30.69	$ 32.22	$ 33.83	$ 35.53	$ 37.30
111	$ 25.25	$ 32.21	$ 39.17	$ 25.25	$ 26.51	$ 27.84	$ 29.23	$ 30.69	$ 32.22	$ 33.83	$ 35.53	$ 37.30	$ 39.17
112	$ 26.51	$ 33.82	$ 41.13	$ 26.51	$ 27.84	$ 29.23	$ 30.69	$ 32.22	$ 33.83	$ 35.53	$ 37.30	$ 39.17	$ 41.13
113	$ 27.84	$ 35.51	$ 43.18	$ 27.84	$ 29.23	$ 30.69	$ 32.22	$ 33.83	$ 35.53	$ 37.30	$ 39.17	$ 41.13	$ 43.18
114	$ 32.01	$ 40.84	$ 49.66	$ 32.01	$ 33.61	$ 35.29	$ 37.06	$ 38.91	$ 40.85	$ 42.90	$ 45.04	$ 47.29	$ 49.66
115	$ 36.81	$ 46.96	$ 57.11	$ 36.81	$ 38.65	$ 40.59	$ 42.61	$ 44.75	$ 46.98	$ 49.33	$ 51.80	$ 54.39	$ 57.11
UNG	-	-	-	-									
Electric													

Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
E01	$ 42,500.00	$ 54,187.50	$ 65,932.00	$ 42,500.00	$ 44,625.00	$ 46,856.00	$ 49,199.00	$ 51,659.00	$ 54,242.00	$ 56,954.00	$ 59,802.00	$ 62,792.00	$ 65,932.00
E02	$ 47,600.00	$ 60,690.00	$ 73,843.00	$ 47,600.00	$ 49,980.00	$ 52,479.00	$ 55,103.00	$ 57,858.00	$ 60,751.00	$ 63,789.00	$ 66,978.00	$ 70,327.00	$ 73,843.00
E03	$ 54,740.00	$ 69,794.00	$ 84,920.00	$ 54,740.00	$ 57,477.00	$ 60,351.00	$ 63,369.00	$ 66,537.00	$ 69,864.00	$ 73,357.00	$ 77,025.00	$ 80,876.00	$ 84,920.00
E04	$ 66,784.00	$ 85,149.00	$ 103,605.00	$ 66,784.00	$ 70,123.00	$ 73,629.00	$ 77,310.00	$ 81,176.00	$ 85,235.00	$ 89,497.00	$ 93,972.00	$ 98,671.00	$ 103,605.00
E05	$ 86,819.00	$ 110,694.00	$ 134,684.00	$ 86,819.00	$ 91,160.00	$ 95,718.00	$ 100,504.00	$ 105,529.00	$ 110,805.00	$ 116,345.00	$ 122,162.00	$ 128,270.00	$ 134,684.00
UNG	-	-	-										
Hourly	2080												

Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
E01	$ 20.43	$ 26.07	$ 31.70	$ 20.43	$ 21.45	$ 22.53	$ 23.65	$ 24.84	$ 26.08	$ 27.38	$ 28.75	$ 30.19	$ 31.70
E02	$ 22.88	$ 29.19	$ 35.50	$ 22.88	$ 24.03	$ 25.23	$ 26.49	$ 27.82	$ 29.21	$ 30.67	$ 32.20	$ 33.81	$ 35.50
E03	$ 26.32	$ 33.57	$ 40.83	$ 26.32	$ 27.63	$ 29.01	$ 30.47	$ 31.99	$ 33.59	$ 35.27	$ 37.03	$ 38.88	$ 40.83
E04	$ 32.11	$ 40.96	$ 49.81	$ 32.11	$ 33.71	$ 35.40	$ 37.17	$ 39.03	$ 40.98	$ 43.03	$ 45.18	$ 47.44	$ 49.81
E05	$ 41.74	$ 53.25	$ 64.75	$ 41.74	$ 43.83	$ 46.02	$ 48.32	$ 50.74	$ 53.27	$ 55.94	$ 58.73	$ 61.67	$ 64.75
UNG	-	-	-										

Police

Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PD01	$ 45,000.00	$ 58,500.00	$ 69,811.00	$ 45,000.00	$ 47,250.00	$ 49,613.00	$ 52,094.00	$ 54,699.00	$ 57,434.00	$ 60,306.00	$ 63,321.00	$ 66,487.00	$ 69,811.00
PD02	$ 49,500.00	$ 64,350.00	$ 76,792.00	$ 49,500.00	$ 51,975.00	$ 54,574.00	$ 57,303.00	$ 60,168.00	$ 63,176.00	$ 66,335.00	$ 69,652.00	$ 73,135.00	$ 76,792.00
PD03	$ 54,450.00	$ 67,568.00	$ 84,473.00	$ 54,450.00	$ 57,173.00	$ 60,032.00	$ 63,034.00	$ 66,186.00	$ 69,495.00	$ 72,970.00	$ 76,619.00	$ 80,450.00	$ 84,473.00
PD04	$ 62,617.50	$ 77,703.00	$ 97,140.00	$ 62,617.50	$ 65,748.00	$ 69,035.00	$ 72,487.00	$ 76,111.00	$ 79,917.00	$ 83,913.00	$ 88,109.00	$ 92,514.00	$ 97,140.00
PD05	$ 68,879.25	$ 85,473.00	$ 106,853.00	$ 68,879.25	$ 72,323.00	$ 75,939.00	$ 79,736.00	$ 83,723.00	$ 87,909.00	$ 92,304.00	$ 96,919.00	$ 101,765.00	$ 106,853.00
PD06	$ 75,767.18	$ 94,020.00	$ 117,542.00	$ 75,767.18	$ 79,556.00	$ 83,534.00	$ 87,711.00	$ 92,097.00	$ 96,702.00	$ 101,537.00	$ 106,614.00	$ 111,945.00	$ 117,542.00
PD07	$ 87,132.25	$ 108,123.00	$ 135,169.00	$ 87,132.25	$ 91,489.00	$ 96,063.00	$ 100,866.00	$ 105,909.00	$ 111,204.00	$ 116,764.00	$ 122,602.00	$ 128,732.00	$ 135,169.00
UNG	-	-	-										

Hourly 2080

Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PD01	$ 21.63	$ 27.60	$ 33.56	$ 21.63	$ 22.72	$ 23.85	$ 25.04	$ 26.30	$ 27.61	$ 28.99	$ 30.44	$ 31.96	$ 33.56
PD02	$ 23.80	$ 30.36	$ 36.92	$ 23.80	$ 24.99	$ 26.24	$ 27.55	$ 28.93	$ 30.37	$ 31.89	$ 33.49	$ 35.16	$ 36.92
PD03	$ 26.18	$ 33.39	$ 40.61	$ 26.18	$ 27.49	$ 28.86	$ 30.30	$ 31.82	$ 33.41	$ 35.08	$ 36.83	$ 38.68	$ 40.61
PD04	$ 30.10	$ 38.40	$ 46.70	$ 30.10	$ 31.61	$ 33.19	$ 34.85	$ 36.59	$ 38.42	$ 40.34	$ 42.36	$ 44.48	$ 46.70
PD05	$ 33.12	$ 42.24	$ 51.37	$ 33.12	$ 34.77	$ 36.51	$ 38.33	$ 40.25	$ 42.26	$ 44.38	$ 46.60	$ 48.93	$ 51.37
PD06	$ 36.43	$ 46.47	$ 56.51	$ 36.43	$ 38.25	$ 40.16	$ 42.17	$ 44.28	$ 46.49	$ 48.82	$ 51.26	$ 53.82	$ 56.51
PD07	$ 41.89	$ 53.44	$ 64.99	$ 41.89	$ 43.99	$ 46.18	$ 48.49	$ 50.92	$ 53.46	$ 56.14	$ 58.94	$ 61.89	$ 64.99
UNG	-	-	-										

Hourly 2236

Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
PD01	$ 20.13	$ 25.67	$ 31.22	$ 20.13	$ 21.13	$ 22.19	$ 23.30	$ 24.46	$ 25.69	$ 26.97	$ 28.32	$ 29.73	$ 31.22
PD02	$ 22.14	$ 28.24	$ 34.34	$ 22.14	$ 23.24	$ 24.41	$ 25.63	$ 26.91	$ 28.25	$ 29.67	$ 31.15	$ 32.71	$ 34.34
PD03	$ 24.35	$ 31.06	$ 37.78	$ 24.35	$ 25.57	$ 26.85	$ 28.19	$ 29.60	$ 31.08	$ 32.63	$ 34.27	$ 35.98	$ 37.78
PD04	$ 28.00	$ 35.72	$ 43.44	$ 28.00	$ 29.40	$ 30.87	$ 32.42	$ 34.04	$ 35.74	$ 37.53	$ 39.40	$ 41.38	$ 43.44
PD05	$ 30.80	$ 39.30	$ 47.79	$ 30.80	$ 32.34	$ 33.96	$ 35.66	$ 37.44	$ 39.32	$ 41.28	$ 43.35	$ 45.51	$ 47.79
PD06	$ 33.89	$ 43.23	$ 52.57	$ 33.89	$ 35.58	$ 37.36	$ 39.23	$ 41.19	$ 43.25	$ 45.41	$ 47.68	$ 50.06	$ 52.57
PD07	$ 38.97	$ 49.71	$ 60.45	$ 38.97	$ 40.92	$ 42.96	$ 45.11	$ 47.37	$ 49.73	$ 52.22	$ 54.83	$ 57.57	$ 60.45
UNG	-	-	-										

Fire

Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
FD01	$ 45,000.00	$ 58,500.00	$ 69,811.00	$ 45,000.00	$ 47,250.00	$ 49,613.00	$ 52,094.00	$ 54,699.00	$ 57,434.00	$ 60,306.00	$ 63,321.00	$ 66,487.00	$ 69,811.00
FD02	$ 48,150.00	$ 62,595.00	$ 74,697.00	$ 48,150.00	$ 50,558.00	$ 53,086.00	$ 55,740.00	$ 58,527.00	$ 61,453.00	$ 64,526.00	$ 67,752.00	$ 71,140.00	$ 74,697.00
FD03	$ 57,780.00	$ 75,114.00	$ 89,635.00	$ 57,780.00	$ 60,669.00	$ 63,702.00	$ 66,887.00	$ 70,231.00	$ 73,743.00	$ 77,430.00	$ 81,302.00	$ 85,367.00	$ 89,635.00
FD04	$ 80,892.00	$ 101,404.00	$ 125,490.00	$ 80,892.00	$ 84,937.00	$ 89,184.00	$ 93,643.00	$ 98,325.00	$ 103,241.00	$ 108,403.00	$ 113,823.00	$ 119,514.00	$ 125,490.00

Hourly	2756												
Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
FD01	$ 16.33	$ 20.83	$ 25.33	$ 16.33	$ 17.14	$ 18.00	$ 18.90	$ 19.85	$ 20.84	$ 21.88	$ 22.98	$ 24.12	$ 25.33
FD02	$ 17.47	$ 22.29	$ 27.10	$ 17.47	$ 18.34	$ 19.26	$ 20.22	$ 21.24	$ 22.30	$ 23.41	$ 24.58	$ 25.81	$ 27.10
FD03	$ 20.97	$ 26.74	$ 32.52	$ 20.97	$ 22.01	$ 23.11	$ 24.27	$ 25.48	$ 26.76	$ 28.10	$ 29.50	$ 30.98	$ 32.52
FD04	$ 29.35	$ 37.44	$ 45.53	$ 29.35	$ 30.82	$ 32.36	$ 33.98	$ 35.68	$ 37.46	$ 39.33	$ 41.30	$ 43.37	$ 45.53
UNG	-	-	-										

Hourly	2080												
Grade	Minimum	Midpoint	Maximum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
FD01	$ 21.63	$ 27.60	$ 33.56	$ 21.63	$ 22.72	$ 23.85	$ 25.04	$ 26.30	$ 27.61	$ 28.99	$ 30.44	$ 31.96	$ 33.56
FD02	$ 23.15	$ 29.53	$ 35.91	$ 23.15	$ 24.31	$ 25.52	$ 26.80	$ 28.14	$ 29.54	$ 31.02	$ 32.57	$ 34.20	$ 35.91
FD03	$ 27.78	$ 35.44	$ 43.09	$ 27.78	$ 29.17	$ 30.63	$ 32.16	$ 33.77	$ 35.45	$ 37.23	$ 39.09	$ 41.04	$ 43.09
FD04	$ 38.89	$ 49.61	$ 60.33	$ 38.89	$ 40.83	$ 42.88	$ 45.02	$ 47.27	$ 49.64	$ 52.12	$ 54.72	$ 57.46	$ 60.33
UNG	-	-	-										


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

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	$ 53.69	$ 617.39	$ 671.08
	+Family	$ 351.15	$ 1221.31	$ 1,572.46
Dental	Individual	$ 1.15	$ 10.38	$ 11.53
	+ Family	$ 10.57	$ 24.50	$ 35.07
Vision	Individual	$ 0.35	$ 3.11	$ 3.46
	+ Spouse	$ 1.55	$ 5.34	$ 6.89
	+ Children	$ 1.61	$ 5.46	$ 7.07
	+ Family	$ 2.82	$ 7.57	$ 10.39

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**
Less than 1 Year of service and part time	**$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.


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

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 $10,511,700 of the $15,213,255 General Fund revenues, or 69.09%. A major source of tax revenue is Property Taxes which is budgeted to generate approximately $1,500,000 in FY 2026. Our net digest (after exemptions) increased from $317,804,191 in 2024 to $348,757,438 in 2025, for an increase of $30,953,247. The City Council adopted the millage rate of 4.30 mills for FY 2026. 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 2026, 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 $663,900 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 $4,446,600 Franchise Fee from the City's Electric Fund is expected to experience continued growth in FY 2026 from electric sales to an expanding industry in the industrial park. 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 $1,900,000 in FY 2026. The new FLOST (Floating Local Option Sales Tax) is projected to collect $900,00 in FY 2026. Total Taxes as a

category is projected to increase in FY 2026 by $3,285,865 as a result of the new FLOST and increase in the franchise fees from the Electric Fund.

2. **Licenses and Permits.** This category provides $98,950 of the General Fund revenues or .65%. 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 lower in FY 2026 compared to FY 2025.

3**. Intergovernmental Revenues.** This category provides $317,015 or 2.08% 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.

4. **Charges for Services.** This category provides $218,890 or 1.44%, 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 decrease by $8,511 in FY 2026.

5. **Fines and Forfeitures.** This category provides $75,000 of the General Fund revenues, or 0.50% 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. $3,955,000 is planned to be transferred from the Electric Fund accounting for 26% of the General Fund revenues.

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 2026, the City does not anticipate the need to utilize any fund balance funds and projects to increase fund balance in the amount of $151,319.

CITY OF SANDERSVILLE, GEORGIA
GENERAL FUND REVENUES
FY 2024 BUDGET

Account Number	Account Description or Title GENERAL FUND REVENUES	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.31	TAXES			
100.31.1100	Property Taxes - Current Year	$ 1,564,884	$ 1,275,000	$ 1,500,000
100.31.1105	Refund of Taxes	$ (5,525)	$ -	
100.31.1110	Public Utility Ad Val Tax	$ 82,856	$ 80,000	$ 80,000
100.31.1120	Timber Tax		$ -	
100.31.1200	Property Taxes - Prior Year		$ -	
100.31.1310	Motor Vehicle	$ 58,290	$ 58,000	$ 60,000
100.31.1315	Automobile Title Tax Fee	$ 264,301	$ 210,000	$ 210,000
100.31.1316	Alternative Ad Valorem Tax	$ 25,076	$ 25,000	$ 22,000
100.31.1320	Mobile Home	$ 9,426	$ 8,200	$ 8,200
100.31.1390	Heavy Duty Equipment Tax		$ -	
100.31.1600	Real Estate Transfer (Intangible)	$ 6,067	$ 4,000	$ 5,000
100.31.1610	Intangible Tax	$ 11,370	$ 7,300	$ 7,300
100.31.1700	Franchise Tax - other	$ 257	$ -	
100.31.1710	Franchise Tax - Electric Fund	$ 2,814,885	$ 2,600,000	$ 4,446,600
100.31.1711	Franchise Tax - Georgia Power	$ 495,480	$ 500,000	$ 525,000
100.31.1712	Franchise Tax - EMC	$ 11,299	$ 15,000	$ 14,000
100.31.1730	Franchise Tax - AGL	$ 51,366	$ 50,500	$ 50,000
100.31.1731	Franchise Tax - Birch Comm.	$ 198	$ 235	$ 100
100.31.1751	Franchise Tax - Northland Cable/Charter	$ 55,811	$ 60,000	$ 60,000
100.31.1761	Franchise Tax - Bell South/ AT&T	$ 9,556	$ 9,000	$ 9,000
100.31.1790	Francise Tax - Telecom	$ 5,676	$ 5,800	$ 5,800
100.31.1000	*Sub-total: General Property Taxes*	*$ 5,461,273*	*$ 4,908,035*	*$ 7,003,000*
100.31.3100	Local Option Sales Tax	$ 1,523,486	$ 1,600,000	$ 1,900,000
100.31.3101	Floating Local Option Sales Tex			$ 900,000
100.31.4200	Beer and Wine and Liquor	$ 137,995	$ 130,000	$ 120,000
100.31.4000	*Sub-total: Select Sales & Use Taxes*	*$ 1,661,481*	*$ 1,730,000*	*$ 2,920,000*
100.31.6200	Insurance Premium Taxes	$ 554,701	$ 515,000	$ 515,000
100.31.6300	Financial Institution Bus. License Tax	$ 67,993	$ 65,000	$ 70,000
100.31.6000	*Sub-total: Business Taxes*	*$ 622,694*	*$ 580,000*	*$ 585,000*
100.31.9110	Property Tax Penalty and Interest	$ 15,240	$ 3,000	$ 3,500
100.31.9400	Late Penalty-Business License		$ 4,600	
100.31.9501	FIFA Fee and Cost	$ 5,559	$ -	
100.31.9904	Tax Lien Penalties & Interest		$ -	
100.31.9905	Tax Sale Advertising Fees	$ 1,130	$ 200	$ 200
100.31.9908	Tax Sale-Excess Funds-SupCtClrk	$ (23,327)	$ -	
100.31.9000	*Sub-total: Penalties & Int. on Delinquent Taxes*	*$ (1,398)*	*$ 7,800*	*$ 3,700*
100.31.0000	TOTAL TAXES	$ 7,744,050	$ 7,225,835	$ 10,511,700
100.32	LICENSES AND PERMITS			
100.32.1100	Alcoholic Beverages Licenses	$ 27,770	$ 27,770	$ 28,000
100.32.1220	Insurance License	$ 13,775	$ 15,470	$ 13,000
100.32.1290	General Business Licenses	$ 31,578	$ 31,600	$ 33,000
100.32.1291	Fireworks License Fee	$ 500	$ 500	$ 500
100.32.1900	Public Ad Fees - BWL Licenses	$ 108	$ -	$ 100

CITY OF SANDERSVILLE, GEORGIA
GENERAL FUND REVENUES
FY 2024 BUDGET

Account Number	Account Description or Title GENERAL FUND REVENUES	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.32.1901	Application Fees Business Licenses	$ 165	$ 300	$ 300
100.32.1902	Occupation Tax Admininstration Fees	$ 9,607	$ 10,000	$ 10,500
100.32.1903	Late Penalty Business License	$ 316	$ 300	$ 300
100.32.1000	*Sub-total: Business Licenses*	*$ 83,819*	*$ 85,940*	*$ 85,700*
100.32.2211	Rezoning Requests - Zoning Applications	$ 750	$ 1,000	$ 500
100.32.2212	Variance Requests		$ 250	$ 250
100.32.2213	Cell Tower Requests		$ -	
100.32.2230	Sign Permits	$ 64	$ 300	$ 300
100.32.2240	Plan Review Fees	$ 125	$ 125	$ 100
100.32.2900	Special Events Permit Fees	$ 650	$ 1,000	$ 750
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*	*$ 1,589*	*$ 2,675*	*$ 1,900*
100.32.3000	Regulatory Fees	$ -	$ -	$ -
100.32.3120	Building Permits	$ 11,954	$ 10,000	$ 9,000
100.32.3121	Permits Prior Year Refund-Calculation Error	$ 29,008	$ -	
100.32.3122	Demolition Permit	$ 45	$ 45	$ 50
100.32.3125	Mobile Home Inspection Permit		$ -	
100.32.3130	Plumbing Permits	$ 135	$ 500	$ 500
100.32.3140	Electrical Permits	$ 602	$ 1,000	$ 1,000
100.32.3160	HVAC Permits	$ 389	$ 500	$ 500
100.32.3190	Land Disturbance Permits	$ 413	$ 400	$ 300
100.32.3000	*Sub-total: Regulatory Fees*	*$ 42,546*	*$ 12,445*	*$ 11,350*
100.32.4102	Alcohol Penalty	$ -	$ -	$ -
100.32.4000	*Sub-total: Penalties & Int. on Del. Lic. & Perm.*	*$ -*	*$ -*	*$ -*
100.32.0000	TOTAL LICENSES AND PERMITS	$ 127,954	$ 101,060	$ 98,950
	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			
100.33.4110	Grants - State - GEMA - Governor's	$ 113,888	$ -	
100.33.4111	Governor's Office of Highway Safety Grant		$ -	
100.33.4319	GA GOJ - BPV Grant	$ 3,077	$ -	
100.33.5200	Forest Land Protection Grant	$ 463	$ 450	$ 450
100.33.6110	Police Grants: Other		$ -	
100.33.6200	WACO/ Tennille Animal Control	$ 138,582	$ 161,751	$ 164,640
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	$ 407,935	$ 314,126	$ 317,015

CITY OF SANDERSVILLE, GEORGIA
GENERAL FUND REVENUES
FY 2024 BUDGET

Account Number	Account Description or Title GENERAL FUND REVENUES	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.34	CHARGES FOR SERVICES			
100.34.1910	Election Qualifying Fees		$ -	$ -
100.34.1930	Map/Publication Sales		$ -	$ -
100.34.1000	*Sub-total: General Government*	*$ -*	*$ -*	*$ -*
100.34.2101	Police Overtime	$ -	$ -	$ -
100.34.2120	Accident Report Fees	$ 725	$ 1,000	$ 500
100.34.2220	Fire Calls	$ 185,312	$ 200,951	$ 201,870
100.34.2310	Finger Printing Fee	$ 114	$ 100	$ 250
100.34.2000	*Sub-total - Public Safety*	*$ 186,151*	*$ 202,051*	*$ 202,620*
100.34.3400	Installation of Driveways	$ 115	$ 150	
100.34.3901	Dirt Delivery		$ -	$ -
100.34.3000	*Sub-total - Streets and Public Improvements*	*$ 115*	*$ 150*	*$ -*
100.34.5210	Disc Golf Registration Fees	$ -	$ -	$ -
100.34.6110	Animal Control and Shelter Fees	$ 5,177	$ 5,000	$ 2,500
100.34.6410	Background Check Fees	$ 250	$ 450	$ 450
100.34.6411	Indigent Defense Application Fees		$ -	
100.34.6900	Record Restriction Fees		$ -	
100.34.6901	Farmers Market Registration Fees	$ 1,370	$ 1,300	$ 2,000
100.34.6902	Mainstreet Event Fees	$ 3,340	$ 9,000	$ 2,000
100.34.6000	*Sub-total - Other Fees*	*$ 10,137*	*$ 15,750*	*$ 6,950*
100.34.9100	Cemetery Fees - Sale of Cemetery Lots	$ 9,200	$ 9,200	$ 9,200
100.34.9101	Cemetery Fees - Sale of Columbarium Niches		$ -	
100.34.9102	Engraving/Entombing- Columbarium Niches		$ -	
100.34.9300	Returned Check Fees		$ -	
100.34.9900	Convenience Fees	$ 220	$ 250	$ 120
100.34.9000	*Sub-total: Other Charges for Services*	*$ 9,420*	*$ 9,450*	*$ 9,320*
100.34.0000	TOTAL CHARGES FOR SERVICES	$ 205,823	$ 227,401	$ 218,890
100.35	FINES AND FORFEITURES			
100.35.1170	Municipal Court Fines	$ 81,258	$ 80,000	$ 75,000
100.35.0000	TOTAL FINES AND FORFEITURES	$ 81,258	$ 80,000	$ 75,000
100.36	INTEREST REVENUES			
100.36.1000	Interest Revenues	$ -	$ -	$ -
100.36.1010	Excess Bond Interest-Ec.Dev.(Trojan)	$ -	$ -	$ -
	TOTAL INTEREST REVENUES	$ -	$ -	$ -
100.37	CONTR. AND DON. FROM PRIV. SOURCES			
100.37.1001	Contributions & Donations - General Fund		$ -	$ -
100.37.1002	Contributions & Donations - COP	$ -	$ -	$ -
100.37.1003	Wash Electric Foundation	$ -	$ -	$ -

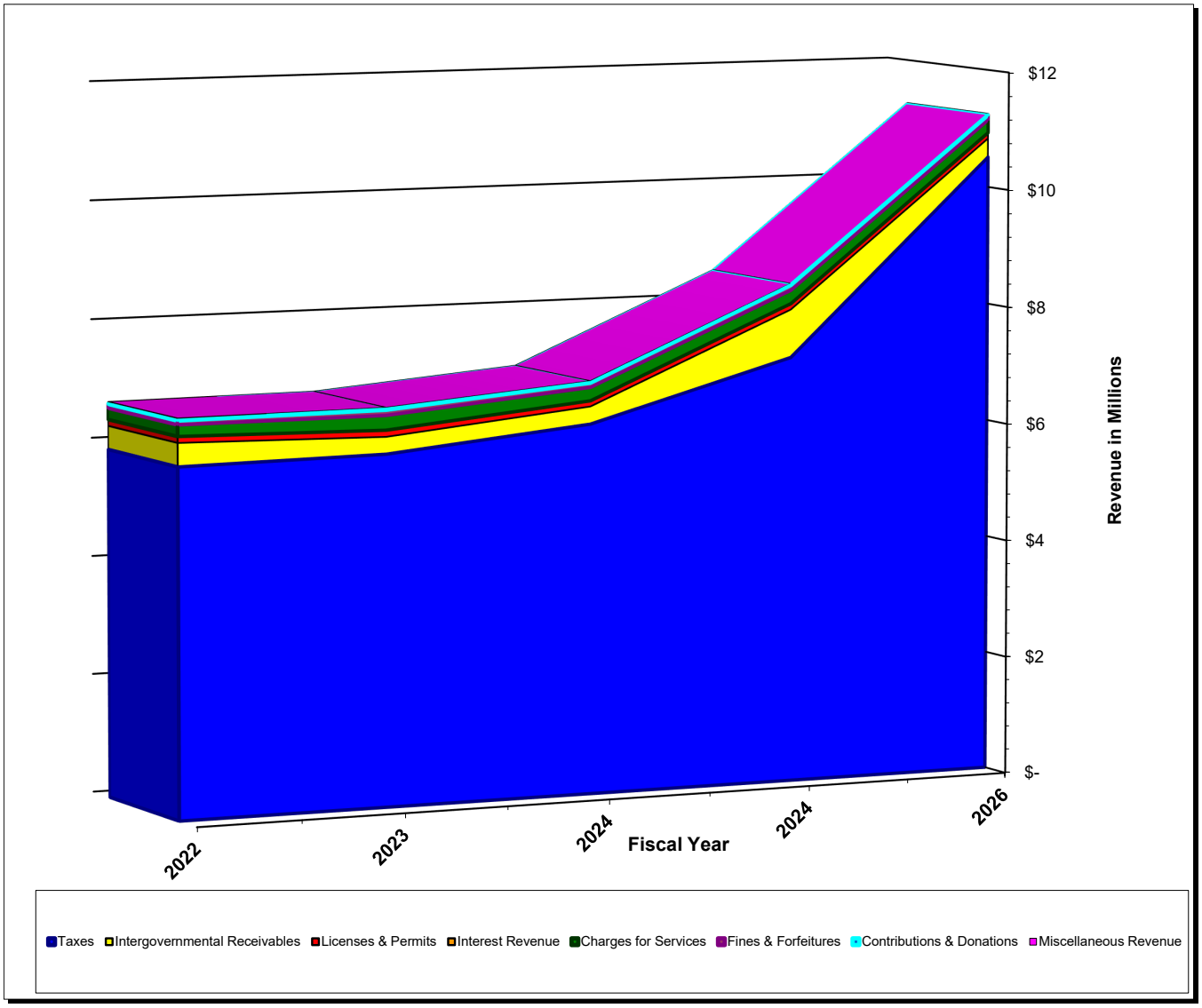
CITY OF SANDERSVILLE, GEORGIA
GENERAL FUND REVENUES
FY 2024 BUDGET

Account Number	Account Description or Title GENERAL FUND REVENUES	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.37.1005	General Donations- Animal Control	$ 3,268	$ 2,000	$ 2,000
100.37.1025	Main Street Donations	$ 2,894	$ 3,000	$ 3,000
100.37.1026	Main Street Sponsorships	$ 2,690	$ 6,000	$ 6,000
100.37.1030	Fire Dept. Donations	$ 3,161	$ 1,000	$ 1,000
100.37.1040	Police Dept Donations	$ 9,526	$ 500	$ 1,000
100.37.0000	CONTR. AND DON. FROM PRIV. SOURCES	$ 21,539	$ 12,500	$ 13,000
100.38	MISCELLANEOUS REVENUE			
100.38.1000	Tower Rent	$ -	$ -	$ -
100.38.9000	Sale of WACO Afghans	$ -	$ -	$ -
100.38.9010	Miscellaneous Income	$ 2,195	$ 2,000	$ 2,000
100.38.9020	Reimburse. For Damaged Property	$ 6,913	$ -	
100.38.9021	Grants - GMA Health	$ 8,150	$ 4,000	$ 4,000
100.38.9022	Grants- GMA Safety	$ 7,260	$ 7,200	$ 7,200
100.38.9030	Sale of Scrap Material	$ 5,604	$ 500	$ 500
100.38.9050	Sale of Signs and Post		$ -	
100.38.9090	Sale of 200th Celebration T-Shirts	$ 22	$ -	
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			
100.38.9300	Other Revenue: Misc. Reimbursement	$ 5,335	$ 2,000	$ 2,000
100.38.0000	TOTAL MISCELLANEOUS REVENUE	$ 35,479	$ 15,700	$ 15,700
100.39	OTHER FINANCING SOURCES			
100.39.1001	Transfer in from ARPA Fund		$ 290,000	
100.39.1210	Operating Trans. in from Electric		$ -	$ 440,000
100.39.1211	Operating Trans. in from Electric-Econ. Dev.		$ 1,200,000	$ 3,500,000
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	$ -	$ 15,000
100.39.1000	*Sub-total: Operating Transfers in*	*$ 15,000*	*$ 1,490,000*	*$ 3,955,000*
100.39.2101	Sale of Assets - Old Equip/Vehicles	$ 37,252	$ 15,000	$ 8,000
	Proceeds from Capital Lease		$ -	$ -
100.39.2200	Sale of Real Estate	$ -	$ -	$ -
100.39.2000	*Sub-total: Proc.of General Fixed Asset Disp*	*$ 37,252*	*$ 15,000*	*$ 8,000*
100.39.3500	Captal Lease- G/F - GMA			
100.39.0000	TOTAL OTHER FINANCING SOURCES	$ 52,252	$ 1,505,000	$ 3,963,000
TOTAL REVENUES AND OTHER FINANCING		$ 8,676,290	$ 9,481,622	$ 15,213,255
	FUND BALANCE APPROPRIATED	$ -	$ -	$ -
	GENERAL FUND			
TOTAL REVENUES, OTHER FINANCING				
	SOURCES AND FUND BALANCE APPROP.	**$ 8,676,290**	**$ 9,481,622**	**$ 15,213,255**

GENERAL FUND REVENUE TRENDS

FY 2022-2026

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Recommended
Taxes	$ 5,872,673	$ 5,915,601	$ 6,254,561	$ 7,225,835	$ 10,511,700
Licenses and Permits	$ 106,725	$ 111,909	$ 95,943	$ 101,060	$ 98,950
Intergovernmental Receivables	$ 396,379	$ 288,722	$ 296,875	$ 814,126	$ 317,015
Charges for Services	$ 190,824	$ 246,553	$ 226,733	$ 227,401	$ 218,890
Fines and Forfeitures	$ 65,202	$ 85,455	$ 70,000	$ 80,000	$ 75,000
Interest Revenue	$ -	$ -	$ -	$ -	$ -
Contributions and Donations	$ 16,880	$ 19,773	$ 12,000	$ 12,500	$ 13,000
Miscellaneous Revenue	$ 23,315	$ 21,187	$ 19,800	$ 15,700	$ 15,700



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.

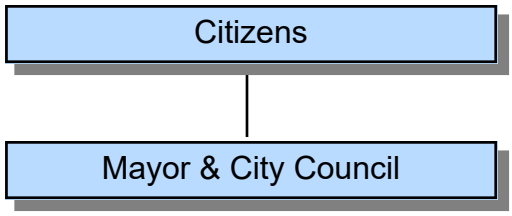
The largest operating expenses are most often the cost of personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel". In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits". For FY 2026, 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 was completed 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.

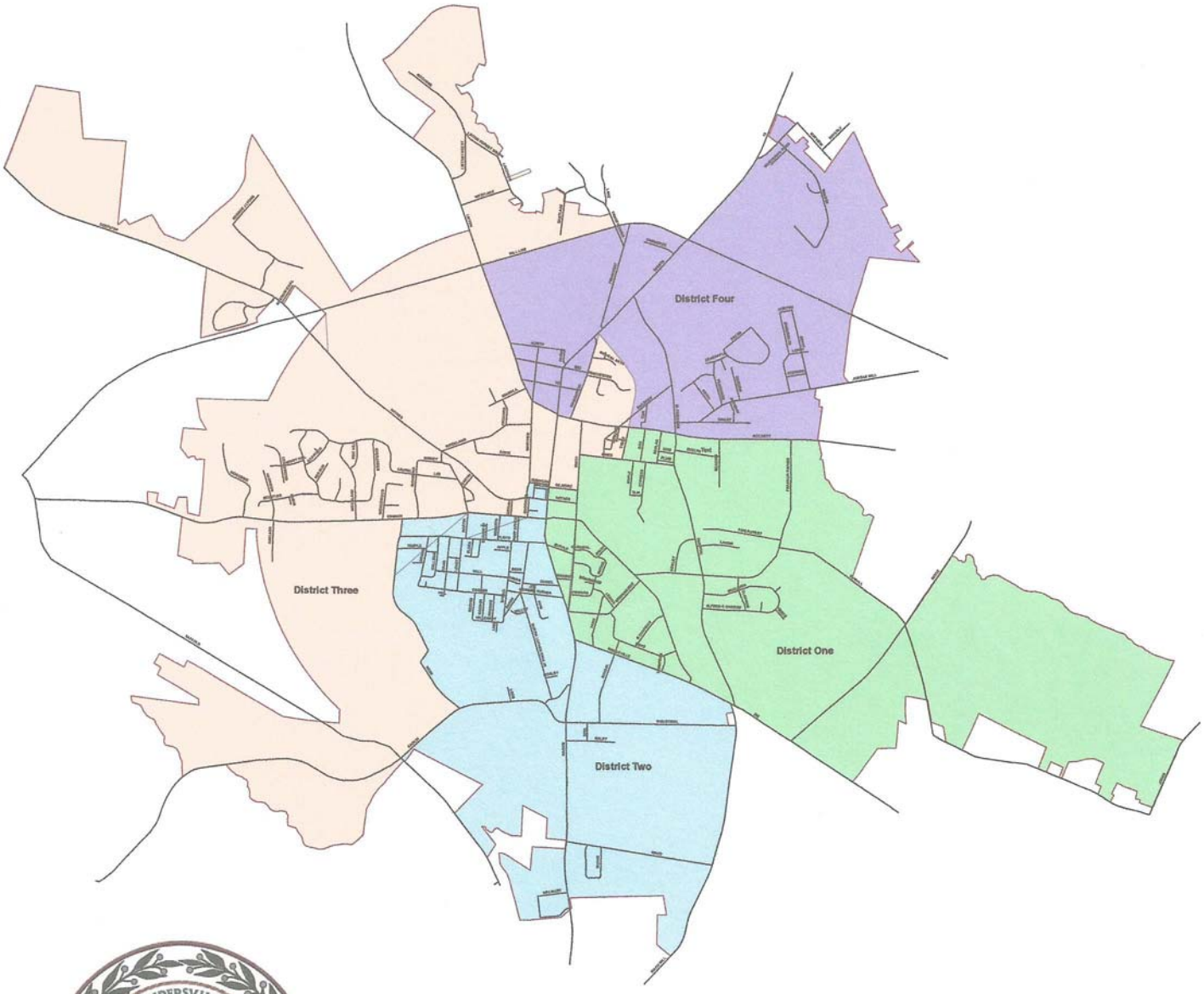
Healthcare costs continue to rise and the City continues to monitor these costs and balance the City's financial needs with the need to attract and retain quality staff. Coverage for FY 2026 will not change, however, the City has increased the portion of the premium it will fund 92% of the premium for individual coverage and 67% of the premium for family coverage.

General Fund Budget Summary

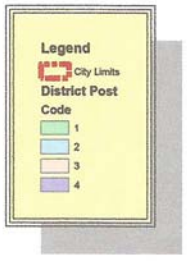
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 BUDGETED	FY 2026 PROPOSED	% OF TOTAL
Revenues and Other Financial Resources					
Taxes	$ 5,915,601	$ 7,744,050	$ 7,225,835	$ 10,511,700	69.10%
Licenses and Permits	$ 119,909	$ 127,954	$ 101,060	$ 98,950	0.65%
Intergovernmental Revenue	$ 288,722	$ 407,935	$ 314,126	$ 317,015	2.08%
Charges for Services	$ 243,553	$ 205,823	$ 227,401	$ 218,890	1.44%
Fines and Forfeitures	$ 85,455	$ 81,258	$ 80,000	$ 75,000	0.49%
Interest Revenue	$ -	$ -	$ -	$ -	0.00%
Contributions and Donations	$ 19,773	$ 21,539	$ 12,500	$ 13,000	0.09%
Miscellaneous Revenue	$ 21,187	$ 35,479	$ 15,700	$ 15,700	0.10%
Other Financing Sources	$ 129,673	$ 52,252	$ 1,505,000	$ 3,963,000	26.05%
Appropriated Fund Balance	$ -	$ -	$ -	$ -	0.00%
Total Revenues and Other Financial Resources	**$ 6,823,873**	**$ 8,676,290**	**$ 9,481,622**	**$ 15,213,255**	**100.00%**
Expenditures and Other Financing Uses					
Governing Body	$ 142,341	$ 155,889	$ 169,433	$ 170,742	1.13%
City Manager	$ -	$ -	$ 256,788		0.00%
City Administration	$ 945,740	$ 1,096,703	$ 1,236,115	$ 1,205,156	8.00%
Municipal Court	$ 136,702	$ 155,931	$ 205,622	$ 193,778	1.29%
Police Department	$ 1,885,925	$ 2,099,593	$ 2,298,337	$ 2,382,456	15.82%
Fire Department	$ 935,278	$ 935,050	$ 1,078,227	$ 1,084,781	7.20%
Animal Control	$ 196,835	$ 210,845	$ 248,849	$ 253,290	1.68%
Public Works Administration	$ 221,891	$ 219,472	$ 330,417	$ 352,600	2.34%
Streets Department	$ 774,980	$ 1,704,977	$ 1,635,758	$ 1,035,929	6.88%
Parks & Cemeteries	$ 404,132	$ 443,736	$ 824,667	$ 566,417	3.76%
Fleet Maintenance	$ 74,565	$ 73,570	$ 118,753	$ 141,628	0.94%
Disc Golf	$ 3,812	$ 4,091	$ 15,750	$ 2,100	0.01%
Building Inspections	$ 119,622	$ 130,402	$ 157,207	$ 163,642	1.09%
Economic Development	$ 142,171	$ 165,275	$ 157,097	$ 194,361	1.29%
Other Agencies	$ 352,142	$ 337,654	$ 1,431,302	$ 4,080,456	27.09%
Mainstreet	$ -	$ -	$ -	$ -	0.00%
Debt Service			$ -	$ -	0.00%
Transfers Out	$ -	$ -	$ -	$ 3,234,600	21.48%
Total Expenditures and Other Financing Uses	**$ 6,336,136**	**$ 7,733,188**	**$ 10,164,322**	**$ 15,061,936**	**100.00%**
Fund Balance at Beginning of FY	$ 1,956,520	$ 2,444,257	$ 3,387,359	$ 2,704,659	
Fund Balance at End of FY	$ 2,444,257	$ 3,387,359	$ 2,704,659	$ 2,855,979	

GOVERNING BODY





City of Sandersville City Limits and Elections Districts



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.

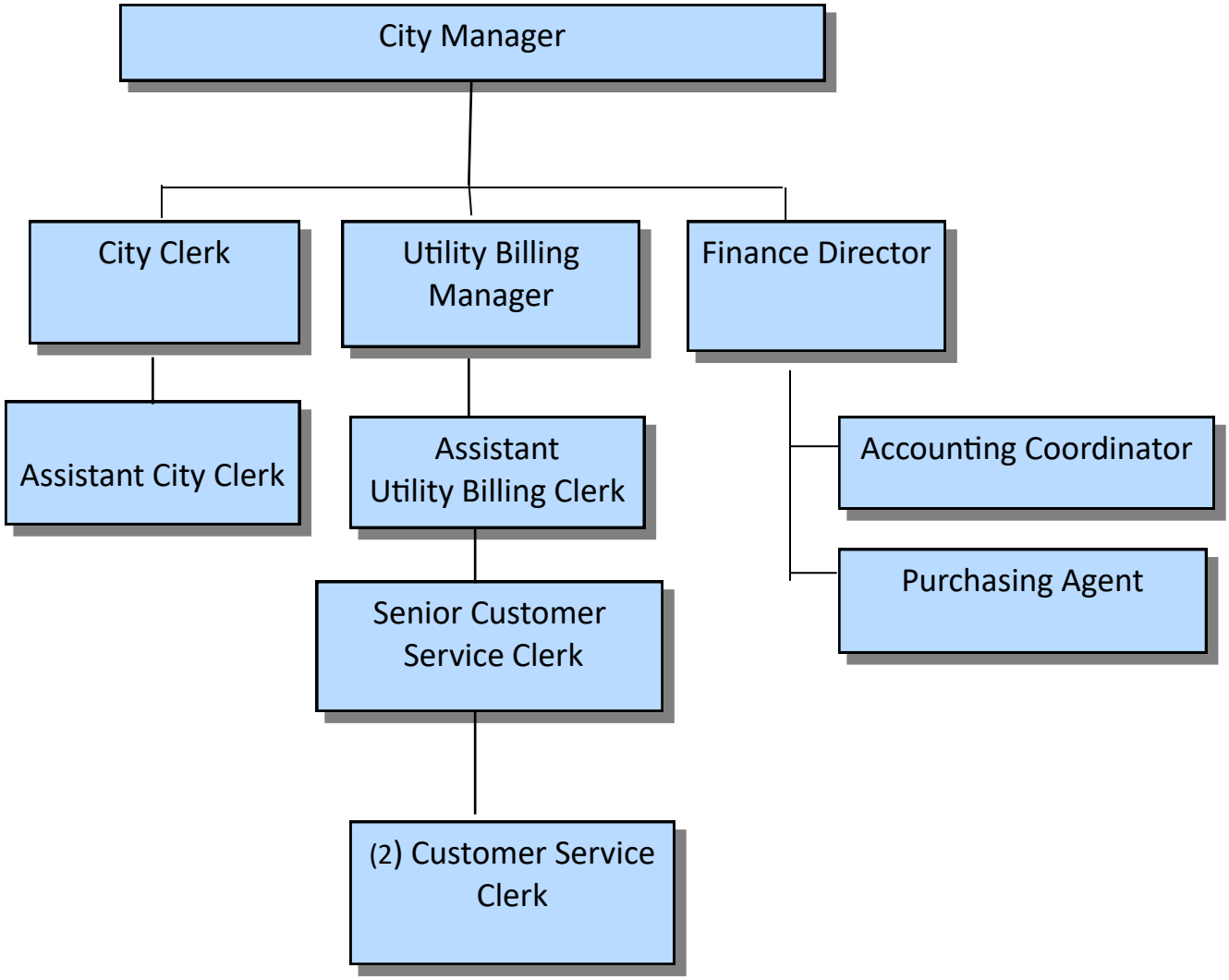
The Mayor and Council are responsible for approving all major city policies, all local ordinances, the annual budget, and the 6-year capital improvements program. They also appoint the City Manager, City Attorney, and Municipal Court Judge.

EXPENDITURES SUMMARY

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 101,654	$ 111,281	$ 112,195	0.82%
Purchase/Contract Services	$ 53,475	$ 56,802	$ 57,497	1.22%
Supplies	$ 665	$ 850	$ 850	0.00%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 95	$ 500	$ 200	-60.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 155,888	$ 169,433	$ 170,742	0.77%

Account Number	Account Description or Title GF Governing Body	FY 2024 Actual	FY 2025 Budget	FY 2026 Requested
100.1110.51	PERSONAL SERVICES/BENEFITS			
100.1110.51.1200	Part-Time Employees	$ 55,949	$ 54,000	$ 54,000
100.1110.51.1000	*Sub-total: Salaries and Wages*	*$ 55,949*	*$ 54,000*	*$ 54,000*
100.1110.51.2102	Group Insurance	$ 38,182	$ 49,086	$ 50,000
100.1110.51.2201	Social Security (FICA) Contributions	$ 3,459	$ 4,131	$ 4,130
100.1110.51.2401	Retirement Contributions	$ 4,064	$ 4,064	$ 4,065
100.1110.51.2402	Deferred Comp-City Match		$ -	$ -
100.1110.51.2000	*Sub-total: Employee Benefits*	*$ 45,705*	*$ 57,281*	*$ 58,195*
100.1110.51.0000	TOTAL PERSONAL SERVICES	$ 101,654	$ 111,281	$ 112,195
100.1110.52	PURCHASE/CONTRACT SERVICES			
100.1110.52.1201	Legal	$ 1,000	$ 1,000	$ 1,000
100.1110.52.1203	Medical		$ -	
100.1110.52.1205	Public Relations	$ 750	$ 2,000	$ 1,000
100.1110.52.1000	*Sub-total: prof. & tech. services*	*$ 1,750*	*$ 3,000*	*$ 2,000*
100.1110.52.3101	Insurance, Property/Liability/Fidelity	$ 29,063	$ 31,000	$ 33,300
100.1110.52.3203	Cellular Phone	$ 505	$ 582	$ 477
100.1110.52.3204	Landline Phone	$ 420	$ 420	$ 420
100.1110.52.3301	Advertising	$ 988	$ 1,000	$ 500
100.1110.52.3401	Printing and Binding		$ -	
100.1110.52.3501	Travel	$ 13,184	$ 13,600	$ 13,600
100.1110.52.3701	Education and Training	$ 7,565	$ 7,200	$ 7,200
100.1110.52.3000	*Sub-total: Other Purchased Services*	*$ 51,725*	*$ 53,802*	*$ 55,497*
100.1110.52.0000	TOTAL PURCHASED SERVICES	$ 53,475	$ 56,802	$ 57,497
100.1110.53	SUPPLIES			
100.1110.53.1100	General Supplies and Materials		$ -	
100.1110.53.1101	Office Supplies	$ 210	$ 200	$ 200
100.1110.53.1301	Food	$ 455	$ 650	$ 650
100.1110.53.1401	Books and Periodicals	$ -	$ -	
100.1110.53.1601	Small Tools & Equipment	$ -	$ -	$ -
100.1110.53.0000	TOTAL SUPPLIES	$ 665	$ 850	$ 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	$ 95	$ 500	$ 200
100.1110.57.3410	Hotel/Motel Transfer Expended	$ -	$ -	
100.1110.57.0000	TOTAL OTHER COSTS	$ 95	$ 500	$ 200
100.1110.58	DEBT SERVICE			
100.1110.58.2000	Interest-Radio Equipment	$ -	$ -	$ -
100.1110.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 155,889**	**$ 169,433**	**$ 170,742**

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 2024 Actual	FY 2025 Budgeted	FY 2026 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

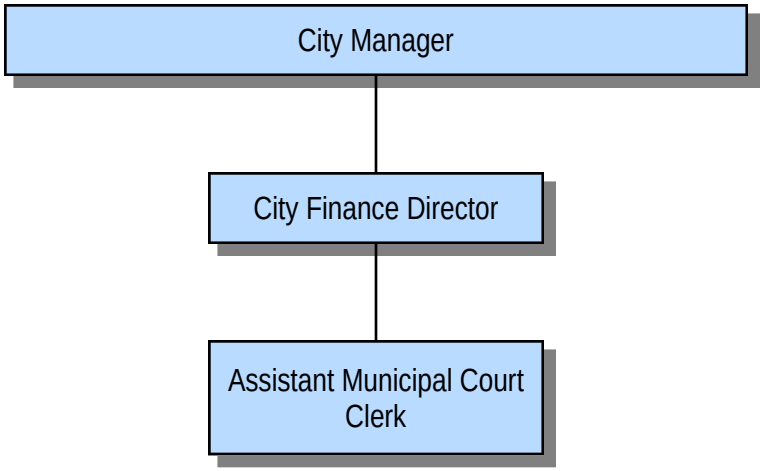
	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.00%	0.00%	0.00%
General Long-term Debt Per Capita (Population at 5,813)	$0.00	$0.00	$0.00
All Prior Years' Property 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	70	83	83

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of Business Licenses Issued	594	633	685
Dollar Value of Business Licenses Issued	$51,865	$55,446	$56,000
Number of Property Tax Bills Issued	3,671	3,156	3,200
Dollar Value of Property Tax Bills Issued	$1,559,900	$1,331,096	$1,500,049
Number of Tax Bills delinquent at FY end	0	0	0
Number of Alcohol Licenses Issued	21	28	27
Dollar Value of Alcohol Licenses Issued	$27,770	$33,200	$27,770
Special Events Permits Issued	10	15	15
Number of Cemetery Lots Sold	5	7	7
Number of Columbarium Niches Sold	0	0	0
Number of Total FTE Positions Budgeted	90	93	93
Number of Full-time Position vacancies during the FY	7	7	7
Total Turnover Ratio for FY	8.00%	8.00%	8.00%
Number of Retirements during the FY	3	4	3
Number of Workers Compensation Claims during the FY	5	0	5
Number of Disciplinary Actions during the FY	8	8	8
Number of employee training opportunities	5	5	5
Number of Wellness Programs offered	13	15	15
Number of Utility Bills processed annually	40,518	40,520	40,525
Number of Employees in utility billing/collection	2	2	2
Average Number of Utility Bills processed per employee	20,259	20,258	20,262
Dollar Amount of Utility Bills processed annually	$52,996,126	$75,916,233	$ 80,000,000
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 Administration	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.1510.51	PERSONAL SERVICES/BENEFITS			
100.1510.51.1100	Regular Employees	$ 600,233	$ 460,441	$ 632,652
100.1510.51.1200	Part-Time	$ 1,331	$ -	
100.1510.51.1300	Over-Time	$ 1,142	$ 15	
100.1510.51.1000	*Sub-total: Salaries and Wages*	*$ 602,706*	*$ 460,456*	*$ 632,652*
100.1510.51.2100	Retiree Life Insurance	$ 11,194	$ 12,000	$ 13,000
100.1510.51.2101	Cobra Insurance		$ -	
100.1510.51.2102	Group Insurance	$ 98,501	$ 115,100	$ 127,495
100.1510.51.2103	Buy Out Insurance Program	$ 4,600	$ 4,800	$ 4,800
100.1510.51.2201	Social Security (FICA) Contributions	$ 43,231	$ 37,352	$ 48,397
100.1510.51.2401	Retirement Contributions	$ 53,265	$ 55,480	$ 76,222
100.1510.51.2402	Deferred Comp-City Match	$ 9,050	$ 8,428	$ 12,530
100.1510.51.2500	Education Incentive Award		$ -	
100.1510.51.2701	Workers Comp	$ 1,728	$ 1,324	$ 1,650
100.1510.51.2000	*Sub-total: Employee Benefits*	*$ 221,569*	*$ 234,484*	*$ 284,094*
100.1510.51.0000	TOTAL PERSONAL SERVICES	$ 824,275	$ 694,940	$ 916,746
100.1510.52	PURCHASED/CONTRACTED SERVICES			
100.1510.52.1001	Consulting	$ 46,728	$ 6,000	$ 20,000
100.1510.52.1201	Legal	$ 30,788	$ 12,000	$ 25,000
100.1510.52.1202	Audit	$ 37,422	$ 35,000	$ 35,000
100.1510.52.1203	Medical	$ 120	$ 250	$ 200
100.1510.52.1204	Computer Programming		$ -	
100.1510.52.1205	Public Relations		$ 500	$ 500
100.1510.52.1301	Computer Software Support	$ 4,386	$ 20,000	$ 19,000
100.1510.52.1000	*Sub-total: prof. & tech. services*	*$ 119,444*	*$ 73,750*	*$ 99,700*
	PURCHASED PROPERTY SERVICES			
100.1510.52.2130	Custodial	$ 14,060	$ 14,200	$ 14,800
100.1510.52.2140	Lawncare	$ 24	$ 100	$ 100
100.1510.52.2201	M&R Buildings	$ 8,041	$ 7,000	$ 5,000
100.1510.52.2202	M&R Equipment	$ 5,083	$ 5,000	$ 6,600
100.1510.52.2203	M&R Vehicles	$ 553	$ 400	$ 600
100.1510.52.2320	Rental Equipment	$ 9,152	$ 8,800	$ 6,900
100.1510.52.2321	Rental Equipment Admin Enterprise	$ 8,106	$ -	$ 19,360
100.1510.52.2000	*Sub-Total: Purchased Property Services*	*$ 45,019*	*$ 35,500*	*$ 53,360*
	OTHER PURCHASED SERVICES			
100.1510.52.3010	Tax Collection Services - Appalachian	$ (195)	$ -	
100.1510.52.3101	Insurance, Property/Liability/Fidelity	$ 6,565	$ 7,000	$ 8,000
100.1510.52.3102	Insurance: Liability Damages	$ 5,000	$ -	
100.1510.52.3203	Cellular Phones	$ 2,956	$ 2,700	$ 2,000
100.1510.52.3204	Landline Phones	$ 4,477	$ 5,000	$ 4,900
100.1510.52.3206	Postage - Admin	$ 3,144	$ 3,000	$ 3,600

100.1510.52.3207	Code Red Communication Service		$ -	
100.1510.52.3301	Advertising	$ 2,604	$ 1,200	$ 600
100.1510.52.3401	Printing and Binding	$ 3,477	$ 4,500	$ 3,000
100.1510.52.3501	Travel	$ 11,155	$ 4,000	$ 4,000
100.1510.52.3601	Dues & Fees	$ 20,171	$ 3,200	$ 2,000
100.1510.52.3603	Accurint User/Contract Fees		$ -	
100.1510.52.3701	Education and Training	$ 6,814	$ 4,000	$ 3,500
100.1510.52.3702	Health Grant Expended	$ 7,728	$ 4,000	$ 4,000
100.1510.52.3703	Safety Incentive Awards	$ 800	$ 1,200	$ 1,600
100.1510.52.3704	Safety Grant Expended	$ 3,235	$ -	
100.1510.52.3901	Other Purchased Services- Cable	$ 777	$ 825	$ 750
100.1510.52.3000	*Sub-total: Other Purchased Services*	*$ 78,708*	*$ 40,625*	*$ 37,950*
100.1510.52.0000	TOTAL PURCHASED SERVICES	$ 243,171	$ 149,875	$ 191,010
100.1510.53.1100	SUPPLIES			
100.1510.53.1100	General Supplies	$ 14,027	$ 6,000	$ 7,000
100.1510.53.1101	Office Supplies		$ -	
100.1510.53.1102	Janitorial Supplies		$ -	
100.1510.53.1270	Gas/Diesel	$ 1,559	$ 1,200	$ 1,000
100.1510.53.1301	Food	$ 6,219	$ 4,500	$ 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		$ -	
100.1510.53.1601	Small Tools & Equipment		$ -	
100.1510.53.1700	Uniforms	$ 742	$ 1,000	$ 1,000
100.1510.53.0000	TOTAL SUPPLIES	$ 22,547	$ 12,700	$ 13,500
100.1510.54.	CAPITAL OUTLAY (MINOR)			
100.1510.54.1210	Site Improvements	$ -	$ -	$ -
100.1510.54.1300	Buildings	$ -	$ 345,000	$ 30,000
100.1510.54.2301	Furniture and Fixtures	$ 523	$ 900	$ 2,000
100.1510.54.2401	Computers	$ 5,324	$ 6,000	$ 1,200
100.1510.54.2402	Computer Programming Software		$ 25,000	
100.1510.54.2500	Other Equipment		$ -	
100.1510.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 5,847	$ 376,900	$ 33,200
100.1510.57	OTHER COSTS			
100.1510.57.3401	Miscellaneous Expenses	$ 863	$ 1,700	$ 700
100.1510.57.3402	Election Expenses		$ -	$ -
100.1510.57.9000	Contingincies			$ 50,000
100.1510.57.0000	TOTAL OTHER COSTS	$ 863	$ 1,700	$ 50,700
	TOTAL EXPENDITURES	$ 1,096,703	$ 1,236,115	$ 1,205,156

MUNICIPAL COURT



EXPENDITURES SUMMARY

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 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%

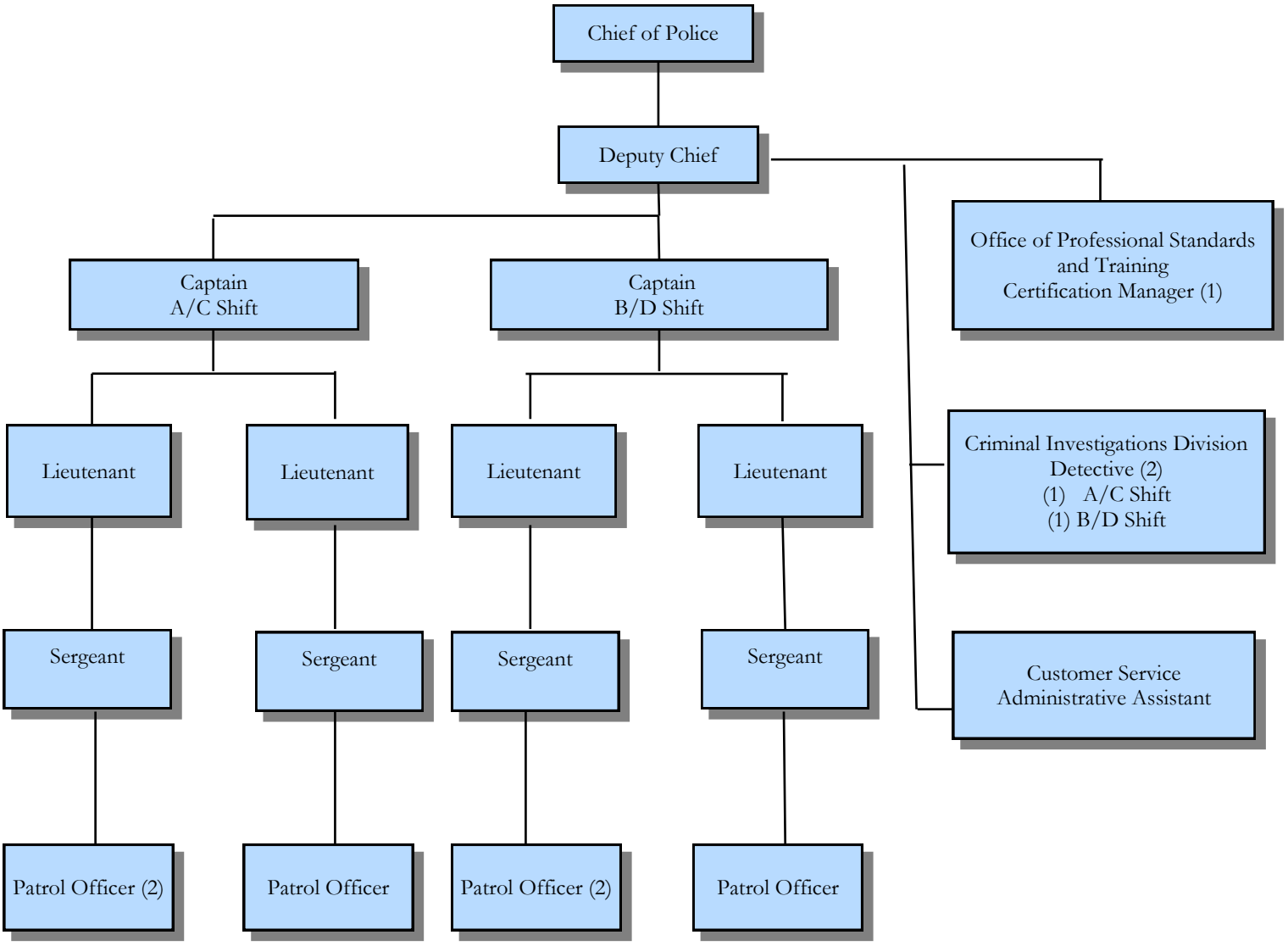
PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 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 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.2650.51	PERSONAL SERVICES/BENEFITS			
100.2650.51.1100	Regular Employees	$ 46,715	$ 100,137	$ 67,210
100.2650.51.1200	Part time	$ 30,373	$ -	$ 28,600
100.2650.51.1300	Overtime	$ -	$ -	
100.2650.51.1000	*Sub-total: Salaries and Wages*	*$ 77,088*	*$ 100,137*	*$ 95,810*
100.2650.51.2102	Group Insurance	$ 22,584	$ 36,379	$ 40,575
100.2650.51.2103	Insurance Buyout Program	$ 1,000	$ 2,400	
100.2650.51.2201	Social Security (FICA) Contributions	$ 5,792	$ 7,660	$ 7,028
100.2650.51.2401	Retirement Contributions	$ 3,418	$ 8,376	$ 7,465
100.2650.51.2402	Deferred Comp-City Match		$ 560	
100.2650.51.2701	Workers Comp	$ 214	$ 220	$ 200
100.2650.51.2000	*Sub-total: Employee Benefits*	*$ 33,008*	*$ 55,595*	*$ 55,268*
100.2650.51.0000	TOTAL PERSONAL SERVICES	$ 110,096	$ 155,732	$ 151,078
100.2650.52	PURCHASED/CONTRACTED SERVICES			
100.2650.52.1001	Consulting	$ 1,000	$ 750	$ 300
100.2650.52.1002	Medical		$ -	
100.2650.52.1201	Legal		$ -	$ 250
100.2650.52.1204	Public Defender Services		$ 1,000	$ 1,500
100.2650.52.1205	Public Relations		$ -	
100.2650.52.1210	Interpreter		$ 500	$ 500
100.2650.52.1301	Computer Software Support	$ 7,756	$ 6,000	$ 14,000
100.2650.52.1000	*Sub-total: prof. & tech. services*	*$ 8,756*	*$ 8,250*	*$ 16,550*
	PURCHASED PROPERTY SERVICES			
100.2650.52.2201	M&R Buildings	$ 63	$ 250	
100.2650.52.2202	M&R Equipment		$ 70	
100.2650.52.2000	*Sub-total Purchased Property Services*	*$ 63*	*$ 320*	*$ - *
100.2650.52.3000	OTHER PURCHASED SERVICES			
100.2650.52.3101	Insurance, Property/Liability/Fidelity	$ 914	$ 920	$ 1,200
100.2650.52.3203	Cellular Phones		$ -	
100.2650.52.3204	Landline Phones		$ -	
100.2650.52.3301	Advertising	$ 25	$ 100	$ 100
100.2650.52.3401	Printing and Binding		$ -	
100.2650.52.3501	Travel	$ 2,844	$ 2,000	
100.2650.52.3600	Dues & Fees	$ 170	$ 300	$ 300
100.2650.52.3701	Education and Training	$ 893	$ 1,000	$ 1,000
100.2650.52.3000	*Sub-total: Other Purchased Services*	*$ 4,846*	*$ 4,320*	*$ 2,600*
100.2650.52.0000	TOTAL PURCHASED SERVICES	$ 13,665	$ 12,890	$ 19,150
100.2650.53.1000	SUPPLIES			

100.2650.53.1100	General Supplies	$ 718	$ 400	$ 250
100.2650.53.1101	Office Supplies		$ -	
100.2650.53.1301	Food	$ 141	$ 50	$ 50
100.2650.53.1401	Books and Periodicals	$ -	$ 200	
100.2650.53.1601	Small Tools & Equipment	$ -	$ 100	
100.2650.53.1700	Uniforms	$ 34	$ 50	$ 50
100.2650.53.0000	TOTAL SUPPLIES	$ 893	$ 800	$ 350
100.2650.54.	CAPITAL OUTLAY (MINOR)			
100.2650.54.2301	Furniture and Fixtures	$ -	$ 400	$ 250
100.2650.54.2401	Computers	$ 2,046	$ 6,000	
100.2650.54.2402	Computer Software Support	$ -	$ -	
100.2650.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,046	$ 6,400	$ 250
100.2650.57	OTHER COSTS			
100.2650.57.2004	Peace Officer A&B Training Fund	$ 9,794	$ 10,000	$ 6,500
100.2650.57.2007	GA Crime Victims ER & Assist.Fund	$ 3,139	$ 3,000	$ 2,000
100.2650.57.2008	Drug Abuse TX & Education (DATE) Fund	$ 3,474	$ 3,000	$ 3,000
100.2650.57.2009	10% Jail Add-on Fee	$ 5,364	$ 6,000	$ 5,000
100.2650.57.2011	Indigent Defense Fees	$ 5,679	$ 6,000	$ 4,000
100.2650.57.2012	Driver Ed & Training Fund	$ 806	$ 800	$ 650
100.2650.57.2014	Brain & Spinal Injury Trust Fund	$ 850	$ 900	$ 1,500
100.2650.57.2015	Crime Lab Fees: OCGA 42.8.34	$ 125	$ 100	$ 300
100.2650.57.3401	Miscellaneous Expenses		$ -	
100.2650.57.0000	TOTAL OTHER COSTS	$ 29,231	$ 29,800	$ 22,950
	TOTAL EXPENDITURES	$ 155,931	$ 205,622	$ 193,778

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 2024 Actual	FY 2025 Budgeted	FY 2026 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

		2024 Actual	2025 Estimated	2026 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

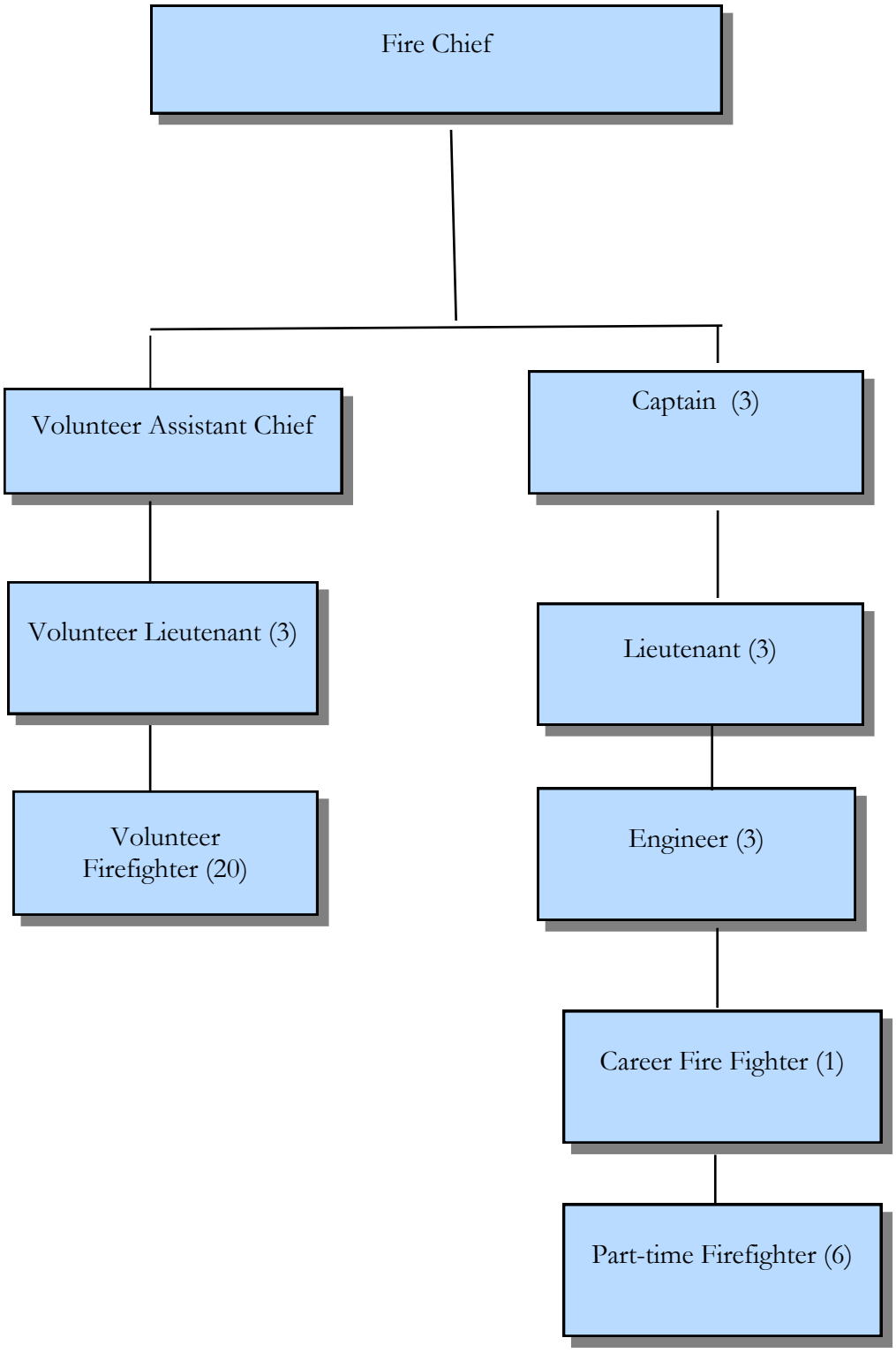
	2024 Actual	2025 Estimated	2026 Projected
Number of FTE Employees	20	20	22
Number of FTE Sworn Police Officers	18	21	21
Number of PT Sworn Police Officers	2	4	4
Number of Patrol Vehicles in service	15	16	16
Number of Detective Vehicles in service	2	3	3
Number of Vehicle camera units in service	13	14	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 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.3200.51	PERSONAL SERVICES/BENEFITS			
100.3200.51.1100	Regular Employees	$ 1,209,321	$ 1,284,772	$ 1,286,075
100.3200.51.1101	Regular Employees -CARES ACT Funding			
100.3200.51.1200	Part-Time	$ 233	$ 2,000	
100.3200.51.1300	Over-Time	$ 68,363	$ 60,974	$ 64,500
100.3200.51.1301	Over-Time Crime Suppression	$ -		
100.3200.51.1000	*Sub-total: Salaries and Wages*	*$ 1,277,917*	*$ 1,347,746*	*$ 1,350,575*
100.3200.51.2102	Group Insurance	$ 161,025	$ 252,425	$ 267,814
100.3200.51.2103	Buy Out Insurance Program	$ 13,500	$ 12,000	$ 12,000
100.3200.51.2104	Police PTSD Disability Benefit			$ 4,620
100.3200.51.2201	Social Security (FICA) Contributions	$ 93,777	$ 103,000	$ 103,320
100.3200.51.2401	Retirement Contributions	$ 120,262	$ 160,033	$ 158,825
100.3200.51.2402	Deferred Comp-City Match	$ 7,813	$ 13,789	$ 14,000
100.3200.51.2701	Workers Comp	$ 51,006	$ 54,394	$ 39,000
100.3200.51.2000	*Sub-total: Employee Benefits*	*$ 447,383*	*$ 595,641*	*$ 599,579*
100.3200.51.0000	TOTAL PERSONAL SERVICES	$ 1,725,300	$ 1,943,387	$ 1,950,154
100.3200.52	PURCHASED/CONTRACTED SERVICES			
100.3200.52.1001	Consulting			
100.3200.52.1002	Medical-Inmates/Employees	$ 844	$ 2,500	$ 2,500
100.3200.52.1201	Legal	$ 12,376	$ 1,000	$ 1,000
100.3200.52.1202	Engineering			
100.3200.52.1205	Public Relations	$ 1,985	$ 2,500	$ 2,000
100.3200.52.1301	Computer Software Support	$ 50,759	$ 46,000	$ 55,000
100.3200.52.1000	*Sub-total: prof. & tech. services*	*$ 65,964*	*$ 52,000*	*$ 60,500*
	PURCHASED PROPERTY SERVICES			
100.3200.52.2130	Custodial	$ 15,725	$ 15,000	$ 15,000
100.3200.52.2201	M&R Buildings	$ 5,089	$ 10,000	$ 6,000
100.3200.52.2202	M&R Equipment	$ 3,296	$ 4,500	$ 4,100
100.3200.52.2203	M&R Vehicles	$ 11,625	$ 10,000	$ 6,000
100.3200.52.2204	M&R Message Boards		$ 1,000	
100.3200.52.2260	M&R Pistol Range/Impound Yard		$ 200	$ 200
100.3200.52.2320	Rental-Equipment	$ 2,346	$ 3,000	$ 3,000
100.3200.52.2321	Rental Equipment PD ENTERPRISE	$ 20,794		$ 113,375
100.3200.52.2000	*Sub-total: Purchased Property Services*	*$ 58,875*	*$ 43,700*	*$ 147,675*
	OTHER PURCHASED SERVICES			
100.3200.52.3101	Insurance, Property/Liability/Fidelity	$ 71,885	$ 72,500	$ 77,000
100.3200.52.3102	Insurance, Liability Damages	$ 24,222	$ -	
100.3200.52.3201	Wireless Card Services	$ 9,006	$ 7,900	$ 7,377
100.3200.52.3203	Cellular Phones	$ 2,495	$ 3,000	$ 1,900
100.3200.52.3204	Landline Phones	$ 9,107	$ 8,700	$ 8,700
100.3200.52.3205	GTA: GCIC Services	$ 5,833	$ 5,500	$ 5,500
100.3200.52.3206	Postage	$ 30	$ 100	$ 200

100.3200.52.3207	Emergency Communications Code Red	$ 2,387	$ 2,300	$ 2,250
100.3200.52.3301	Advertising	$ 354	$ 1,000	$ 500
100.3200.52.3401	Printing and Binding			
100.3200.52.3501	Travel	$ 7,480	$ 8,500	$ 7,500
100.3200.52.3601	Dues & Fees	$ 6,762	$ 4,500	$ 6,000
100.3200.52.3603	TLO User/Contract Fees	$ 1,437	$ 2,000	$ 3,000
100.3200.52.3701	Education and Training	$ 2,528	$ 3,000	$ 4,000
100.3200.52.3900	Other Purchased Services-Storm HELENE	$ 3,920		
100.3200.52.3901	Wrecker Service	$ 1,086	$ 1,100	$ 1,000
100.3200.52.3000	*Sub-total: Other Purchased Services*	*$ 148,532*	*$ 120,100*	*$ 124,927*
100.3200.52.0000	TOTAL PURCHASED SERVICES	$ 273,371	$ 215,800	$ 333,102
100.3200.53.	SUPPLIES			
100.3200.53.1100	General Supplies & Materials	$ 16,504	$ 11,000	$ 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	$ 673	$ 700	$ 750
100.3200.53.1270	Gas/Diesel	$ 50,898	$ 60,000	$ 53,000
100.3200.53.1301	Food	$ 4,522	$ 3,200	$ 3,200
100.3200.53.1401	Books and Periodicals	$ 95	$ 250	$ 250
100.3200.53.1601	Small Tools & Equipment	$ 342	$ 7,500	$ 7,500
100.3200.53.1602	CID Supplies	$ 765	$ 1,000	$ 1,000
100.3200.53.1701	Uniforms	$ 13,616	$ 12,000	$ 15,000
100.3200.53.0000	TOTAL SUPPLIES	$ 87,415	$ 95,650	$ 91,700
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	$ 1,665	$ 1,500	$ 2,000
100.3200.54.2401	Computers	$ 4,501	$ 20,000	$ 2,000
100.3200.54.2402	Computer Software Program			
100.3200.54.2408	Other Equipment- Safety Grant	$ 6,917	$ -	
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		$ 2,500	$ 2,500
100.3200.54.2513	PD 09 Intoxilizer (GA DOHS)	$ -	$ -	$ -
100.3200.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 13,083	$ 42,500	$ 6,500
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	$ 424	$ 1,000	$ 1,000
100.3200.57.0000	TOTAL OTHER COSTS	$ 424	$ 1,000	$ 1,000

100.3200.58	DEBT SERVICE			
100.3200.58.2000	Interest - Police Cars	$ -	$ -	$ -
100.3200.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	$ 2,099,593	$ 2,298,337	$ 2,382,456

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

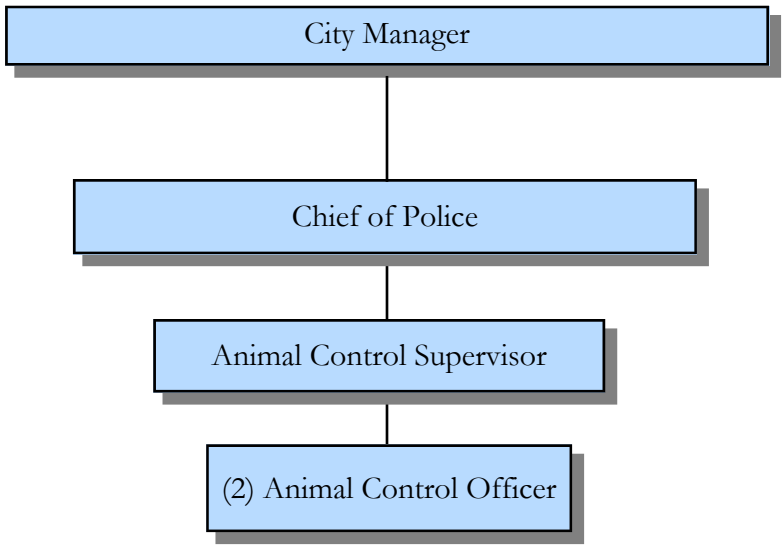
	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 814,267	$ 827,578	$ 911,787	10.18%
Purchase/Contract Services	$ 69,709	$ 92,887	$ 90,540	-2.53%
Supplies	$ 39,830	$ 40,050	$ 39,400	-1.62%
Capital Outlay (Minor)	$ 10,055	$ 5,000	$ 35,500	610.00%
Interfund 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										
SANDERSVILLE FIRE DEPARTMENT	FY2024			FY2025			FY2026		
	Actual			Estimated			Projected		
TYPE OF FIRE INCIDENT (by City,Fire District, & Mutual Aid)	city	fd	ma	city	fd	ma	city	fd	ma
Fire alarm- No fire	71	11	0	80	20	2	76	16	1
Fire (Building, Vehicle, Woods/Brush, Garbage)	47	27	15	35	25	12	41	26	14
Good Intent, Dispatched/Cancelled enroute, Smoke Scare	11	9	15	15	12	8	13	11	12
Hazardous Conditions (no fire)	16	2	0	14	4	0	15	4	0
Rescue / Medical	32	34	14	45	30	20	39	32	17
Service (Public, Service, Smoke/Odor Removal)	6	0	2	8	6	0	7	3	1
Other Responses	4	0	1	2	2	0	3	1	1
Total of All Fire Calls inside the City	187			199			194		
Total of All Fire Calls outside the City in the Fire District		83			99			93	
Mutual Aid Fire Calls to other jurisdictions			47			42			46
Total of All Fire Calls responded to during FY		**353**			**340**			**333**	
Average Number of Fire Calls inside the City per week	3.5962			3.8269			3.7308		
Average Number of Fire Calls outside City in Fire District per week		1.5962			1.9038			1.7885	
Average Number of Fire Calls outside of Fire District per week			0.9038			0.8077			0.8846
Average Response Time (minutes) to Fire Calls inside the City	3 min			3 min			3min		
Number of FTE Employees	8			8					
Number of Volunteer Firefighters	24			24					
Appraised value of all property in the City	$238,597,929			$238,597,929					
Appraised value of City property per FTE Employee	$29,824,741			$29,824,741					
Insurance Services Office (ISO) Department Rating		3/3X			3/3X			3/3X	
(Best is a One; Worst is a Ten)									
Operating Expenditures									
Operating Expenditures as a % of City's Appraised Value	0.00%			0.00%					
Number of commercial fire inspections / pre-plans	40			100					
Number of industrial fire inspections / pre-plans	2			12					
Number of school - day care fire inspections / pre-plans	0			8					
Number of public assembly fire inspections / pre-plans	6			15					
Number of Fire Code compliance plan reviews	8			20					
Number of participants in fire prevention programs	325			500					

Account Number	Account Description or Title GF Fire Dept.	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.3500.51	PERSONAL SERVICES/BENEFITS			
100.3500.51.1100	Regular Employees	$ 513,647	$ 565,886	$ 549,308
100.3500.51.1101	Regular Employees - CARES Act Funding			
100.3500.51.1200	Part-time	$ 14,998	$ 10,500	$ 15,000
100.3500.51.1207	Volunteer Firefighters	$ 42,443	$ 50,000	$ 85,000
100.3500.51.1300	Overtime	$ 49,387	$ 50,000	$ 50,200
100.3500.51.1000	*Sub-total: Salaries and Wages*	*$ 620,475*	*$ 676,386*	*$ 699,508*
100.3500.51.2102	Group Insurance	$ 71,542	$ 100,095	$ 108,100
100.3500.51.2103	Insurance Buy Out Program	$ 5,500	$ 4,800	$ 4,800
100.3500.51.2104	Firefighters Cancer Insurance	$ 2,893	$ 3,190	$ 3,100
100.3500.51.2201	Social Security (FICA) Contributions	$ 45,356	$ 43,290	$ 49,650
100.3500.51.2401	Retirement Contributions	$ 59,721	$ 64,500	$ 67,375
100.3500.51.2402	Deferred Comp-City Match	$ 4,758	$ 6,217	$ 5,740
100.3500.51.2701	Workers Comp	$ 12,647	$ 13,309	$ 12,000
100.3500.51.2000	*Sub-total: Employee Benefits*	*$ 202,417*	*$ 235,401*	*$ 250,765*
100.3500.51.0000	TOTAL PERSONAL SERVICES	$ 822,892	$ 911,787	$ 950,273
100.3500.52	PURCHASED/CONTRACTED SERVICES			
100.3500.52.1001	Consulting	$ -	$ -	$ 300
100.3500.52.1201	Legal		$ 500	$ 350
100.3500.52.1203	Medical	$ 1,292	$ 18,000	$ 1,500
100.3500.52.1205	Public Relations		$ -	
100.3500.52.1301	Computer Software Support	$ 6,979	$ 7,300	$ 7,300
100.3500.52.1000	*Sub-total: prof. & tech. services*	*$ 8,271*	*$ 25,800*	*$ 9,450*
	PURCHASED PROPERTY SERVICES			
100.3500.52.2130	Custodial	$ 7,045	$ 6,450	$ 6,000
100.3500.52.2201	M&R Buildings	$ 2,890	$ 8,000	$ 5,000
100.3500.52.2202	M&R Equipment	$ 8,344	$ 6,000	$ 6,000
100.3500.52.2203	M&R Vehicles	$ 10,210	$ 10,000	$ 10,000
100.3500.52.2320	Rental Equipment	$ 96	$ 300	$ 300
100.3500.52.2321	Rental Equipment FD Enterprise	$ 12,713		$ 26,855
	Sub-total Purchased Property Services	*$ 41,298*	*$ 30,750*	*$ 54,155*
	OTHER PURCHASED SERVICES			
100.3500.52.3101	Insurance, Property/Liability/Fidelity	$ 8,758	$ 9,000	$ 10,000
100.3500.52.3102	Insurance, Liability Damages			
100.3500.52.3203	Cellular Phones	$ 1,291	$ 1,100	$ 968
100.3500.52.3204	Landline Phones	$ 2,232	$ 2,300	$ 2,232
100.3500.52.3206	Postage	$ 97	$ 100	$ 100
100.3500.52.3207	Emergency Communications Code Red	$ 2,387	$ 2,300	$ 2,203
100.3500.52.3301	Advertising	$ 118	$ 300	$ 300
100.3500.52.3401	Printing and Binding	$ -		
100.3500.52.3501	Travel	$ 820	$ 4,500	$ 4,500
100.3500.52.3600	Dues & Fees	$ 8,503	$ 11,300	$ 9,000

100.3500.52.3701	Education and Training	$ 1,952	$ 2,500	$ 1,400
100.3500.52.3900	Other Purchased Svc - Storm	$ 113		
100.3500.52.3901	Other Purchased Services- Cable	$ 572	$ 590	$ 600
100.3500.52.3000	*Sub-total: Other Purchased Services*	*$ 26,843*	*$ 33,990*	*$ 31,303*
100.3500.52.0000	TOTAL PURCHASED SERVICES	$ 76,412	$ 90,540	$ 94,908
100.3500.53.	SUPPLIES			
100.3500.53.1100	General Supplies & Materials	$ 5,017	$ 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	$ 2,858	$ 3,000	$ 3,000
100.3500.53.1230	Electricity	$ 552	$ 400	$ 500
100.3500.53.1270	Gas/Diesel	$ 5,795	$ 7,000	$ 8,000
100.3500.53.1301	Food	$ 4,989	$ 4,500	$ 4,500
100.3500.53.1401	Books and Periodicals		$ -	$ 100
100.3500.53.1601	Small Tools & Equipment	$ 4,647	$ 8,000	$ 6,000
100.3500.53.1700	Uniforms	$ 6,906	$ 8,500	$ 8,000
100.3500.53.0000	TOTAL SUPPLIES	$ 30,764	$ 39,400	$ 38,100
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	$ 1,543	$ 3,000	
100.3500.54.2401	Computers	$ 1,932	$ 5,000	
100.3500.54.2402	Computer Software Program	$ 326	$ -	$ 1,000
100.3500.54.2408	Other Equipment- Safety Grant	$ -	$ -	
100.3500.54.2500	Equipment	$ -		
100.3500.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,801	$ 35,500	$ 1,000
100.3500.57	OTHER COSTS			
100.3500.57.3401	Miscellaneous Expenses	$ 1,181	$ 1,000	$ 500
100.3500.57.0000	TOTAL OTHER COSTS	$ 1,181	$ 1,000	$ 500
100.3500.58	DEBT SERVICE			
100.3500.58.2000	Interest - Radio Equipment	$ -	$ -	$ -
100.3500.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	$ 935,050	$ 1,078,227	$ 1,084,781

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 2024 Actual	FY 2025 Budgeted	FY 2026 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

	Population	FY 2024 Actual	FY 2025 Estimated	FY 2026 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

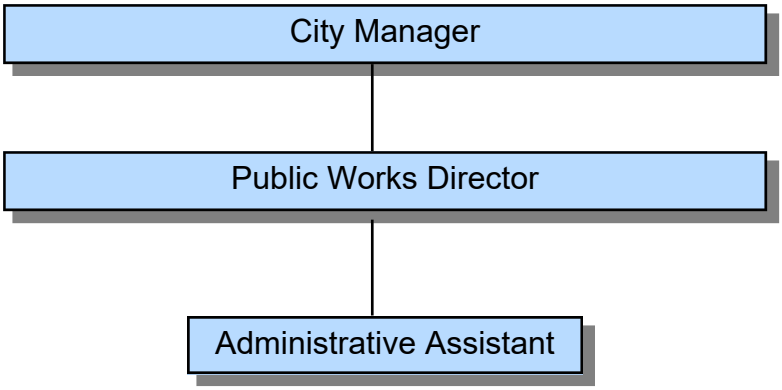
PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 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 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.3910.51	PERSONAL SERVICES/BENEFITS			
100.3910.51.1100	Regular Employees	$ 123,143	$ 130,615	$ 131,585
100.3910.51.1200	Part Time Employees		$ -	
100.3910.51.1300	Overtime	$ 1,764	$ 2,355	$ 2,375
100.3910.51.1000	*Sub-total: Salaries and Wages*	$ 124,907	$ 132,970	$ 133,960
100.3910.51.2102	Group Insurance	$ 38,826	$ 49,673	$ 49,700
100.3910.51.2402	Insurance Buy out Program	$ 200		$ -
100.3910.51.2201	Social Security (FICA) Contributions	$ 8,542	$ 10,172	$ 10,250
100.3910.51.2401	Retirement Contributions	$ 11,529	$ 19,310	$ 19,405
100.3910.51.2402	Deferred Comp-City Match	$ 750	$ 1,212	$ 1,000
100.3910.51.2701	Workers Comp	$ 3,850	$ 4,862	$ 3,600
100.3910.51.2000	*Sub-total: Employee Benefits*	$ 63,697	$ 85,229	$ 83,955
100.3910.51.0000	TOTAL PERSONAL SERVICES	$ 188,604	$ 218,199	$ 217,915
100.3910.52	PURCHASED/CONTRACTED SERVICES			
100.3910.52.1001	Consulting	$ -		
100.3910.52.1002	Medical/Euthanization	$ 1,819	$ 2,500	$ 2,500
100.3910.52.1201	Legal		$ 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	$ 1,196	$ 1,500	$ 1,000
100.3910.52.1000	*Sub-total: prof. & tech. services*	$ 3,015	$ 4,500	$ 4,000
	PURCHASED PROPERTY SERVICES			
100.3910.52.2130	Custodial	$ 5,480	$ 5,600	
100.3910.52.2140	Lawncare			
100.3910.52.2201	M&R Buildings	$ 3,451	$ 3,500	$ 2,000
100.3910.52.2202	M&R Equipment	$ 190	$ 1,000	$ 1,000
100.3910.52.2203	M&R Vehicles	$ 116	$ 1,000	$ 1,000
100.3910.52.2321	Rental Equipment AC Enterprise			$ 11,940
100.3910.52.2000	*Sub-total: Purchased Property Services*	$ 9,237	$ 11,100	$ 15,940
	OTHER PURCHASED SERVICES			
100.3910.52.3101	Insurance, Property/Liability/Fidelity	$ 1,768	$ 1,800	$ 2,000
100.3910.52.3102	Insurance, Liability Damages			
100.3910.52.3203	Cellular Phones	$ 1,663	$ 2,000	$ 1,450
100.3910.52.3204	Landline Phones	$ 1,428	$ 1,500	$ 1,435
100.3910.52.3301	Advertising		$ 150	$ 150
100.3910.52.3401	Printing and Binding			
100.3910.52.3501	Travel		$ 1,500	$ 1,500
100.3910.52.3600	Dues & Fees	$ 600	$ 600	$ 600

100.3910.52.3701	Education and Training		$ 750	$ 700
100.3910.52.3000	*Sub-total: Other Purchased Services*	$ 5,459	$ 8,300	$ 7,835
100.3910.52.0000	TOTAL PURCHASED SERVICES	$ 17,711	$ 23,900	$ 27,775
100.3910.53.	SUPPLIES			
100.3910.53.1100	General Supplies & Materials	$ 1,304	$ 2,000	$ 2,500
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	$ 2,051	$ 2,500	$ 2,500
100.3910.53.1301	Food	$ 137	$ 250	$ 300
100.3910.53.1401	Books and Periodicals			
100.3910.53.1590	Animal Control T-Shirts			
100.3910.53.1601	Small Tools & Equipment		$ 500	$ 500
100.3910.53.1701	Uniforms	$ 798	$ 1,000	$ 1,500
100.3910.53.0000	TOTAL SUPPLIES	$ 4,290	$ 6,250	$ 7,300
100.3910.54.	CAPITAL OUTLAY (MINOR)			
100.3910.54.1300	Building	$ -	$ -	$ -
100.3910.54.2301	Furniture and Fixtures	$ 180	$ -	$ -
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)	$ 180	$ -	$ -
100.3910.57	OTHER COSTS			
100.3910.57.3401	Miscellaneous Expenses	$ 60		$ 300
100.3910.57.0000	TOTAL OTHER COSTS	$ 60	$ 500	$ 300
	TOTAL EXPENDITURES	$ 210,845	$ 248,849	$ 253,290

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.

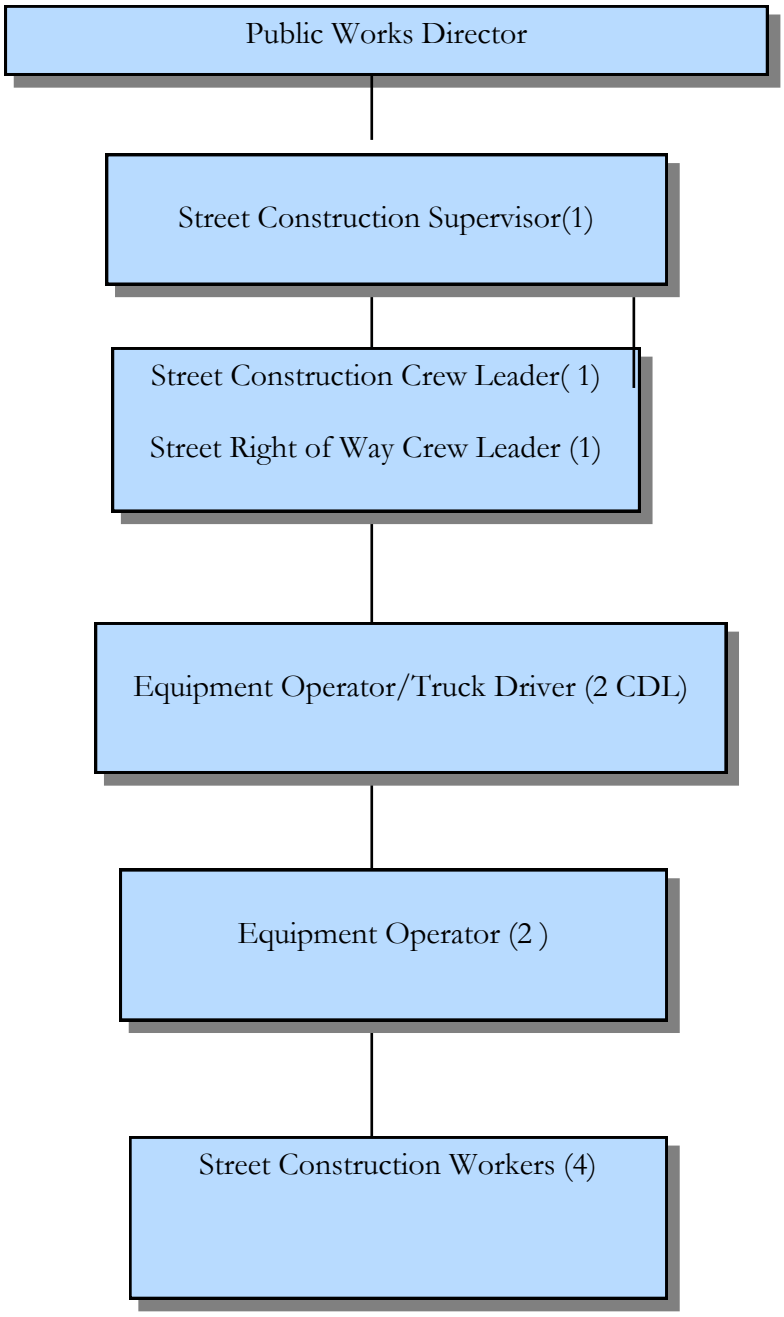
EXPENDITURES SUMMARY

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 166,527	$ 294,342	$ 316,475	7.52%
Purchase/Contract Services	$ 48,049	$ 29,925	$ 30,775	2.84%
Supplies	$ 4,321	$ 3,650	$ 3,850	5.48%
Capital Outlay (Minor)	$ -	$ 2,000	$ 1,000	-50.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 575	$ 500	$ 500	0.00%
Total Expenditures	$ 219,473	$ 330,417	$ 352,600	6.71%

Account Number	Account Description or Title Public Works Administration	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.4100.51	PERSONAL SERVICES/BENEFITS			
100.4100.51.1100	Regular Employees	$ 120,207	$ 200,578	$ 217,260
100.4100.51.1200	Part-Time			
100.4100.51.1300	Over-Time	$ -	$ 530	
100.4100.51.1000	*Sub-total: Salaries and Wages*	*$ 120,207*	*$ 201,108*	*$ 217,260*
100.4100.51.2102	Group Insurance	$ 18,639	$ 49,923	$ 50,000
100.4100.51.2103	Buy Out Insurance Program	$ 400	$ -	$ 2,400
100.4100.51.2201	Social Security (FICA) Contributions	$ 8,600	$ 15,425	$ 16,665
100.4100.51.2401	Retirement Contributions-GMA	$ 13,353	$ 22,180	$ 23,962
100.4100.51.2402	Deferred Comp-City Match	$ 2,966	$ 2,517	$ 2,743
100.4100.51.2701	Workers Comp	$ 2,362	$ 3,189	$ 3,445
100.4100.51.2000	*Sub-total: Employee Benefits*	*$ 46,320*	*$ 93,234*	*$ 99,215*
100.4100.51.0000	TOTAL PERSONAL SERVICES	$ 166,527	$ 294,342	$ 316,475
100.4100.52	PURCHASED/CONTRACTED SERVICES			
100.4100.52.1001	Consulting	$ 16,417		$ 500
100.4100.52.1201	Legal		$ 500	$ 500
100.4100.52.1203	Medical			
100.4100.52.1205	Public Relations			
100.4100.52.1301	Computer Software Support	$ 4,440	$ 5,500	$ 4,000
100.4100.52.1000	*Sub-total: prof. & tech. services*	*$ 20,857*	*$ 6,000*	*$ 5,000*
	PURCHASED PROPERTY SERVICES			
100.4100.52.2130	Custodial	$ 11,670	$ 11,000	$ 11,000
100.4100.52.2201	M&R Buildings	$ 2,049	$ 2,000	$ 2,000
100.4100.52.2202	M&R Equipment	$ 3,172	$ 2,000	$ 3,000
100.4100.52.2203	M&R Vehicles		$ 300	$ 300
100.4100.52.2320	Rental Equipment	$ 4,332	$ 3,700	$ 3,500
100.4100.52.2000	*Sub-Total: Purchased Property Services*	*$ 21,223*	*$ 19,000*	*$ 19,800*
	OTHER PURCHASED PROPERTY			
100.4100.52.3101	Insurance, Property/Liability/Fidelity	$ 1,293	$ 1,400	$ 1,600
100.4100.52.3102	Insurance, Liability Damages			
100.4100.52.3203	Cellular Phones	$ 535	$ 600	$ 600
100.4100.52.3204	Landline Phones	$ 1,416	$ 1,475	$ 1,475
100.4100.52.3301	Advertising			
100.4100.52.3401	Printing and Binding		$ 100	$ 100
100.4100.52.3501	Travel	$ 1,809		$ 1,200
100.4100.52.3601	Dues & Fees	$ 326	$ 350	$ 400
100.4100.52.3701	Education and Training	$ 590	$ 1,000	$ 500
100.4100.52.3800	Licenses-Professional	$ -	$ -	$ 100
100.4100.52.3000	*Sub-total: Other Purchased Services*	*$ 5,969*	*$ 4,925*	*$ 5,975*
100.4100.52.0000	TOTAL PURCHASED SERVICES	$ 48,049	$ 29,925	$ 30,775

100.4100.53.	SUPPLIES			
100.4100.53.1100	General Supplies and Materials	$ 2,201	$ 1,800	$ 1,800
100.4100.53.1101	Office Supplies			
100.4100.53.1102	Janitorial Supplies			
100.4100.53.1270	Gas/Diesel	$ 177	$ 400	$ 400
100.4100.53.1301	Food	$ 1,837	$ 900	$ 1,000
100.4100.53.1401	Books and Periodicals		$ -	
100.4100.53.1601	Small Tools & Equipment	$ -	$ 150	$ 150
100.4100.53.1701	Uniforms	$ 106	$ 400	$ 500
100.4100.53.0000	TOTAL SUPPLIES	$ 4,321	$ 3,650	$ 3,850
100.4100.54.	CAPITAL OUTLAY (MINOR)			
100.4100.54.2200	Vehicle-Capital Outlay PW			
100.4100.54.2301	Furniture and Fixtures	$ -	$ 500	$ 1,000
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)	$ -	$ 2,000	$ 1,000
100.4100.57	OTHER COSTS			
100.4100.57.3401	Miscellaneous Expenses	$ 575	$ 500	$ 500
100.4100.57.0000	TOTAL OTHER COSTS	$ 575	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 219,472**	**$ 330,417**	**$ 352,600**

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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 530,659	$ 528,408	$ 728,358	37.84%
Purchase/Contract Services	$ 219,475	$ 230,850	$ 179,350	-22.31%
Supplies	$ 85,922	$ 89,600	$ 103,500	15.51%
Capital Outlay (Minor)	$ 826,714	$ 750,000		100.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 6,625	$ 1,000	$ 1,000	0.00%
Debt Service	$ 35,582	$ 35,900	$ 23,721	100.00%
Total Expenditures	$ 1,704,978	$ 1,635,758	$ 1,035,928	-36.67%

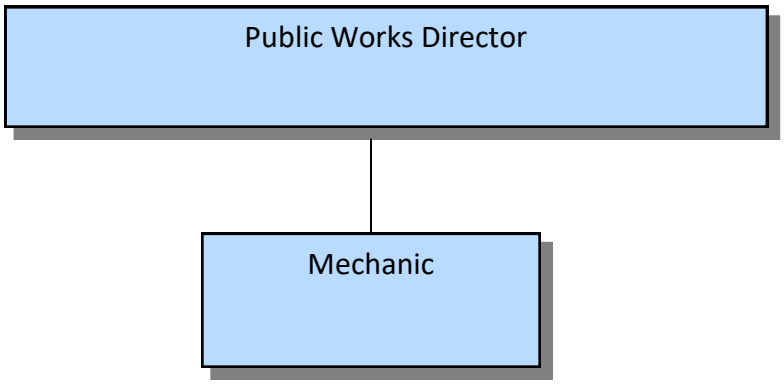
PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Miles of streets resurfaced	1.88	2.25	2.25
Miles of streets milled	1.5	1.2	2
Number of utility cuts paved (major)	5	39	30
Number of street signs replaced	25	63	60
Miles of streets swept	43	1865	2000
Number of miles of right of way being mov	51.2	56.22	56.22
Number of feet of drainage canals cleaned	16,000	2,590	4,000

Account Number	GF Street Division	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.4200.51	PERSONAL SERVICES/BENEFITS			
100.4200.51.1100	Regular Employees	$ 357,469	$ 327,963	$ 453,003
100.4200.51.1200	Part-Time			
100.4200.51.1300	Over-Time	$ 5,901	$ 3,000	$ 3,920
100.4200.51.1000	*Sub-total: Salaries and Wages*	*$ 363,370*	*$ 330,963*	*$ 456,923*
100.4200.51.2102	Group Insurance	$ 73,203	$ 102,120	$ 150,535
100.4200.51.2201	Social Security (FICA) Contributions	$ 26,078	$ 25,300	$ 34,955
100.4200.51.2401	Retirement Contributions	$ 38,438	$ 39,215	$ 53,345
100.4200.51.2402	Deferred Comp-City Match	$ 4,229	$ 4,600	$ 8,600
100.4200.51.2701	Workers Comp	$ 25,341	$ 26,210	$ 24,000
100.4200.51.2000	*Sub-total: Employee Benefits*	*$ 167,289*	*$ 197,445*	*$ 271,435*
100.4200.51.0000	TOTAL PERSONAL SERVICES	$ 530,659	$ 528,408	$ 728,358
100.4200.52	PURCHASED/CONTRACTED SERVICES			
100.4200.52.1001	Consulting	$ -		
100.4200.52.1002	Medical	$ 810	$ 650	$ 650
100.4200.52.1201	Legal	$ 21,232		$ 4,000
100.4200.52.1202	Professional: Engineering/Planning/Consulting	$ 3,977	$ 100,000	$ 5,000
100.4200.52.1203	Professional: Medical			
100.4200.52.1205	Public Relations			
100.4200.52.1206	Engineering/Planning	$ 1,374		
100.4200.52.1207	Surveyor Fees	$ 16,300	$ 4,000	$ 4,000
100.4200.52.1301	Computer Software Support	$ 3,870	$ 4,000	$ 4,000
100.4200.52.1000	*Sub-total: Prof. & Tech. Services*	*$ 47,563*	*$ 108,650*	*$ 17,650*
	PURCHASED PROPERTY SERVICES			
100.4200.52.2201	M&R Buildings/Grounds	$ 447	$ 1,000	$ 2,000
100.4200.52.2202	M&R Equipment	$ 18,204	$ 20,000	$ 20,000
100.4200.52.2203	M&R Vehicles	$ 5,423	$ 10,000	$ 5,000
100.4200.52.2205	M&R Infrastructure/Sidewalks	$ 9,898	$ 20,000	$ 15,000
100.4200.52.2206	M&R Infrastructure/Sts/Drains	$ 80,253	$ 50,000	$ 50,000
100.4200.52.2320	Rental-Equipment	$ 12,690	$ 3,000	$ 3,000
100.4200.52.2321	Rental Equipment St Enterprise	$ 26,067		$ 48,000
100.4200.52.2000	*Sub-total: Purchased Property Services*	*$ 152,982*	*$ 104,000*	*$ 143,000*
	OTHER PURCHASED SERVICES			
100.4200.52.3101	Insurance, Property/Liability/Fidelity	$ 5,922	$ 6,500	$ 7,600
100.4200.52.3102	Insurance, Liability Damages	$ 1,868	$ -	
100.4200.52.3203	Cellular Phones	$ 486	$ 600	
100.4200.52.3204	Landline Phones			
100.4200.52.3301	Advertising	$ 1,711	$ 1,000	$ 1,000
100.4200.52.3401	Printing and Binding		$ -	$ 100
100.4200.52.3501	Travel	$ 44	$ 300	$ 500
100.4200.52.3601	Dues & Fees	$ 2,299	$ 1,800	$ 500
100.4200.52.3701	Education and Training		$ 500	$ 1,500
100.4200.52.3850	Tree Removal	$ 6,600	$ 7,500	$ 7,500
100.4200.52.3900	Other Purchased Services - Storm HELENE			

100.4200.52.3901	Wrecker Services	$ -		$ -
100.4200.52.3000	*Sub-total: Other Purchased Services*	*$ 18,930*	*$ 18,200*	*$ 18,700*
100.4200.52.0000	TOTAL PURCHASED SERVICES	$ 219,475	$ 230,850	$ 179,350
100.4200.53.	SUPPLIES			
100.4200.53.1100	General Supplies & Materials	$ 6,053	$ 9,500	$ 12,000
100.4200.53.1101	Office Supplies			
100.4200.53.1102	Janitorial Supplies			
100.4200.53.1104	Chemicals	$ 11,736	$ 14,000	$ 10,000
100.4200.53.1107	Street Signs	$ 5,255	$ 6,000	$ 15,000
100.4200.53.1108	Vegetation Control			
100.4200.53.1220	Natural Gas	$ 3,637	$ 4,000	$ 4,000
100.4200.53.1230	Energy - Electricity	$ 10,017	$ 9,500	$ 13,000
100.4200.53.1240	Propane			
100.4200.53.1270	Gas/Diesel	$ 22,192	$ 25,000	$ 25,000
100.4200.53.1301	Food	$ 551	$ 600	$ 1,000
100.4200.53.1401	Books and Periodicals			
100.4200.53.1601	Small Tools & Equipment	$ 8,045	$ 5,000	$ 7,500
100.4200.53.1603	Safety Equipment - GMA Grant			
100.4200.53.1701	Uniforms	$ 18,436	$ 16,000	$ 16,000
100.4200.53.0000	TOTAL SUPPLIES	$ 85,922	$ 89,600	$ 103,500
100.4200.54.	CAPITAL OUTLAY (MINOR)			
100.4200.54.1200	Sites/Improvements	$ -	$ -	
100.4200.54.1300	Buildings	$ 100		
100.4200.54.1400	Infrastructure/Sidewalks	$ -	$ -	
100.4200.54.1401	Infrastructure/Streets/Drains	$ 826,614	$ 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)	$ 826,714	$ 750,000	$ -
100.4200.57	OTHER COSTS			
100.4200.57.3401	Miscellaneous Expenses	$ 6,625	$ 1,000	$ 1,000
100.4200.57.0000	TOTAL OTHER COSTS	$ 6,625	$ 1,000	$ 1,000
100.4200.58	DEBT SERVICE			
100.4200.58.1000	Capital Lease Principal St Sweeper	$ 33,268	$ 33,500	$ 23,452
100.4200.58.2200	Interest - Street Sweeper	$ 2,314	$ 2,400	$ 269
100.4200.58.0000	TOTAL DEBT SERVICE	$ 35,582	$ 35,900	$ 23,721
	TOTAL EXPENDITURES	$ 1,704,977	$ 1,635,758	$ 1,035,929

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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 52,669	$ 54,888	$ 62,133	13.20%
Purchase/Contract Services	$ 4,503	$ 8,390	$ 55,720	564.12%
Supplies	$ 12,343	$ 13,475	$ 23,275	72.73%
Capital Outlay (Minor)	$ 4,000	$ 41,500		-100.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 55	$ 500	$ 500	0.00%
Total Expenditures	$ 73,572	$ 118,753	$ 141,628	19.26%

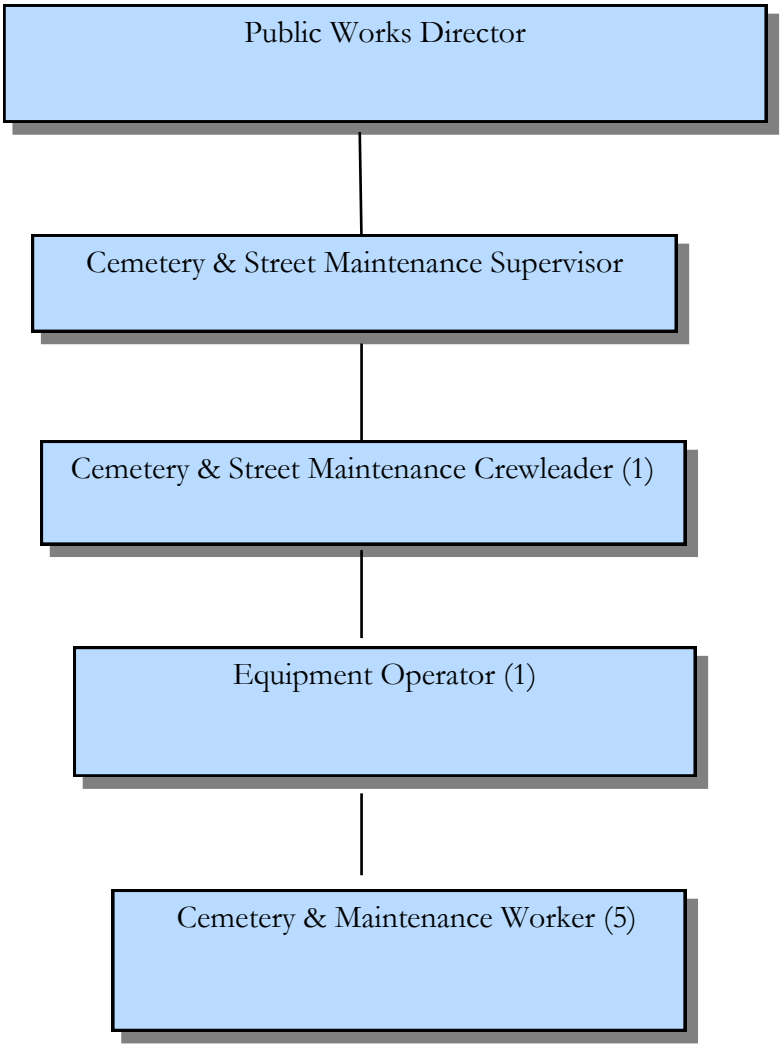
PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of vehicles in fleet	70	79	80
Number of other equipment in fleet	47	50	50
Number of vehicles repaired in fleet	102	181	180
Number of vehicles serviced in fleet	88	119	140
Number of surplus vehicles decommissioned	2	9	9

Account Number	Account Description or Title GF Fleet Maintenance	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.4900.51.	PERSONAL SERVICES/BENEFITS			
100.4900.51.1100	Regular Employees	$ 43,223	$ 45,317	$ 50,245
100.4900.51.1300	Over-Time	$ 92	$ 163	
100.4900.51.1000	*Sub-total: Salaries and Wages*	*$ 43,315*	*$ 45,480*	*$ 50,245*
100.4900.51.2102	Group Insurance	$ 124	$ 108	$ 108
100.4900.51.2103	Buyout Insurance Program		$ -	
100.4900.51.2201	Social Security (FICA) Contributions	$ 3,314	$ 3,479	$ 3,840
100.4900.51.2401	Retirement Contributions	$ 5,149	$ 5,003	$ 5,525
100.4900.51.2402	Deferred Comp-City Match			$ 1,510
100.4900.51.2701	Workers Comp	$ 767	$ 818	$ 905
100.4900.51.2000	*Sub-total: Employee Benefits*	*$ 9,354*	*$ 9,408*	*$ 11,888*
100.4900.51.0000	TOTAL PERSONAL SERVICES	$ 52,669	$ 54,888	$ 62,133
100.4900.52	PURCHASED/CONTRACTED SERVICES			
100.4900.52.1001	Consulting			
100.4900.52.1201	Legal			
100.4900.52.1203	Medical			
100.4900.52.1205	Public Relations			
100.4900.52.1301	Computer Software Support	$ 797	$ 800	$ 800
100.4900.52.1000	*Sub-total: prof. & tech. services*	*$ 797*	*$ 800*	*$ 800*
	PURCHASED PROPERTY SERVICES			
100.4900.52.2201	M&R Buildings		$ 500	$ 500
100.4900.52.2202	M&R Equipment	$ 1,896	$ 5,000	$ 2,500
100.4900.52.2203	M&R Vehicles	$ 66	$ 400	$ 400
100.4900.52.2320	Rental Equipment	$ -		
100.4900.52.2000	Sub-total: Purchased Property Services	*$ 1,962*	*$ 5,900*	*$ 3,400*
	OTHER PURCHASED SERVICES			
100.4900.52.3101	Insurance, Property/Liability/Fidelity	$ 840	$ 920	$ 800
100.4900.52.3102	Insurance, Liability Damages			
100.4900.52.3203	Cellular Phones			
100.4900.52.3204	Landline Phones	$ 420	$ 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	$ 484	$ 350	$ 50,000
100.4900.52.3701	Education and Training	$ -		$ 300
100.4900.52.3800	Licenses-Professional			
100.4900.52.3901	Other Purchased Services			
100.4900.52.3000	*Sub-total: Other Purchased Services*	*$ 1,744*	*$ 1,690*	*$ 51,520*

100.4900.52.0000	TOTAL PURCHASED SERVICES	$ 4,503	$ 8,390	$ 55,720
100.4900.53.	SUPPLIES			
100.4900.53.1100	General Supplies and Materials	$ 3,017	$ 4,200	$ 4,200
100.4900.53.1102	Janitorial Supplies			
100.4900.53.1104	Chemicals			
100.4900.53.1220	Natural Gas	$ 3,635	$ 3,800	$ 3,800
100.4900.53.1270	Gas/Diesel	$ 1,445	$ 1,200	$ 1,200
100.4900.53.1301	Food	$ 78	$ 75	$ 75
100.4900.53.1401	Books and Periodicals			
100.4900.53.1601	Small Tools & Equipment	$ 854	$ 1,200	$ 11,000
100.4900.53.1701	Uniforms	$ 3,314	$ 3,000	$ 3,000
100.4900.53.0000	TOTAL SUPPLIES	$ 12,343	$ 13,475	$ 23,275
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	$ 4,000	$ 40,000	
100.4900.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,000	$ 41,500	$ -
100.4900.57	OTHER COSTS			
100.4900.57.3401	Miscellaneous Expenses	$ 55	$ 500	$ 500
100.4900.57.0000	TOTAL OTHER COSTS	$ 55	$ 500	$ 500
	TOTAL OPERATING EXPENDITURES	**$ 73,570**	**$ 118,753**	**$ 141,628**

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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 353,940	$ 408,117	$ 456,947	11.96%
Purchase/Contract Services	$ 67,046	$ 100,450	$ 79,070	-21.28%
Supplies	$ 22,098	$ 23,200	$ 21,400	-7.76%
Capital Outlay (Minor)	$ 552	$ 292,500	$ 8,500	-97.09%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ 100	$ 400	$ 500	25.00%
Total Expenditures	$ 443,736	$ 824,667	$ 566,417	-31.32%

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of parks where improvements are planned	0	1	2
Number of trees planted within the city	30	0	15
Number of nuisance or decayed trees removed	15	4	5
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	22
Number of parks mowed	4	4	4
Number of times mowed each year	20	20	22

Account Number	Account Description or Title GF Parks and Cemetery	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.4950.51	PERSONAL SERVICES/BENEFITS			
100.4950.51.1100	Regular Employees	$ 222,201	$ 285,367	$ 289,270
100.4950.51.1200	Part-Time	$ 39,234	$ -	
100.4950.51.1300	Overtime	$ 4,348	$ 2,470	$ 2,545
100.4950.51.1000	*Sub-total: Salaries and Wages*	*$ 265,783*	*$ 287,837*	*$ 291,815*
100.4950.51.2102	Group Insurance	$ 40,168	$ 54,960	$ 96,312
100.4950.51.2103	Insurance Buy Out Program		$ -	$ -
100.4950.51.2201	Social Security (FICA) Contributions	$ 19,568	$ 22,020	$ 22,325
100.4950.51.2401	Retirement Contributions	$ 19,584	$ 33,563	$ 34,995
100.4950.51.2402	Deferred Comp-City Match	$ 4,040	$ 4,583	$ 7,000
100.4950.51.2701	Workers Comp	$ 4,797	$ 5,154	$ 4,500
100.4950.51.2000	*Sub-total: Employee Benefits*	*$ 88,157*	*$ 120,280*	*$ 165,132*
100.4950.51.0000	TOTAL PERSONAL SERVICES	$ 353,940	$ 408,117	$ 456,947
100.4950.52	PURCHASED/CONTRACTED SERVICES			
100.4950.52.1001	Consulting			
100.4950.52.1201	Legal			
100.4950.52.1202	Engineering/Planning			
100.4950.52.1203	Medical	$ 500	$ 1,000	$ 1,000
100.4950.52.1301	Computer Software Support	$ 797	$ 1,000	$ 1,000
100.4950.52.1000	*Sub-total: prof. & tech. services*	*$ 1,297*	*$ 2,000*	*$ 2,000*
	PURCHASED PROPERTY SERVICES			
100.4950.52.2140	Maintain Parks ROW		$ 1,000	$ 1,000
100.4950.52.2201	M&R Building	$ 343	$ 300	$ 5,300
100.4950.52.2202	M&R Equipment	$ 2,844	$ 3,000	$ 3,000
100.4950.52.2203	M&R Vehicles	$ 831	$ 1,000	$ 1,000
100.4950.52.2204	M&R Road/Fence/Grounds	$ 9,181	$ 2,000	$ 2,000
100.4950.52.2320	Rental-Equipment			
100.4950.52.2321	Rental Equipment Cem Enterprise	$ 14,593	$ 50,000	$ 29,000
100.4950.52.2000	*Sub-total: Purchased Property Services*	*$ 27,792*	*$ 57,300*	*$ 41,300*
	OTHER PURCHASED SERVICES			
100.4950.52.3101	Insurance, Property/Liability/Fidelity	$ 4,187	$ 5,000	$ 7,170
100.4950.52.3102	Liability Damages		$ -	$ 500
100.4950.52.3203	Cellular Phones	$ 499	$ 600	$ 500
100.4950.52.3204	Landline Phones			
100.4950.52.3301	Advertising		$ 300	$ 500
100.4950.52.3401	Printing and Binding			
100.4950.52.3501	Travel		$ 300	$ 300
100.4950.52.3600	Dues and Fees	$ 391	$ 450	$ 300
100.4950.52.3701	Education and Training		$ 500	$ 500
100.4950.52.3850	Contract Labor: Lawncare	$ 32,880	$ 33,000	$ 26,000
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*	*$ 37,957*	*$ 41,150*	*$ 35,770*
100.4950.52.0000	TOTAL PURCHASED SERVICES	$ 67,046	$ 100,450	$ 79,070
100.4950.53.	SUPPLIES			
100.4950.53.1100	General Supplies and Materials	$ 5,337	$ 6,000	$ 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	$ 8,964	$ 9,000	$ 8,000
100.4950.53.1301	Food	$ 683	$ 500	$ 400
100.4950.53.1601	Small Tools & Equipment	$ 400	$ 1,700	$ 2,000
100.4950.53.1701	Uniforms	$ 6,714	$ 6,000	$ 5,000
100.4950.53.0000	TOTAL SUPPLIES	$ 22,098	$ 23,200	$ 21,400
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	$ -	$ -	$ -
100.4950.54.1204	Downtown Trees Replacements			$ 6,000
100.4950.54.2300	Capital Outlay - Equipment	$ -		
100.4950.54.2301	Furniture and Fixtures	$ -	$ -	$ -
100.4950.54.2302	Capital Outlay - Playgrounds	$ -	$ 290,000	$ -
100.4950.54.2401	Computers	$ -	$ 1,500	$ 1,500
100.4950.54.2402	Computer Software Program	$ -	$ -	
100.4950.54.2500	Other Equipment	$ 552	$ 1,000	$ 1,000
100.4950.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 552	$ 292,500	$ 8,500
100.4950.57	OTHER COSTS			
100.4950.57.1002	Linton Park Contribution		$ 810,000	
100.4950.57.3401	Miscellaneous Expenses	$ 100	$ 500	$ 500
100.4950.57.0000	TOTAL OTHER COSTS	$ 100	$ 400	$ 500
	TOTAL EXPENDITURES	$ 443,736	$ 824,667	$ 566,417

DISC GOLF

Public Works Director

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.

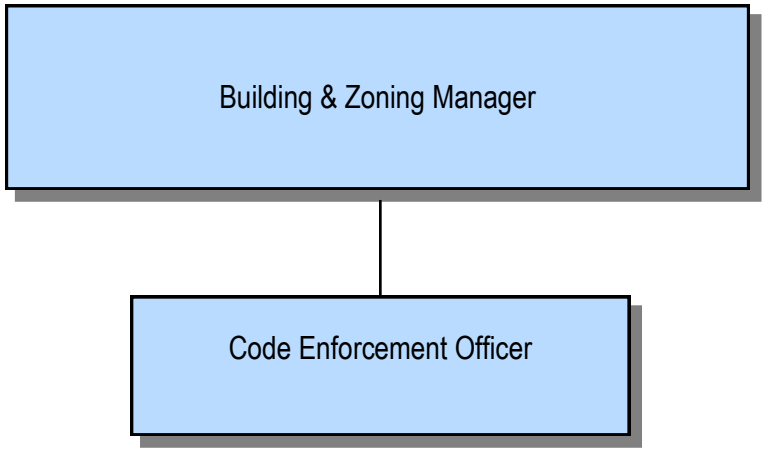
EXPENDITURES SUMMARY

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ -	$ -	$ -	0.00%
Purchase/Contract Services	$ 2,235	$ 4,200	$ 900	-78.57%
Supplies	$ 1,856	$ 6,050	$ 1,200	-80.17%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ 5,500		-100.00%
Total Expenditures	$ 4,032	$ 15,750	$ 2,100	-86.67%

Account Number	Account Description or Title GF Disc Golf	FY 2024 Actual	FY 2025 Budget	FY 2026 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	$ -	$ 500	
100.6120.52.2201	M&R Building	$ 156	$ 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		$ 350	
100.6120.52.2320	Rental-Equipment	$ 1,959	$ 2,000	$ 300
100.6120.52.2000	*Sub-total: Purchased Property Services*	*$ 2,115*	*$ 3,350*	*$ 800*
	OTHER PURCHASED SERVICES			
100.6120.52.3101	Insurance, Property/Liability/Fidelity	$ 81	$ 150	$ 100
100.6120.52.3102	Liability Damages			
100.6120.52.3301	Advertising	$ -	$ 200	
100.6120.52.3401	Printing and Binding			
100.6120.52.3501	Travel			
100.6120.52.3600	Dues and Fees	$ 39	$ 500	
100.6120.52.3701	Education and Training			
100.6120.52.3850	Contract Labor			
100.6120.52.3000	*Sub-total: Other Purchased Services*	*$ 120*	*$ 850*	*$ 100*
100.6120.52.0000	TOTAL PURCHASED SERVICES	$ 2,235	$ 4,200	$ 900
100.6120.53.	SUPPLIES			

100.6120.53.1100	General Supplies and Materials	$ 485	$ 3,000	
100.6120.53.1101	Office Supplies	$ 1,371		
100.6120.53.1104	Chemicals			
100.6120.53.1108	Vegetation Control			
100.6120.53.1230	Energy- Electricity		$ 1,350	$ 1,200
100.6120.53.1270	Gas/Diesel	$ -		
100.6120.53.1301	Food	$ -	$ 1,200	
100.6120.53.1601	Small Tools & Equipment	$ -	$ 500	
100.6120.53.1701	Uniforms			
100.6120.53.0000	TOTAL SUPPLIES	$ 1,856	$ 6,050	$ 1,200
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	
100.6120.57.3401	Miscellaneous Expenses	$ -	$ 1,500	
100.6120.57.0000	TOTAL OTHER COSTS	$ -	$ 5,500	$ -
	TOTAL EXPENDITURES	$ 4,091	$ 15,750	$ 2,100

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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 116,989	$ 131,957	$ 130,482	-1.12%
Purchase/Contract Services	$ 12,669	$ 19,950	$ 24,960	25.11%
Supplies	$ 744	$ 1,800	$ 3,200	77.78%
Capital Outlay (Minor)	$ -	$ 3,000	$ 5,000	100.00%
Interfund/Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs		$ 500		-100.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 130,401	$ 157,207	$ 163,642	4.09%

PERFORMANCE MEASURES

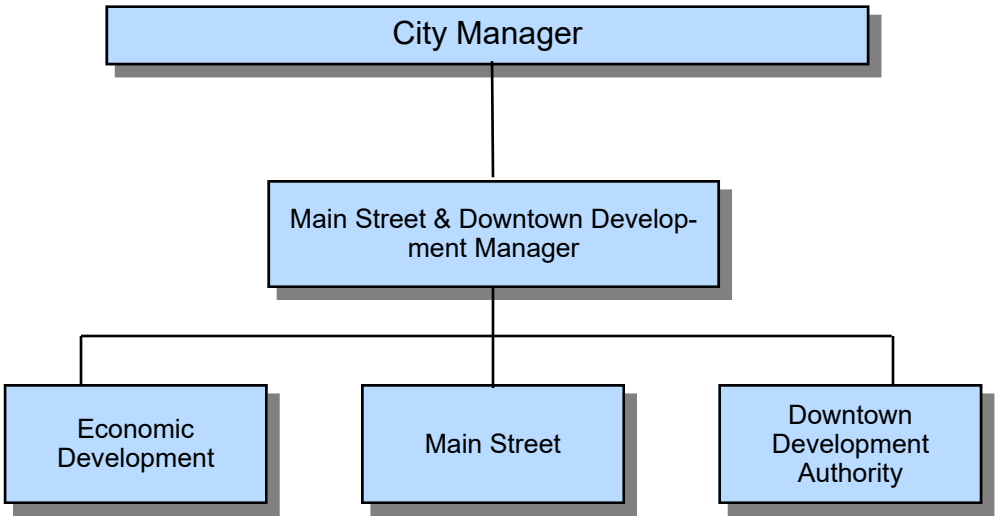
	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of rezoning requests processed	0	2	1
Number of variance requests processed	1	3	3
Number of special exceptions processed	1	3	3
Number of residential subdivision plats reviewed	0	0	0
Number of commercial subdivision plats reviewed	0	0	0
Number of 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 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of annexations processed	1	1	1
Number of acres annexed into the City	1	0	0
Number of code violations/complaints	30	28	28
Number of code violations corrected	25	21	20
Number of code violation citations requiring court action	1	1	1
Number of substandard structures removed by owner or City	3	3	3
Number of building permits issued	60	65	75
Number of electrical permits issued	20	20	25
Number of mechanical permits issued	20	20	25
Number of plumbing permits issued	16	10	15
Number of sign permits issued	6	5	5

Account Number	Account Description or Title GF Planning and Zoning/Inspections	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.7400.51	PERSONAL SERVICES/BENEFITS			
100.7400.51.1100	Regular Employees	$ 77,502	$ 81,448	$ 69,910
100.7400.51.1200	Part-Time P&Z Board Members	$ 925	$ 1,250	$ 5,000
100.7400.51.1201	Part-Time Code Enforcement	$ 3,385	$ 4,000	$ 13,000
100.7400.51.1300	Overtime		$ -	
100.7400.51.1000	*Sub-total: Salaries and Wages*	*$ 81,812*	*$ 86,698*	*$ 87,910*
100.7400.51.2102	Group Insurance	$ 17,882	$ 24,334	$ 24,585
100.7400.51.2103	Insurance Buyout Program			
100.7400.51.2201	Social Security (FICA) Contributions	$ 5,151	$ 6,231	$ 5,350
100.7400.51.2401	Retirement Contributions	$ 8,614	$ 10,588	$ 9,089
100.7400.51.2402	Deferred Comp-City Match	$ 2,220	$ 2,444	$ 2,098
100.7400.51.2701	Workers Comp	$ 1,310	$ 1,662	$ 1,450
100.7400.51.2000	*Sub-total: Employee Benefits*	*$ 35,177*	*$ 45,259*	*$ 42,572*
100.7400.51.0000	TOTAL PERSONAL SERVICES	$ 116,989	$ 131,957	$ 130,482
100.7400.52	PURCHASE/CONTRACT SERVICES			
100.7400.52.1001	Professional Consulting	$ 1,935	$ 500	$ 500
100.7400.52.1201	Legal		$ 3,000	$ 5,500
100.7400.52.1203	Medical		$ 100	
100.7400.52.1205	Public Relations		$ -	
100.7400.52.1207	Surveyor/Appraisal Fees		$ -	
100.7400.52.1301	Computer Software Support	$ 2,653	$ 2,400	$ 2,600
100.7400.52.2202	M&R Equipment	$ 16	$ 50	$ 50
100.7400.52.2203	M&R Vehicles	$ 79	$ 300	$ 300
100.7400.52.1000	*Sub-total: Prof. & Tech. Services*	*$ 4,683*	*$ 6,350*	*$ 8,950*
100.7400.52.3101	Insurance: Property/Liability/Fidelity	$ 524	$ 600	$ 600
100.7400.52.3203	Cellular Phones	$ 489	$ 650	$ 960
100.7400.52.3204	Landline Phones	$ 624	$ 650	$ 650
100.7400.52.3206	Postage	$ 100	$ 200	$ 300
100.7400.52.3301	Advertising	$ 399	$ 500	$ 500
100.7400.52.3401	Printing and Binding			$ 1,000
100.7400.52.3501	Travel	$ 3,232	$ 4,000	$ 4,000
100.7400.52.3601	Dues & Fees	$ 659	$ 1,000	$ 2,000
100.7400.52.3701	Education and Training	$ 1,959	$ 6,000	$ 6,000
100.7400.52.3801	Licenses			
100.7400.52.3901	Unfit Housing Code Enforcement	$ -	$ -	
100.7400.52.3000	*Sub-total: Other Purchased Services*	*$ 7,986*	*$ 13,600*	*$ 16,010*
100.7400.52.0000	TOTAL PURCHASED SERVICES	$ 12,669	$ 19,950	$ 24,960
100.7400.53.	SUPPLIES			
100.7400.53.1100	General Supplies and Materials	$ 111	$ 600	$ 600
100.7400.53.1101	Office Supplies			

100.7400.53.1102	Janitorial Supplies			
100.7400.53.1270	Gas/Diesel	$ 240	$ 300	$ 400
100.7400.53.1301	Food	$ 101	$ 200	$ 300
100.7400.53.1401	Books and Periodicals		$ 300	$ 600
100.7400.53.1601	Small Tools & Equipment		$ 100	$ 1,000
100.7400.53.1700	Uniforms	$ 292	$ 300	$ 300
100.7400.53.0000	TOTAL SUPPLIES	$ 744	$ 1,800	$ 3,200
100.7400.54.	CAPITAL OUTLAY (MINOR)			
100.7400.54.2301	Furniture and Fixtures			
100.7400.54.2401	Computers	$ -	$ 3,000	$ 2,000
100.7400.54.2402	Computer Software Program			
100.7400.54.2500	Minor CO- Equipment			$ 3,000
100.7400.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 3,000	$ 5,000
100.7400.57	OTHER COSTS			
100.7400.57.3401	Miscellaneous Expenses	$ -	$ 500	
100.7400.57.0000	TOTAL OTHER COSTS	$ -	$ 500	$ -
100.7400.58	DEBT SERVICE			
100.7400.58.2000	Interest-Radio Equipment	$ -	$ -	$ -
100.7400.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 130,402**	**$ 157,207**	**$ 163,642**

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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 72,419	$ 77,322	$ 99,284	28.40%
Purchase/Contract Services	$ 83,661	$ 63,575	$ 70,577	11.01%
Supplies	$ 9,195	$ 13,200	$ 4,500	-65.91%
Capital Outlay (Minor)	$ -	$ -	$ 3,000	100.00%
Interfund/Dept. Charges	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	0.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Expenditures	$ 165,275	$ 154,097	$ 177,361	15.10%

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of new businesses added			
Number of business expansions	5	8	3
Number of new prospect visits to Sandersville	8	14	13
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	$0	$5,000

Account Number	Account Description or Title GF Economic Development	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.7500.51	PERSONAL SERVICES/BENEFITS			
100.7500.51.1100	Regular Employees	$ 59,272	$ 62,205	$ 67,020
100.7500.51.1300	Overtime	$ -		$ 1,000
100.7500.51.1000	*Sub-total: Salaries and Wages*	*$ 59,272*	*$ 62,205*	*$ 68,020*
100.7500.51.2102	Group Insurance			$ 16,625
100.7500.51.2103	Insurance Buyout Program	$ 2,400	$ 2,400	$ -
100.7500.51.2201	Social Security (FICA) Contributions	$ 4,718	$ 4,759	$ 5,350
100.7500.51.2401	Retirement Contributions	$ 4,964	$ 6,843	$ 9,089
100.7500.51.2402	Deferred Comp-City Match	$ 64	$ 935	
100.7500.51.2701	Workers Comp	$ 1,001	$ 180	$ 200
100.7500.51.2000	*Sub-total: Employee Benefits*	*$ 13,147*	*$ 15,117*	*$ 31,264*
100.7500.51.0000	TOTAL PERSONAL SERVICES	$ 72,419	$ 77,322	$ 99,284
100.7500.52	PURCHASE/CONTRACT SERVICES			
100.7500.52.1001	Professional Consulting	$ 8,216	$ 5,000	$ 1,000
100.7500.52.1201	Legal	$ 2,620	$ 1,000	$ 1,000
100.7500.52.1202	Engineering Fees	$ 26,898	$ -	$ -
100.7500.52.1203	Medical	$ 7,612		$ -
100.7500.52.1205	Public Relations	$ 7,828	$ 2,500	$ 15,000
100.7500.52.1206	Public Relations- Special Events		$ 23,000	$ 33,000
100.7500.52.1207	Surveyor/Appraisal Fees			$ -
100.7500.52.1300	Technical Fees		$ -	$ -
100.7500.52.1301	Computer Software Support	$ 797	$ 875	$ 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	$ 12,100	$ 5,000
100.7500.52.2320	Rental - Equipment	$ 3,305	$ 5,000	$ 1,500
100.7500.52.1000	*Sub-total: Prof. & Tech. Services*	*$ 69,376*	*$ 49,475*	*$ 57,375*
100.7500.52.3101	Insurance: Property/Liability/Fidelity	$ 351	$ 500	$ 402
100.7500.52.3203	Cellular Phones	$ 561	$ 600	$ 500
100.7500.52.3204	Landline Phones			
100.7500.52.3206	Postage		$ 100	$ 100
100.7500.52.3301	Advertising		$ 2,500	$ 2,000
100.7500.52.3401	Printing and Binding			
100.7500.52.3501	Travel	$ 4,147	$ 4,000	$ 4,000
100.7500.52.3600	Dues & Fees	$ 4,626	$ 2,500	$ 2,000
100.7500.52.3701	Education and Training	$ 1,805	$ 2,000	$ 2,000
100.7500.52.3850	Farmers Market Contract Labor	$ 2,795	$ 1,900	$ 2,200
100.7500.52.3000	*Sub-total: Other Purchased Services*	*$ 14,285*	*$ 14,100*	*$ 13,202*
100.7500.52.0000	TOTAL PURCHASED SERVICES	$ 83,661	$ 63,575	$ 70,577
100.7500.53.	SUPPLIES			
100.7500.53.1100	General Supplies and Materials	$ 8,014	$ 8,000	$ 1,500
100.7500.53.1101	Office Supplies			$ -

100.7500.53.1102	Janitorial Supplies			
100.7500.53.1270	Gas/Diesel			
100.7500.53.1301	Food	$ 755	$ 5,000	$ 3,000
100.7500.53.1401	Books and Periodicals		$ -	$ -
100.7500.53.1601	Small Tools & Equipment		$ -	$ -
100.7500.53.1700	Uniforms	$ 426	$ 200	$ -
100.7500.53.0000	TOTAL SUPPLIES	$ 9,195	$ 13,200	$ 4,500
100.7500.54.	CAPITAL OUTLAY (MINOR)			
100.7500.54.1200	Sites/Improvements		$ 3,000	$ 20,000
100.7500.54.2301	Furniture and Fixtures		$ -	$ -
100.7500.54.2401	Computers	$ -	$ -	$ -
100.7500.54.2402	Computer Software Program	$ -	$ -	$ -
100.7500.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 3,000	$ 20,000
100.7500.57	OTHER COSTS			
100.7500.57.3401	Miscellaneous Expenses			
100.7500.57.0000	TOTAL OTHER COSTS	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 165,275**	**$ 157,097**	**$ 194,361**

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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Purchase/Contract Services	$ 8,923	$ 9,302	$ 9,502	2.15%
Other Costs	$ 328,731	$ 1,422,000	$ 4,070,954	186.28%
Total Expenditures	$ 337,654	$ 1,431,302	$ 4,080,456	185.09%

Account Number	Account Description or Title GF Payments to Other Agencies	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
100.1595.52	PURCHASE/CONTRACT SERVICES			
100.1595.52.3601	Dues and Fees - RC	$ 6,205	$ 6,502	$ 6,502
100.1595.52.3602	Dues and Fees - GMA	$ 2,718	$ 2,800	$ 3,000
100.1595.52.0000	TOTAL PURCHASED SERVICES	$ 8,923	$ 9,302	$ 9,502
100.0000.57	OTHER COSTS			
100.3920.57.1002	EMA/E911 Fee- GF Other Costs	$ 157,383	$ 157,000	$ 164,454
100.5110.57.1001	WACO Regional Medical Center		$ -	
100.5500.57.1007	WACO Recreation/Senior Center	$ 38,138	$ 39,133	$ 50,000
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	$ 2,000	$ 2,000
100.6240.57.1005	Tree City	$ -	$ 1,000	$ 1,000
100.6500.57.1004	Rosa M. Tarbutton Library	$ 45,500	$ 52,000	$ 60,000
100.7500.57.1006	UGA Archway	$ 15,000	$ 15,000	$ 15,000
100.7520.57.1007	Public Facilities Authority:Shared Svc		$ -	$ -
100.7520.57.1008	Development Authority: M&R Building			
100.7520.57.1011	Public Facilities: Audits			$ 7,500
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	$ 3,700,000
100.7563.57.1003	Airport Authority	$ 19,000	$ 19,000	$ 19,000
100.57.0000	TOTAL OTHER COSTS	$ 328,731	$ 1,422,000	$ 4,070,954
	TOTAL EXPENDITURES	**$ 337,654**	**$ 1,431,302**	**$ 4,080,456**


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

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 2024 Actual	FY 2025 Budget	FY 2026 Recommended
	OPERATING REVENUES			
210.32				
210.32.6250	Deposits-Police Information	$ 1,100	$ 1,100	$ 500
210.32.0000	TOTAL	$ 1,100	$ 1,100	$ 500
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	**$ 1,100**	**$ 1,100**	**$ 500**
	EXPENDITURES:			
	PURCHASE/CONTRACT SERVICES			
210.3200.52.3601	Dues & Fees	$ 1,080	$ 1,100	$ 1,100
	TOTAL PURCHASED SERVICES	$ 1,080	$ 1,100	$ 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	$ 3,099	$ 500	$ 500
210.3200.57.0000	TOTAL OTHER COSTS	$ 3,099	$ 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	**$ 4,179**	**$ 1,600**	**$ 1,600**
	NET INCOME	**$ (3,079)**	**$ (500)**	**$ (1,100)**


CITY OF SANDERSVILLE, GEORGIA
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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 2024 Actual	FY 2025 Budget	FY 2026 Recommended
	OPERATING REVENUES			
230.33				
230.0000.33.2100	American Rescue Plan Act Fund		$ -	$ -
230.33.2000	TOTAL INTERGOVERNMENTAL REVENUES	$ -	$ -	$ -
	TOTAL REVENUES AND OTHER	**$ -**	**$ -**	**$ -**
	EXPENDITURES:			
230.0000.54	CAPITAL OUTLAY (MINOR)			
1510.54.1200	City Hall Drive Thru Improvements		$ -	$ -
1510.57.3000	Customer Utility Account Program			
4221.54.1400	Paving City Streets Project		$ -	$ -
4224.54.1400	Construct M. Friedman Sidewalk			
4400.54.1400	Water-41 Construct Well #13		$ -	$ -
4400.54.1401	Jail/Laurel Acres Lift Station		$ 750,000	$ 750,000
4950.54.1200	Linton Park Project	$ -	$ 290,000	
230.0000.54.2000	TOTAL CAPITAL OUTLAY	$ -	$ 1,040,000	$ 750,000
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		$ -	$ -
230.9000.61.1002	ARPA Transfer Out Water/Sewer Fund		$ -	$ -
230.9000.61.1003	ARPA Transfer Out Electric Fund		$ -	$ -
230.9000.61.1004	ARPA Transfer Out Solid Waste Fund		$ -	$ -
230.9000.61.1005	ARPA Transfer Out Telecom Fund		$ -	$ -
			$ -	$ -
230.9000.61.0000	TOTAL OTHER FINANCING USES	$ -	$ -	$ -
	TOTAL EXPENDITURES AND OTHER	**$ -**	**$ 1,040,000**	**$ 750,000**
	NET INCOME	**$ -**	**$ (1,040,000)**	**$ (750,000)**


CITY OF SANDERSVILLE, GEORGIA
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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 2024 Actual	FY 2025 Budget	FY 2026 Recommended
	OPERATING REVENUES:			
275.31	TAXES			
275.31.4100	Hotel/Motel Taxes-AAMI Villa South	$ 11,216	$ 10,500	$ 12,000
275.31.4101	H/M Delinquent Tax Revenue			
275.31.4110	Commerce Systems-Days Inn H/M Tax	$ 26,110	$ 26,000	$ 26,000
275.31.4130	Quality Inn	$ 57,672	$ 59,000	$ 60,000
275.31.4131	Marketplace Innkeeper H/M Tax	$ 12,228	$ 8,500	$ 8,500
275.31.4132	The Lawson House H/M Tax			$ 3,500
275.31.4140	H/M Tax Class Action Suit		$ -	
275.31.4150	Other Hotel Motel Tax		$ -	
275.31.9200	Delinquent Tax Interest		$ -	
275.31.9201	Delinquent Tax Penalty		$ -	$ -
	TOTAL TAXES	*$ 107,226*	*$ 104,000*	*$ 110,000*
275.34.	OTHER REVENUE			
275.34.9300	Returned Check Fee	$ -	$ -	$ -
	OTHER REVENUE	$ -	$ -	$ -
	TOTAL OPERATING REVENUES	**$ 107,226**	**$ 104,000**	**$ 110,000**
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	$ 50	$ 50	$ 100
	TOTAL MISCELLANEOUS	*$ 50*	*$ 50*	*$ 100*
	TOTAL NON-OPERATING REVENUES	**$ 50**	**$ 50**	**$ 100**
	EXPENDITURES:			
275.7540.53.1000	General Supplies	$ -	$ -	$ -
275.7540.52.1202	Professional Planning	$ -	$ -	$ -
275.7540.52.3300	Advertising	$ -	$ 500	
275.7540.52.3600	Dues & Fees	$ -	$ 300	
275.7540.53.1700	Miscellaneous Expense	$ -	$ 500	$ 500
	TOTAL OPERATING EXPENSES	**$ -**	**$ 1,300**	**$ 500**
275.7540.57.2000	OTHER COSTS			
275.7540.57.2001	Payment to other Agencies-Chamber of Comm	$ 44,850	$ 30,880	$ 44,000
275.7540.57.2003	Payment to other Agencies-Historical Society	$ -	$ -	$ -
275.7540.57.2004	Payment to other Agencies-DDA	$ -	$ -	$ -
	TOTAL OTHER COSTS	$ 44,850	**$ 30,880**	$ 44,000
	OTHER FINANCING USES			
275.9000.61.1000	Transfer to General Fund	$ 15,000	$ 15,000	
	TOTAL EXPENDITURES AND OTHER COSTS	**$ 59,850**	**$ 47,180**	**$ 44,500**
	NET REVENUE	**$ 47,426**	**$ 56,870**	**$ 65,600**


CITY OF SANDERSVILLE, GEORGIA
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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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTALS
2019 SPLOST								
PD-02	GMA Lease - 7 Police Vehicles and Conversions	$ 62,999						$ 62,999
PD-21	Mobile Surveillence Trailer	$ 50,000						$ 50,000
PD-22	Firearm Range Upgrade	$ 65,000						$ 65,000
PD-23	Police Department Remodel Engineering/Design	$ 150,000						$ 150,000
AC-3	Renovations Animal Control Facility	$ 47,542						$ 47,542
FD-21	Fire Hose Replacement	$ 10,000	$ 10,000	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 60,800
FD-22	Fire Apparatus - Aerial Device - Payments	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 141,444	$ 848,664
FD-23	Purchase Firefighter Bunker PPE	$ 13,500	$ 13,500	$ 13,800	$ 13,800	$ 13,800	$ 13,800	$ 82,200
FD-27	Engine 1 Pumper Replacement		$ 750,000					$ 750,000
FD-28	Skid Unit for Truck 8	$ 17,500						$ 17,500
PW-SCON-78	Sidewalk Repairs City Wide	$ 80,000						$ 80,000
PW-SCON-79	Mosquito Spraying UTV	$ 33,000						$ 33,000
PW-SCON-80	Bushhog	$ 87,000						$ 87,000
PW-SCON-81	Pavement Rating Assessment	$ 20,000	$ 20,000	$ 20,000				$ 60,000
PW-SCON-82	Street Striping City Wide	$ 35,000	$ 20,000	$ 20,000	$ 20,000			$ 95,000
PW-PARKS-02	Christine Harris Park Upgrades	$ 190,000						$ 190,000
WWTP-21	WWTP Office Building Addition	$ 85,000						$ 85,000
WAT-73	Break Room Water Department	$ 30,000						$ 30,000
WAT-75	2026 Ford F-250 4X4 Extended Cab	$ 42,000						$ 42,000
	TOTAL EXPENDITURES:	$1,159,985	$ 954,944	$ 205,444	$ 185,444	$ 165,444	$ 165,444	$2,836,705
	PROJECTED REVENUES AND OTHER FINANCING SOURCES							
2019 SPLOST	SPLOST PROCEEDS	$1,368,549	$1,370,000					$2,738,549
2026 SPLOST			$ 275,000	$1,600,000	$1,600,000	$1,600,000	$1,600,000	$3,200,000
	WACO FIRE SPLOST PROCEEDS	$ 151,870	$ 15,100	$ 151,000	$ 11,552			$ 329,522
	TOTAL REVENUES:	$1,520,419	$1,660,100	$1,751,000	$1,611,552	$1,600,000	$1,600,000	$6,268,071
2019 SPLOST	**SURPLUS (OR DEFICIT)**	**$ 360,434**	**$ 705,156**	**$1,545,556**	**$1,426,108**	**$1,434,556**	**$1,434,556**	**$3,431,366**
	FUND BALANCE AT THE BEGINNING OF FY	**$1,353,540**	**$1,713,974**	**$2,419,130**	**$3,964,686**	**$5,390,794**	**$6,825,350**	
	FUND BALANCE AT THE END OF FY	**$1,713,974**	**$2,419,130**	**$3,964,686**	**$5,390,794**	**$6,825,350**	**$8,259,906**	


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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 2024 Actual	FY 2025 Budgeted	FY 2026 Requested	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	TOTALS
TSPLOST								
PW-SCON-22	Street Repaving/ Milling & Resurfacing Program		$ 10,000	$ 51,000	$ 220,000	$ 200,000	$ 224,000	$ 705,000
PW-SCON-48	2019 TAP - Brookins, Jernigan, Gilmore, Smith, E. Church	$ 128,255		$ 160,000	$ 70,000			$ 358,255
PW-SCON-63	M Friedman Drive Sidewalk	$ 7,303						$ 7,303
	TOTAL EXPENDITURES:	$ 135,559	$ 10,000	$ 211,000	$ 290,000	$ 200,000	$ 224,000	$ 1,070,558
	PROJECTED REVENUES AND							
	OTHER FINANCING SOURCES							
TSPLOST	TSPLOST/LMIG/GDOT PROCEEDS	$ 441,562	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 1,731,562
	TOTAL REVENUES:	$ 441,562	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 258,000	$ 1,731,562
TSPLOST	**SURPLUS (OR DEFICIT)**	**$ 306,003**	**$ 248,000**	**$ 47,000**	**$ (32,000)**	**$ 58,000**	**$ 34,000**	**$ 661,004**
	FUND BALANCE AT BEGINNING OF YEAR	**$ 55,418**	**$ 361,421**	**$ 609,421**	**$ 656,421**	**$ 624,421**	**$ 682,421**	
	FUND BALANCE AT END OF YEAR	**$ 361,421**	**$ 609,421**	**$ 656,421**	**$ 624,421**	**$ 682,421**	**$ 716,421**	


CITY OF SANDERSVILLE, GEORGIA
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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 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTALS	FUNDING SOURCE
PD-02	GMA Lease - 7 Police Vehicles and Conversions	$ 62,999						$ 62,999	2019 SPLOST
PD-20	(4) Flock Cameras	$ 14,600	$ 12,000	$ 12,000	$ 12,000			$ 50,600	General Fund
PD-21	Mobile Surveillence Trailer	$ 50,000						$ 50,000	2019 SPLOST
PD-22	Firearm Range Upgrade	$ 65,000						$ 65,000	2019 SPLOST
PD-23	Police Department Remodel Engineering	$ 150,000						$ 150,000	2019 SPLOST
PD-24	Police Department Remodel	$ 3,200,000						$ 3,200,000	General Fund/Possible Grant Funds
ACS	Renovations Animal Control Facility	$ 47,542						$ 95,085	2019 SPLOST/Waco BOC
FD-21	Fire Hose Replacement	$ 10,000	$ 10,000	$ 10,200	$ 10,200	$ 10,200	$ 10,200	$ 60,800	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	$ 13,500	$ 13,500	$ 13,800	$ 13,800	$ 13,800	$ 13,800	$ 82,200	2019 SPLOST
FD-27	Engine 1 Pumper Replacement		$ 750,000					$ 750,000	2019 SPLOST
FD-28	Skid Unit for Truck 8	$ 17,500						$ 17,500	2019 SPLOST
PW-SCON-22	Street Repaving/ Milling & Resurfacing Program	$ 510,000	$ 220,000	$ 200,000	$ 224,000	$ 357,000		$ 1,511,000	TSPLOST/LMIG/LRA/SPLOST
PW-SCON-48	2019 TAP - Brookins, Jernigan, Gilmore, Smith, E. Church	$ 800,000	$ 12,193,866					$ 12,993,866	TAP Grant/ Cash Match -Elec/ W&S/ TSPLOST
PW-SCON-66	East Church Street Sidewalk	$ 160,000						$ 160,000	2019 SPLOST
PW-SCON-78	Sidewalk Repairs City Wide	$ 80,000						$ 80,000	2019 SPLOST
PW-SCON-79	Mosquito Spraying UTV	$ 33,000						$ 33,000	2019 SPLOST
PW-SCON-80	Bushhog	$ 87,000						$ 87,000	2019 SPLOST
PW-SCON-81	Pavement Rating Assessment	$ 20,000	$ 20,000	$ 20,000				$ 60,000	2019 SPLOST
PW-SCON-82	Street Striping City Wide	$ 35,000	$ 20,000	$ 20,000	$ 20,000			$ 95,000	2019 SPLOST
PW-PARKS-01	Henry Watts Park Upgrades	$ 250,000						$ 250,000	Electric Funds XFR
PW-PARKS-02	Christine Harris Park Upgrades	$ 190,000						$ 190,000	2019 Splost
WWTP-17	Roof Repairs	$ 20,000						$ 20,000	W/S Fund
WWTP-19	Scum Return Pump	$ 8,000						$ 8,000	W/S Fund
WWTP-21	WWTP Office Building Addition	$ 85,000						$ 85,000	2019 Splost
WWTP-22	Pressure Wash Clear Wells	$ 60,000						$ 60,000	W/S Fund
WWTP	Floating Aerators	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000		$ 125,000	W/S Fund
WAT-69	Sewer Line Investigation	$ 1,359,800						$ 1,359,800	W/S Fund/Loan
WAT-62	Fire Hydrants Replacement (8)		$ 78,400					$ 78,400	W/S Fund
WAT-68	Well #13			$ 3,000,000				$ 3,000,000	GEFA Loan
WAT-72	Utility Locator	$ 15,000						$ 15,000	W/S Fund
WAT-73	Break Room/Restroom Water Department	$ 40,000						$ 40,000	2019 Splost
WAT-74	Grand St Water Main Replacement		$ 850,000					$ 850,000	CDBG Grant/Loan
WAT-77	MLK Sewer Rehab		$ 1,345,907					$ 1,345,907	CDBG Grant
ELEC-16	LED Street Lights (multiple streets)	$ 48,000	$ 50,000	$ 52,500	$ 54,500	$ 56,500		$ 261,500	Electric Fund
ELEC-18	Load Interrupter Switches		$ 20,000					$ 20,000	Electric Fund
ELEC-19	Pole Trailer		$ 20,000					$ 20,000	Electric Fund
ELEC-28	Underground Primary (Woodbine)		$ 130,000					$ 130,000	Electric Fund
ELEC-32	Aerial Bucket Truck (55' platform)	$ 316,000						$ 316,000	Electric Fund
ELEC-33	TAP Project - Underground Utilities		$ 1,500,000						Electric Fund
ELEC-34	Relocating Power Undergound (streets TBD)		$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 3,500,000	Electric Fund
ELEC-35	Pole Replacement - City Wide	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 3,000,000	$ 4,500,000	Electric Fund
ELEC-36	Ditch Witch HX30G Hydro Excavator	$ 75,000							Electric Fund
ELEC-37	Bobcat Compact Track Loader (Skid Steer)	$ 71,950							Electric Fund
	TOTAL EXPENDITURES:	**$ 8,361,335**	**$ 18,400,117**	**$ 4,494,944**	**$ 1,500,944**	**$ 1,603,944**	**$ 3,865,444**	**$ 38,226,728**	

SUMMARY OF PROJECTS BY FISCAL YEAR:
CAPITAL IMPROVEMENTS PROGRAM FUND

	PROJECTED REVENUES AND								
	OTHER FINANCING SOURCES								
	W&S Fund	$ 128,000	$ 103,400	$ 25,000	$ 25,000	$ 25,000	$ -	$ 306,400	
	Electric Fund	$ 1,060,950	$ 2,720,000	$ 1,052,500	$ 1,054,500	$ 1,056,500	$ 3,700,000	$ 6,944,450	
	Telecom Fund							$ -	
	General Fund	$ 3,374,600	$ 12,000	$ 12,000	$ 12,000			$ 3,410,600	
	SPLOST 2019	$ 1,117,985	$ 794,944	$ 205,444	$ 185,444	$ 165,444	$ 165,444	$ 2,469,261	
	SPLOST 2026							$ -	
	Transportation Fund - TSPLOST/ LMIG/LRA	$ 510,000	$ 220,000	$ 200,000	$ 224,000	$ 357,000	$ -	$ 1,511,000	
	TAP Grant - $13,715,058	$ 800,000	$ 12,193,866					$ 12,993,866	
	Cash Match -40% Elect, 40% W&S, 20% TSPLOST							$ -	
	Government Assistance							$ -	
	GEFA Loan	$ 1,359,800	$ -	$ 3,000,000	$ -	$ -		$ 4,359,800	
	CDBG	$ -	$ 2,195,907	$ -	$ -	$ -		$ 2,195,907	
	Sale of Equipment							$ -	
	TOTAL REVENUES AND OTHER	**$ 8,351,335**	**$ 18,240,117**	**$ 4,494,944**	**$ 1,500,944**	**$ 1,603,944**	**$ 3,865,444**	**$ 38,056,728**	
	FINANCING SOURCES								
	SURPLUS (OR DEFICIT)	**$ (10,000)**	**$ (160,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (170,000)**	

PROJECT	PD-70		
DEPARTMENT	Police	**FUNCTION**	Facilities
DESCRIPTION	This project would involve a complete remodel of the Sandersville Police Department		
STATUS			

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Consultant	$ 3,200,000						$ 3,200,000
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ 3,200,000.00	$ -	$ -	$ -	$ -	$ -	$ 3,200,000
SOURCES OF FUNDS							
General Fund	$ 3,200,000						$ 3,200,000
							$ -
							$ -
TOTAL FUNDS	$ 3,200,000.00	$ -	$ -	$ -	$ -	$ -	$ 3,200,000

JUSTIFICATION

This project would involve a complete remodel of the Sandersville Police 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

PROJECT	PD 71		
DEPARTMENT	Police	**FUNCTION**	Facilities
DESCRIPTION	This project would involve the design, engineering, and bidding process for remodel of SPD		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
Consultant	$ 150,000.00						$ 150,000.00
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ 150,000.00	$ -	$ -	$ -	$ -	$ -	$ 150,000.00
SOURCES OF FUNDS							
SPLOST 19	$ 150,000.00						$ 150,000.00
							$ -
							$ -
TOTAL FUNDS	$ 150,000.00	$ -	$ -	$ -	$ -	$ -	$ 150,000.00

JUSTIFICATION

This is the design/bidding for remodel/redevelopment of Police Department. The current building for the police department is very old

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	PD-20		
DEPARTMENT	Police	**FUNCTION**	
DESCRIPTION	Four Flock Cameras, a tool for law enforcement to help identify possible suspect involved in criminal/traffic related crimes.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
	$ 14,600.00	$ 12,000.00	$ 12,000.00	$ 12,000.00			$ 50,600.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 14,600.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	$ -	$ 50,600.00
SOURCES OF FUNDS							
							$ -
							$ -
	$ 14,600.00	$ 12,000.00	$ 12,000.00	$ 12,000.00			$ 50,600.00
TOTAL FUNDS	$ 14,600.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	$ -	$ 50,600.00

JUSTIFICATION

Flock Safety Cameras provide criminal deterrence, investigative efficiency and community protection. This system will provide visible deterrent, allowing officers to focus on vehicles related to criminal activity, stolen vehicles, etc. It will assist in faster case resolution by being able to map geographical areas for vehicle participating in criminal activity. Overall, the placement of Flock cameras in strategic locations throughout the city would provide a secure net of data for all vehicles entered into 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	PD-21		
DEPARTMENT	Police	**FUNCTION**	
DESCRIPTION	Mobile Surveillence Trailer, to enhance public safety, improve situational awareness and support crime prevention.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
	$ 50,000.00						$ 50,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ 50,000.00
SOURCES OF FUNDS							
							$ -
							$ -
Splost	$ 50,000.00						$ 50,000.00
TOTAL FUNDS	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ 50,000.00

JUSTIFICATION

A mobile surveillance trailer is a tool for law enforcement that acts as a force multiplier, providing around the clock surveillance, for areas where officers are unable to be present. The mobile surveillance trailer provides portable and rapid deployment, allowing officers to focus on areas of illegal/illicit activity. They would also provide and extra level of security at major events throughout the city. Deploying this device would allow for real-time situational awareness in all areas deployed.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	PD-73		
DEPARTMENT	Police	**FUNCTION**	
DESCRIPTION	Police firearms range upgrade/improvement for current firearms range located at 413 Beck BLVD.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
	$ 65,000.00						$ 65,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 65,000.00	$ -	$ -	$ -	$ -	$ -	$ 65,000.00
SOURCES OF FUNDS							
							$ -
							$ -
Splost 19	$ 65,000.00						$ 65,000.00
TOTAL FUNDS	$ 65,000.00	$ -	$ -	$ -	$ -	$ -	$ 65,000.00

JUSTIFICATION

Current firearms training range located at 413 Beck Blvd. has not had any imporvements in atleast sixteen years.
The current wooden structure required to support the training aids are weathered and dilapidated. There is currently no covered area to protect from heat and/or inclement weather. Improvement by adding a covered shelter at the rear of the range, improving safety and quality of training.
The covered shelter would include lighting, circular fans and a center table, approx. size 16'x80'
This upgrade/improvement would improve the overall quality of training, by providing weather protection, safety enhancement, training efficiency and equipment preservation.

Enclosed area to store MST.

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-70		
DEPARTMENT	Police	**FUNCTION**	Facilities
DESCRIPTION	This project would involve a complete remodel of the Sandersville Police Department		
STATUS			

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Consultant	$ 3,200,000						$ 3,200,000
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ 3,200,000.00	$ -	$ -	$ -	$ -	$ -	$ 3,200,000
SOURCES OF FUNDS							
General Fund	$ 3,200,000						$ 3,200,000
							$ -
							$ -
TOTAL FUNDS	$ 3,200,000.00	$ -	$ -	$ -	$ -	$ -	$ 3,200,000

JUSTIFICATION

This project would involve a complete remodel of the Sandersville Police 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

PROJECT	PD 71		
DEPARTMENT	Police	**FUNCTION**	Facilities
DESCRIPTION	This project would involve the design, engineering, and bidding process for remodel of SPD		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
Consultant	$ 150,000.00						$ 150,000.00
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ 150,000.00	$ -	$ -	$ -	$ -	$ -	$ 150,000.00
SOURCES OF FUNDS							
SPLOST 19	$ 150,000.00						$ 150,000.00
							$ -
							$ -
TOTAL FUNDS	$ 150,000.00	$ -	$ -	$ -	$ -	$ -	$ 150,000.00

JUSTIFICATION

This is the design/bidding for remodel/redevelopment of Police Department. The current building for the police department is very old

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

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

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

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
SPLOST	$ 10,000.00	$10,000	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 60,800.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 10,000.00	$ 10,000.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 60,800.00
SOURCES OF FUNDS							
							$ -
	$ 10,000.00	$ 10,000.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 60,800.00
							$ -
TOTAL FUNDS	$ 10,000.00	$ 10,000.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 10,200.00	$ 60,800.00

JUSTIFICATION

AFTER 10 YEARS OF SERVICE, NFPA RECOMMENDS TO TAKE FIRE HOSE OUT OF SERVICE DUE TO THE DETERIORATION OF MATERIALS USED AND THE PRESSURE PUT ON IT DURING ITS LIFE.
THIS PROJECT IS A CONITINUATION 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 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
SPLOST	$ 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							
							$ -
	$ 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

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

PROJECT	PURCHASE 3 SETS OF FIREFIGHTER PPE- BUNKER COAT, BUNKER PANTS, SUSPENDERS, GLOVES, HOOD, BOOTS, AND HELMET AND MSC. ACCESSORIES.	
DEPARTMENT	**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 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
SPLOST	$ 13,500.00	$ 13,500.00	$ 13,800.00	$ 13,800.00	$ 13,800.00	$ 13,800.00	$ 82,200.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 13,500.00	$ 13,500.00	$ 13,800.00	$ 13,800.00	$ 13,800.00	$ 13,800.00	$ 82,200.00
SOURCES OF FUNDS							
	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 81,000.00
							$ -
							$ -
TOTAL FUNDS	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 13,500.00	$ 81,000.00

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

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 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Equipment		$ 750,000.00					$ 750,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ -	$ 750,000.00	$ -	$ -	$ -	$ -	$ 750,000.00
SOURCES OF FUNDS							
SPLOST		$ 750,000.00					$ 750,000.00
							$ -
							$ -
TOTAL FUNDS	$ -	$ 750,000.00	$ -	$ -	$ -	$ -	$ 750,000.00

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	FD-28	SKID UNIT FOR TRUCK-8	
DEPARTMENT	FIRE	**FUNCTION**	FOR FIRE PROTECTION IN AREAS INACCESSIBLE BY LARGER FIRE TRUCKS
DESCRIPTION	SELF CONTAINED PUMP UNIT WITH 200 HUNDRED GALLON POLY WATER TANK,BOOSTER REEL AND 100FT HOSE AND MOTOR.		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
Equipment	$17,500						$ 17,500.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 17,500.00	$ -	$ -	$ -	$ -	$ -	$ 17,500.00
SOURCES OF FUNDS							
							$ -
SPLOST	$ 17,500.00						$ 17,500.00
							$ -
TOTAL FUNDS	$ 17,500.00	$ -	$ -	$ -	$ -	$ -	$ 17,500.00

JUSTIFICATION

THIS IS A COMPACT FIRE ATTACK UNIT THAT WOULD BE PLACED ON PICKUP TRUCK THAT WILL INCREASE OUR FIRE FIGHTING CAPABILITY TO FIGHT WOODS, GRASS AND TO REACH AREAS WHERE A LARGER TRUCK COULD NOT REACH. THIS UNIT IS SELF CONTAINED

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	AC-3		
DEPARTMENT	ANIMAL CONTROL	**FUNCTION**	Building Improvements
DESCRIPTION	Renovation for Animal Control facility		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
Renovations	$ 95,085.00						$ 95,085.00
Engineering Costs							
TOTAL ALLOCATION	$ 95,085.00	$ -	$ -	$ -	$ -	$ -	$ 95,085.00
SOURCES OF FUNDS							
Washington County BOC SPLOST 2019	$ 47,542.00						$ 47,542.00
SPLOST 2019	$ 47,542.00						$ 47,542.00
TOTAL FUNDS	$ 95,084.00	$ -	$ -	$ -	$ -	$ -	$ 95,084.00

JUSTIFICATION

The Animal Control facility will need internal and external repairs to the building. This project will provide funds for the upkeep of the building.

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

RESURFACING CITY STREETS BASED ON EVALUATED CONDITIONS

STATUS PENDING ALL FUNDING SOURCES

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION	$510,000.00						$ 510,000.00
Carter St, Booker St, Warthen St, Linton Rd,		$ 220,000.00					$ 220,000.00
Hospital Rd			$ 200,000.00				$ 200,000.00
				$ 224,000.00			$ 224,000.00
(Pending assessement)					$ 357,000.00		$ 357,000.00
TOTAL ALLOCATION	$ 510,000.00	$ 220,000.00	$ 200,000.00	$ 224,000.00	$ 357,000.00	$ -	$ 1,511,000.00
SOURCES OF FUNDS							
SPLOST	$ 117,220.00	$ 220,000.00	$ 200,000.00	$ 224,000.00	$ 357,000.00		$ 1,118,220.00
TSPLOST ?							$ -
LMIG 10% match req	$ 111,634.00						$ 111,634.00
LRA	$ 121,146.00						$ 121,146.00
?	$ 160,000.00						
TOTAL FUNDS	$ 510,000.00	$ 220,000.00	$ 200,000.00	$ 224,000.00	$ 357,000.00	$ -	$ 1,511,000.00

JUSTIFICATION

Annual Street Resurfacing for maintenance of city streets. Sandersville owns and maintains approximately 56 miles of city streets, with an average useful lifespan of 20 - 25 years, the goal of the Public Works Department is to resurface every city street within that time frame. In order to do this, we need to resurface an average of 2.8 miles annually. We fell a little short in FY25, only resurfacing 2.2 miles.

Exact streets to receive resurfacing will be determined by pavement assessment study results and daily traffic load factor.

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 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
PE	$ 300,000	$ 350,000					$ 650,000
ROW	$ 500,000						$ 500,000
UTILITIES		$ 7,419,496					$ 7,419,496
CONSTRUCTION		$ 4,424,370					$ 4,424,370
TOTAL ALLOCATION	$ 800,000	$ 12,193,866	$ -	$ -	$ -	$ -	$ 12,993,866
SOURCES OF FUNDS							
TAP/Cash Match/T-Splost	$ 300,000	$ 12,193,866					$ 12,493,866
	$ 500,000						$ 500,000
							$ -
TOTAL FUNDS	$ 800,000	$ 12,193,866	$ -	$ -	$ -	$ -	$ 12,993,866

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 AQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
CONSTRUCTION	$ 160,000.00						$ 160,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 160,000.00	$ -	$ -	$ -	$ -	$ -	$ 160,000.00
SOURCES OF FUNDS							
GENERAL FUND	$ 160,000.00						$ 160,000.00
							$ -
							$ -
TOTAL FUNDS	$ 160,000.00	$ -	$ -	$ -	$ -	$ -	$ 160,000.00

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

PROJECT	ST CONST 78		
DEPARTMENT	Public Works	**FUNCTION**	Begin inspection and repair of sidewalks in various locations in city
DESCRIPTION	Sidewalk repairs in all districts to reduce liability and visually improve neighborhoods		
STATUS			

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Infrastructure	$ 80,000.00						$ 80,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 80,000.00	$ -	$ -	$ -	$ -	$ -	$ 80,000.00
SOURCES OF FUNDS							
							$ -
SPLOST	$ 80,000.00						$ 80,000.00
							$ -
TOTAL FUNDS	$ 80,000.00	$ -	$ -	$ -	$ -	$ -	$ 80,000.00

JUSTIFICATION

Sidewalks have become deteriorated to levels that are no longer acceptable. Public Works will perform inspections of all sidewalks inside city limits and devise a plan of action for making necessary repairs and replacements.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	ST CONST 79		
DEPARTMENT	Public Works	**FUNCTION**	Mosquito Spray Program Requested by Council
DESCRIPTION	UTV will be used for spraying outfalls, drainage areas and city streets as required to manage mosquito population		
STATUS			

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Equipment	$ 33,000.00						$ 33,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 33,000.00	$ -	$ -	$ -	$ -	$ -	$ 33,000.00
SOURCES OF FUNDS							
							$ -
SPLOST 19	$ 33,000.00						$ 33,000.00
							$ -
TOTAL FUNDS	$ 33,000.00	$ -	$ -	$ -	$ -	$ -	$ 33,000.00

JUSTIFICATION

Will be used to introduce pesticides to eradicate mosquito's in strategic locations throughout the City of Sandersville

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	ST CONST 80		
DEPARTMENT	Public Works	**FUNCTION**	Mow ROW
DESCRIPTION	Tractor / Bushhog to be used in daily operations of maintaining city rights of ways		
STATUS			

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
	$ 87,000.00						$ -
							$ 87,000.00
							$ -
							$ -
TOTAL ALLOCATION	$ 87,000.00	$ -	$ -	$ -	$ -	$ -	$ 87,000.00
SOURCES OF FUNDS							
SPLOST 19	$ 87,000.00						$ 87,000.00
							$ -
							$ -
TOTAL FUNDS	$ 87,000.00	$ -	$ -	$ -	$ -	$ -	$ 87,000.00

JUSTIFICATION

Tractor will replace a 2013 John Deere 5501 unit SM7 due to excessive maintenance issues and down time. Expected operational life should be 10-12 years in municipal operations

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	ST CONST 81		
DEPARTMENT	Public Works	**FUNCTION**	Assessment of 56 miles of Sandersville's city streets

DESCRIPTION

High Level Lidar Imaging Assessment of all city streets, that will include a geodatabase listing of all asphalt pavement issues including overall scoring of each city street in based on all other city streets. This will give us an AI based ranking best to worst for our streets which we will in turn use to make decisions about future maintenance actions, and how to prioritize each one. This study as a by product will also give us valuable info like, GPS locations for all city traffic signs, ADA Ramp locations, sidewalk locations, and catch basin/drop inlets.

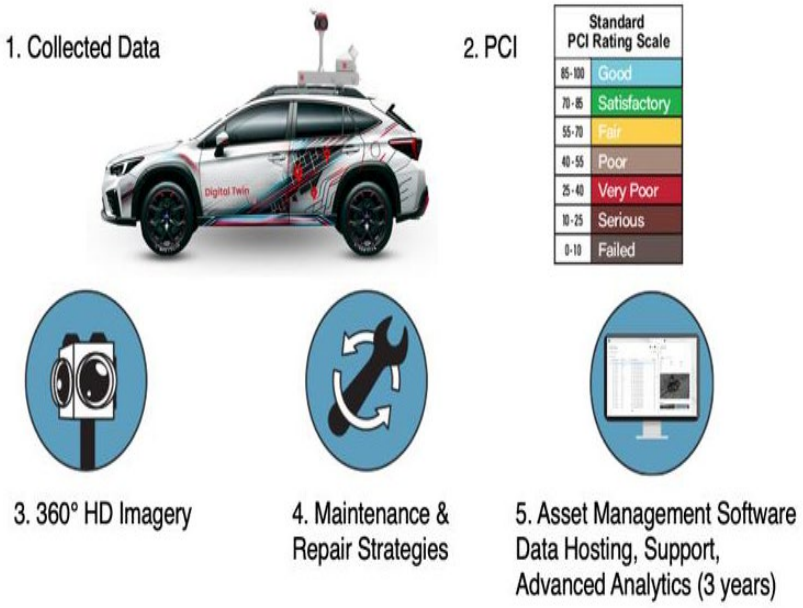
STATUS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Two options - 1 time charge	$60,000.00						$ -
OR							
3 payments	$ 20,000.00	$ 20,000.00	$ 20,000.00				$ 60,000.00
							$ -
							$ -
TOTAL ALLOCATION	$ 60,000.00	$ 20,000.00	$ 20,000.00	$ -	$ -	$ -	$ 60,000.00
SOURCES OF FUNDS							
SPLOST	$ 60,000.00						$ 60,000.00
							$ -
							$ -
TOTAL FUNDS	$ 60,000.00	$ -	$ -	$ -	$ -	$ -	$ 60,000.00

JUSTIFICATION

Needed to establish pavment condition rating on all city streets, as well as collecting other valuable infrastructure data

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	ST CONST 82		
DEPARTMENT	Public Works	**FUNCTION**	Street Striping

DESCRIPTION

City Wide Street Striping Project: Warthen St., Smith St., Moye Dr., Mathis St., Cardinal Dr., RR Ave., Beck Blvd, Ridgeland Dr., Floyd St., Sunhill Dr., & Woodland Dr.

STATUS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
	$ 35,000.00						$ 35,000.00
		$ 20,000.00					$ 20,000.00
			$ 20,000.00				$ 20,000.00
				$ 20,000.00			$ 20,000.00
TOTAL ALLOCATION		$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	$ -	$ 95,000.00
SOURCES OF FUNDS							
SPLOST	$ 35,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00			$ 95,000.00
							$ -
							$ -
TOTAL FUNDS	$ 35,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	$ -	$ 95,000.00

JUSTIFICATION

City wide Street Striping

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT PW-PARKS-02

DEPARTMENT PARKS	**FUNCTION** QUALITY OF LIFE IMPROVEMENTS

DESCRIPTION Upgrades to Christine Harris Park

STATUS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Equipment/Installation	$ 190,000.00						$ 190,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 190,000.00	$ -	$ -	$ -	$ -	$ -	$ 190,000.00
SOURCES OF FUNDS							
Splost 19	$ 190,000.00						$ 190,000.00
							$ -
							$ -
TOTAL FUNDS	$ 190,000.00	$ -	$ -	$ -	$ -	$ -	$ 190,000.00

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

PROJECT PW-PARKS-01 Carryover

DEPARTMENT PARKS **FUNCTION** QUALITY OF LIFE IMPROVEMENTS

DESCRIPTION Installation of a new playground in at Henry Watts Park

STATUS

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

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	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 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2030**	**TOTAL**
EXPENDITURE ALLOCATION							
	$ 20,000.00						$ 20,000.00
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00
SOURCES OF FUNDS							
	$ 20,000.00						$ 20,000.00
WASTEWATER							$ -
							$ -
TOTAL FUNDS	$ 20,000.00	$ -	$ -	$ -	$ -	$ -	$ 20,000.00

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**

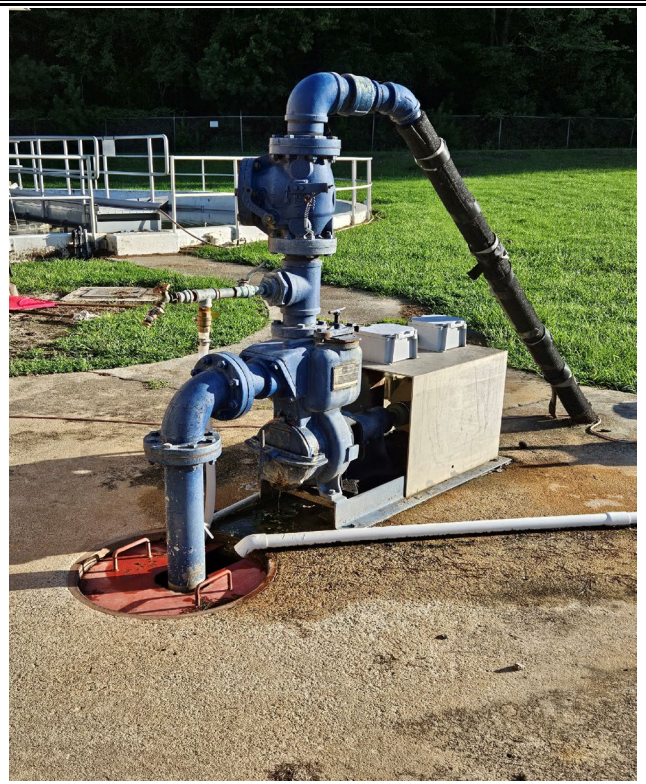
PROJECT	WWTP-19
DEPARTMENT	WWTP
FUNCTION	Scum return pump
DESCRIPTION	The scum return pump at the Treatment plant pumps scum back to the headworks of the treatment plant for retreatment.
STATUS	ACQUIRE PRICING

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
	$ 8,000.00						$ 8,000.00
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ 8,000.00	$ -	$ -	$ -	$ -	$ -	$ 8,000.00
SOURCES OF FUNDS							
	$ 8,000.00						$ 8,000.00
WASTEWATER							$ -
							$ -
TOTAL FUNDS	$ 8,000.00	$ -	$ -	$ -	$ -	$ -	$ 8,000.00

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	WWT-12		
DEPARTMENT	WWTP	**FUNCTION**	OFFICE SPACE
DESCRIPTION	Adding additional office space at the Treatment Plant.		
STATUS	ACQUIRE BIDS		

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
Design / Engineering	$ 85,000.00						$ 85,000.00
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ 85,000.00	$ -	$ -	$ -	$ -	$ -	$ 85,000.00
SOURCES OF FUNDS							
	$ 85,000.00						$ 85,000.00
2019 Splost							$ -
							$ -
TOTAL FUNDS	$ 85,000.00	$ -	$ -	$ -	$ -	$ -	$ 85,000.00

JUSTIFICATION

The additional office space would provide adequate space for staff to perform computer tasks and study without the distraction of pumps, motor noise and excessive heat from the large electric control panel in the office area.
The additional office space would provide a safe environment to eat without food being exposed to harmful chemcals and bacteria from the lab. This will include the purchase of a mobile office trailer so it can be easily moved incase of future plant expansions.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	PW-WAT-52		
DEPARTMENT	WATER	**FUNCTION**	REPLACE INFRASTRUCTURE
DESCRIPTION	REPLACE JAIL SEWER PUMP STATION		
STATUS	ACQUIRE BIDS		

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
REPLACE JAIL LIFT STATION	$ 750,000.00						$ 750,000.00
TOTAL ALLOCATION	$ 750,000.00	$ -	$ -	$ -	$ -	$ -	$ 750,000.00
SOURCES OF FUNDS							
ARPA Funds	$ 750,000.00						$ 750,000.00
TOTAL FUNDS	$ 750,000.00	$ -	$ -	$ -	$ -	$ -	$ 750,000.00

JUSTIFICATION

The City will work with our engineers to replace the Jail Sewer Pump Station. The Station dates back to the 60's and is in a worn condition. It is not able to dependable to keep up with the new jail.

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	Replacement of eight Firehydrants that are currently out of service.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
		$ 78,400.00					$ 78,400.00
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ -	$ 78,400.00	$ -	$ -	$ -	$ -	$ 78,400.00
SOURCES OF FUNDS							
		$ 78,400.00					$ 78,400.00
WATER / FUND							$ -
							$ -
TOTAL FUNDS	$ -	$ 78,400.00	$ -	$ -	$ -	$ -	$ 78,400.00

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	WAT-68
DEPARTMENT	WATER
FUNCTION	WELL-13
DESCRIPTION	Adding well #13 to the Ferncrest Plant.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
			3,000.000.00				$ -
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SOURCES OF FUNDS							
Drinking water State Revolving Fund Loan 2.85%			3,000.000.00				$ -
							$ -
							$ -
TOTAL FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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 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

PROJECT	WW-69
DEPARTMENT	WASTEWATER
FUNCTION	SEWER LINE INVESTIGATION CONSTRUTION COST
DESCRIPTION	Sewer line investigation phase one construction cost.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Est. construction cost	$ 1,112,600.00						$ 1,112,600.00
Engineering	$ 100,500.00						$ 100,500.00
Cotingency	$ 113,000.00						$ 113,000.00
Inspection	$ 33,700.00						$ 33,700.00
TOTAL ALLOCATION	$ 1,359,800.00	$ -	$ -	$ -	$ -	$ -	$ 1,359,800.00
SOURCES OF FUNDS							
	$ 1,359,800.00						$ 1,359,800.00
							$ -
							$ -
TOTAL FUNDS	$ 1,359,800.00	$ -	$ -	$ -	$ -	$ -	$ 1,359,800.00

JUSTIFICATION

The construction cost will be for the first phase of the sewer line investgation. This will include pipe bursting, manhole rehab, sewer service laterals and 3,000 ft of Asphalt overlay.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	WAT-70
DEPARTMENT	WATER
FUNCTION	PRESSURE WASHING CLEARWELLS
DESCRIPTION	Pressure washing Clearwell's inside and out at North Plant,South Plant and Ferncrest Plant.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION	$ 60,000.00						$ 60,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 60,000.00	$ -	$ -	$ -	$ -	$ -	$ 60,000.00
SOURCES OF FUNDS							
WATER / FUND	$ 60,000.00						$ 60,000.00
							$ -
							$ -
TOTAL FUNDS	$ 60,000.00	$ -	$ -	$ -	$ -	$ -	$ 60,000.00

JUSTIFICATION

The Clearwells at these Facilities have major hard water staining on the surface that ne needs a chemical aplication to remove the stains. This will include washing out the old sediment that has built up over time inside the tanks.

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-72
DEPARTMENT	WATER- WASTEWATER
FUNCTION	UTILITY LOCATING EQUIPMENT
DESCRIPTION	Utility Locating equipment will uesed to locate high-profile utilities around the City.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION	$ 15,000.00						$ 15,000.00 $ - $ - $ -
TOTAL ALLOCATION	$ 15,000.00	$ -	$ -	$ -	$ -	$ -	$ 15,000.00
SOURCES OF FUNDS							
WAT-WW FUND	$ 15,000.00						$ 15,000.00 $ - $ -
TOTAL FUNDS	$ 15,000.00	$ -	$ -	$ -	$ -	$ -	$ 15,000.00

JUSTIFICATION

The new locating equipment will help insure that when locating high-profile utilities that we know the precise depth and location of these utilities. The current locating equipment we are using is outdated and unreliable.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	WAT-WW-73
DEPARTMENT	WATER-WASTEWATER
FUNCTION	BREAK ROOM & RESTROOM FOR STAFF
DESCRIPTION	The break room will be a 12' x 30' room inside the main shop at the Water dept.
STATUS	

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION	$ 40,000.00						$ 40,000.00 $ - $ - $ -
TOTAL ALLOCATION	$ 40,000.00	$ -	$ -	$ -	$ -	$ -	$ 40,000.00
SOURCES OF FUNDS							
2019 Splost	$ 40,000.00						$ 40,000.00 $ - $ -
TOTAL FUNDS	$ 40,000.00	$ -	$ -	$ -	$ -	$ -	$ 40,000.00

JUSTIFICATION

The break room will provide staff with a clean place to get out of the extream weather to take breaks and eat lunch. This room will also provide a space for meetings and a place for staff to study for test without distractions.

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-74						
DEPARTMENT	WATER	**FUNCTION**	TRANSITE WATER MAIN REPLACEMENT				
DESCRIPTION	Replacement of approx 2,200 ft of 6" Transite water main on Grand st.						
STATUS	ACQUIRE BIDS						

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION		$ 850,000.00					$ 850,000.00 $ - $ - $ -
TOTAL ALLOCATION	$ -	$ 850,000.00	$ -	$ -	$ -	$ -	$ 850,000.00
SOURCES OF FUNDS							
CDBG GRANT/LOAN		$ 850,000.00					$ 850,000.00 $ - $ -
TOTAL FUNDS	$ -	$ 850,000.00	$ -	$ -	$ -	$ -	$ 850,000.00

JUSTIFICATION

The 6 inch Transite water main on Grand st. needs to be replaced. The pipe is deteriorated and water main breaks in this area are getting more frequent.

LOCATION MAP





ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	WW-75
DEPARTMENT	WASTEWATER
FUNCTION	I&I IMPROVMENTS
DESCRIPTION	Sewer Rehab for MLK Blvd
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		$ 1,121,589.75					$ 1,121,589.75
Contingency		$ 112,158.98					$ 112,158.98
Engineering		$ 78,511.28					$ 78,511.28
Inspection		$ 33,647.69					$ 33,647.69
TOTAL ALLOCATION	$ -	$ 1,345,907.70	$ -	$ -	$ -	$ -	$ 1,345,907.70
SOURCES OF FUNDS							
CDBG		$ 1,121,589.75					$ 1,121,589.75
Cash Match		$ 112,158.98					$ 112,158.98
		$ 78,511.28					$ 78,511.28
		$ 33,647.69					
TOTAL FUNDS	$ -	$ 1,345,907.70	$ -	$ -	$ -	$ -	$ 1,312,260.01

JUSTIFICATION

The sewer lines and Manholes on MLK need to be rehabed and resized . Under normal rainfall this area of sewer is being overburdened with inflow and infiltration. The project costs includes an Asphalt overlay.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	WWTP-13
DEPARTMENT	WASTEWATER
FUNCTION	FLOATING AERATOR
DESCRIPTION	The floating Aerators at the Treatment plant are used to provide adequate oxygen supply to the microorganisms in the Aeration basin.
STATUS	ACQUIRE BIDS

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00		$ 125,000.00 $ - $ - $ -
TOTAL ALLOCATION	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	$ 125,000.00
SOURCES OF FUNDS							
WAT-WW FUND	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00		$ 125,000.00 $ - $ -
TOTAL FUNDS	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	$ 125,000.00

JUSTIFICATION

The older aerators at the Treatment plant are failing due to age and wear . This is becoming problematic when we have two or more aerators failing at once. The parts are over priced and hard to find due to the age and manufacture of these aerators.

LOCATION MAP



ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	ELEC-16
DEPARTMENT	ELECTRIC
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 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Church St. and Floyd St.							$ -
Haynes St. and Warthen St.	$ 48,000.00						$ 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	$ 48,000.00	$ 50,000.00	$ 52,500.00	$ 54,500.00	$ 56,500.00	$ -	$ 261,500.00
SOURCES OF FUNDS							
Fund Balance	$ 48,000.00	$ 50,000.00	$ 52,500.00	$ 54,500.00	$ 56,500.00		$ 261,500.00
							$ -
							$ -
TOTAL FUNDS	$ 48,000.00	$ 50,000.00	$ 52,500.00	$ 54,500.00	$ 56,500.00	$ -	$ 261,500.00

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

PROJECT	ELEC-18
DEPARTMENT	ELECTRIC
FUNCTION	To disconnect the substation from incoming line and 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	Carryover

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
2 Switches @ $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

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

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	Carryover		

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Engineering Costs		$ 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

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

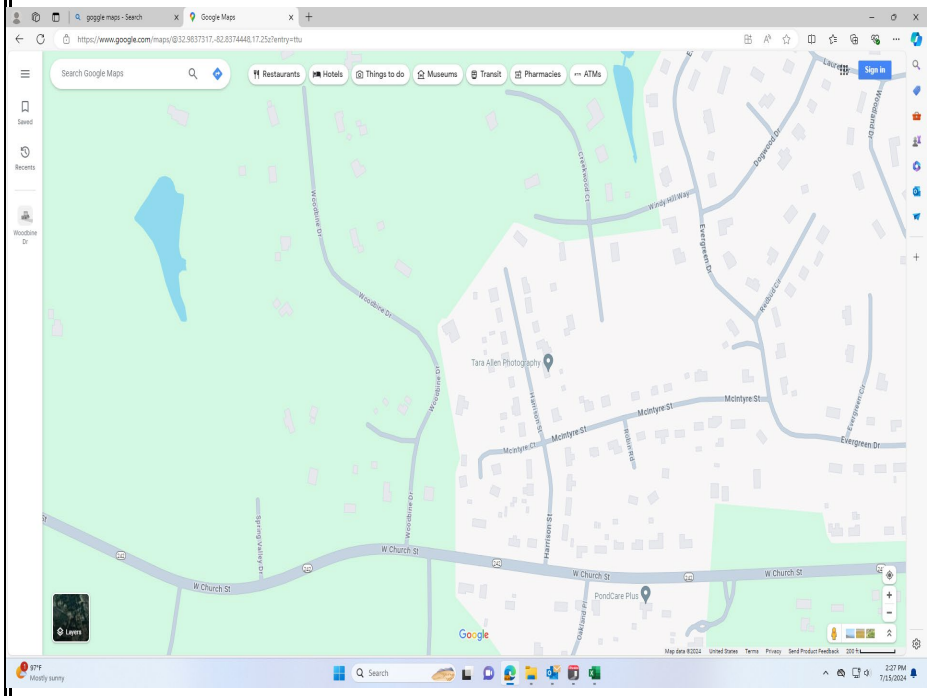
PROJECT	ELEC-28
DEPARTMENT	ELECTRIC
FUNCTION	RECONDUCTING AND REPLACING THE UNDERGROUND PRIMARY
DESCRIPTION	POWER LINE IN THE WOODBINE SUBDIVISION
STATUS	

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
		$ 130,000.00					$ 130,000.00
							$ -
							$ -
Engineering Costs							$ -
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

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

PROJECT
ELEC-32

DEPARTMENT	**FUNCTION**
Electric	Maintain overhead power lines.

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

STATUS

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
	$ 316,000.00						$ 316,000.00
							$ -
							$ -
Engineering Costs							$ -
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

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

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 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
Gilmore, Jernigan, Brookins, E. Church and Smith St.		$1,500,000.00					$ 1,500,000.00
							$ -
							$ -
Engineering Costs							$ -
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

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 Carryover

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 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION							
StreetsTBD		$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$3,500,000.00
							$ -
							$ -
Engineering Costs							$ -
TOTAL ALLOCATION	$ -	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$3,500,000.00
SOURCES OF FUNDS							
Fund Balance		$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$3,500,000.00
							$ -
							$ -
TOTAL FUNDS	$ -	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$3,500,000.00

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

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

PROJECT Elec-35

DEPARTMENT	**FUNCTION**
Electric Department	Replacement of aging, damaged, or non-compliant utility poles throughout city

DESCRIPTION

Replace aging, damaged, or non-compliant utility poles throughout city

STATUS

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION							
Poles TBD	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 1,800,000.00
							$ -
							$ -
							$ -
TOTAL ALLOCATION	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 1,800,000.00
SOURCES OF FUNDS							
							$ -
Fund Balance	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 1,800,000.00
							$ -
TOTAL FUNDS	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ 1,800,000.00

JUSTIFICATION

Proactively replaced pole prior to failure. Prevents collapses that could endanger people and property. Reduces long term emergency repairs and unplanned outages.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	ELEC-38						
DEPARTMENT	Electric	**FUNCTION**	Maintain Department Grounds				
DESCRIPTION	2026 Bad Boy Maverick 48" Zero Turn Mower						
STATUS							

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION	$ 8,200.00						$ 8,200.00 $ - $ - $ -
TOTAL ALLOCATION	$ 8,200.00	$ -	$ -	$ -	$ -	$ -	$ 8,200.00
SOURCES OF FUNDS	$ 8,200.00						$ 8,200.00 $ - $ -
TOTAL FUNDS	$ 8,200.00	$ -	$ -	$ -	$ -	$ -	$ 8,200.00

JUSTIFICATION

To maintain department grounds ensuring visibility, access, and upkeep.

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

PROJECT	ELEC-36
DEPARTMENT	Electric
FUNCTION	Improve safe excavation for buried utility lines.
DESCRIPTION	Ditch Witch HX30G Hydro Excavator
STATUS	

PROJECT BUDGET	PROPOSED FY 2026	PROJECTED FOR FUTURE YEARS					
		FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TOTAL
EXPENDITURE ALLOCATION	$ 75,000.00						$ 75,000.00 $ - $ - $ -
TOTAL ALLOCATION	$ 75,000.00	$ -	$ -	$ -	$ -	$ -	$ 75,000.00
SOURCES OF FUNDS	$ 75,000.00						$ 75,000.00 $ - $ -
TOTAL FUNDS	$ 75,000.00	$ -	$ -	$ -	$ -	$ -	$ 75,000.00

JUSTIFICATION

Minimizes accidental strikes to underground power cables, water mains, gas lines, and fiber. Reduces costly repairs and outage times.

LOCATION MAP

ANNUAL OPERATING BUDGET IMPACT:

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

PROJECT	ELEC-37						
DEPARTMENT	Electric	**FUNCTION**	Maintain right of way around powerlines				
DESCRIPTION	T550 T4 Bobcat Compact Track Loader (Skid Steer)						
STATUS							

PROJECT BUDGET	**PROPOSED FY 2026**	**PROJECTED FOR FUTURE YEARS**					
		FY 2027	**FY 2028**	**FY 2029**	**FY 2030**	**FY 2031**	**TOTAL**
EXPENDITURE ALLOCATION	$ 71,950.00						$ 71,950.00 $ - $ - $ -
TOTAL ALLOCATION	$ 71,950.00	$ -	$ -	$ -	$ -	$ -	$ 71,950.00
SOURCES OF FUNDS	$ 71,950.00						$ 71,950.00 $ - $ -
TOTAL FUNDS	$ 71,950.00	$ -	$ -	$ -	$ -	$ -	$ 71,950.00

JUSTIFICATION

Essential for preventing vegetation related outages especially in rural or heavily wooded service areas

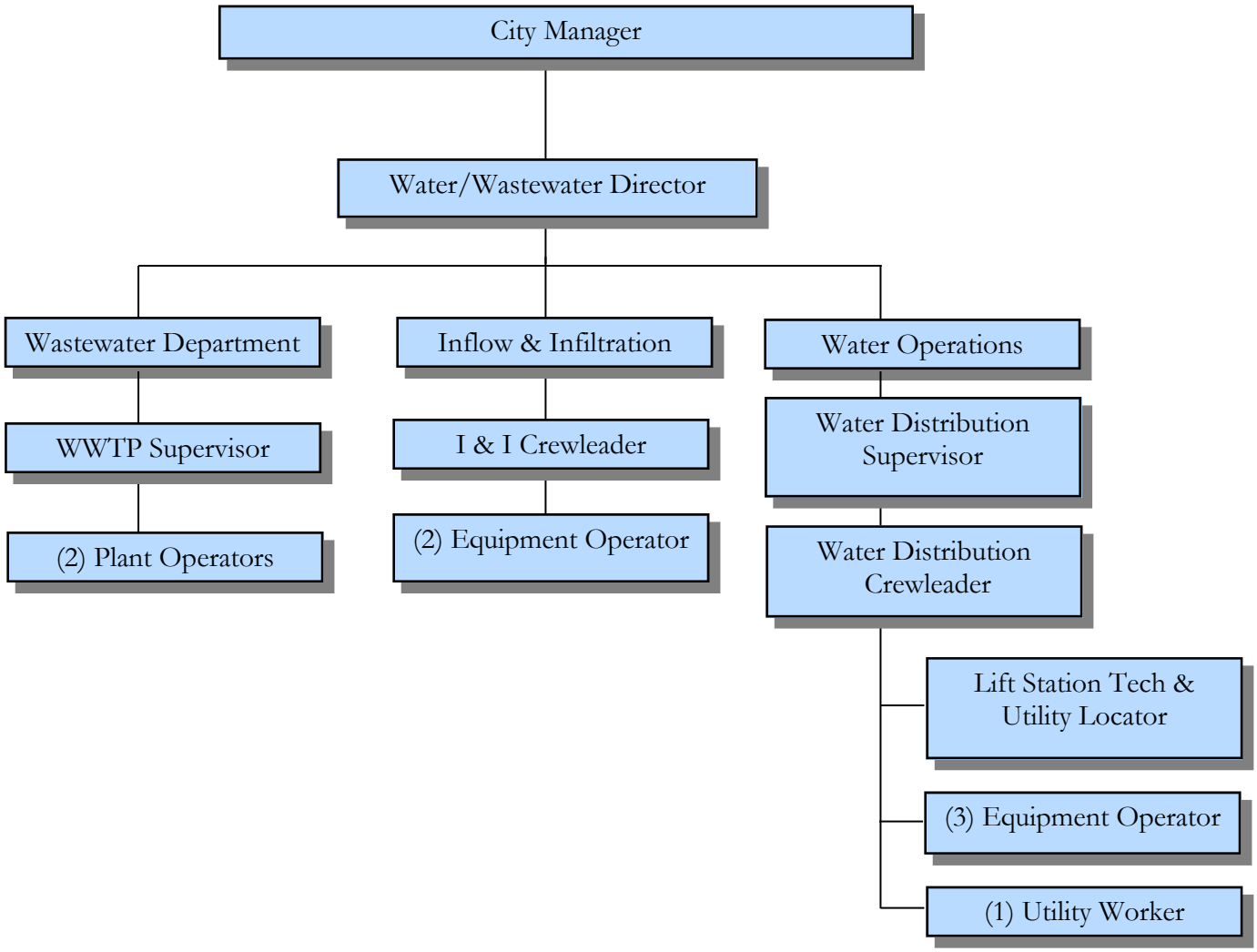
LOCATION MAP

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
WASHINGTON COUNTY
THE KAOLIN CITY
ESTABLISHED 1796

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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 120,649	$ 191,855	$ 215,762	12.46%
Purchase/Contract Services	$ 7,342	$ 10,400	$ 4,500	-56.73%
Supplies	$ 9,211	$ 7,100	$ 7,700	8.45%
Capital Outlay (Minor)	$ -	$ -	$ 3,000	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation/Amortization	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ 100		-100.00%
Total Operating Expenses	$ 137,202	$ 209,455	$ 230,962	10.27%

Wastewater Treatment Plant

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 206,173	$ 227,504	$ 249,998	9.89%
Purchase/Contract Services	$ 153,283	$ 137,550	$ 148,472	7.94%
Supplies	$ 92,471	$ 111,800	$ 150,700	34.79%
Capital Outlay (Minor)	$ 116,096	$ 275,000		100.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation/Amortization	$ 362,567	$ 370,000	$ 397,493	7.43%
Other Costs	$ 50		$ -	0.00%
Total Operating Expenses	$ 930,640	$ 1,121,854	$ 946,663	-15.62%

EXPENSES SUMMARY

Water/Sewer

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 570,586	$ 623,456	$ 680,957	9.22%
Purchase/Contract Services	$ 653,869	$ 900,450	$ 664,392	-26.22%
Supplies	$ 120,977	$ 133,300	$ 164,100	23.11%
Capital Outlay (Minor)	$ 9,728	$ 41,000		-100.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation/Amortization	$ 510,319	$ 600,000	$ 649,740	8.29%
Other Costs	$ 794	$ 1,700	$ 1,300	-23.53%
Total Operating Expenses	$ 1,866,272	$ 2,299,906	$ 2,160,490	-6.06%

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
*Number of residential water customers	2,261	2,260	2,260
*Number of residential sewer customers	1,914	1,912	1,915
*Number of commercial/industrial water customers	472	476	475
*Number of commercial/industrial sewer customers	370	371	371
**Irrigation customers (inclusive)	240		
*Number of flat rate sewer customers	179	180	180
Gallons of water pumped to the City of Tennille	101,641,090	113,857,008	114,000,000
Gallons of water pumped from wells	712,256,375	744,598,070	750,000,000
Gallons of water billed	408,093,000	464,000,000	470,000,000
Percentage of treated water lost to leakage, fire protection, & other	39.00%	38%	32.00%
Gallons of sewage treated and discharged from the WWTP	378,756,300	406,229,000	380,000,000
Gallons of sewage billed	179,372,000	178,000,000	180,000,000
Percentage of treated sewage from infiltration and inflow	50.20%	56.18%	49.00%
Number of operational water wells	5	5	5
Average Gallons per Day (GPD) of water pumped	1,768,020	2,039,994	2,100,000
***Average GPD allowed by EPD Withdrawal Permit	4,500,000	4,500,000	4,500,000
Percentage of Permitted Average GPD actually used	39%	45%	46%
Peak GPD of water pumped	4,224,769	2,700,000	2,200,000
Number of operational sewage lift stations	19	19	19
Average GPD of sewage treated and discharged from the WWTP	1,021,538	1,112,956	1,100,000
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%	64%	64%
Number of water leaks repaired	250	230	240
Number of sewage spills requiring EPD notification	0	0	0
Number of NPDES Permit violations per EPD	0	2	0
Dollar amount of fixed assets at FY end	$21,558,034		
Long-term debt principal outstanding at FY end	$16,999,931		
Long-term outstanding as a % of fixed assets at FY end	78.86%		
Long-term debt outstanding per capita at FY end	2,875		
Water & Wastewater Annual Debt Service Payments (p & I)	$947,654		
Net Position for FY	$265,951		
Ratio of Water & Wastewater System Net Income to Annual Debt Service Payments (P & I)	28.06%		
Number of FTE employees	14		
Net Income (Loss) per FTE employee	18,997		

Account Number	Account Description or Title WATER/WASTEWATER FUND	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
	OPERATING REVENUES:			
	Water			
	INTERGOVERNMENTAL REVENUES			
505.33.1150	Grants: Federal- FEMA	$ -	$ -	$ -
505.33.4114	Grants: State- One Georgia		$ -	$ -
505.33.4115	GEFA Loan DWLSL2022180 Draw DE			
505.33.0000	TOTAL INTERGOVERNMENTAL	$ -	$ -	$ -
	CHARGES FOR SERVICES			
505.34.4210	Water Sales	$ 1,959,281	$ 2,000,000	$ 2,025,000
505.34.4211	Water Sales from Firehouse	$ 924	$ 2,500	$ 3,000
505.34.4210	*Sub-total: Water Charges*	*$ 1,960,205*	*$ 2,002,500*	*$ 2,028,000*
505.34.4291	Water Tap Fees	$ 20,000	$ 12,000	$ 12,000
505.34.4292	Late Payment Penalties and Interest	$ 56,147	$ 58,000	$ 58,000
505.34.9900	Convenience Fees		$ -	
505.34.4290	*Sub-total: Other Fees*	*$ 76,147*	*$ 70,000*	*$ 70,000*
505.34.4200	TOTAL CHARGES FOR SERVICE	$ 2,036,352	$ 2,072,500	$ 2,098,000
	Sewer			
505.34.4200	CHARGES FOR SERVICES			
505.34.4251	Sewer Charges	$ 1,175,948	$ 1,200,000	$ 1,210,000
505.34.4252	Waste Water Dumping	$ 16,976	$ 20,000	$ 20,000
505.34.4250	*Sub-total: Sewer Charges*	*$ 1,192,924*	*$ 1,220,000*	*$ 1,230,000*
505.34.4295	Sewer Tap Fees	$ 4,000	$ 2,500	$ 2,600
	Sub-total: Other Fees	*$ 4,000*	*$ 2,500*	*$ 2,600*
	TOTAL CHARGES FOR SERVICE	$ 1,196,924	$ 1,222,500	$ 1,232,600
	TOTAL OPERATING REVENUES	**$ 3,233,276**	**$ 3,295,000**	**$ 3,330,600**
	OPERATING EXPENSES:			
	Inflow & Infiltration			
505.4331.51	PERSONAL SERVICES/BENEFITS			
505.4331.51.1100	Regular Employees	$ 72,054	$ 127,937	$ 130,545
505.4331.51.1300	Overtime	$ 5,957	$ 1,846	$ 4,237
505.4331.51.1000	*Sub-total: Salaries and Wages*	$ 78,011	$ 129,783	$ 134,782
505.4331.51.2102	Group Health & Life GMEBS-I&I	$ 18,309	$ 38,495	$ 49,555
505.4331.51.2201	Social Security (FICA) Contributions	$ 5,611	$ 6,370	$ 6,900
505.4331.51.2401	Retirement Contributions	$ 12,358	$ 15,077	$ 14,825
505.4331.51.2402	Def. Comp (457) City Match I&I	$ 174	$ 896	$ 200
505.4331.51.2701	Workers Compensation	$ 5,970	$ 1,234	$ 9,200
505.4331.51.2901	Medical	$ 216		$ 300
505.4331.51.2000	*Sub-total: Employee Benefits*	$ 42,638	$ 62,072	$ 80,980
505.4331.51.0000	TOTAL PERSONAL SERVICES	$ 120,649	$ 191,855	$ 215,762
	PURCHASED PROPERTY SERVICES			
505.4331.52.1001	Consulting	$ -	$ 500	$ 100
505.4331.52.1201	Legal	$ -	$ -	
505.4331.52.1301	Computer Software Support	$ 319	$ 400	$ 400
505.4331.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 319*	*$ 900*	*$ 500*

505.4331.52.2201	M&R Buildings	$ 66	$ 100	
505.4331.52.2202	M&R Equipment	$ 667	$ 2,000	$ 600
505.4331.52.2203	M&R Vehicles	$ 175	$ 1,000	
505.4331.52.2321	Rental Vehicle Enterprise			
505.4331.52.2000	*Sub-total Purchased Property Services*	*$ 908*	*$ 3,100*	*$ 600*
505.4331.52.3101	Insurance, Property/Liability/Fidelity	$ 1,109	$ 4,300	$ 2,000
505.4331.52.3102	Insurance, Liability Damages		$ -	
505.4331.52.3203	Cellular Phones			
505.4331.52.3301	Advertising		$ 100	$ 100
505.4331.52.3501	Travel	$ 105	$ 600	$ 300
505.4331.52.3601	Dues & Fees	$ 36	$ 400	$ 300
505.4331.52.3701	Education and Training		$ 800	$ 500
505.4331.52.3801	Licenses		$ 200	$ 200
505.4331.52.3900	Other Purchased Svc - Storm	$ 4,865		
505.4331.52.3000	*Sub-total Other Purchased Services*	*$ 6,115*	*$ 6,400*	*$ 3,400*
505.4331.52.0000	TOTAL PURCHASED SERVICES	$ 7,342	$ 10,400	$ 4,500
	SUPPLIES			
505.4331.53.1100	General Supplies and Materials	$ 331	$ 500	$ 500
505.4331.53.1270	Gas/Diesel	$ 5,183	$ 3,000	$ 3,200
505.4331.53.1601	Small Tools & Equipment	$ 49	$ 500	$ 500
505.4331.53.1701	Uniforms	$ 3,648	$ 3,100	$ 3,500
505.4331.53.0000	TOTAL SUPPLIES	$ 9,211	$ 7,100	$ 7,700
	CAPITAL OUTLAY (MINOR)			
505.4331.54.2402	Computer Software Program	$ -	$ -	$ -
505.4331.54.2500	Equipment	$ -	$ -	$ 3,000
505.4331.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 3,000
	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	$ -		
505.4331.57.0000	TOTAL OTHER COSTS	$ -	$ -	$ -
Sub-total	**Inflow/Infiltration Operating Expenses**	**$ 137,202**	**$ 209,355**	**$ 230,962**
	Wastewater Treatment Plant			
505.4335.51	PERSONAL SERVICES/BENEFITS			
505.4335.51.1100	Regular Employees	$ 141,065	$ 142,224	$ 154,565
505.4335.51.1300	Overtime	$ 1,609	$ 1,026	$ 1,120
505.4335.51.1000	*Sub-total: Salaries and Wages*	*$ 142,674*	*$ 143,250*	*$ 155,685*
505.4335.51.2102	Group Insurance	$ 38,156	$ 50,031	$ 58,020
505.4335.51.2201	Social Security (FICA) Contributions	$ 9,713	$ 10,959	$ 11,910
505.4335.51.2401	Retirement Contributions	$ 13,526	$ 19,748	$ 21,383
505.4335.51.2402	Deferred Comp-City Match	$ 130	$ 896	$ 1,200
505.4335.51.2701	Workers Compensation	$ 1,944	$ 2,120	$ 1,600
505.4335.51.2901	Medical	$ 30	$ 500	$ 200
505.4335.51.2000	*Sub-total: Employee Benefits*	*$ 63,499*	*$ 84,254*	*$ 94,313*
505.4335.51.0000	TOTAL PERSONAL SERVICES	$ 206,173	$ 227,504	$ 249,998

505.4335.52	PURCHASE/CONTRACT SERVICES			
505.4335.52.1001	Professional Consulting	$ 4,955	$ 6,000	$ 6,000
505.4335.52.1201	Legal Fees		$ 300	
505.4335.52.1202	Engineering Fees			
505.4335.52.1207	Survey/Planning			
505.4335.52.1300	Technical Fees/Lab	$ 21,978	$ 14,000	$ 25,000
505.4335.52.1301	Computer Software Support	$ 2,154	$ 3,000	$ 3,000
505.4335.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 29,087*	*$ 23,300*	*$ 34,000*
505.4335.52.2100	Custodial/Lawncare	$ -	$ -	$ -
505.4335.52.2201	M&R Building	$ 675	$ 5,000	$ 1,000
505.4335.52.2202	M&R Equipment	$ 5,110	$ 5,000	$ 5,000
505.4335.52.2203	M&R Vehicles	$ 5,972	$ 8,000	$ 3,000
505.4335.52.2204	M&R Digester/Aeration Basin/Clarif	$ 59,442	$ 50,000	$ 50,000
505.4335.52.2205	Sewer System M & R Treatment Plant	$ 1,786		
505.4335.52.2206	M&R Infrastructure Grounds			$ 3,000
505.4335.52.2320	Rentals	$ -	$ -	
505.4335.52.2321	Rental Equipment TP Enterprise	$ 6,708		$ 11,030
505.4335.52.2000	*Sub-total: Property Services*	*$ 79,693*	*$ 68,000*	*$ 73,030*
505.4335.52.3101	Insurance, Property/Liability/Fidelity	$ 33,142	$ 35,000	$ 35,000
505.4335.52.3102	Insurance, Liability Damages		$ -	
505.4335.52.3203	Cellular Phones	$ 429	$ 600	$ 480
505.4335.52.3204	Landline Phones	$ 1,212	$ 1,400	$ 1,212
505.4335.52.3206	Postage	$ 3,525	$ 3,600	$ 2,500
505.4335.52.3301	Advertising	$ 212	$ 200	$ 200
505.4335.52.3401	Printing and Binding			
505.4335.52.3501	Travel	$ 1,826	$ 2,500	$ 1,000
505.4335.52.3601	Dues and Fees	$ 349	$ 1,200	$ 300
505.4335.52.3701	Education and Training	$ 1,189	$ 1,500	$ 500
505.4335.52.3801	Licenses		$ 250	$ 250
505.4335.52.3900	Other Purchased Svc - Storm	$ 2,619		
505.4335.52.3906	Contracted Services	$ -	$ -	
505.4335.52.3000	*Sub-total: Other Purchased Services*	*$ 44,503*	*$ 46,250*	*$ 41,442*
505.4335.52.0000	TOTAL PURCHASED SERVICES	$ 153,283	$ 137,550	$ 148,472
505.4335.53	SUPPLIES			
505.4335.53.1101	General Supplies & Materials	$ 4,513	$ 6,500	$ 6,500
505.4335.53.1102	Janitorial Supplies			
505.4335.53.1103	Lab Supplies	$ 1,413	$ 5,000	$ 5,000
505.4335.53.1104	Chemicals	$ 24,684	$ 28,000	$ 20,000
505.4335.53.1105	Chemicals-Land Application Sites	$ 41,093	$ 45,000	$ 85,000
505.4335.53.1108	Vegetation Control			
505.4335.53.1270	Gasoline/Diesel	$ 12,919	$ 12,000	$ 12,000
505.4335.53.1301	Food	$ 831	$ 800	$ 700
505.4335.53.1401	Books and Periodicals			
505.4335.53.1601	Small Tools and Equipment	$ 933	$ 1,000	$ 1,000
505.4335.53.1602	Lab Equipment	$ 1,677	$ 8,000	$ 15,000
505.4335.53.1701	Uniforms	$ 4,408	$ 5,500	$ 5,500
505.4335.53.0000	TOTAL SUPPLIES	$ 92,471	$ 111,800	$ 150,700

505.4335.54	CAPITAL OUTLAY (MINOR)			
505.4335.54.1200	Sites/Improvements	$ -		
505.4335.54.1300	Buildings	$ -		
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.	$ 116,096	$ -	
505.4335.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 116,096	$ 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	$ 362,568	$ 370,000	$ 397,493
505.4335.56.1002	Amortization	$ -	$ -	
505.4335.56.0000	TOTAL DEPREC. AND AMORT.	$ 362,568	$ 370,000	$ 397,493
505.4335.57	OTHER COSTS			
505.4335.57.3300	Solid Waste Disposal Fees	$ -	$ -	$ -
505.4335.57.3401	Miscellaneous Expenses	$ 50		
505.4335.57.0000	TOTAL OTHER COSTS	$ 50	$ -	$ -
	Sub-total Wastewater TP Operating Expenses	**$ 930,641**	**$ 1,121,854**	**$ 946,663**
	Water Treatment, Distribution, & Sewer Collection System			
505.4400.51	PERSONAL SERVICES/BENEFITS			
505.4400.51.1100	Regular Employees	$ 390,102	$ 392,708	$ 428,980
505.4400.51.1300	Overtime	$ 6,993	$ 10,173	$ 11,190
505.4400.51.1000	*Sub-total: Salaries and Wages*	*$ 397,095*	*$ 402,881*	*$ 440,170*
505.4400.51.2102	Group Insurance	$ 86,549	$ 111,649	$ 131,310
505.4400.51.2103	Insurance Buy Out Program	$ 2,400	$ 2,400	$ 2,400
505.4400.51.2201	Social Security (FICA) Contributions	$ 28,123	$ 30,820	$ 33,675
505.4400.51.2401	Retirement Contributions	$ 36,579	$ 45,212	$ 49,402
505.4400.51.2402	Deferred Comp-City Match	$ 4,933	$ 8,672	$ 7,500
505.4400.51.2701	Workers Compensation	$ 14,862	$ 21,322	$ 16,000
505.4400.51.2901	Medical	$ 45	$ 500	$ 500
505.4400.51.2000	*Sub-total: Employee Benefits*	*$ 173,491*	*$ 220,575*	*$ 240,787*
505.4400.51.0000	TOTAL PERSONAL SERVICES	$ 570,586	$ 623,456	$ 680,957
505.4400.52	PURCHASE/CONTRACT SERVICES			
505.4400.52.1001	Professional Consulting	$ 447	$ 7,000	$ 1,000
505.4400.52.1200	Professional: Surveyors		$ -	
505.4400.52.1201	Legal Fees	$ 825	$ 500	$ 1,000
505.4400.52.1202	Engineering Fees	$ 70,942	$ 48,000	$ 75,000
505.4400.52.1207	Survey/Planning		$ 1,000	
505.4400.52.1300	Technical Fees/Lab	$ 12,856	$ 16,000	$ 20,000
505.4400.52.1301	Computer Software Support	$ 7,920	$ 8,500	$ 12,000
505.4400.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 92,990*	*$ 81,000*	*$ 109,000*
505.4400.52.2130	Custodial	$ -	$ -	$ -
505.4400.52.2201	M&R Buildings/Grounds	$ 8,717	$ 20,500	$ 15,000
505.4400.52.2202	M&R Equipment	$ 10,244	$ 15,000	$ 10,000

505.4400.52.2203	M&R Vehicles	$ 19,732	$ 7,500	$ 10,000
505.4400.52.2204	M&R Water System	$ 131,914	$ 145,000	$ 145,000
505.4400.52.2205	M&R Infrastructure Streets	$ 25,007	$ 8,000	$ 12,000
505.4400.52.2207	M&R Wells	$ 61,700	$ 135,000	$ 40,000
505.4400.52.2208	M&R Sewer System	$ 12,733	$ 355,000	$ 20,000
505.4400.52.2209	M&R Lift Stations	$ 39,998	$ 35,000	$ 35,000
505.4400.52.2320	Rentals	$ 7,892	$ 200	$ 200
505.4400.52.2321	Rental Equipment Wat Enterprise	$ 5,028		$ 52,130
505.4400.52.2000	*Sub-total: Property Services*	*$ 322,965*	*$ 721,200*	*$ 339,330*
505.4400.52.3101	Insurance, Property/Liability/Fidelity	$ 47,243		$ 44,000
505.4400.52.3102	Insurance, Liability Damages	$ 77,470	$ 4,000	$ 4,000
505.4400.52.3203	Cellular Phones	$ 2,330	$ 3,000	$ 2,350
505.4400.52.3204	Landline Phones	$ 1,212	$ 1,250	$ 1,212
505.4400.52.3206	Postage	$ 1,172	$ 2,500	$ 2,500
505.4400.52.3301	Advertising	$ 1,326	$ 1,000	$ 500
505.4400.52.3401	Printing and Binding			
505.4400.52.3501	Travel	$ 3,477	$ 5,500	$ 1,500
505.4400.52.3600	Dues and Fees	$ 89,485	$ 75,000	$ 155,000
505.4400.52.3602	Closing Fee GEFA Loan CWSRF15003			
505.4400.52.3603	GEFA Loan Fees			
505.4400.52.3701	Education and Training	$ 5,236	$ 5,000	$ 4,000
505.4400.52.3801	Licenses	$ 112	$ 1,000	$ 1,000
505.4400.52.3900	Other Purchased Services- Storm	$ 8,851		
505.4400.52.3904	Contracted Services-Tree Removal, etc.		$ -	
505.4400.52.3000	*Sub-total: Other Purchased Services*	*$ 237,914*	*$ 98,250*	*$ 216,062*
505.4400.52.0000	TOTAL PURCHASED SERVICES	$ 653,869	$ 900,450	$ 664,392
505.4400.53.	SUPPLIES			
505.4400.53.1100	Office Supplies	$ -	$ -	$ -
505.4400.53.1101	General Supplies & Materials	$ 7,450	$ 10,000	$ 8,000
505.4400.53.1102	Janitorial Supplies			
505.4400.53.1103	Lab Supplies	$ 12,100	$ 5,000	$ 2,500
505.4400.53.1104	Chemicals	$ 44,722	$ 50,000	$ 90,000
505.4400.53.1105	Supplies-Water System Maintenance	$ 2,768	$ 500	$ 500
505.4400.53.1108	Meters		$ 9,000	$ 5,000
505.4400.53.1220	Energy-Natural Gas	$ 6,443	$ 7,000	$ 7,500
505.4400.53.1234	Energy-Electricity	$ 6,378	$ 7,000	$ 5,000
505.4400.53.1270	Gasoline/Diesel	$ 22,515	$ 25,000	$ 21,000
505.4400.53.1301	Food	$ 1,575	$ 500	$ 600
505.4400.53.1401	Books and Periodicals		$ -	
505.4400.53.1601	Small Tools and Equipment	$ 4,004	$ 5,300	$ 10,000
505.4400.53.1701	Uniforms	$ 13,022	$ 14,000	$ 14,000
505.4400.53.0000	TOTAL SUPPLIES	$ 120,977	$ 133,300	$ 164,100
505.4400.54	CAPITAL OUTLAY (MINOR)			
505.4400.54.1150	Easements	$ -	$ -	$ -
505.4400.54.1200	Sites/Improvements		$ 14,000	$ 14,000
505.4400.54.1400	Infrastructure			
505.4400.54.1406	East Haynes Street Project	$ -		
505.4400.54.2301	Furniture and Fixtures	$ -		
505.4400.54.2401	Computers/Printers/Software	$ 3,168		
505.4400.54.2402	Computer Software Program	$ 6,560		
505.4400.54.2408	Other Equip Safety Grant		$ 27,000	$ 27,000
505.4400.54.2500	Other Equipment	$ -		
505.4400.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ 9,728	$ 41,000	$ 41,000

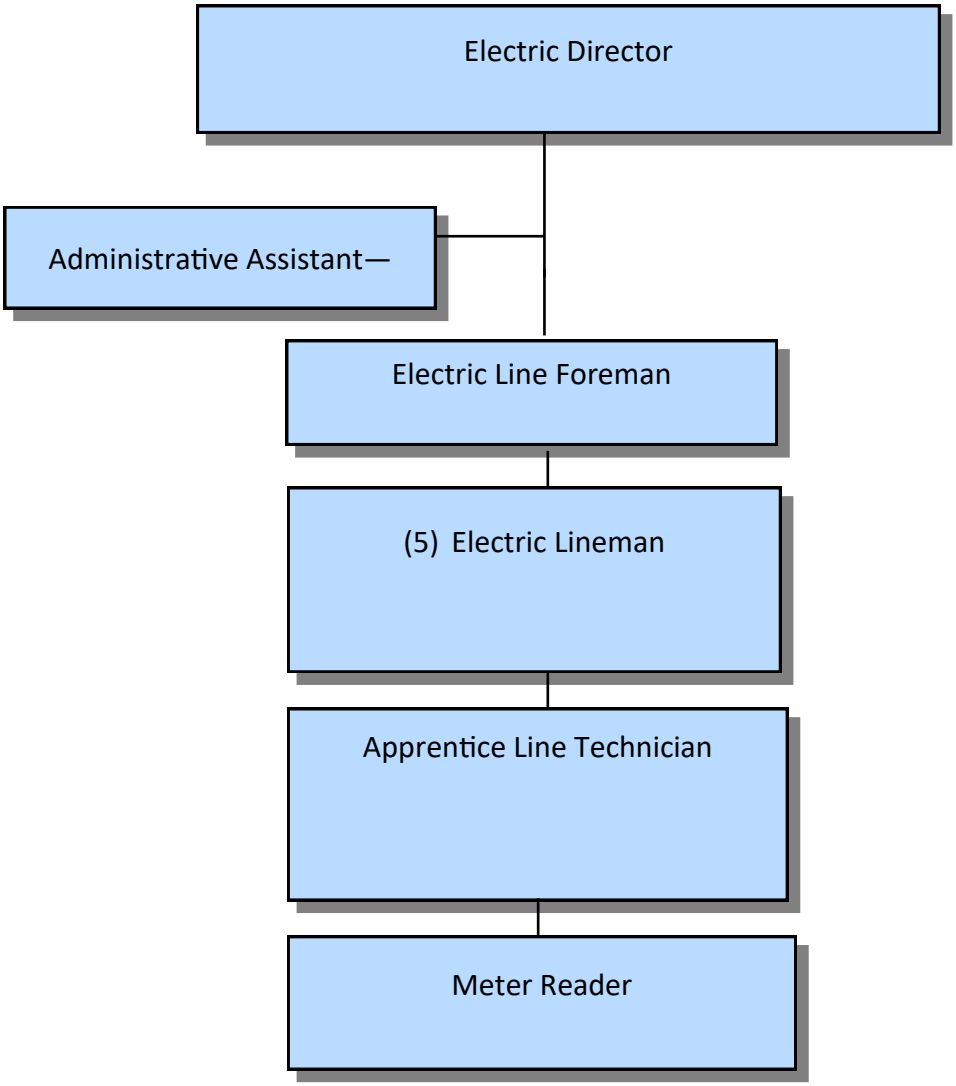
505.4400.55	INTERFUND/DEPT. CHARGES			
505.4400.55.0000	TOTAL INTERFUND/INTERDEP'T.	$ -	$ -	$ -
505.4400.56	DEPRECIATION & AMORTIZATION			
505.4400.56.1001	Depreciation	$ 510,319	$ 600,000	$ 649,740
505.4400.56.1002	Amortization	$ -	$ -	$ -
505.4400.56.0000	TOTAL DEPREC. AND AMORT.	$ 510,319	$ 600,000	$ 649,740
505.4400.57	OTHER COSTS			
505.4400.57.1010	DAR Triangle Water	$ 594	$ 700	$ 1,000
505.4400.57.3300	Solid Waste Disposal Fees	$ -		
505.4400.57.3401	Miscellaneous Expenses	$ 200	$ 1,000	$ 300
505.4400.57.0000	TOTAL OTHER COSTS	$ 794	$ 1,700	$ 1,300
	Sub-total WT Treatment, Distribution and Sewer System Expense	**$ 1,866,273**	**$ 2,299,906**	**$ 2,201,489**
	TOTAL OPERATING EXPENSES	**$ 2,934,116**	**$ 3,631,115**	**$ 3,379,114**
	OPERATING INCOME (LOSS)	**$ 299,160**	**$ (336,115)**	**$ (48,514)**
	NON-OPERATING REVENUES			
	INVESTMENT INCOME			
505.36.1000	Interest Revenue	$ 41,375	$ 36,175	$ 36,500
505.36.0000	TOTAL INVESTMENT INCOME	$ 41,375	$ 36,175	$ 36,500
	MISCELLANEOUS REVENUE			
505.38.1000	Tank Attachment Rental	$ 38,888	$ 39,000	$ 42,000
505.38.9000	Miscellaneous Income	$ -	$ -	$ -
505.38.9020	Reimbursement for damaged property	$ 69,945	$ -	$ -
505.38.0000	TOTAL MISCELLANEOUS	$ 108,833	$ 39,000	$ 42,000
	OTHER FINANCING SOURCES			
505.38.9100	Sale of Material	$ 461	$ 100	$ 200
505.38.9300	Other Revenue-Reimbursement	$ 485	$ -	
505.38.9510	DAR Triangle Water Use	$ 722	$ 750	$ 1,000
505.39.1001	Transfer in from ARPA		$ -	$ 750,000
505.39.2100	Sale of Equipment/Vehicles	$ 10,825	$ -	
505.39.2200	Sale of Capital Assets	$ -	$ -	
505.39.0000	TOTAL OTHER FINANCING SOURCES	$ 12,493	$ 850	$ 751,200
	TOTAL NON-OPERATING REVENUE	**$ 162,701**	**$ 76,025**	**$ 829,700**
	NON-OPERATING EXPENSES			
505.4400.58.2300	GEFA Interest 2002-L22WS	$ 1,466	$ -	
505.4400.58.2310	GEFA Interest DW00-023	$ 2,807	$ 1,358	$ 96
505.4400.58.2320	GEFA Interest 2002-L23WQ			
505.4400.58.2330	GEFA Interest Walden Woods 2010-L06WJ	$ 20,921	$ 18,401	$ 15,800
505.4400.58.2340	GEFA Interest CW SRF 15-003	$ 8,593	$ 7,961	$ 7,323

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	$ 255,128	$ 250,623	$ 245,033
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	$ 145,580		$ 1,019,000
505.9000.61.1005	Transfer to Electric Fund-Utility Bill	$ -	$ -	$ -
505.0000.00.0000	**TOTAL NON-OPERATING EXPENSE**	**$ 434,495**	**$ 278,343**	**$ 1,287,252**
	NET POSITION	**$ 27,366**	**$ (538,433)**	**$ (506,066)**

CASH FLOWS FROM OPERATING ACTIVITIES - WATER/ SEWER FUND	
Operating Income (loss)	$ (48,514)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 1,047,233
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	$ 998,719
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfer from ARPA	$ 750,000
Operating transfer in (out) to the Electric Fund	$ -
Operating transfer in (out) to the CIP Fund	$ (1,019,000)
Net cash provided (used) by noncapital financing activities	$ (269,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of fixed assets	
Equipment	
Proceeds from long-term borrowing:	
Proceeds from sale of assets	
Principal payments on notes payable:	
GEFA Loan DW00-023 Dated 12/31/05	$ (12,787)
GEFA Loan 2010-L06WJ Dated 10/1/2011	$ (69,669)
GEFA Loan SRF CW15003 Dated 4/1/2017	$ (62,315)
Principal payments on revenue bonds payable:	
USDA Revenue Bonds	$ (286,126)
Principal payments on capital leases	
Interest payments:	
GEFA Loans Interest	$ (23,219)
USDA Loan Interest	$ (245,654)
Capital contributions:	
Net cash used by capital and related financing activities	$ (699,770)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	$ 36,500
Rental Income	$ 42,000
Miscellaneous Income	
NET INCREASE (DECREASE) IN CASH	$ 108,449


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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 804,777	$ 873,777	$ 706,398	-19.16%
Purchase/Contract Services	$ 4,199,135	$ 3,322,746	$ 5,390,163	62.22%
Supplies	$ 60,018,930	$ 75,321,730	$ 96,366,035	27.94%
Capital Outlay (Minor)	$ 195,540	$ 58,378		0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation	$ 194,392	$ 210,000	$ 219,683	4.61%
Other Costs	$ 2,116	$ 28,004	$ 4,004	-85.70%
Debt Service	$ -	$ -	$ -	0.00%
Total Operating Expenses	$ 65,414,889	$ 79,814,635	$ 102,686,284	28.66%

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of residential customers	2,255	2,219	2,219
Number of commercial non-demand customers	464	460	460
Number of commerical demand customers	139	134	134
Number of industrial customers	4	4	4
Total kWh purchased from MEAG and SEPA	1,574,059,284	1,886,753,634	1,914,952,000
Total kWh sold to retail customers	1,574,994,355	1,882,425,390	1,910,559,069
Percentage of energy lost	0.13%	0.23%	0.23%
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	$2,772,420	$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	$ 28,223,060	$29,000,000	$ 29,000,000
Ratio of Electric System Net Position to Annual Debt Service Payments (P & I)	0.0%	0.0%	0.0%
Number of FTE employees	10	10	10
Net Income (Loss) per FTE employee	$2,822,306	$2,900,000	$2,900,000

Account Number	Account Description or Title ELECTRIC FUND	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended
	OPERATING REVENUES:			
510.33.6210	Power Donated			
510.33.6220	Power Donated			
510.34.4310	Electric Sales	$ 70,026,594	$ 86,387,000	$ 111,000,000
510.34.4312	Security Light Sales	$ 162,139	$ 162,000	$ 165,000
510.34.4313	Transformer Sales		$ -	
510.34.4314	Permanent Pole Service	$ 250	$ 450	$ 450
510.34.4315	Temporary Pole Service	$ 1,240	$ 500	$ 350
510.34.4318	File Fee: Delinquent Electric Bills		$ -	
510.34.4319	Sales Tax-Vendors Comp	$ 22,013	$ 23,000	$ 40,000
510.34.4321	ECG Over-Recovery Excess Dist.		$ -	
510.34.4322	Underground Service Add'l Charge	$ 40,076	$ 500	$ 1,000
510.34.4324	Chargepoint Chg Station	$ 2,007		$ 5,000
510.34.	*Sub-total: Electric Charges*	*$ 70,254,319*	*$ 86,573,450*	*$ 111,211,800*
510.34.6900	Other Fees	$ -	$ -	$ -
510.34.6912	Tamper Fees		$ -	$ -
510.34.6921	Late Payment Penalties and Interest	$ 94,255	$ 100,000	$ 100,000
510.34.6931	Cut-off Fees	$ 36,880	$ 37,000	$ 37,000
510.34.9300	Return Check Fee	$ 630	$ 750	$ 750
510.34.9900	Convenience Fees	$ 6,665	$ 7,000	$ 7,000
510.34.9910	Transfer Fee for Existing Customers	$ 975	$ 500	$ 650
510.34.9915	Account Establish & Connection Fee	$ 3,360	$ 4,000	$ 3,000
510.34.9920	Same Day Service Fee		$ -	
510.34.9925	Meter Test Fee		$ -	
510.34.9950	Security Light Connect with Pole	$ 1,000	$ 500	$ 500
510.34.	*Sub-total: Other Fees*	*$ 143,765*	*$ 149,750*	*$ 148,900*
510.34.0000	TOTAL CHARGES FOR SERVICES	$ 70,398,084	$ 86,723,200	$ 111,360,700
	TOTAL OPERATING REVENUES	**$ 70,398,084**	**$ 86,723,200**	**$ 111,360,700**
	OPERATING EXPENSES:			
510.4600.51	PERSONAL SERVICES/BENEFITS			
510.4600.51.1100	Regular Employees	$ 560,198	$ 602,590	$ 503,797
510.4600.51.1200	Part-Time	$ 26,502	$ 25,000	
510.4600.51.1300	Overtime	$ 29,893	$ 11,364	$ 13,550
510.4600.51.1000	*Sub-total: Salaries and Wages*	*$ 616,593*	*$ 638,954*	*$ 517,347*
510.4600.51.2102	Group Insurance	$ 61,582	$ 81,511	$ 69,010
510.4600.51.2103	Insurance Buyout Program	$ 7,200	$ 7,200	$ 7,200
510.4600.51.2201	Social Security (FICA) Contributions	$ 46,461	$ 46,967	$ 36,066
510.4600.51.2401	Retirement Contributions	$ 54,837	$ 75,797	$ 60,725
510.4600.51.2402	Deferred Comp-City Match	$ 8,892	$ 12,168	$ 9,000
510.4600.51.2701	Workers Compensation	$ 8,962	$ 10,780	$ 6,750
510.4600.51.2901	Employee Drug Screening/Physicals	$ 250	$ 400	$ 300
510.4600.51.2000	*Sub-total: Employee Benefits*	*$ 188,184*	*$ 234,823*	*$ 189,051*
510.4600.51.0000	TOTAL PERSONAL SERVICES	$ 804,777	$ 873,777	$ 706,398
510.4600.52	PURCHASE/CONTRACT SERVICES			
510.4600.52.1001	Professional-Consulting	$ 31,616	$ 24,000	$ 40,000
510.4600.52.1002	Professional-Consulting ECG	$ 238,257	$ 248,971	$ 306,928
510.4600.52.1201	Legal Fees	$ 16,281	$ 16,000	$ 10,000
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	$ 33,011	$ 30,000	$ 30,000
510.4600.52.1000	*Sub-total: Prof. and Tech. Services*	*$ 319,165*	*$ 319,071*	*$ 387,028*
510.4600.52.2130	Custodial	$ -	$ 320	$ 820
510.4600.52.2201	Rep. and Maint. (Buildings/Grounds)	$ 775	$ 1,425	$ 1,425
510.4600.52.2202	Rep. and Maint. (Equipment)	$ 5,596	$ 10,000	$ 12,000
510.4600.52.2203	Rep. and Maint. (Vehicles-Parts)	$ 15,862	$ 16,500	$ 25,000
510.4600.52.2204	Rep. and Maint. (Lines)	$ 41,943	$ 115,000	$ 120,000
510.4600.52.2320	Rentals	$ 8,843	$ 500	$ 500
510.4600.52.2321	Rental Equipment Elct Enterprise	$ 5,984	$ 11,740	$ 11,050
510.4600.52.2000	*Sub-total: Property Services*	*$ 79,003*	*$ 155,485*	*$ 170,795*
510.4600.52.3101	Insurance, Property/Liability/Fidelity	$ 56,656	$ 70,000	$ 120,000
510.4600.52.3102	Insurance, Liability Damages	$ 2,132	$ -	$ 3,000
510.4600.52.3203	Cell Phones	$ 2,273	$ 2,700	$ 2,500
510.4600.52.3204	Landline Phones	$ 1,032	$ 1,040	$ 1,040
510.4600.52.3206	Postage	$ 22,505	$ 23,750	$ 25,000
510.4600.52.3301	Advertising	$ 353	$ 700	$ 700
510.4600.52.3501	Travel	$ 4,158	$ 8,000	$ 8,000
510.4600.52.3600	Dues and Fees	$ 113,746	$ 114,000	$ 190,000
510.4600.52.3601	Franchise Fees	$ 2,814,885	$ 2,600,000	$ 4,446,600
510.4600.52.3701	Education and Training	$ 825	$ 2,500	$ 10,000
510.4600.52.3800	Licenses-Professional			$ -
510.4600.52.3850	Tree Removal	$ 20,474	$ 25,000	$ 25,000
510.4600.52.3900	Other Purchased Svc- Storm HELENE	$ 761,928	$ -	$ -
510.4600.52.3901	Wrecker Services		$ 500	$ 500
510.4600.52.3000	*Sub-total: Other Purchased Services*	*$ 3,800,967*	*$ 2,848,190*	*$ 4,832,340*
510.4600.52.0000	TOTAL PURCHASED SERVICES	$ 4,199,135	$ 3,322,746	$ 5,390,163
510.4600.53	SUPPLIES			
510.4600.53.1001	Kaolin Festival	$ -	$ 550	$ 1,000
510.4600.53.1101	Office Supplies	$ -	$ -	$ -
510.4600.53.1104	Janitorial Supplies	$ -	$ -	$ -
510.4600.53.1106	General Supplies and Materials	$ 91,345	$ 75,000	$ 84,000
510.4600.53.1220	Energy-Natural Gas	$ 3,639	$ 3,950	$ 4,305
510.4600.53.1230	Electricity			$ -
510.4600.53.1270	Gasoline/Diesel	$ 16,880	$ 19,000	$ 19,000
510.4600.53.1301	Food	$ 2,108	$ 1,200	$ 1,200
510.4600.53.1401	Books and Periodicals			$ -
510.4600.53.1530	Electricity Purchased	$ 59,796,735	$ 75,000,000	$ 96,000,000
510.4600.53.1601	Small Tools and Equipment	$ 2,140	$ 7,000	$ 11,000
510.4600.53.1701	Uniforms	$ 12,279	$ 14,530	$ 14,530
510.4600.53.1702	Decorations		$ 2,500	$ 50,000
510.4600.53.1703	Meters	$ 4,398	$ 8,000	$ 6,000
510.4600.53.1704	Street Lights	$ 36,436	$ 55,000	$ 40,000
510.4600.53.1705	Transformers	$ 37,619	$ 100,000	$ 100,000
510.4600.53.1708	Poles	$ 15,351	$ 35,000	$ 35,000
510.4600.53.	TOTAL SUPPLIES	$ 60,018,930	$ 75,321,730	$ 96,366,035
510.4600.54	CAPITAL OUTLAY (MINOR)			
510.4600.54.1000	Property		$ -	$ -
510.4600.54.1201	Sites/Improvements		$ -	$ -
510.4600.54.1300	Buildings		$ -	$ -

510.4600.54.1401	Infrastructure: Industrial Park, etc.	$ 67,409	$ 30,028	
510.4600.54.1407	Project Sonic	$ 28,350	$ 28,350	
510.4600.54.1409	Capital Outlay:LED Street Light Project			
510.4600.54.1708	Capital Outlay: Infrastructure	$ 99,781		
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)	$ 195,540	$ 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	$ 194,392	$ 210,000	$ 219,683
510.4600.56.0000	TOTAL DEPREC. AND AMORT.	$ 194,392	$ 210,000	$ 219,683
510.4600.57	OTHER COSTS			
510.4600.57.1000	WACO Rec Dept Utilities Expense TX	$ -	$ -	$ -
510.4600.57.1010	DAR Utilities Expense TX	$ 430	$ 504	$ 504
510.4600.57.1101	Economic Development Cost		$ -	
510.4600.57.3300	Solid Waste Disposal Fees		$ -	
510.4600.57.3401	Miscellaneous Expenses	$ 1,225	$ 1,500	$ 1,500
510.4600.57.4000	Bad Debts		$ -	
510.4600.57.4101	Collection Costs	$ 461	$ 1,000	$ 2,000
510.4600.57.9000	Contingencies		$ 25,000	
510.4600.57.0000	TOTAL OTHER COSTS	$ 2,116	$ 28,004	$ 4,004
510.4600.58	DEBT SERVICE			
510.4600.58.2000	Interest - Radio Equipment	$ -	$ -	$ -
510.4600.58.0000	TOTAL DEBT SERVICE	$ -	$ -	$ -
	TOTAL OPERATING EXPENSES	**$ 65,414,890**	**$ 79,814,635**	**$ 102,686,283**
	OPERATING INCOME (LOSS)	**$ 4,983,194**	**$ 6,908,565**	**$ 8,674,417**
	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	$ 858,428	$ 700,000	$ 850,000
510.37.1000	Meag Investment Income	$ -	$ -	$ -
510.37.2000	Change in FMV Investments	$ -	$ -	$ -
510.36.0000	TOTAL INVESTMENT INCOME	$ 858,428	$ 700,000	$ 850,000
	MISCELLANEOUS REVENUE			
510.38.1000	Pole Rental	$ 73,807	$ 74,500	$ 78,000
510.38.9000	Miscellaneous Income	$ (101)	$ 400	$ 400

510.38.9020	Liability Refund-Insurance	$ 20,139	$ -	
510.38.9022	Grants-GMA & Others		$ -	
510.38.9100	Sale of Material	$ 2,810	$ 500	$ 500
510.38.9180	Cash, Over & Under	$ 18	$ -	
510.38.9300	Miscellaneous Reimbursement	$ 181,330	$ -	
510.38.9510	DAR Triangle Utilities-Elec	$ 430	$ 500	$ 500
510.38.9520	WACO Rec Dept Utilities	$ -	$ -	$ -
510.38.0000	TOTAL MISCELLANEOUS	$ 278,433	$ 75,900	$ 79,400
510.39	OTHER FINANCING SOURCES			
510.39.1001	Transfer in from ARPA Funds		$ -	$ -
510.39.2100	Sale of Equipment/Vehicles	$ 10,761	$ -	$ -
510.39.2200	Sale of Capital Assets		$ -	$ -
	Transfer from Water/Sewer Fund-Utilities		$ -	$ -
510.39.0000	TOTAL OTHER FINANCING SOURCES	$ 10,761	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 1,147,622**	**$ 775,900**	**$ 929,400**
510.9000.61	**NON-OPERATING EXPENSES**			
510.9000.61.1001	Transfer to General Fund	$ -	$ -	$ 250,000
510.9000.61.1007	Transfer to General Fund- Econ. Dev.	$ -	$ 1,490,000	$ 3,500,000
510.9000.61.1002	Transfer to Telecom Fund	$ -		
510.9000.61.1003	Transfer to CIP- Electric Fund		$ 659,504	$ 810,950
510.9000.61.1005	Transfer to Water/Sewer Fund	$ -	$ -	$ -
510.9000.61.1006	Transfer to Solid Waste Fund	$ -	$ -	$ -
510.0000.00.0000	**TOTAL NON-OPERATING EXPENSE**	**$ -**	**$ 2,149,504**	**$ 4,560,950**
	NET POSITION	**$ 6,130,816**	**$ 5,534,961**	**$ 5,042,867**

CASH FLOWS FROM OPERATING ACTIVITIES - ELECTRIC FUND	
Operating Income (loss)	$ 8,674,417
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 219,683
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	$ 8,894,100
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other governments/ authorities - MEAG	
Operating transfer in (out) to the General Fund-Econ Dev	$ (3,750,000)
Operating transfer in (out) to the Water/Sewer Fund	
Operating transfer in (out) to the CIP Fund	$ (810,950)
Net cash provided (used) by noncapital financing activities	$ (4,560,950)
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	$ 850,000
Rental Income	
Miscellaneous Income	$ 79,400
NET INCREASE (DECREASE) IN CASH	$ 5,262,550


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

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.

Begining in September of 2025, yard waste and leaf and limbs are also picked up by Ryland curbside one time each week following a route system. This service is included in the residential fee paid by the customer.

EXPENSES SUMMARY

	FY 2024 Actual	FY 2025 Budgeted	FY2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 222,142	$ 250,162		-100.00%
Purchase/Contract Services	$ 1,054,892	$ 1,136,250	$ 1,484,683	30.67%
Supplies	$ 20,619	$ 25,050	$ 6,400	-74.45%
Capital Outlay (Minor)	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation	$ 16,867	$ 16,500	$ 32,046	94.22%
Other Costs	$ 71,790	$ 65,000	$ -	-100.00%
Debt Service	$ -	$ -	$ -	0.00%
Total Operating Expenses	$ 1,386,310	$ 1,492,962	$ 1,523,128	2.02%

PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected

Number of residential customers (housing units) at FY end	2,365	2,100	2,100
Number of solid waste collection FTE employees	2	2	0
Average number of residential customers per FTE employee	1041	1027	1030
Operating Expenditures for solid waste collection	$1,386,310	$1,492,962	$1,523,128
Average cost per residential customer (87% of total customers)	$617	$709	$722
Tonage of yardwaste collected	2,230	2,609	1,800
Average tons of yardwaste collected per residential customer	0.94	0.84	0.85
Tonage of residential garbage collected	2,424	2,221	2,300
Average tons of garbage collected per residential customer	1.01	1.10	1.08
Number of commercial customers at FY end	203	225	230
Commerical dumpsters emptied during FY(cubic yards)	152,007	148,863	150,000
City's charge to commercial customers	$441,888	$500,000	$525,000
Average cost per commercial customer	$2,176	$2,222	$2,282
Tonnage of commercial garbage collected	4,560	3,725	3,800
Average tons of garbage collected per commercial customer	22	17	20
Average cost per ton for commercial collection	$96	$134	$138

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

Account Number	Account Description or Title SOLID WASTE FUND	FY 2024 Actual	FY 2025 Budget	FY 2026 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	$ 607,440	$ 610,000	$ 764,390
540.34.4112	Commercial Collection Charge	$ 867,905	$ 867,412	$ 895,350
540.34.4113	Commercial Bulk Waste Charge	$ -	$ -	$ -
540.34.4110	*Sub-total: Refuse Collection Charges*	*$ 1,475,345*	*$ 1,477,412*	*$ 1,659,740*
540.34.4191	Late Payment P & I: Collection		$ -	$ -
540.34.4314	Solid Waste Late Fees	$ (13)	$ -	$ -
540.34.	*Sub-total: Other Fees*	*$ (13)*	*$ -*	*$ -*
540.34.0000	TOTAL CHARGES FOR SERVICE	$ 1,475,332	$ 1,477,412	$ 1,659,740
	TOTAL OPERATING REVENUES	**$ 1,475,332**	**$ 1,477,412**	**$ 1,659,740**
	OPERATING EXPENSES:			
540.4585.51	PERSONAL SERVICES/BENEFITS			
540.4585.51.1100	Regular Employees	$ 159,319	$ 162,612	
540.4585.51.1300	Overtime	$ 1,329	$ 1,407	
540.4585.51.1000	*Sub-total: Salaries and Wages*	*$ 160,648*	*$ 164,019*	*$ -*
540.4585.51.2102	Group Insurance	$ 28,024	$ 38,383	
540.4585.51.2103	Insurance Buyout Program	$ 2,400	$ 2,400	
540.4585.51.2201	Social Security (FICA) Contributions	$ 11,964	$ 12,548	
540.4585.51.2401	Retirement Contributions	$ 14,764	$ 18,884	
540.4585.51.2402	Deferred Comp-City Match			
540.4585.51.2701	Workers Compensation	$ 4,342	$ 13,628	
540.4585.51.2902	Employee Drug Screening/Physicals		$ 300	
540.4585.51.2000	*Sub-total: Employee Benefits*	*$ 61,494*	*$ 86,143*	*$ -*
540.4585.51.0000	TOTAL PERSONAL SERVICES	$ 222,142	$ 250,162	$ -
540.4585.52	PURCHASE/CONTRACT SERVICES			
540.4585.52.1001	Consulting	$ -	$ -	$ -
540.4585.52.1201	Professional-Legal	$ 40	$ 100	$ 250
540.4585.52.1202	Engineering Fees			
540.4585.52.1301	Computer Software Support	$ 4,537	$ 5,000	
540.4585.52.2201	Rep. and Maint. (Buildings/Grounds)		$ 200	
540.4585.52.2202	Rep. and Maint. (Equipment)	$ 830	$ 2,000	
540.4585.52.2203	Rep. and Maint. (Vehicles-Parts)	$ 12,984	$ 1,100	$ 1,000
540.4585.52.2320	Rentals			
540.4585.52.2321	Rental Equipment SW Enterprise	$ -		
540.4585.52.2000	*Sub-total: Property Services*	*$ 18,391*	*$ 8,400*	*$ 1,250*

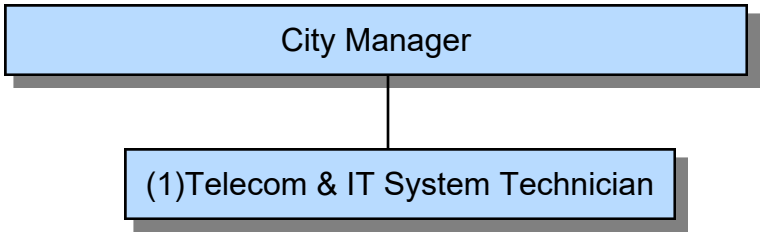
540.4585.52.3101	Insurance, Property/Liability/Fidelity	$ 5,341	$ 5,500	$ 2,000
540.4585.52.3102	Insurance, Liability Damages		$ -	
540.4585.52.3204	Landline Phones	$ 35		
540.4585.52.3206	Postage	$ 150	$ 150	$ 150
540.4585.52.3301	Advertising	$ 268	$ 200	$ 300
540.4585.52.3501	Travel		$ 500	
540.4585.52.3601	Dues & Fees	$ 2,183	$ 1,000	$ 500
540.4585.52.3701	Education and Training		$ 500	
540.4585.52.3850	Contracted Services-Ryland	$ 1,019,074	$ 1,120,000	$ 1,480,483
540.4585.52.3851	Recycling Contracted Services	$ -	$ -	
540.4585.52.3900	Other Purchased Svc - Storm HELENE	$ 9,450	$ -	
540.4585.52.3000	*Sub-total: Other Purchased Services*	*$ 1,036,501*	*$ 1,127,850*	*$ 1,483,433*
540.4585.52.0000	TOTAL PURCHASED SERVICES	$ 1,054,892	$ 1,136,250	$ 1,484,683
540.4585.53	SUPPLIES			
540.4585.53.1101	General Supplies & Materials	$ 1,372	$ 2,000	$ 400
540.4585.53.1270	Gasoline/Diesel	$ 10,735	$ 14,000	$ 1,000
540.4585.53.1301	Food	$ 266	$ 300	
540.4585.53.1550	Tire Disposal	$ 1,724	$ 2,000	$ 5,000
540.4585.53.1601	Small Tools and Equipment	$ 14	$ 250	
540.4585.53.1701	Uniforms	$ 6,508	$ 6,500	
540.4585.53.0000	TOTAL SUPPLIES	$ 20,619	$ 25,050	$ 6,400
	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	$ 16,500	$ 32,046
540.4585.56.0000	TOTAL DEPREC. AND AMORT.	$ 16,867	$ 16,500	$ 32,046
540.4585.57	OTHER COSTS			
540.4585.57.3300	Solid Waste Disposal Fees	$ 71,565	$ 65,000	
540.4585.57.3401	Miscellaneous Expenses	$ 225		
540.4585.57.0000	TOTAL OTHER COSTS	$ 71,790	$ 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	**$ 1,386,310**	**$ 1,492,962**	**$ 1,523,129**

	OPERATING INCOME (LOSS)	**$ 89,022**	**$ (15,550)**	**$ 136,611**
	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		$ -	$ -
540.39.2100	Sale of Equipment/Vehicles	$ -	$ 20,000	
540.39.0000	TOTAL INVESTMENT INCOME	$ -	$ 20,000	$ -
540.9000.61.1002	Transfer from Electric Fund	$ -		
	TOTAL NON-OPERATING REVENUE	**$ -**	**$ 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	**$ 89,022**	**$ 4,450**	**$ 136,611**

CASH FLOWS FROM OPERATING ACTIVITIES - SOLID WASTE COLLECTION FUND	
Operating Income (loss)	$ 136,611
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 32,046
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	$ 168,657
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	$ 168,657


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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 2026, 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 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed	Percentage Increase
Personal Services/Benefits	$ 109,492	$ 118,478	$ 132,379	11.73%
Purchase/Contract Services	$ 106,022	$ 95,580	$ 31,325	-67.23%
Supplies	$ 38,910	$ 49,700	$ 47,400	-4.63%
Capital Outlay (Minor)			$ 2,000	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	0.00%
Depreciation	$ 33,490	$ 34,500	$ 18,210	-47.22%
Other Costs	$ -	$ 300		-100.00%
Total Expenses	$ 287,913	$ 298,558	$ 231,314	-22.52%

	FY 2024 Actual	FY 2025 Budgeted	FY 2026 Proposed
Fiber Sales for Telecom	99,292	113,333	130,000

Objectives for Telecom:

1. Repatch and label all fiber nodes for better management and security.
2. Retire all fiber optic transceivers and move all circuits to fiber optic switches.
3. Relocate all equipment and patch panels from the center equipment rack to the left equipment rack and then remove the empty rack at the Police Department.

Objectives for IT:

1. Retire end of life servers by moving processes to cloud and/or local NAS.
2. Move from local file storage to local/OneDrive storage for data redundancy and secure backup.
3. Implement security awareness training.
4. Implement a work order ticketing system.
5. Better secure the network through network security audits and penetration testing.
6. Perform security audits and restructure the existing file system.
7. Perform security audits on user accounts in the active directory.
8. Create and implement more secure global policies on the domain controllers.

Account Number	Account Description or Title Telecom Fund	FY 2024 Actual	FY 2025 Budget	FY 2026 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	$ 113,141	$ 113,209	$ 113,200
570.34.5625	Fiber Services Setup	$ -	$ -	$ -
	Sub-total: Telecom Charges	*$ 113,141*	*$ 113,209*	*$ 113,200*
570.34.6921	Delinquent Penalties	$ 1,176	$ 1,600	$ 1,100
570.34.9000	Other Charges for Services		$ -	
570.34.9300	Return Check Fee		$ -	
570.34.9935	Activation Fees, Etc	$ 199	$ -	
570.38.1000	Pole Rental	$ -	$ -	$ -
570.38.1010	Tower Rent	$ -	$ -	$ -
	Sub-total: Other Revenue	*$ 1,375*	*$ 1,600*	*$ 1,100*
	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		$ -	$ -
570.39.2100	Sale of Equipment/Vehicles	$ -	$ -	$ -
	Sub-total: Other	$ -	$ -	$ -
	TOTAL CHARGES FOR SERVICES	$ 114,516	$ 114,809	$ 114,300
	TOTAL OPERATING REVENUES	**$ 114,516**	**$ 114,809**	**$ 114,300**
	OPERATING EXPENSES:			
570.4750.51.	PERSONAL SERVICES/BENEFITS			
570.4750.51.1100	Regular Employees	$ 83,849	$ 85,150	$ 93,684
570.4750.51.1300	Over-Time		$ -	
570.4750.51.2102	Group Insurance	$ 10,100	$ 12,817	$ 16,612
570.4750.51.2201	Social Security (FICA) Contributions	$ 6,275	$ 6,514	$ 7,167
570.4750.51.2401	Retirement Contributions	$ 4,624	$ 9,367	$ 10,305
570.4750.51.2402	Deferred Comp-City Match	$ 2,298	$ 2,555	$ 2,810
570.4750.51.2701	Workers Comp	$ 2,346	$ 2,075	$ 1,801
570.4750.51.0000	TOTAL PERSONAL SERVICES	$ 109,492	$ 118,478	$ 132,379
570.4750.52	PURCHASED/CONTRACTED SERVICES			
570.4750.52.1001	Consulting	$ -	$ 1,500	$ 1,500
570.4750.52.1201	Legal	$ 825	$ 1,000	$ 1,000
570.4750.52.1202	Engineering/Planning		$ 50,000	

570.4750.52.1203	Medical			
570.4750.52.1204	Computer Programming/Consulting	$ 2,364	$ 13,535	$ 3,000
570.4750.52.1205	Public Relations		$ -	
570.4750.52.1206	Professional Marketing		$ -	
570.4750.52.1301	Computer Software Support	$ 8,650	$ 5,600	$ 6,000
570.4750.52.1000	*Sub-total: prof. & tech. services*	*$ 11,839*	*$ 71,635*	*$ 11,500*
	PURCHASED PROPERTY SERVICES			
570.4750.52.2201	M&R Buildings	$ 320	$ -	$ -
570.4750.52.2202	M&R Equipment	$ 6,142	$ 1,500	$ 1,500
570.4750.52.2203	M&R Vehicles		$ 1,200	$ 1,200
570.4750.52.2204	M&R Lines	$ 12,840	$ 1,000	
570.4750.52.2320	Pole Attachment Rental	$ 3,646	$ 3,700	$ 4,000
570.4750.52.2000	*Sub-total Purchased Property Services*	*$ 22,948*	*$ 7,400*	*$ 6,700*
	OTHER PURCHASED SERVICES			
570.4750.52.3101	Insurance, Property/Liability/Fidelity	$ 1,567	$ 1,625	$ 830
570.4750.52.3203	Cellular Phones	$ 1,325	$ 1,300	$ 975
570.4750.52.3204	Landline Phones	$ 385	$ 420	$ 420
570.4750.52.3206	Postage	$ 150	$ 200	$ 225
570.4750.52.3301	Advertising		$ 1,000	$ 200
570.4750.52.3401	Printing and Binding		$ -	
570.4750.52.3501	Travel	$ 839	$ 1,000	$ 600
570.4750.52.3600	Dues & Fees	$ 3,330	$ 3,200	$ 3,200
570.4750.52.3601	Franchise Fees	$ 5,676	$ 5,800	$ 5,675
570.4750.52.3701	Education and Training	$ 1,175	$ 2,000	$ 1,000
570.4750.52.3900	Other Purchased Svc: Storm	$ 56,788		
570.4750.52.3910	Contracted Services	$ -	$ -	$ -
570.4750.52.3000	*Sub-total: Other Purchased Services*	*$ 71,235*	*$ 16,545*	*$ 13,125*
570.4750.52.0000	TOTAL PURCHASED SERVICES	$ 106,022	$ 95,580	$ 31,325
570.4750.53.1100	SUPPLIES			
570.4750.53.1101	Office Supplies	$ -	$ -	$ -
570.4750.53.1106	General Supplies & Materials	$ 2,618	$ 8,000	$ 8,000
570.4750.53.1220	Energy-Natural/Propane Gas	$ 360	$ 300	
570.4750.53.1270	Gas/Diesel	$ 965	$ 900	$ 900
570.4750.53.1301	Food	$ 49	$ 200	$ 200
570.4750.53.1401	Books and Periodicals		$ -	
570.4750.53.1530	Inventory Purchased for Resale	$ 34,918	$ 38,000	$ 36,000
570.4750.53.1540	Statewide Telecom Ntwk(Levelized)		$ -	
570.4750.53.1601	Small Tools & Equipment	$ -	$ 2,000	$ 2,000
570.4750.53.1700	Uniforms	$ -	$ 300	$ 300
570.4750.53.0000	TOTAL SUPPLIES	$ 38,910	$ 49,700	$ 47,400

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	$ -	$ -	$ 2,000
570.4750.54.2403	Website	$ -	$ -	$ -
570.4750.54.2500	Other Equipment	$ -	$ -	$ -
570.4750.54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ -	$ 2,000
	DEPRECIATION & AMORTIZATION			
570.4750.56.1000	Depreciation	$ 33,490	$ 34,500	$ 18,210
	TOTAL DEPREC. & AMORT.	$ 33,490	$ 34,500	$ 18,210
570.4750.57	OTHER COSTS			
570.4750.57.3401	Miscellaneous Expenses	$ -	$ 300	
570.4750.57.3500	Other Costs	$ -	$ -	$ -
570.4750.57.0000	TOTAL OTHER COSTS	$ -	$ 300	$ -
	TOTAL OPERATING EXPENSES	$ 287,914	$ 298,558	$ 231,314
	OPERATING INCOME (LOSS)	$ (173,398)	$ (183,749)	$ (117,014)
	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		$ -	$ -
570.9000.61.1003	Transfer to CIP	$ 58,068	$ -	$ -
570.9000.61.1009	Transfer to Solid Waste		$ -	$ -
	TOTAL NON-OPERATING EXPENSES	$ 58,068	$ -	$ -
	NET POSITION	$ (231,466)	$ (183,749)	$ (117,014)

CASH FLOWS FROM OPERATING ACTIVITIES - TELECOM FUND	
Operating Income (loss)	$ (117,014)
Adjustments to reconcile operating income to net cash	
provided by operating activities	
Depreciation	$ 18,210
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	$ (98,804)
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	$ (98,804)


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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 2026. 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.

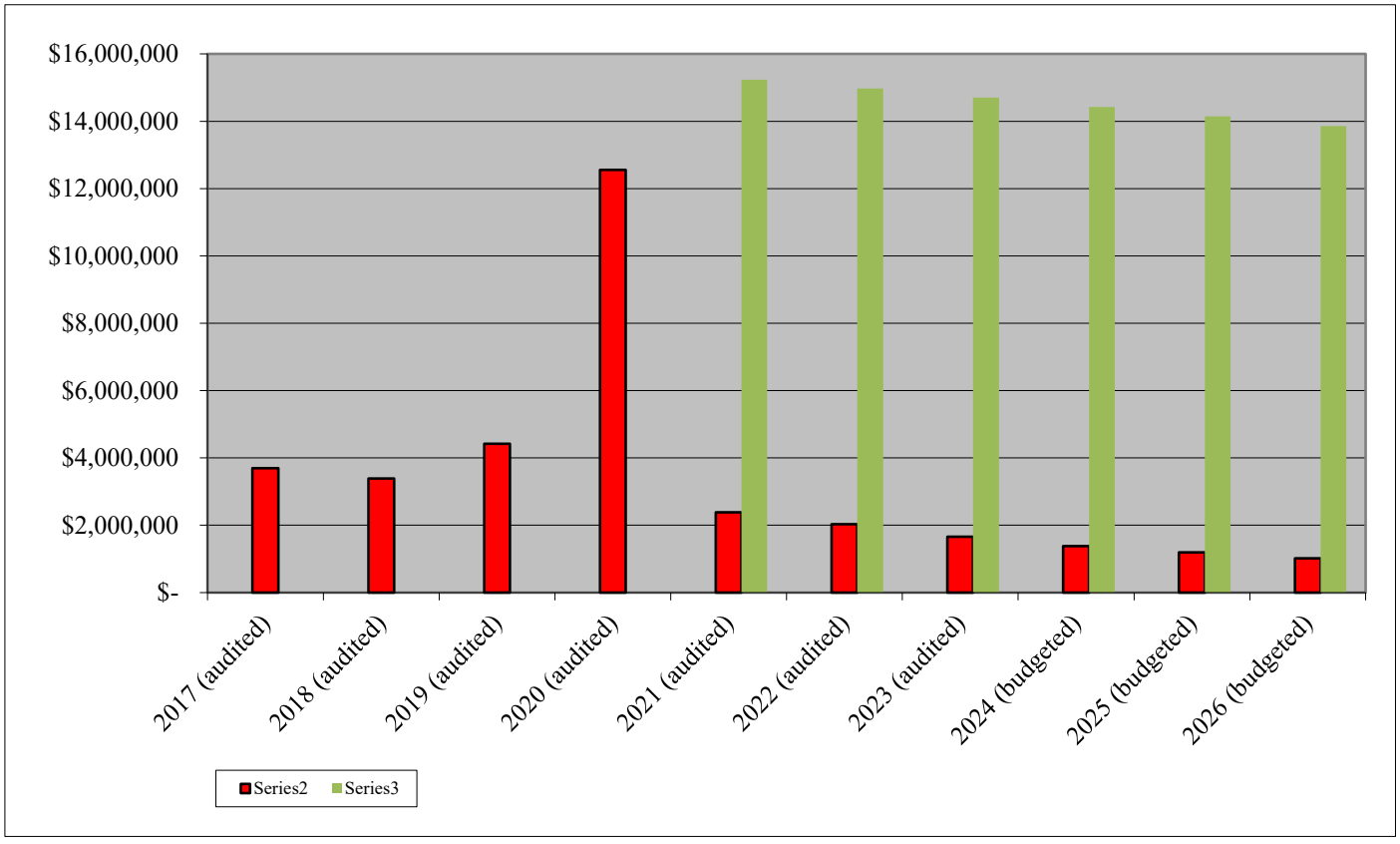
In the Electric Fund, there are currently no debt obligations reflected on the City's financial statements; however, Sandersville, along with 45 other cities and one county, has contractual agreements with the Municipal Electric Authority of Georgia (MEAG) to guarantee a portion of debt for the output 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 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 (audited)	$ 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 2026	FY 2027	FY 2028	FY 2029	FY 2030
PROJECTED EXPENSES						
GMA Lease Payments	Prin	$ 23,452				
Payments 09/20/2020 - 08/26/2026 3.05% Fixed Rate	Int	$ 269				
GMA Lease Payments	Prin	$ 62,474				
Payments 10/29/2021 - 7/29/2026 1.68% Fixed Rate	Int	$ 526				
USDA Lease Payments	Prin	$ 113,074	$ 116,749	$ 120,543	$ 124,461	$ 128,506
Payments 10/30/2023 - 10/30/2032 3.25% Fixed Rate	Int	$ 28,369	$ 24,695	$ 20,900	$ 16,982	$ 12,937
TOTAL PRINCIPAL PAYMENTS		$ 199,000	$ 116,749	$ 120,543	$ 124,461	$ 124,461
TOTAL INTEREST PAYMENTS		$ 29,164	$ 24,695	$ 20,900	$ 16,982	$ 12,937
TOTAL EXPENSES		$ 228,164	$ 141,444	$ 141,443	$ 141,443	$ 137,398
		FY 2031	FY 2032	FY 2033	FY 2034	**TOTALS**
PROJECTED EXPENSES						
GMA Lease Payments	Prin					**$ 23,452**
Payments 09/20/2020 - 08/26/2026 3.05% Fixed Rate	Int					**$ 269**
GMA Lease Payments	Prin					**$ 62,474**
Payments 10/29/2021 - 7/29/2026 1.68% Fixed Rate	Int					**$ 526**
USDA Lease Payments	Prin	$ 132,683	$ 136,872			**$ 872,888**
Payments 10/30/2023 - 10/30/2032 3.25% Fixed Rate	Int	$ 8,761	$ 4,449			**$ 117,093**
TOTAL PRINCIPAL PAYMENTS		$ 132,683	$ 136,872	$ -	$ -	**$ 958,814**
TOTAL INTEREST PAYMENTS		$ 8,761	$ 4,449	$ -	$ -	**$ 117,888**
TOTAL EXPENSES		$ 141,444	$ 141,321	$ -	$ -	**$ 1,072,657**

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	
PROJECTED EXPENSES									
GEFA Loan DW00-023 Dated 12/31/05	Prin	$ 12,787							
Payments 10/1/06 - 1/1/2026 3.00% Fixed Rate	Int	$ 96							
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	$ 69,669	$ 72,370	$ 75,176	$ 78,090	$ 81,118	$ 69,994		
Payments 11/1/2011-10/1/2031 3.81% Fixed Rate	Int	$ 15,800	$ 13,099	$ 10,293	$ 7,378	$ 4,351	$ 1,228		
GEFA Loan CW15003 Dated 4/1/17	Prin	$ 62,315	$ 62,960	$ 63,612	$ 64,270	$ 64,935	$ 65,607	$ 66,286	
Payments 4/1/17-3/1/2037 1.03% Fixed Rate	Int	$ 7,323	$ 6,678	$ 6,026	$ 5,368	$ 4,703	$ 4,031	$ 3,352	
TOTAL PRINCIPAL PAYMENTS		$ 144,771	$ 135,330	$ 138,788	$ 142,360	$ 146,053	$ 135,601	$ 66,286	
TOTAL INTEREST PAYMENTS		$ 23,219	$ 19,777	$ 16,319	$ 12,746	$ 9,054	$ 5,259	$ 3,352	
TOTAL EXPENSES		$ 167,990	$ 155,107	$ 155,107	$ 155,106	$ 155,107	$ 140,860	$ 69,638	
		FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	FY 2038	**TOTALS**	
PROJECTED EXPENSES									
GEFA Loan DW00-023 Dated 12/31/05	Prin							**$ 12,787**	
Payments 10/1/06 - 1/1/2026 3.00% Fixed Rate	Int							**$ 96**	
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							**$ 446,417**	
Payments 11/1/2011-10/1/2031 3.81% Fixed Rate	Int							**$ 52,149**	
GEFA Loan CW15003 Dated 4/1/17	Prin	$ 66,972	$ 6,765	$ 68,365	$ 69,073	$ 17,380		**$ 678,540**	
Payments 4/1/17-3/1/2037 1.03% Fixed Rate	Int	$ 2,666	$ 1,973	$ 1,272	$ 565	$ 30		**$ 43,987**	
TOTAL PRINCIPAL PAYMENTS	Prin	$ 66,972	$ 6,765	$ 68,365	$ 69,073	$ 17,380		**$ 1,137,744**	
TOTAL INTEREST PAYMENTS	Int	$ 2,666	$ 1,973	$ 1,272	$ 565	$ 30		**$ 96,232**	
TOTAL EXPENSES		$ 69,638	$ 8,738	$ 69,637	$ 69,638	$ 17,410	$ -	**$ 1,233,976**	

DEBT SERVICE REPAYMENT SCHEDULE
WATER AND SEWER FUND

		FY 2026	FY 2027	FY 2028	FY 2029-2031	FY 2032-2036	FY 2037-2041
PROJECTED EXPENSES							
Water and Sewer Revenue Bond, Series 2021A	Prin	$ 187,159	$ 190,799	$ 194,159	$ 601,643	$ 1,076,927	$ 1,175,521
Payments 10/18/2021- 10/18/2061 1.750% Fixed Rate	Int	$ 160,673	$ 157,035	$ 154,673	$ 440,851	$ 662,233	$ 563,639
Water and Sewer Revenue Bond, Series 2021B	Prin	$ 52,371	$ 53,400	$ 54,341	$ 168,334	$ 301,355	$ 328,951
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 44,973	$ 43,942	$ 43,002	$ 123,701	$ 185,365	$ 157,769
Water and Sewer Revenue Bond, Series 2021C	Prin	$ 46,596	$ 47,507	$ 48,344	$ 149,779	$ 268,119	$ 292,670
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 40,008	$ 39,097	$ 38,260	$ 110,033	$ 164,901	$ 140,350
TOTAL PRINCIPAL PAYMENTS		$ 286,126	$ 291,706	$ 296,844	$ 919,756	$ 1,646,401	$ 1,797,142
TOTAL INTEREST PAYMENTS		$ 245,654	$ 240,074	$ 235,935	$ 674,585	$ 1,012,499	$ 861,758
TOTAL EXPENSES		$ 531,780	$ 531,780	$ 532,779	$ 1,594,341	$ 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		**$ 9,249,548**
Payments 10/18/2021- 10/18/2061 1.750% Fixed Rate	Int	$ 456,016	$ 338,540	$ 210,310	$ 70,382		**$ 3,214,352**
Water and Sewer Revenue Bond, Series 2021B	Prin	$ 359,075	$ 391,957	$ 427,850	$ 450,775		**$ 2,588,409**
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 127,645	$ 94,763	$ 58,870	$ 19,703		**$ 899,733**
Water and Sewer Revenue Bond, Series 2021C	Prin	$ 319,468	$ 348,718	$ 380,651	$ 401,057		**$ 2,302,909**
Payments 10/18/2021 - 10/18/2061 1.750% Fixed Rate	Int	$ 113,553	$ 84,302	$ 52,370	$ 17,528		**$ 800,402**
TOTAL PRINCIPAL PAYMENTS		$ 1,961,688	$ 2,141,295	$ 2,337,351	$ 2,462,557	$ -	**$ 14,140,866**
TOTAL INTEREST PAYMENTS		$ 697,214	$ 517,605	$ 321,550	$ 107,613	$ -	**$ 4,914,487**
TOTAL EXPENSES		$ 2,658,902	$ 2,658,900	$ 2,658,901	$ 2,570,170	$ -	**$ 19,055,353**


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


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