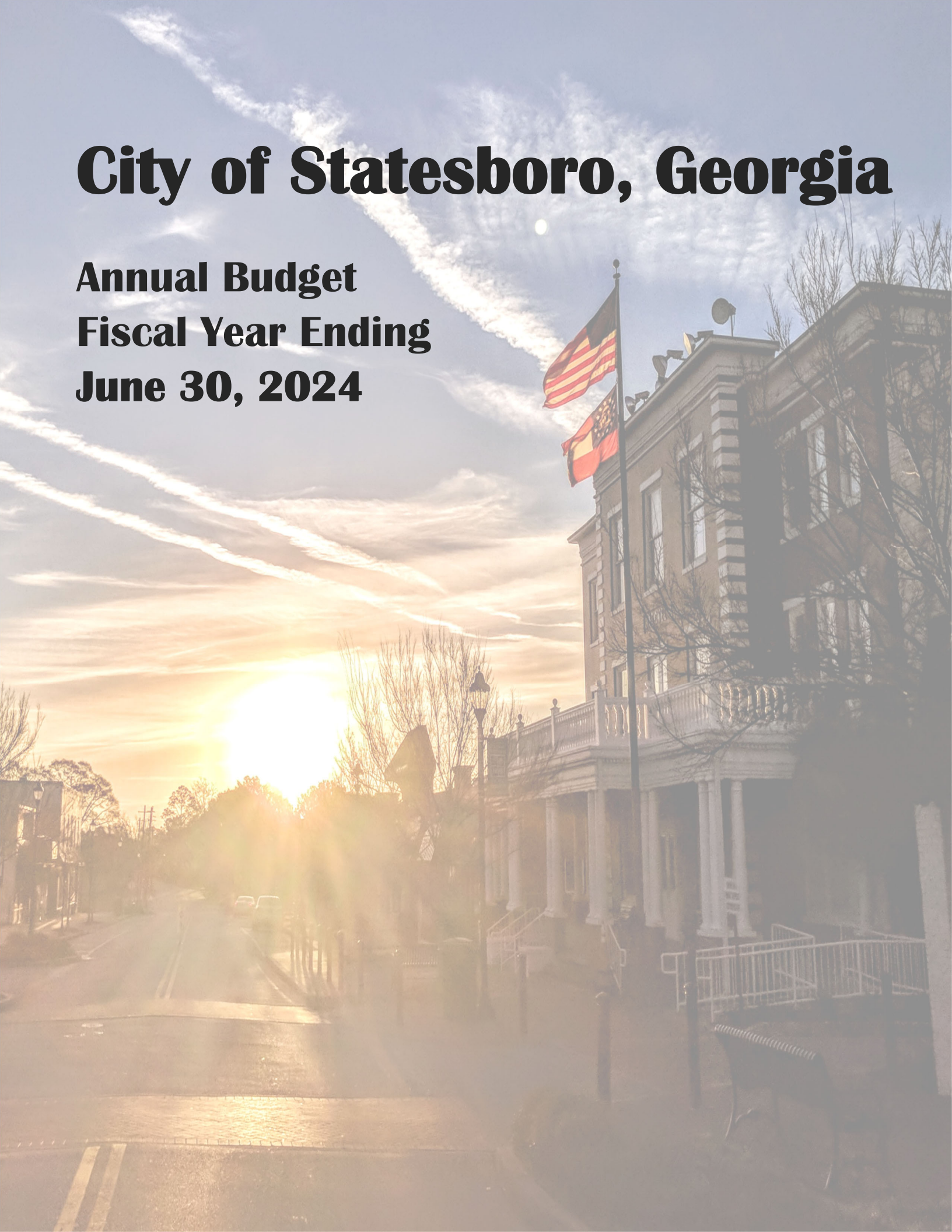
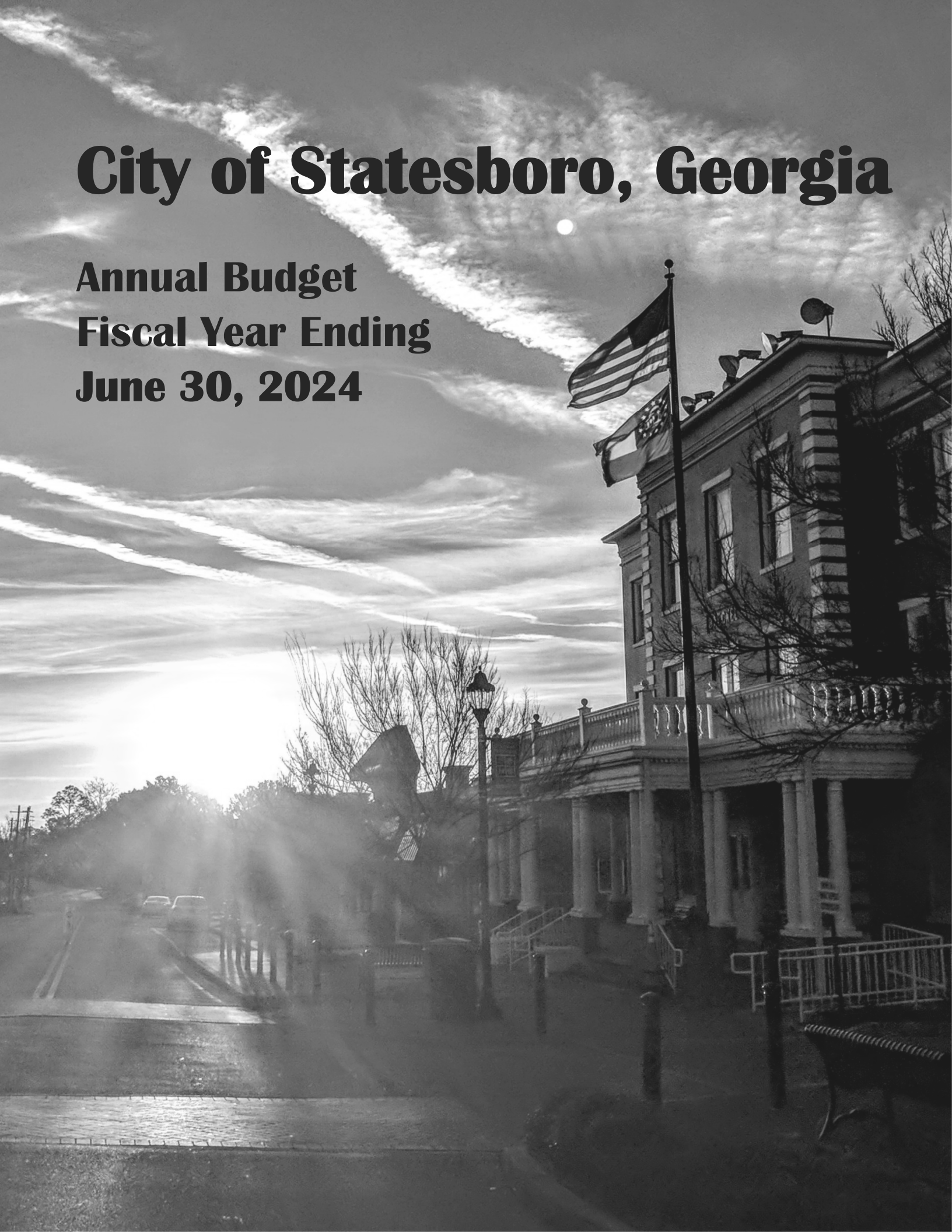
City of Statesboro, Georgia

Annual Budget
Fiscal Year Ending
June 30, 2024



City of Statesboro, Georgia

Annual Budget
Fiscal Year Ending
June 30, 2024





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Statesboro
Georgia

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

FY2024 ANNUAL BUDGET
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▪Our Mission▪

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

▪Our Vision▪

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

▪Our Values▪

Integrity

We operate in an honest and transparent manner.

Innovation

We encourage employees to identify creative solutions.

Stewardship

We value and protect the resources provided by citizens, businesses, and visitors.

Inclusivity

We respect each other's differences - diversity of thought, diversity of experiences, and diversity of cultures.

Mission-focused

We understand our responsibilities and work to get the job done.

CITY OF STATESBORO, GEORGIA
MAYOR AND COUNCIL

Jonathan M. McCollar
Mayor



In office since January 2018
Current term expires December 2025

Phil Boyum
District 1



In office since January 2013
Current term expires December 2025

Paulette Chavers
District 2



In office since January 2020
Current term expires December 2023

Venus Mack
District 3



In office since January 2020
Current term expires December 2023

John Riggs
District 4



In office since January 2010
Current term expires December 2025

Shari Barr
District 5



In office since January 2020
Current term expires December 2023

CITY MANAGER
AND
DEPARTMENT HEADS

Charles Penny
City Manager

Jason Boyles
Assistant City Manager

Cindy S. West
Director of Finance

Cain Smith
City Attorney

Tim Grams
Fire Chief

Leah Harden
City Clerk

Mike Broadhead
Police Chief

Darren Prather
Director of Central Services

Steve Hotchkiss
Director of Public Utilities

John Washington
Director of Public Works and Engineering

Demetrius Bynes
Director of Human Resources

Kathleen Field
Director of Planning and Development

Public Information Officer
Layne Phillips

Key Finance Staff
Karin Larson, *Assistant Finance Director*
Ramona Carver, *Senior Accountant*
Heather Springer, *Accounting Technician/Payroll Tech.*
Ansley Lewis, *Accounts Payable/Accounting Tech.*
Leah Coleman, *Administrative Assistant*



TAB 1

Introduction

Introduction

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

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

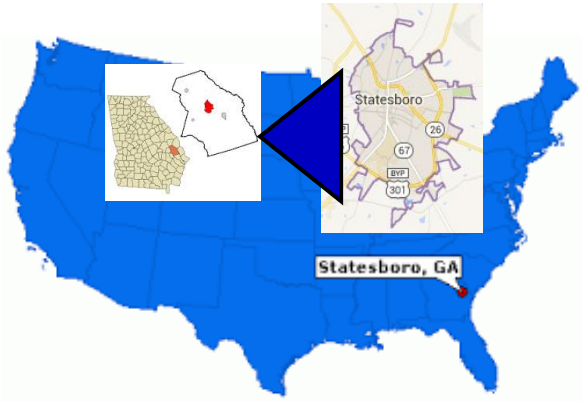
The City operates under the Council-Manager form of government, established by a 1999 Charter amendment. The Mayor is elected at large while the five council members are elected by district. All elections are non-partisan, and the terms are for four years, with half of the members elected every two years. The City Council appoints the City Manager to head the administrative functions of city government. As authorized by its Charter and Code, the services provided by the City are General Government (Administration, City Clerk, Human Resources, Finance, Planning and Development and Engineering), Judicial (Municipal Court), Public Safety (Police and Fire), Public Works (Streets, Parks, Fleet Maintenance, Sanitation, Stormwater), Public Utilities (Natural Gas, Water/Sewer, and Wastewater).



The City of Statesboro was incorporated on December 19, 1803, with a population of less than 25 people. The County seat of Bulloch County, Statesboro's population as of April 2023 was 33,782 with an average growth rate of 0.57% per year. If past trends continue, forecast of the population count would be 33,975 by 2024.The median age for the City of Statesboro is 22.4, seeing as Statesboro is home to one university and two colleges. The 2021 median income per household in Statesboro was $35,353 and the per capita income was $16,517. The unemployment rate for March 2023 for Statesboro was 3.1%, which is equivalent to the rate for the State of Georgia. The rate for this same period last year was 4.6%. The March 2023 unemployment rate for Bulloch County was 3.5%.

Situated in the southeastern corner of the state, Statesboro is located 194 miles southeast of Atlanta, 76 miles south of Augusta, 55 miles west of Savannah, 144 miles southwest of Charleston, SC and 168 miles north of Jacksonville, FL. It is located 10 miles from Interstate 16, and is on US Highways 301, 80, and 25, and State Routes 73, 46, 67, and 24. Statesboro is included on the southern leg of the Savannah River Parkway, which is a four-lane connector between Savannah and Augusta.

The City of Statesboro is approximately 15.32 square miles in area with an average elevation of 253 feet above sea level, the terrain being mostly flat. The climate is seasonal, but moderate, with mild winters and warm, humid summers. The average high temperature in January is 61 degrees and 93 degrees in July. The average annual rainfall is 42.4" and the average relative humidity level is 71% in January and 75% in July.



Statesboro is a regional trade center for commerce, education and health care. The City has a highly diversified economy with several major industries located in the area and is a regional shopping center and health care provider for eight surrounding Georgia counties (Effingham, Screven, Jenkins, Emanuel, Candler, Evans, Tattnall, and Toombs). Approximately 23.4% of the Bulloch County labor force is employed by the government sector including the City's largest employer, Georgia Southern University. Major private sector employers in the City include East Georgia Regional Medical Center, Wal-Mart Super Center, and Lowe's Home Center.

There are three institutions of higher learning in the greater Statesboro area: Georgia Southern University located within the city limits of the City of Statesboro, Ogeechee Technical College and East Georgia State College located just outside the City on Highway 301 South. These Colleges are accredited by the Southern Association of Colleges and Schools. Georgia's largest and most comprehensive center of higher



education south of Atlanta, Georgia Southern offers 141 degree programs and 125 majors in its nine colleges. In January 2017, the merger of Armstrong State University and Georgia Southern University was voted to consolidate the two Universities and in 2018 the merger was official Georgia Southern University now has 3 campus choices for the students: Statesboro, Savannah and Hinesville. Multiple programs range from bachelor, master and doctoral degree programs. The University's 2022 fall enrollment of 25,506 students come from 50 states, District of Columbia, Puerto Rico, and foreign countries such as: Mexico, Nigeria and Honduras. Approximately 4,300 students graduated in May 2022 in one of five ceremonies held over the course of four days.



East Georgia State College is also accredited by the Southern Association of Colleges and Schools on Colleges to award the Associate in Arts Degree and a Bachelor of Science in Biology degree. The East Georgia State College-Statesboro campus offers students smaller classes and personalized instruction. After the completion of 30 hours of college-level coursework, students who have a minimum grade point average of 2.0 can transfer to Georgia Southern University or another university-level institution or state college. The students that attend East Georgia State College-Statesboro are able to use the Georgia Southern University library, participate in campus meal plans, intramural sports, fitness extension facilities, athletic tickets, marching band, and more.



Ogeechee Technical College offers 33 programs of study including 27 diploma programs and 81 certificate programs as well as 25 Associate degrees in conjunction with Georgia Southern University and East Georgia College. In the academic year 2022 there were a total of 1,506 program awards to 883 graduating students. There are 15 public schools, 4 alternate learning centers, 3 private and parochial schools, one state charter school and one home school association in Bulloch County that educate the more than 11,100 students.

Statesboro is a leader in health care in southeast Georgia with East Georgia Regional Medical Center located within the city limits employing more than 800 employees and more than 100 physicians representing a wide range of specialties. East Georgia is a 149-bed, $60 million hospital featuring a Women's Pavilion and an adjacent professional office building. The hospital 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. The Hospital has been making extensive improvements with last phase being expansion of the Emergency Department. The Emergency room now boasts 29 treatment rooms and additional patient flow capacity. East Georgia Regional Medical Center offers a 24-hour physician-staffed emergency department, a Level II neonatal center, outpatient services including same day surgery and ambulatory care, a pain center, a cardiac catheterization lab, and state-of-the-art diagnostic procedures including MRI and CT. Additionally, in May of 2022, East Georgia was designated as a Level II Emergency Cardiac Care Center (ECCC) by the Georgia Department of Public Health; this is a very prestigious recognition by the DPH.



The Statesboro VA Clinic now has three medical teams. Each is led by a medical provider who is a doctor, nurse practitioner or physician's assistant along with a registered nurse, licensed practical nurse and a scheduler. They provide basic medical services and special programs for things like substance abuse treatment, weight loss, post-traumatic stress disorder, suicide and other psychiatric issues. The clinic can connect veterans to specialized services and hospital treatment. Another service provided is setting up home health care services. The clinic is open Monday thru Friday with space to grow and offer more services to our veterans.

Recreational opportunities that enhance the quality of life for our citizens are plentiful in Statesboro. The Willie McTell Trail is a linear park that provides a pedestrian walk and bicycle path for local cycle enthusiasts from the Georgia Southern University campus to downtown Statesboro. Statesboro residents and visitors can also enjoy cultural and performing arts in the David H. Averitt Center for the Arts located on East Main Street. The Mission of the Averitt Center for the Arts is to provide quality arts opportunities for our community and serve as a centerpiece for a vibrant historic downtown. Bulloch County constructed a greenway trail and bike path from the City of Statesboro to nearby Brooklet, Georgia. Also located in Statesboro is Bulloch County's family water park and aquatics center, "Splash in the Boro". There are twenty-two hotels, motels and one Bed & Breakfast Inn with over 1,320 rooms located in the greater Statesboro area.

In February of 2022, City Council members approved a Community Garden to allow Statesboro residents to experience, learn, and participate in gardening. The Community Garden will also increase access to fresh foods, promoting healthy living and building bonds with neighbors. The garden is located at 130 Parker Street, inside City limits, and is open from Sunrise to Sunset. There are two options for the garden plot rental – a raised 4ft x 12ft bed or a ground plot that is roughly 15ft x 30ft. Registration fees are used to offset administrative and water costs.



Statesboro is served by Georgia Southern Railway Company and numerous common freight carriers. Industrial recruitment, the process of attracting industry jobs to the location, is determined by proximity to the Port of Savannah, the 4th busiest port in the United States and also the ease-of-use interchange the Highway 301 provides. The Port of Savannah is one of only four East Coast ports with the desired 50 feet depth at low tide. The container ship CMA CGM Theodore Roosevelt arrived in the Port of Savannah heralding the largest ship ever to sail the Savannah River and U.S. East Coast with clearing the bridge by a slim 3 ft. to spare. The 14,000-TEU vessel required seven cranes to move 4,500 containers on and off the ship. Savannah's Garden City Terminal features 26 ship-to-shore cranes and 146 rubber-tired gantry cranes. With all the neopanamax vessels traveling through the new Panama Canal, Savannah is their main destination port supporting more than 369,000 jobs throughout the State.



A groundbreaking ceremony for Hyundai Motor Group (HMG) was held on October 25, 2022. The 5.54 billion dollar investment into the plant will be the first dedicated EV mass-production plant in our area. The plant is expected to provide over 8,100 jobs when it starts production in the first half of 2025, or sooner. The manufacturing plant already has some of its suppliers following them to Southeast Georgia. Joon Georgia invested 317 million into Bulloch County to build their second factory in the United States. It will be located in the Bruce Yawn Commerce Park at the I-16 and Highway 301 interchange. It is expected to bring more than 630 jobs to our area; operations are expected to begin mid-2024. The Metaplant will impact four counties in our area: Bryan, Bulloch, Chatham, and Effingham.



The City and Bulloch County jointly own the Statesboro Municipal Airport which is located approximately 30 minutes from Interstate 16, and 45 minutes from the Savannah International Airport, which is serviced by 7 major airlines. Statesboro is located approximately fifty miles from the Savannah ports while Bulloch County is equal distance between the ports of Charleston, Beaufort, Brunswick, and Jacksonville, giving several options on ports and sailing frequency.

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

The City has 124.76 miles of roads of which 124.3 are paved and 17 traffic signals. Natural Gas is sold to 2,123 customers while water and sewer service is provided by the

City to 13,144 customers with an average daily water consumption of 3.734 million gallons. Statesboro has 205.4 miles of sanitary sewer and 253.6 miles of water mains with 1,720 fire hydrants. The City maintains a class 2/2Y ISO rating with 2 fire stations.

Utilities are provided by the following within the City:

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

City Boards, Commissions, and Authorities

DOWNTOWN STATESBORO DEVELOPMENT AUTHORITY

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

AVERITT CENTER FOR THE ARTS

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

STATESBORO BEAUTIFICATION COMMISSION

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

STATESBORO PLANNING COMMISSION

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

STATESBORO TREE BOARD

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

KEEP STATESBORO-BULLOCH BEAUTIFUL COMMISSION

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

ALCOHOL ADVISORY BOARD

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

YOUTH COMMISSION

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

ONE BORO COMMISSION

The One Boro Commission, previously called the Commission on Diversity and Inclusion, was established November 20, 2018. The Commission consists of 12 members who are appointed by the Mayor and City Council and serve a two year term. Their purpose is to present strategies, prepare studies and reports on education efforts and programs for the purpose of informing the governing body on policy matters related to promoting diversity, inclusion, and equity among the citizens of Statesboro connected to issues of poverty and prosperity.

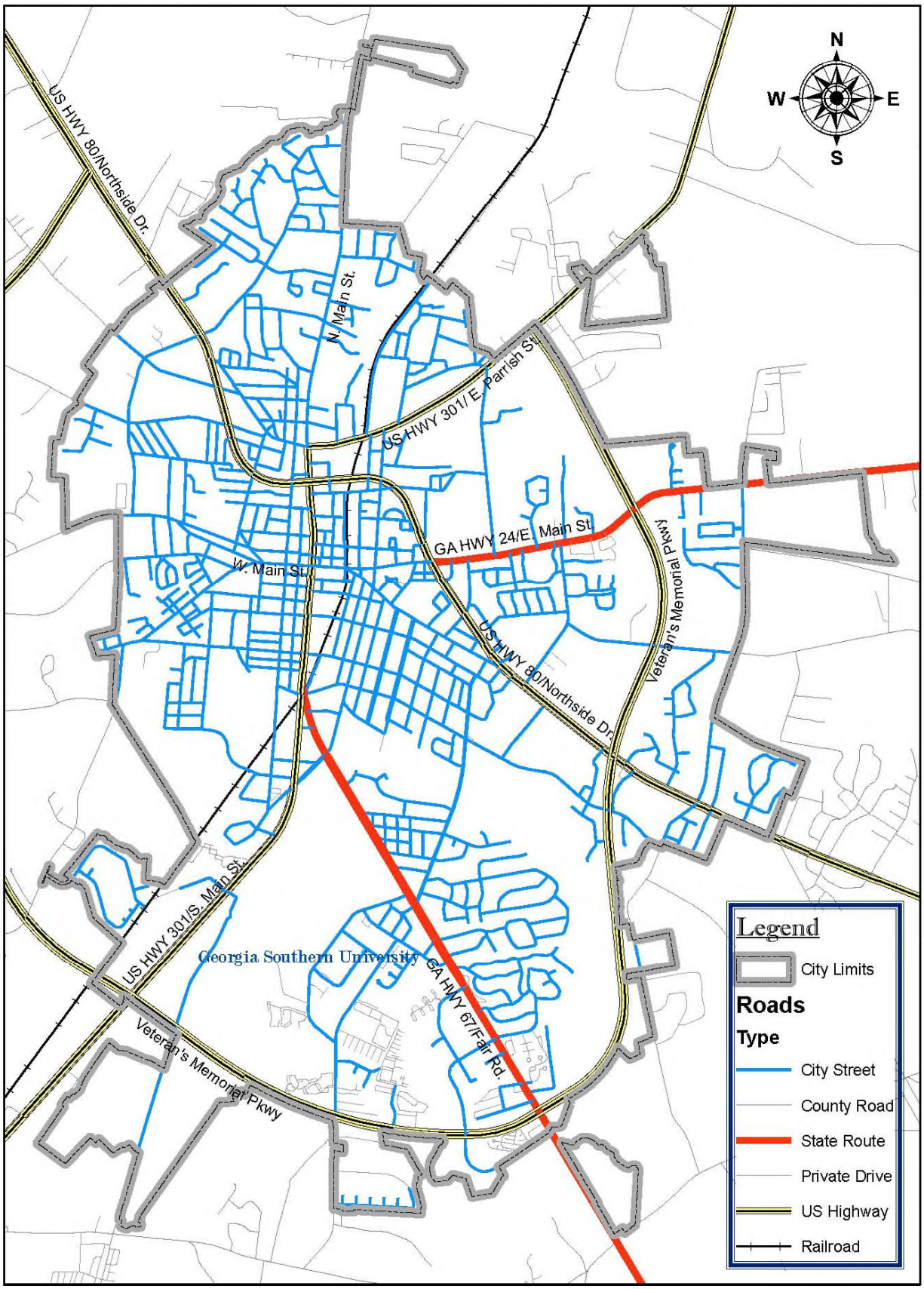
GREENER BORO COMMISSION

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

STATESBORO BUSINESS COMMISSION

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

City of Statesboro, Georgia





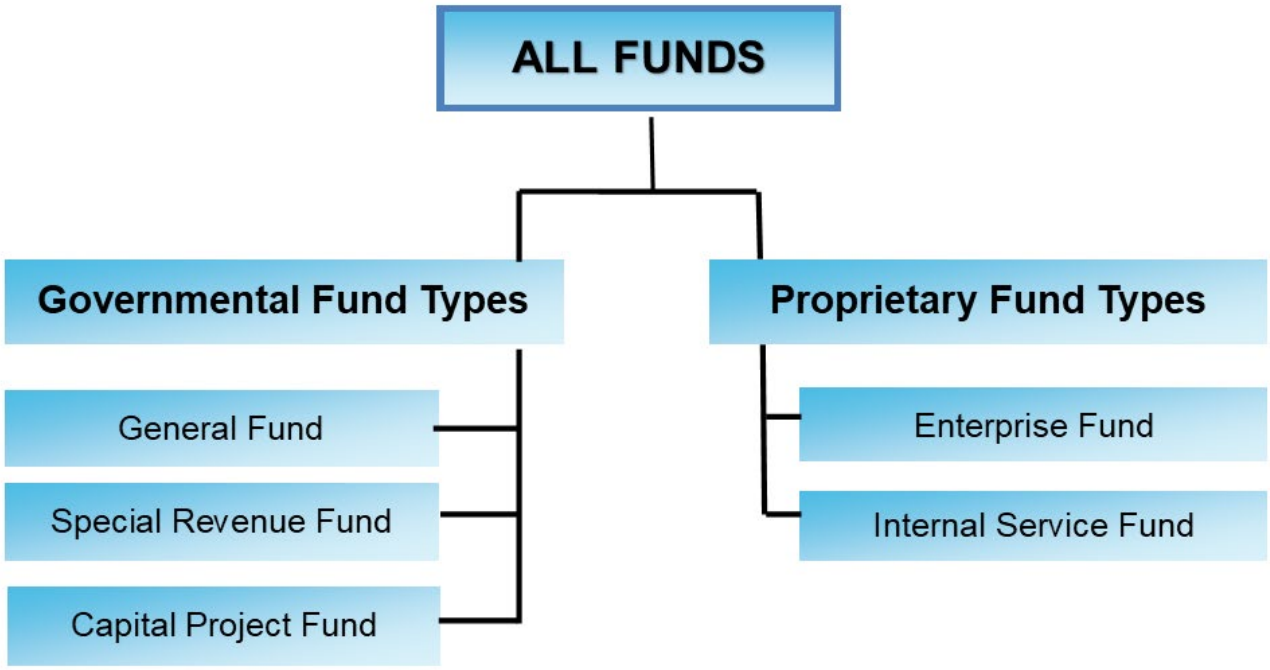
TAB 2

Reader's Guide to the Budget

READER'S GUIDE TO THE BUDGET

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

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



(1) Governmental Funds

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

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

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

(2) Proprietary Funds

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

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

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

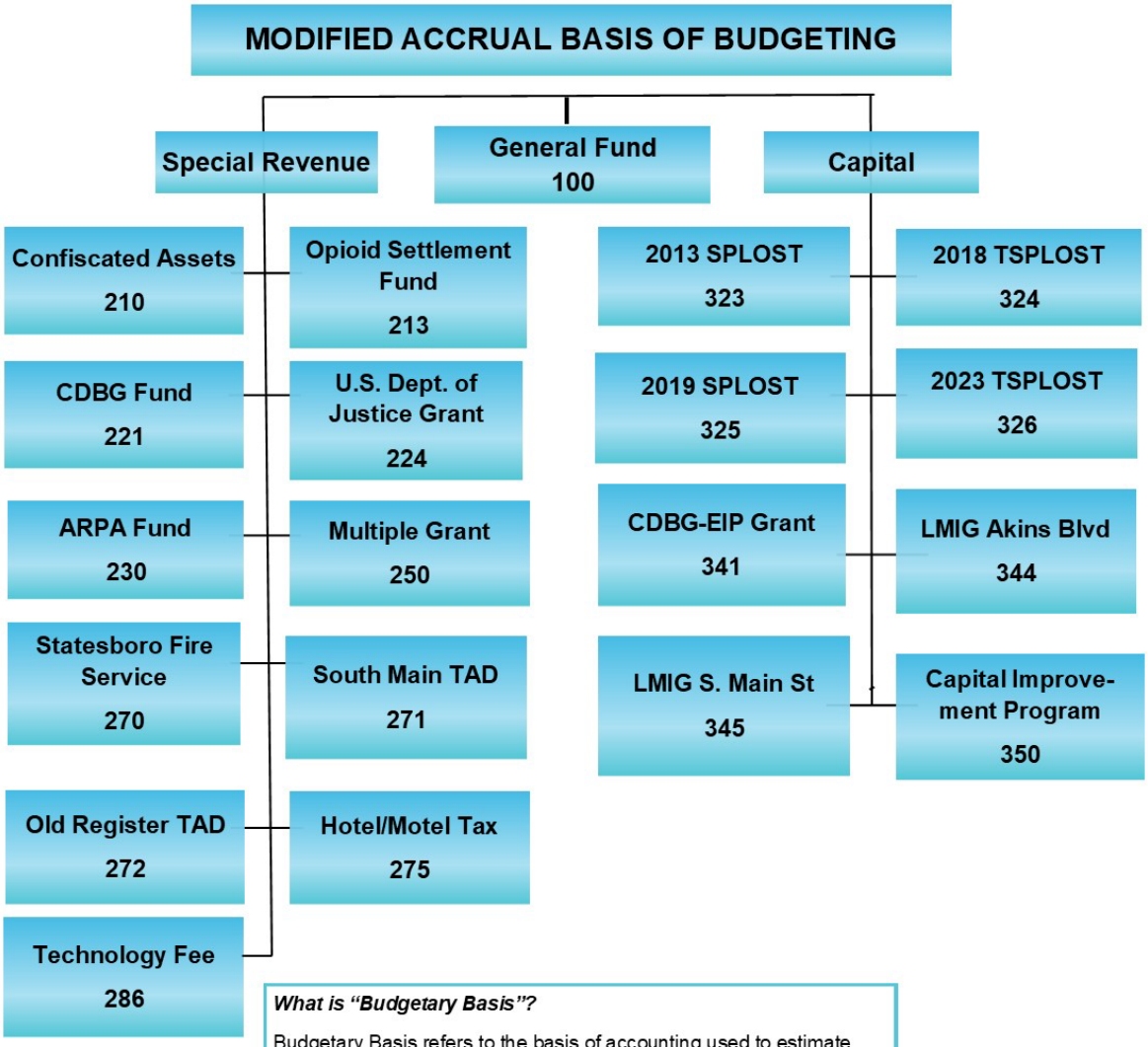
All Governmental Funds are accounted for using the modified accrual basis. Revenues are recognized in the accounting period in which they became available and measurable. The expenditures are recognized in the accounting period in which the fund liability is incurred. These funds reflect only available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

The following chart illustrates each of the types of funds and the actual funds included in the City of Statesboro's budgetary process.

Fund Number	Basis of Accounting	Major/ Nonmajor	Types of Funds Actual Funds	FY 2023 Budget	FY 2024 Budget
			GOVERNMENTAL FUND TYPES:		
100	Modified	Major	GENERAL FUND	Current	Current
			SPECIAL REVENUE FUNDS:		
210	Modified	Nonmajor	CONFISCATED ASSETS FUND	Current	Current
213	Modified	Nonmajor	OPIOID SETTLEMENT FUND	Current	Current
221	Modified	Nonmajor	CDBG FUND	Current	Current
224	Modified	Nonmajor	US DEPARTMENT OF JUSTICE GRANT FUND	Current	Current
230	Modified	Major	AMERICA RESCUE PLAN ACT FUND	Current	Current
250	Modified	Nonmajor	MULTIPLE GRANT FUND	Current	Current
270	Modified	Major	STATESBORO FIRE SERVICE FUND	Current	Current
271	Modified	Nonmajor	SOUTH MAIN TAX ALLOCATION DISTRICT FUND	Current	Current
272	Modified	Nonmajor	OLD REGISTER TAX ALLOCATION DISTRICT FUND	Current	Current
275	Modified	Nonmajor	HOTEL/MOTEL TAX FUND	Current	Current
286	Modified	Nonmajor	TECHNOLOGY FEE FUND	Current	Current
			CAPITAL PROJECTS FUNDS:		
323	Modified	Nonmajor	2013 SPLOST FUND	Current	Current
324	Modified	Major	2018 TSPLOST FUND	Current	Current
325	Modified	Major	2019 SPLOST FUND	Current	Current
326	Modified	Major	2023 TSPLOST FUND	Noncurrent	Current
341	Modified	Nonmajor	CDBG-EIP GRANT FUND	Noncurrent	Current
344	Modified	Nonmajor	LMIG FUND - AKINS BOULEVARD	Current	Current
345	Modified	Nonmajor	LMIG FUND - SOUTH MAIN STREET	Current	Current
350	Modified	Nonmajor	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current

Fund Number	Basis of Accounting	Major/ Nonmajor	**Types of Funds** Actual Funds	FY 2023 Budget	FY 2024 Budget
			PROPRIETARY FUND TYPES:		
			ENTERPRISE FUNDS		
505	Accrual	Major	WATER AND WASTEWATER FUND	Current	Current
507	Accrual	Nonmajor	STORMWATER FUND	Current	Current
515	Accrual	Major	NATURAL GAS FUND	Current	Current
541	Accrual	Major	SOLID WASTE COLLECTION FUND	Current	Current
542	Accrual	Major	SOLID WASTE DISPOSAL FUND	Current	Current
			INTERNAL SERVICE FUNDS:		
601	Accrual	Major	HEALTH INSURANCE FUND	Current	Current
602	Accrual	Major	FLEET MANAGEMENT FUND	Current	Current
604	Accrual	Nonmajor	WELLNESS PROGRAM FUND	Current	Current
605	Accrual	Major	CENTRAL SERVICES FUND	Current	Current
				26 Funds	29 Funds

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



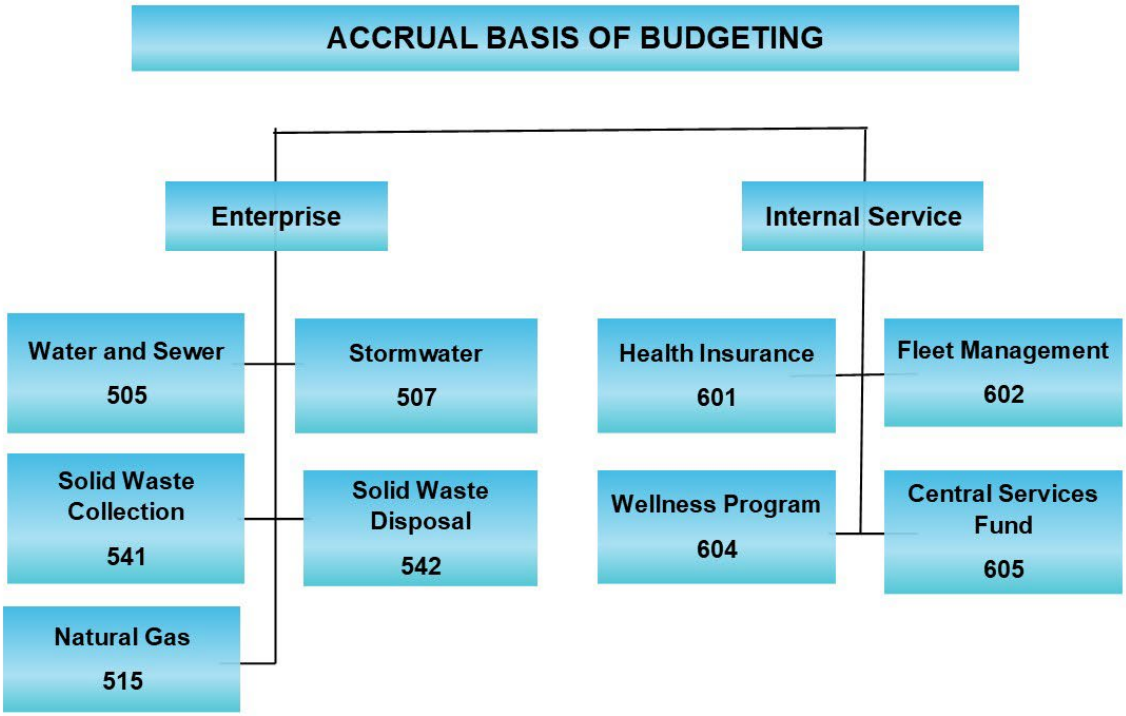
What is "Budgetary Basis"?

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

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

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

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


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

The twenty-nine funds are serviced by sixteen bank accounts, nine of which are major accounts, and seven 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 City received bids on its banking services in May 2021, for a three-year term beginning July 1st. The chart on the following page shows which bank accounts service each of the proposed funds.

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

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

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

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

The next section contains the Proposed Position Classification and Compensation (Pay) Plan. The Plan was updated by Condrey and Associates in the spring of 2019. It had been three years since the last update to the Plan. In the years between Plan updates, salaries and wages are adjusted by a cost of living adjustment to offset inflation.

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

Name of Fund Served	MAJOR BANKING ACCOUNTS								
	General Disbursement Account	Payroll Account	Sweep Investment Account	E-Government Sweep Investment Account	ARPA Fund Account	2013 SPLOST Account	2018 TSPLOST Account	2019 SPLOST Account	2023 TSPLOST Account
Governmental Funds:									
100 General	■	■	■	■					
210 Confiscated Assets									
213 Opioid Settlement Fund	■		■						
221 CDBG Housing	■		■						
224 U.S. Dept. of Justice									
230 ARPA Fund					■				
250 Multiple Grants	■		■						
270 Statesboro Fire	■	■	■						
271 South Main TAD Fund									
272 Old Register TAD Fund									
275 Hotel/Motel Tax	■		■						
286 Technology Fee	■		■						
323 2013 SPLOST						■			
324 2018 TSPLOST							■		
325 2019 SPLOST								■	
326 2023 TSPLOST									■
341 CDBG-EIP Grant Fund									
344 LMIG Akins Blvd.	■		■						
345 LMIG S. Main Street	■		■						
350 CIP Projects	■		■						
Proprietary Funds:									
a) Enterprise:									
505 Water and Sewer	■	■	■	■					
507 Stormwater	■	■	■	■					
515 Natural Gas	■	■	■	■					
541 S W Collection	■	■	■	■					
542 S W Disposal	■	■	■	■					
b) Internal Service:									
601 Health Insurance	■		■						
602 Fleet Management	■	■	■						
604 Wellness Program Fund	■		■						
605 Central Services Fund	■	■	■						

Name of Fund Served	MINOR BANKING ACCOUNTS								
	Seized Property Account	State Confiscated Account	Federal Confiscated Account	Flexible Benefits Plan Account	CDBG EIP Grant Fund	South Main TAD	Old Register TAD		
Governmental Funds:									
100 General									
210 Confiscated Assets									
213 Opioid Settlement Fund									
221 CDBG Housing									
224 U.S. Dept. of Justice									
230 ARPA Fund									
250 Multiple Grants									
270 Statesboro Fire									
271 South Main TAD Fund									
272 Old Register TAD Fund									
275 Hotel/Motel Tax									
286 Technology Fee									
323 2013 SPLOST									
324 2018 TSPLOST									
325 2019 SPLOST									
326 2023 TSPLOST									
341 CDBG-EIP Grant Fund									
344 LMIG Akins Blvd.									
345 LMIG S. Main Street									
350 CIP Projects									
Proprietary Funds:									
a) Enterprise:									
505 Water and Sewer									
507 Stormwater									
515 Natural Gas									
541 S W Collection									
542 S W Disposal									
b) Internal Service:									
601 Health Insurance									
602 Fleet Management									
604 Wellness Program Fund									
605 Central Services Fund									

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

1) Capital Improvements Program. The City adopts a Capital Improvements Program (CIP) for six years. The first year's project is included in the FY 2024 Budget. The other five years are included for planning purposes. Their priorities can be changed in future updates of this program. The CIP is updated on an annual basis, so that the benefits of long-range planning can be obtained while having the flexibility to adjust to unforeseen circumstances or opportunities.

2) The Existing Debt Service Schedule for All Funds. The City must repay the debt for the interest on the 2019 Old Register TAD Revenue Bond, the debt and the interest on the 2020 Refunding Revenue Bonds for the water and sewer system and the debt and the interest on the 2021 Revenue Bonds for the Park Improvement projects. 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.

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



TAB 3

City Manager's Budget Message

CITY OF STATESBORO

COUNCIL
Phil Boyum
Paulette Chavers
Venus Mack
John Riggs
Shari Barr

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

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

June 6, 2023

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

Re: City Manager's Budget Message and Transmittal of the Proposed Budget for FY 2024

Dear Ladies and Gentlemen:

I am pleased to present the Fiscal Year 2024 (FY 2024) Proposed Operating and Capital Budget for your consideration. The FY 2024 City of Statesboro budget for all appropriated funds totals $105,886,893 (this includes transfers between funds), which is an increase of $18,685,925. This increase is primarily due to an increase in capital projects using American Rescue Plan Act (ARPA) funds, SPLOST, TSPLOST, and Operating Revenue.

The General Fund budget for FY 2024 is $22,289,627, or 21.1% of the total expenditures budget, which is an increase of $1,684,774 from the FY 2023 Budget. The Statesboro Fire Service Fund budget for FY 2024 is $6,785,855, or 6.4% of the total expenditures budget, and is budgeted to use $366,651 of fund balance. The Water and Sewer Fund FY 2024 budget is $19,726,303, or 18.6% of the total expenditures budget. This is an increase from the FY 2024 budget by $2,293,826. The FY 2024 Natural Gas Fund budget is $7,733,956, or 7.3% of the total expenditures budget. The Solid Waste Collection Fund FY 2024 budget is $5,309,055, or 5.0% of the total expenditures budget. The budget for the Solid Waste Disposal Fund for FY 2024 is $4,486,890, or 4.2% of the total expenditures budget.

The proposed FY 2024 budget allows for the continued high service levels of core city services. In addition, it looks forward in providing fiscal stability in the coming years. Over the past four years, the staff and elected officials have worked diligently to provide the best public services with the available resources while maintaining reserves. This places the City on sound financial footing to confront the challenges of rising inflation and significant regional growth. The FY 2024 budget builds upon both of those efforts and sacrifices by the staff.

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

The FY 2024 budget document serves the dual purpose of an accounting tool as well a planning document. It sets limits on appropriations that cannot be exceeded under the requirements of State law, illustrates what service will be provided, and provides a framework for what is expected to occur during this forthcoming budget year.

2023-2024
Budget Assumptions

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

The Departmental Operations budgets outline what the staff see as necessary to continue providing day to day services for the community during the coming fiscal year within the resources available. The CIP outlines what capital projects are in line to be started or accomplished in the coming 12 months of the 2023-2024 budget year. In addition, it provides a list of equipment purchases that are planned and needed in the near future.

As conscientious as everyone involved has been in this budget development process, there is no doubt we have not thought of every possibility that may impact the budget between July 1, 2023 and June 30, 2024. So as we move through the coming fiscal year there may be changes in the budget that require formal budget amendments.

The following list highlights several of the budget assumptions for the 2024 fiscal year budget.

- Assumes 10% Property Tax Digest growth.
- Assumes a 2 mill increase in Property Taxes.
- Assumes a 6% increase in Insurance Premium Taxes.
- Assumes Franchise Fees will remain flat.
- Assumes a 10% increase in sanitation rates.
- Assumes a 10% increase in landfill rates.
- Assumes a 10% increase in water and sewer rates.
- Assumes increases in base fees, firm rates, and new generator/standby base fee in natural gas rates.
- Assumes no increase in stormwater rates.
- Assumes that business license renewals will remain flat.
- Assumes Equity Transfers to the General Fund will in the following amounts from:

Natural Gas	$ 870,000
Water – Sewer	$ 800,250
Solid Waste Disposal	$ 374,000
Solid Waste Collection	$ 1,100,000
Stormwater	$ 25,000

- Assumes the Statesboro Fire Department will be funded by a Bulloch County levy of 3 mill tax (0.75 mill increase) levied in the Statesboro Fire District which is expected to provide approximately $2,379,224 for funding the County portion of Fund. It is also assumed that $2,000,000 from the General Fund, $825,000 from a portion of the Governmental Water/Sewer Fees and $275,000 from the Fire Line Access Fee will be needed to fund this operation. The funding arrangement is a part of the Intergovernmental Agreement with Bulloch County.
- Assumes the Statesboro Convention and Visitors Bureau (SCVB) will receive 50.0% of the Hotel/Motel Sales Tax for promotion and tourism development.
- Assumes Downtown Statesboro Development Authority (DSDA) and the Averitt Center for the Arts (ACA) will continue with their contracts with the City to provide services. The DSDA will receive 19.90% and the ACA will receive 25.10% of Hotel/Motel Sales Tax.
- Assumes transfers to the Health Insurance fund from other funds.
- Assumes the implementation of a 5% adjustment to the Employee Pay Plan per Condrey & Associates.
- Assumes the continuation of Pay for Performance for employees.
- Assumes funding to perform a Compensation Plan study.
- Assumes continuation of authorization for the Police Chief to over hire by four.
- Assumes there will be 12 new Firefighter positions in the Fire Service Fund.
- Assumes the addition of an Assistant Public Utilities Director in the Public Utilities Department of the Water-Sewer Fund.
- Assumes continuation of the Employee Annual Bonus at $500.

The FY 2024 draft budget was presented at the May 9, 2023 work session. The budget was prepared based on a 2 mill increase (final 9.308 millage rate).

Major Topics

Background:

Statesboro has maintained a stable economy and serves as a regional center for retail commerce, medical and hospital care, as well as having diversified commercial and industrial businesses that offer employment for many in the area. Further, Georgia Southern University, Ogeechee Technical College and East Georgia State College are located in the Statesboro community and provide a significant contribution to our local economy.

The core services which the City is responsible for include public works, utilities, police, fire and other services. These are all part of creating the base for a good quality of life for individuals and businesses. It is important the City maintain the infrastructure and service investments that have been made in past years as well as be prepared for the future. Below are a few issues that need to be kept in mind.

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

As with the TSPLOST, the voters of Statesboro and Bulloch County once again passed a six year SPLOST in calendar year 2019. The City started receiving these funds in December 2019. It was initially anticipated the

City would receive approximately $27 million from this funding source over the six year term. However, revenue receipts have well exceeded those initial estimates, providing Statesboro with additional capital funding proceeds. These funds are essential as they allow the City to purchase large capital items in almost all departments, thereby reducing the pressure on funds from the General Fund and Enterprise Funds.

The Creek on the Blue Mile project is in the early development phases but is an important, transformational project for Statesboro. It is funded by a grant from the State of Georgia in the amount of $5.50 million for the design and construction of a reservoir. In addition, the Georgia Environmental Finance Authority approved the City for a loan not to exceed $15.559 million for various stormwater improvements along the creek from South College Street east to South Zetterower Avenue. The payback for the loan is 30 years. The proposed private investment will be beneficial to the South Main Tax Allocation District (TAD) and community-wide.

The City created the Old Register TAD in 2018. The City, County and School District all have pledged increment to repay up to $4.75 million in infrastructure improvements in the TAD. As was announced during the creation of the TAD, a new private, multi-purpose soccer stadium will be constructed. In December 2022, the Eagles Corner shopping center opened including a Publix grocery store and multiple tenant spaces. All tenant spaces have been leased and all outparcels have been sold. Additional work has begun on University Station, adjacent to Eagles Corner, which will include another Chick Fil A restaurant and other restaurants and retail shops.

These initiatives and projects will place Statesboro at a competitive advantage for economic development. This will be critical given the ongoing construction of the $5.5 Billion Hyundai production facility and Hyundai suppliers in Bulloch County. These facilities, in addition to other industrial facilities recently announced, will add over 1,500 jobs in Bulloch County and a total in excess of 13,000 jobs in the Region.

Main Goals:

With each budget cycle, the City does its best to meet the challenge of providing quality services to all of its residents, with increasingly limited resources. The FY 2024 budget links developed organizational goals and objectives with the financial resources available to fund them. To accomplish the priorities established by the Mayor and City Council during the 2023 Mayor and Council Retreat the following goals and objectives have been developed:

Goal 1: Explore opportunities to increase revenue for the City of Statesboro.
Objectives:
A. Update enterprise funds rates and fees to remain competitively priced with peer cities and to support expansion of infrastructure network.
B. Extend utility infrastructure in unserved areas.
C. Expand enterprise fund operations into new service areas including services to neighbor communities.
D. Study additional potential revenue sources.

Goal 2: Update City ordinances, plans and policies.
Objectives:
A. Continue work on new zoning ordinances, district classifications and district map to foster more effective development and smart growth strategies.
B. Continue work on new subdivision regulations to promote single family residential growth in Statesboro.
C. Study and implement new plans and strategies that will position Statesboro for regional economic competitiveness.
D. Implement diversity, equity and inclusion training for City of Statesboro employees.

Goal 3: Enhance Investments in Downtown.
Objectives:
A. Coordinate with Downtown Statesboro Development Authority to continue to increase events and activities in downtown Statesboro.
B. Work with Downtown Statesboro Development Authority to implement action items in 2022 Downtown Master Plan.
C. Revitalize the city center to foster positive perceptions of downtown and improve the environment for downtown businesses.
D. Improve housing opportunities in Downtown and condition of neighborhoods adjacent to Downtown.
E. Promote the Tax Allocation District program to encourage redevelopment of distressed or under-developed properties in Downtown.

Goal 4: Enhance support for youth in our community including sports programming opportunities.
Objectives:
A. Coordinate with external agencies to support the Village Builders Project.
B. Coordinate with the Board of Education to support and promote educational initiatives including reading and youth engagement.
C. Coordinate with local nonprofits to increase support services for youth in our community.
D. Coordinate with Bulloch County (Parks & Recreation) to enhance sports facilities, programming sports activities for youth, and develop opportunities for more youth sports tournaments.
E. Explore opportunities for increase funding to support youth sports and activities.

Goal 5: Enhance support of City staff.
Objectives:
A. Continue to provide cost of living pay adjustments to City employees to combat inflationary increases.
B. Perform new salary and compensation plan study to ensure wages for City employees remain competitive with peer organizations in the Region.
C. Develop and promote programs that retain and enhance the skills and value of City employees.

Outside Agencies:

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

Impact of the Capital Improvements on the Operating Budget

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

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

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

Debt

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

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

The City of Statesboro's debt limit is $77,279,927 10% of the estimated total assessed value of $772,739,272. The City currently has no general obligation bonds. However, the City's total debt is $16,895,000. In August of 2019, the City of Statesboro issued $4,750,000 in Georgia Tax Allocation District Revenue Bonds to fund infrastructure improvements in the Old Register TAD, which will be extended in early FY2024. In 2020 the City issued $12,615,000 in Water and Sewer Revenue Bonds to repay outstanding Georgia Environmental Facilities Authority Loans (GEFA) and to refund an outstanding revenue bond. In FY2021, the City, thru the Urban Redevelopment Agency, issued $4,500,000 in Revenue Bonds to fund park improvements.

Conclusion

Every day, our employees accomplish many things, large and small. Their dedication to furthering the goals of the Mayor and City Council, as well as fulfilling my expectations of excellent public service, excellent customer service, and innovation serve to further advance our years of steady progress towards a coming future of growth and opportunity benefitting as many of our residents and businesses as possible.

The City of Statesboro's FY 2024 operating and capital budgets total $105,886,893 (including transfers). The budget reflects the needs of a growing City and the funding priorities established by the City Council. With growth comes increased demand for services and infrastructure and it is my belief this budget addresses these demands in a fiscally responsible manner.

The FY 2024 budget as presented continues to provide these crucial services to a growing population while maintaining a low millage rate. The City's primary enterprise funds, Water/Sewer and Natural Gas have

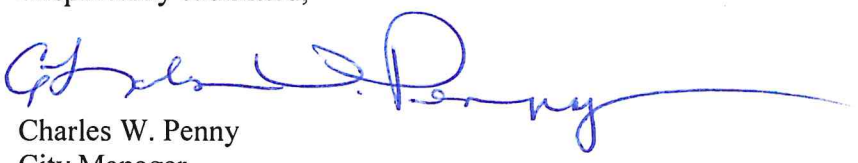
operating budgets of $10,479,303 and $6,148,956, respectively. Our Capital Improvements Program presents a 6 year plan for the acquisition, expansion and maintenance of the City's major assets totaling $251.3 million. In the preparation of this budget every effort has been made to continue to improve service levels, maintain a stable rate of taxation, improve the financial integrity of the City, and position the City for growth.

Copies of the proposed Budget and Capital Improvements Program were made available on file in the Director of Finance's Office on May 9, 2023. Adoption of the Budget Resolution will be placed on the June 20, 2023 City Council agenda for consideration with an effective date of July 1, 2023, subject to any changes that the Mayor and City Council might make in its adoption.

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

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

Respectfully submitted,



Charles W. Penny
City Manager



TAB 4

Summary Budget of All Funds

City of Statesboro Summary of All Funds

This section consists of a consolidated summary of all funds used to provide city services. The first chart is a Department/Fund Overview. The Overview provides an illustration of the relationship between the City's department and funds. The revenue sources and expenditures of the City of Statesboro may be more easily understood by reviewing the pie charts following the Overview. Also included in this section are three-year budget spreadsheets (FY 2022 actual, FY 2023 budgeted and FY 2024 budgets) for each of the fund categories. The last section includes the City's Budget Summary and Reserve Targets.

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

DEPARTMENT/FUND OVERVIEW

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

	Governing Body	City Manager	City Clerk	General Administration	Finance	Legal	Human Resources	Public Information	Engineering	Customer Service	Municipal Court
Operating Budget											
General Fund	$261,540	$694,645	$320,120	$0	$937,650	$223,680	$518,285	$164,720	$439,530	$487,265	$469,930
Total Operating Budget	$261,540	$694,645	$320,120	$0	$937,650	$223,680	$518,285	$164,720	$439,530	$487,265	$469,930
Special Revenue Funds											
Confiscated Asset Fund											
Opioid Settlement Fund											
CDBG Housing Fund											
US Dept of Justice Grant Fund											
ARPA Fund					$15				$200,000		
Multiple Grant Fund											
Statesboro Fire Service Fund											
Tax Allocation District Fund South Main											
Tax Allocation District Fund Old Register											
Hotel/Motel Fund											
Technology Fee Fund											
Total Special Revenue Funds	$0	$0	$0	$0	$15	$0	$0	$0	$200,000	$0	$0
Capital Funds											
2013 SPLOST Fund											
2018 TSPLOST									$3,685,000		
2019 SPLOST Fund											
2023 TSPLOST									$1,315,000		
CDBG-EIP Grant Fund											
Capital Improvements											
Total Capital Funds	$0	$0	$0	$0	$0	$0	$0	$0	$5,000,000	$0	$0
Enterprise Funds											
Water Sewer Fund											
Stormwater Fund											
Natural Gas Fund											
Solid Waste Collection Fund											
Solid Waste Disposal Fund											
Total Enterprise Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Internal Service Funds											
Health Insurance Fund				$5,137,500							
Fleet Management Fund											
Wellness Fund				$71,290							
Central Services Fund											
Total Internal Service Funds	$0	$0	$0	$5,208,790	$0	$0	$0	$0	$0	$0	$0
Total City Budget	**$261,540**	**$694,645**	**$320,120**	**$5,208,790**	**$937,665**	**$223,680**	**$518,285**	**$164,720**	**$5,639,530**	**$487,265**	**$469,930**

DEPARTMENT/FUND OVERVIEW

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

	Police Admin.	Police Operations	Police Patrol	Fire	Public Works	Streets	Parks	Protective Inspection	Planning	Code Compliance	Village Builders
Operating Budget											
General Fund	$1,853,870	$3,163,480	$5,690,410	$0	$522,430	$2,218,280	$556,590	$209,437	$482,295	$197,485	$106,955
Total Operating Budget	$1,853,870	$3,163,480	$5,690,410	$0	$522,430	$2,218,280	$556,590	$209,437	$482,295	$197,485	$106,955
Special Revenue Funds											
Confiscated Asset Fund	$1,050										
Opiod Settlement Fund	$26,350			$26,350							
CDBG Housing Fund									$30,000		
US Dept of Justice Grant Fund	$30,000										
ARPA Fund									$2,200,000		
Multiple Grant Fund											
Statesboro Fire Service Fund				$6,696,765							
Tax Allocation District Fund South Main											
Tax Allocation District Fund Old Register											
Hotel/Motel Fund											
Technology Fee Fund	$20,000										
Total Special Revenue Funds	$77,400	$0	$0	$6,723,115	$0	$0	$0	$0	$2,230,000	$0	$0
Capital Funds											
2013 SPLOST Fund	$47,577										
2018 TSPLOST						$340,000					
2019 SPLOST Fund			$766,340	$250,000			$418,030				
2023 TSPLOST											
CDBG-EIP Grant Fund											
Capital Improvements						$60,000	$60,000				
Total Capital Funds	$47,577	$0	$766,340	$250,000	$0	$400,000	$478,030	$0	$0	$0	$0
Enterprise Funds											
Water Sewer Fund											
Stormwater Fund											
Natural Gas Fund											
Solid Waste Collection Fund											
Solid Waste Disposal Fund											
Total Enterprise Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Internal Service Funds											
Health Insurance Fund											
Fleet Management Fund											
Wellness Fund											
Central Services Fund											
Total Internal Service Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total City Budget	**$1,978,847**	**$3,163,480**	**$6,456,750**	**$6,973,115**	**$522,430**	**$2,618,280**	**$1,034,620**	**$209,437**	**$2,712,295**	**$197,485**	**$106,955**

DEPARTMENT/FUND OVERVIEW

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

	Other Agencies	Debt Service	Transfers Out	Waste Water Treatment Plant	Water and Sewer	Reclaimed Water	Stormwater Fund	Commercial Refuse	Residential Refuse
Operating Budget									
General Fund	$542,775	$100,000	$2,128,255	$0	$0	$0	$0	$0	$0
Total Operating Budget	$542,775	$100,000	$2,128,255	$0	$0	$0	$0	$0	$0
Special Revenue Funds									
Confiscated Asset Fund									
Opioid Settlement Fund									
CDBG Housing Fund									
US Dept of Justice Grant Fund									
ARPA Fund			$438,000		$2,500,000				
Multiple Grant Fund									
Statesboro Fire Service Fund			$62,090						
Tax Allocation District Fund South Main									
Tax Allocation District Fund Old Register		$52,012							
Hotel/Motel Fund	$1,235,000		$65,000						
Technology Fee Fund									
Total Special Revenue Funds	$1,235,000	$52,012	$565,090	$0	$2,500,000	$0	$0	$0	$0
Capital Funds									
2013 SPLOST Fund									
2018 TSPLOST									
2019 SPLOST Fund			$1,600,000		$2,465,000				
2023 TSPLOST									
CDBG-EIP Grant Fund					$750,000				
Capital Improvements									
Total Capital Funds	$0	$0	$1,600,000	$0	$3,215,000	$0	$0	$0	$0
Enterprise Funds									
Water Sewer Fund		$166,225	$1,523,381	$4,202,187	$4,563,510	$24,000			
Stormwater Fund		$150	$59,210				$741,485		
Natural Gas Fund			$907,660						
Solid Waste Collection Fund			$1,137,665					$1,197,625	$1,059,010
Solid Waste Disposal Fund			$409,435						
Total Enterprise Funds	$0	$166,375	$4,037,351	$4,202,187	$4,563,510	$24,000	$741,485	$1,197,625	$1,059,010
Internal Service Funds									
Health Insurance Fund									
Fleet Management Fund			$34,735						
Wellness Fund									
Central Services Fund			$2,720						
Total Internal Service Funds	$0	$0	$37,455	$0	$0	$0	$0	$0	$0
Total City Budget	**$1,777,775**	**$318,387**	**$8,368,151**	**$4,202,187**	**$10,278,510**	**$24,000**	**$741,485**	**$1,197,625**	**$1,059,010**

DEPARTMENT/FUND OVERVIEW

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

	Rolloff	Landfill	Yardwaste	Natural Gas	Compressed Natural Gas	Fleet Maintenance	Motorpool	Central Services Fund	Central Services Fund GB	Total
Operating Budget										
General Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$22,289,627
Total Operating Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$22,289,627
Special Revenue Funds										
Confiscated Asset Fund										$1,050
Opioid Settlement Fund										$52,700
CDBG Housing Fund										$30,000
US Dept of Justice Grant Fund										$30,000
ARPA Fund										$5,338,015
Multiple Grant Fund										$0
Statesboro Fire Service Fund										$6,758,855
Tax Allocation District Fund South Main										$0
Tax Allocation District Fund Old Register										$52,012
Hotel/Motel Fund										$1,300,000
Technology Fee Fund										$20,000
Total Special Revenue Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,582,632
Capital Funds										
2013 SPLOST Fund										$47,577
2018 TSPLOST										$4,025,000
2019 SPLOST Fund				$1,290,000				$18,000		$6,807,370
2023 TSPLOST										$1,315,000
CDBG-EIP Grant Fund										$750,000
Capital Improvements										$120,000
Total Capital Funds	$0	$0	$0	$1,290,000	$0	$0	$0	$18,000	$0	$13,064,947
Enterprise Funds										
Water Sewer Fund										$10,479,303
Stormwater Fund										$800,845
Natural Gas Fund				$5,158,796	$82,500					$6,148,956
Solid Waste Collection Fund	$353,195		$836,560							$4,584,055
Solid Waste Disposal Fund		$3,987,455								$4,396,890
Total Enterprise Funds	$353,195	$3,987,455	$836,560	$5,158,796	$82,500	$0	$0	$0	$0	$26,410,049
Internal Service Funds										
Health Insurance Fund										$5,137,500
Fleet Management Fund						$791,330	$1,550			$827,615
Wellness Fund										$71,290
Central Services Fund								$979,590	$390,655	$1,372,965
Total Internal Service Funds	$0	$0	$0	$0	$0	$791,330	$1,550	$979,590	$390,655	$7,409,370
Total City Budget	**$353,195**	**$3,987,455**	**$836,560**	**$6,448,796**	**$82,500**	**$791,330**	**$1,550**	**$997,590**	**$390,655**	**$82,756,625**

DESCRIPTION OF THE TOP FOUR MAJOR REVENUE SOURCES

Charges for Services, fees collected for services provided, make up $41,080,243 or 41.6 % of total revenues for the City of Statesboro. The General Fund charges for services include court costs, indirect cost allocation from the water and sewer fund, background check fees and cemetery fees and several other revenue line items. The City has five Enterprise Funds that charge for services. These charges are water and sewer sales, storm water fees, natural gas sales, refuse collections fees and refuse disposal fees.

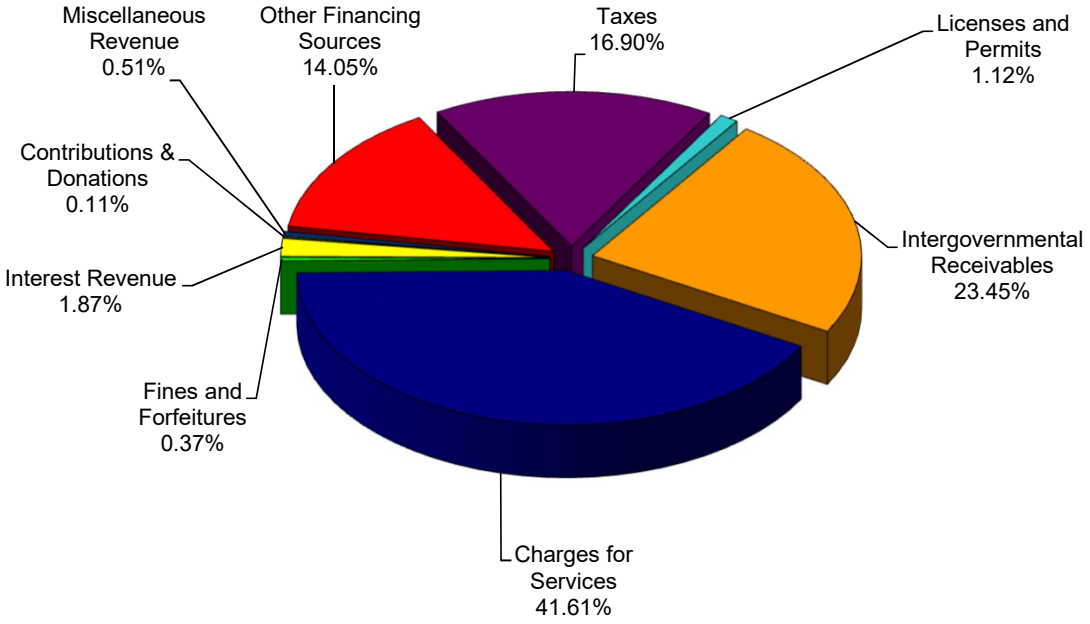
Intergovernmental Revenues make up $23,151,841 or 23.5 % of total revenues. This category includes grants – any grant received from a state or federal agency; and Special Purpose Local Option Sales Tax revenues – a sales tax that is remitted to the state by the vendor then disbursed to the County. The Transportation Special Purpose Local Option Sales Tax is included in this category as well – a sales tax for transportation projects that in remitted to the state by the vendor then disbursed to the County. Once the County receives the money, it disburses it to the City.

Taxes make up $16,681,560 or 16.9 % of total revenues. Included in the taxes category are property taxes - ad valorem taxes levied on as assessed valuation of real and/or personal property; franchise fees – taxes imposed on the privilege of using public property for private purposes; alcohol taxes – levied on the distribution of distilled spirits, malt beverages, and wine; and insurance premium taxes – based on the gross direct premiums collected by all insurance companies doing business in the state. Also included are the two Tax Allocation Districts as well as the Hotel and Motel Taxes.

Other financing sources make up $13,855,131 or 14 % of total revenues. The categories that make up other financing sources are operating transfers in – financial inflows from other funds of the government reporting entity; and sale of assets – the proceeds from the sale of fixed assets and other assets below the government’s asset threshold.

SUMMARY OF ALL FUNDS

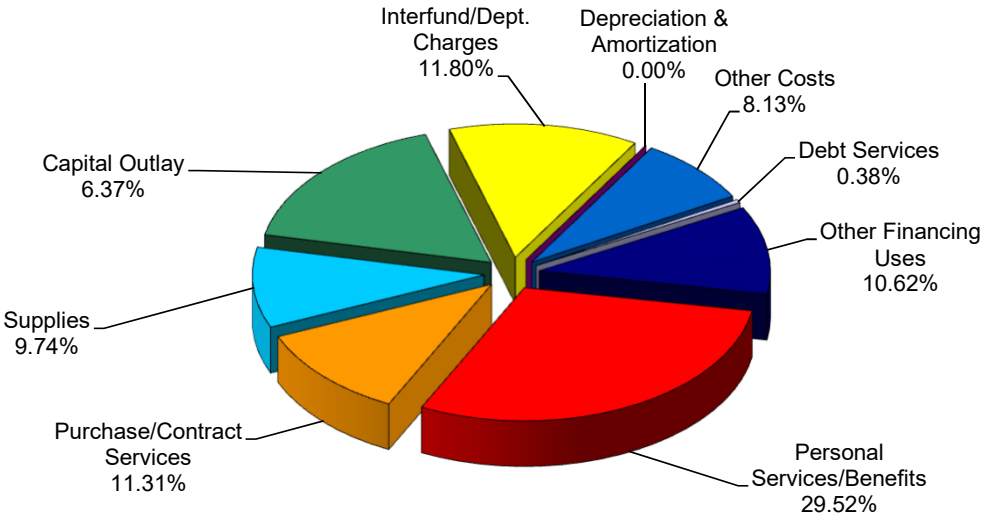
REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 16,681,560	$ -	$ 16,681,560
(Property Taxes; Motor Vehicle; Franchise Taxes; Beer, Wine & Liquor; Insurance Premium Taxes)			
Licenses and Permits	$ 1,098,800	$ 3,000	$ 1,101,800
(Alcoholic Beverage; Business Licenses; Bank Licenses; Building Permits; Inspection Fees; Sign Permits)			
Intergovernmental Revenues	$ 20,401,841	$ 2,750,000	$ 23,151,841
(Grants; SPLOST funds)			
Charges for Services	$ 4,814,838	$ 36,265,405	$ 41,080,243
(Court Costs; Water & Sewer Charges; Stormwater; Natural Gas; Solid Waste Collection Fees; Solid Waste Disposal Tippage Fees; Fleet Charges)			
Fines and Forfeitures	$ 363,550	$ -	$ 363,550
(Municipal Court Fines; State and Federal Confiscated Funds)			
Interest Revenue	$ 1,848,000	$ -	$ 1,848,000
(Interest Earned)			
Contributions and Donations	$ 112,012	$ -	$ 112,012
(Contributions and Donations from Private Sources)			
Miscellaneous Revenue	$ 20,970	$ 482,910	$ 503,880
(Rents and Royalties; Reimbursement from Damaged Property; and Other {sale of pipe, scrap, concession revenue, sale of signs and posts})			
Other Financing Sources	$ 6,463,151	$ 7,409,980	$ 13,873,131
(Transfers in from Other Funds; Sale of Assets; Sale of Land, Loans; Grants)			
TOTAL	**$ 51,804,722**	**$ 46,911,295**	**$ 98,716,017**

SUMMARY OF ALL FUNDS

EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 17,738,842	$ 6,691,916	$ 24,430,758
(Salaries; FICA; Retirement; Worker's Comp; Drug Screening)			
Purchase/Contract Services	$ 5,966,210	$ 3,390,205	$ 9,356,415
(Legal Fees; Engineering Fees; Repair & Maintenance of Vehicles; Equipment; Buildings/Grounds; Rentals; Insurance (other than benefits); Telephone/Cell Phones; Postage; Advertising; Printing & Binding; Travel & Education; Dues & Fees; Contract Labor)			
Supplies	$ 1,769,215	$ 6,287,250	$ 8,056,465
(Office Supplies; Uniforms; General Supplies; Electricity; Gasoline/Diesel; Food; Books/Periodicals; Small Tools & Equipment)			
Capital Outlay	$ 13,828,177	$ 294,300	$ 14,122,477
(Infrastructure Improvements; Machinery; Vehicles; Furniture & Fixtures; Technology Equipment)			
Interfund/Dept. Charges	$ 2,847,260	$ 8,113,917	$ 10,961,177
(Self-funded Medical insurance; Life and Disability; Wellness Program)			
Other Costs	$ 1,924,115	$ 4,800,650	$ 6,724,765
(Property Taxes; Bank Card Charges; Bad Debts; Solid Waste Disposal Fees)			
Debt Services	$ 152,012	$ 166,375	$ 318,387
(Repayment of long-term debts)			
Other Financing Uses	$ 4,711,375	$ 4,074,806	$ 8,786,181
(Transfers to Other Funds)			
TOTAL	**$ 48,937,206**	**$ 33,819,419**	**$ 82,756,625**

SUMMARY OF ALL FUNDS

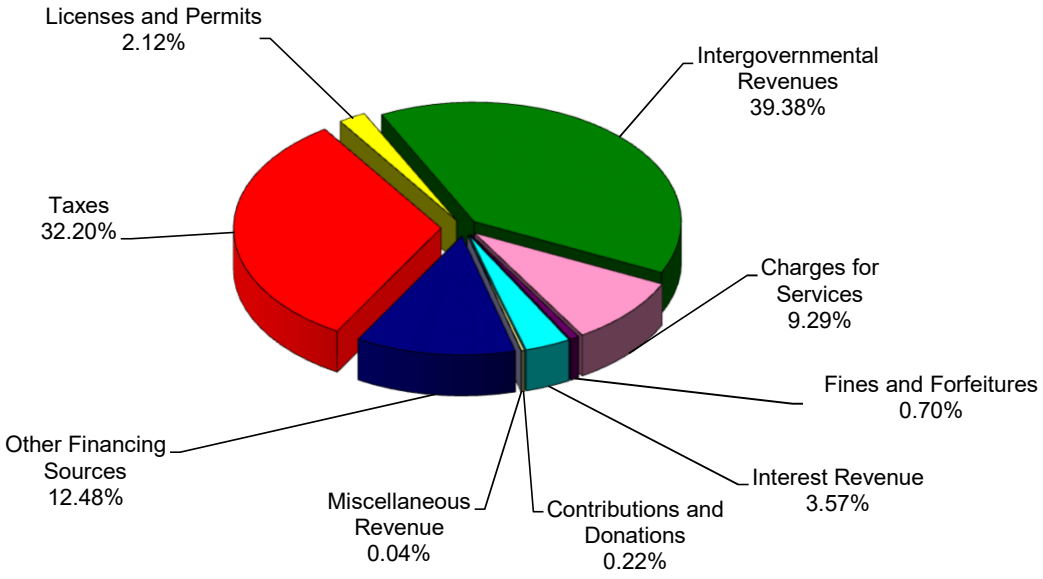
	Governmental Funds			Proprietary Funds		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ 12,756,901	$ 14,281,885	$ 16,681,560	$ -	$ -	$ -
32 Licenses and Permits	$ 1,006,756	$ 1,003,920	$ 1,098,800	$ 3,494	$ 2,200	$ 3,000
33 Intergovernmental Revenues	$ 16,946,625	$ 14,971,659	$ 20,401,841	$ 325,689	$ 3,250,000	$ 2,750,000
34 Charges for Services	$ 3,699,796	$ 4,505,478	$ 4,814,838	$ 31,766,293	$ 31,015,245	$ 36,265,405
35 Fines and Forfeitures	$ 449,224	$ 447,600	$ 363,550	$ -	$ -	$ -
36 Interest Revenue	$ 52,168	$ 7,750	$ 1,848,000	$ 57,681	$ -	$ -
37 Contributions and Donations	$ 88,685	$ 104,025	$ 112,012	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 40,727	$ 20,120	$ 20,970	$ 585,359	$ 480,525	$ 482,910
Subtotal:	*$ 35,040,882*	*$ 35,342,437*	*$ 45,341,571*	*$ 32,738,516*	*$ 34,747,970*	*$ 39,501,315*
Other Financing Sources						
39 Other Financing Sources	$ 5,466,609	$ 6,014,182	$ 6,463,151	$ 5,483,255	$ 3,320,090	$ 7,409,980
Total Financial Sources	**$ 40,507,491**	**$ 41,356,619**	**$ 51,804,722**	**$ 38,221,771**	**$ 38,068,060**	**$ 46,911,295**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 13,085,075	$ 15,459,199	$ 17,738,842	$ 4,958,844	$ 6,137,020	$ 6,691,916
52 Purchase/Contract Services	$ 3,580,124	$ 5,836,775	$ 5,966,210	$ 2,769,274	$ 2,934,105	$ 3,390,205
53 Supplies	$ 1,624,611	$ 1,624,285	$ 1,769,215	$ 5,349,980	$ 4,326,070	$ 6,287,250
54 Capital Outlay	$ 8,937,218	$ 13,629,910	$ 13,828,177	$ 225,382	$ 398,845	$ 294,300
55 Interfund/Dept. Charges	$ 2,511,635	$ 2,564,650	$ 2,847,260	$ 7,745,734	$ 7,334,832	$ 8,113,917
56 Depreciation & Amortization	$ -	$ -	$ -	$ 3,266,295	$ -	$ -
57 Other Costs	$ 1,992,371	$ 2,197,580	$ 1,924,115	$ 4,226,762	$ 4,406,245	$ 4,800,650
Subtotal:	*$ 31,731,034*	*$ 41,312,399*	*$ 44,073,819*	*$ 28,542,271*	*$ 25,537,117*	*$ 29,578,238*
Non-Operating Expenses						
58 Debt Services	$ 328,540	$ 154,025	$ 152,012	$ 200,088	$ 185,610	$ 166,375
61 Other Financing Uses	$ 6,657,501	$ 2,629,335	$ 4,711,375	$ 4,105,462	$ 4,080,847	$ 4,074,806
Total Use of Resources	**$ 38,717,075**	**$ 44,095,759**	**$ 48,937,206**	**$ 32,847,821**	**$ 29,803,574**	**$ 33,819,419**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,790,416	$ (2,739,140)	$ 2,867,516	$ 5,373,950	$ 8,264,486	$ 13,091,876

SUMMARY OF ALL FUNDS

	Fiduciary Funds			Total		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 12,756,901	$ 14,281,885	$ 16,681,560
32 Licenses and Permits	$ -	$ -	$ -	$ 1,010,250	$ 1,006,120	$ 1,101,800
33 Intergovernmental Revenues	$ -	$ -	$ -	$ 17,272,314	$ 18,221,659	$ 23,151,841
34 Charges for Services	$ -	$ -	$ -	$ 35,466,089	$ 35,520,723	$ 41,080,243
35 Fines and Forfeitures	$ -	$ -	$ -	$ 449,224	$ 447,600	$ 363,550
36 Interest Revenue	$ -	$ -	$ -	$ 109,849	$ 7,750	$ 1,848,000
37 Contributions and Donations	$ -	$ -	$ -	$ 88,685	$ 104,025	$ 112,012
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 626,086	$ 500,645	$ 503,880
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 67,779,398*	*$ 70,090,407*	*$ 84,842,886*
Other Financing Sources						
39 Other Financing Sources	$ -	$ 190,450	$ -	$ 10,949,864	$ 9,524,722	$ 13,873,131
Total Financial Sources	**$ -**	**$ 190,450**	**$ -**	**$ 78,729,262**	**$ 79,615,129**	**$ 98,716,017**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 18,043,919	$ 21,596,219	$ 24,430,758
52 Purchase/Contract Services	$ -	$ -	$ -	$ 6,349,398	$ 8,770,880	$ 9,356,415
53 Supplies	$ -	$ -	$ -	$ 6,974,591	$ 5,950,355	$ 8,056,465
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 9,162,600	$ 14,028,755	$ 14,122,477
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ 10,257,369	$ 9,899,482	$ 10,961,177
56 Depreciation & Amortization	$ -	$ -	$ -	$ 3,266,295	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 6,219,133	$ 6,603,825	$ 6,724,765
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 60,273,305*	*$ 66,849,516*	*$ 73,652,057*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 528,628	$ 339,635	$ 318,387
61 Other Financing Uses	$ -	$ -	$ -	$ 10,762,963	$ 6,710,182	$ 8,786,181
Total Use of Resources	**$ -**	**$ -**	**$ -**	**$ 71,564,896**	**$ 73,899,333**	**$ 82,756,625**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ 190,450	$ -	$ 7,164,366	$ 5,715,796	$ 15,959,392

SUMMARY OF GOVERNMENTAL FUNDS

REVENUES BY SOURCE

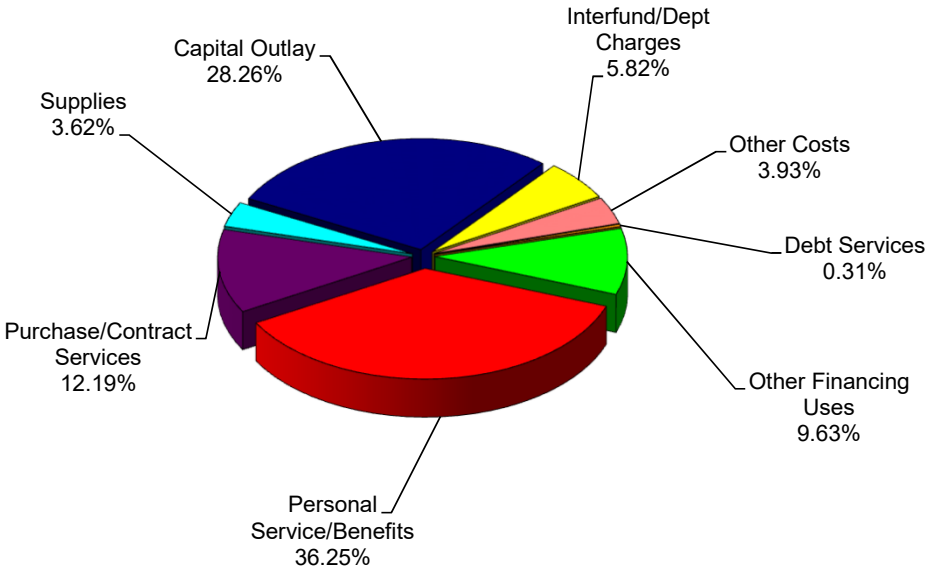


Taxes	$	16,681,560
Licenses and Permits	$	1,098,800
Intergovernmental Revenues	$	20,401,841
Charges for Services	$	4,814,838
Fines and Forfeitures	$	363,550
Interest Revenue	$	1,848,000
Contributions and Donations	$	112,012
Miscellaneous Revenue	$	20,970
Other Financing Sources	$	6,463,151
TOTAL	**$**	**51,804,722**

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

SUMMARY OF GOVERNMENTAL FUNDS

EXPENDITURES BY USE



Personal Service/Benefits	$	17,738,842
Purchase/Contract Services	$	5,966,210
Supplies	$	1,769,215
Capital Outlay	$	13,828,177
Interfund/Dept Charges	$	2,847,260
Other Costs	$	1,924,115
Debt Services	$	152,012
Other Financing Uses	$	4,711,375
TOTAL	**$**	**48,937,206**

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

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
	2022	2023	2024	2022	2023	2024
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ 11,292,167	$ 12,878,355	$ 14,981,560	$ 1,464,734	$ 1,403,530	$ 1,700,000
32 Licenses and Permits	$ 1,006,256	$ 1,003,420	$ 1,098,300	$ 500	$ 500	$ 500
33 Intergovernmental Revenues	$ 82,891	$ -	$ -	$ 677,695	$ 6,153,111	$ 5,602,980
34 Charges for Services	$ 1,912,900	$ 2,116,168	$ 2,108,114	$ 1,786,896	$ 2,389,310	$ 2,706,724
35 Fines and Forfeitures	$ 449,224	$ 432,500	$ 354,500	$ -	$ 15,100	$ 9,050
36 Interest Revenue	$ 22,624	$ 3,000	$ 850,000	$ 5,452	$ 3,050	$ 248,000
37 Contributions and Donations	$ 150	$ -	$ 60,000	$ 88,535	$ 104,025	$ 52,012
38 Miscellaneous Revenue	$ 40,715	$ 20,120	$ 20,970	$ 12	$ -	$ -
Subtotal:	*$ 14,806,927*	*$ 16,453,563*	*$ 19,473,444*	*$ 4,023,824*	*$ 10,068,626*	*$ 10,319,266*
Other Financing Sources						
39 Other Financing Sources	$ 3,072,169	$ 3,016,192	$ 3,311,151	$ 2,269,000	$ 2,632,490	$ 3,032,000
Total Financial Sources	**$ 17,879,096**	**$ 19,469,755**	**$ 22,784,595**	**$ 6,292,824**	**$ 12,701,116**	**$ 13,351,266**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 9,942,452	$ 11,531,204	$ 12,797,427	$ 3,142,623	$ 3,927,995	$ 4,941,415
52 Purch/Contract	$ 2,730,165	$ 2,821,580	$ 3,012,715	$ 849,959	$ 3,015,195	$ 2,844,055
53 Supplies	$ 1,345,910	$ 1,420,830	$ 1,482,355	$ 278,701	$ 203,455	$ 286,860
54 Capital Outlay	$ 55,663	$ 78,090	$ 54,700	$ 144,603	$ 3,665,320	$ 2,836,000
55 Interfund/Dept Chgs	$ 1,898,106	$ 1,972,824	$ 2,029,575	$ 613,529	$ 591,826	$ 817,685
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 675,643	$ 648,080	$ 684,600	$ 1,316,728	$ 1,549,500	$ 1,239,515
Subtotal:	*$ 16,647,939*	*$ 18,472,608*	*$ 20,061,372*	*$ 6,346,143*	*$ 12,953,291*	*$ 12,965,530*
Non-Operating Expenses						
58 Debt Services	$ 224,515	$ 50,000	$ 100,000	$ 104,025	$ 104,025	$ 52,012
61 Other Financing Uses	$ 1,646,245	$ 2,082,245	$ 2,128,255	$ 129,224	$ 127,090	$ 565,090
Total Use of Resources:	**$ 18,518,699**	**$ 20,604,853**	**$ 22,289,627**	**$ 6,579,392**	**$ 13,184,406**	**$ 13,582,632**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (639,603)	$ (1,135,098)	$ 494,968	$ (286,568)	$ (483,290)	$ (231,366)

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2022	2023	2024	2022	2023	2024
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ 12,756,901	$ 14,281,885	$ 16,681,560
32 Licenses and Permits	$ -	$ -	$ -	$ 1,006,756	$ 1,003,920	$ 1,098,800
33 Intergovernmental Revenues	$ 16,186,039	$ 8,818,548	$ 14,798,861	$ 16,946,625	$ 14,971,659	$ 20,401,841
34 Charges for Services	$ -	$ -	$ -	$ 3,699,796	$ 4,505,478	$ 4,814,838
35 Fines and Forfeitures	$ -	$ -	$ -	$ 449,224	$ 447,600	$ 363,550
36 Interest Revenue	$ 24,092	$ 1,700	$ 750,000	$ 52,168	$ 7,750	$ 1,848,000
37 Contributions and Donations	$ -	$ -	$ -	$ 88,685	$ 104,025	$ 112,012
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 40,727	$ 20,120	$ 20,970
Subtotal:	*$ 16,210,131*	*$ 8,820,248*	*$ 15,548,861*	*$ 35,040,882*	*$ 35,342,437*	*$ 45,341,571*
Other Financing Sources						
39 Other Financing Sources	$ 125,440	$ 365,500	$ 120,000	$ 5,466,609	$ 6,014,182	$ 6,463,151
Total Financial Sources	**$ 16,335,571**	**$ 9,185,748**	**$ 15,668,861**	**$ 40,507,491**	**$ 41,356,619**	**$ 51,804,722**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 13,085,075	$ 15,459,199	$ 17,738,842
52 Purch/Contract	$ -	$ -	$ 109,440	$ 3,580,124	$ 5,836,775	$ 5,966,210
53 Supplies	$ -	$ -	$ -	$ 1,624,611	$ 1,624,285	$ 1,769,215
54 Capital Outlay	$ 8,736,952	$ 9,886,500	$ 10,937,477	$ 8,937,218	$ 13,629,910	$ 13,828,177
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 2,511,635	$ 2,564,650	$ 2,847,260
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 1,992,371	$ 2,197,580	$ 1,924,115
Subtotal:	*$ 8,736,952*	*$ 9,886,500*	*$ 11,046,917*	*$ 31,731,034*	*$ 41,312,399*	*$ 44,073,819*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 328,540	$ 154,025	$ 152,012
61 Other Financing Uses	$ 4,882,032	$ 420,000	$ 2,018,030	$ 6,657,501	$ 2,629,335	$ 4,711,375
Total Use of Resources:	**$ 13,618,984**	**$ 10,306,500**	**$ 13,064,947**	**$ 38,717,075**	**$ 44,095,759**	**$ 48,937,206**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 2,716,587	$ (1,120,752)	$ 2,603,914	$ 1,790,416	$ (2,739,140)	$ 2,867,516

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	100 General Fund			Special Revenue Funds 210 Confiscated Asset Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ 11,292,167	$ 12,878,355	$ 14,981,560	$ -	$ -	$ -
32 Licenses and Permits	$ 1,006,256	$ 1,003,420	$ 1,098,300	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 82,891	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 1,912,900	$ 2,116,168	$ 2,108,114	$ -	$ -	$ -
35 Fines and Forfeitures	$ 449,224	$ 432,500	$ 354,500	$ -	$ 100	$ 1,050
36 Interest Revenue	$ 22,624	$ 3,000	$ 850,000	$ -	$ -	$ -
37 Contributions and Donations	$ 150	$ -	$ 60,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 40,715	$ 20,120	$ 20,970	$ -	$ -	$ -
Subtotal:	*$ 14,806,927*	*$ 16,453,563*	*$ 19,473,444*	*$ -*	*$ 100*	*$ 1,050*
Other Financing Sources						
39 Other Financing Sources	$ 3,072,169	$ 3,016,192	$ 3,311,151	$ -	$ -	$ -
Total Financial Sources	**$ 17,879,096**	**$ 19,469,755**	**$ 22,784,595**	**$ -**	**$ 100**	**$ 1,050**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 9,942,452	$ 11,531,204	$ 12,797,427	$ -	$ -	$ -
52 Purchase/Contract Services	$ 2,730,165	$ 2,821,580	$ 3,012,715	$ -	$ -	$ -
53 Supplies	$ 1,345,910	$ 1,420,830	$ 1,482,355	$ -	$ -	$ 1,050
54 Capital Outlay (Minor)	$ 55,663	$ 78,090	$ 54,700	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ 1,898,106	$ 1,972,824	$ 2,029,575	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 675,643	$ 648,080	$ 684,600	$ -	$ -	$ -
Subtotal:	*$ 16,647,939*	*$ 18,472,608*	*$ 20,061,372*	*$ -*	*$ -*	*$ 1,050*
Non-Operating Expenses						
58 Debt Services	$ 224,515	$ 50,000	$ 100,000	$ -	$ -	$ -
61 Other Financing Uses	$ 1,646,245	$ 2,082,245	$ 2,128,255	$ -	$ -	$ -
Total Use of Resources	**$ 18,518,699**	**$ 20,604,853**	**$ 22,289,627**	**$ -**	**$ -**	**$ 1,050**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (639,603)	$ (1,135,098)	$ 494,968	$ -	$ 100	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	213 Opioid Settlement Fund			221 CDBG Housing Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ 52,700	$ -	$ -	$ 30,000
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ 52,700*	*$ -*	*$ -*	*$ 30,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ 52,700**	**$ -**	**$ -**	**$ 30,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ (52,700)	$ -	$ -	$ (30,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	224			230		
	US Department of Justice Grant Fund			ARPA Funds		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 382,697	$ 6,153,111	$ 4,900,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ 15,000	$ 8,000	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 5,429	$ 3,000	$ 200,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 15,000*	*$ 8,000*	*$ 388,126*	*$ 6,156,111*	*$ 5,100,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ 15,000**	**$ 8,000**	**$ 388,126**	**$ 6,156,111**	**$ 5,100,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ 10,213	$ 5,000	$ 5,000	$ 140,495	$ 2,500,000	$ 2,200,000
53 Supplies	$ 39,315	$ 9,430	$ 15,000	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 16,057	$ 15,570	$ 10,000	$ -	$ 3,621,000	$ 2,700,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 238,382	$ 500,000	$ 15
Subtotal:	*$ 65,585*	*$ 30,000*	*$ 30,000*	*$ 378,877*	*$ 6,621,000*	*$ 4,900,015*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 3,819	$ -	$ 438,000
Total Use of Resources	**$ 65,585**	**$ 30,000**	**$ 30,000**	**$ 382,696**	**$ 6,621,000**	**$ 5,338,015**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (65,585)	$ (15,000)	$ (22,000)	$ 5,430	$ (464,889)	$ (238,015)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	250 Multiple Grant Fund			270 Statesboro Fire Service Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 500	$ 500	$ 500
33 Intergovernmental Revenue	$ 180,170	$ -	$ -	$ 114,828	$ -	$ 702,980
34 Charges for Services	$ -	$ -	$ -	$ 1,730,855	$ 2,339,310	$ 2,656,724
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 2,685	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 12	$ -	$ -
Subtotal:	*$ 180,170*	*$ -*	*$ -*	*$ 1,848,880*	*$ 2,339,810*	*$ 3,360,204*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 2,269,000	$ 2,632,490	$ 3,032,000
Total Financial Sources	**$ 180,170**	**$ -**	**$ -**	**$ 4,117,880**	**$ 4,972,300**	**$ 6,392,204**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 3,142,623	$ 3,927,995	$ 4,941,415
52 Purchase/Contract Services	$ 134,265	$ -	$ -	$ 506,512	$ 490,195	$ 536,355
53 Supplies	$ 22,302	$ -	$ -	$ 217,084	$ 194,025	$ 270,810
54 Capital Outlay (Minor)	$ 23,603	$ -	$ -	$ 104,943	$ 28,750	$ 126,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ 613,529	$ 591,826	$ 817,685
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 3,661	$ 4,500	$ 4,500
Subtotal:	*$ 180,170*	*$ -*	*$ -*	*$ 4,588,352*	*$ 5,237,291*	*$ 6,696,765*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 68,845	$ 72,090	$ 62,090
Total Use of Resources	**$ 180,170**	**$ -**	**$ -**	**$ 4,657,197**	**$ 5,309,381**	**$ 6,758,855**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ (539,317)	$ (337,081)	$ (366,651)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	271			272		
	South Main Tax Allocation District Fund			Old Register Tax Allocation District Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ 315,311	$ 303,530	$ 400,000	$ 18,175	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 23	$ 50	$ 48,000	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 85,850	$ 104,025	$ 52,012
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 315,334*	*$ 303,580*	*$ 448,000*	*$ 104,025*	*$ 104,025*	*$ 52,012*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 315,334**	**$ 303,580**	**$ 448,000**	**$ 104,025**	**$ 104,025**	**$ 52,012**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 104,025	$ 104,025	$ 52,012
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ -**	**$ 104,025**	**$ 104,025**	**$ 52,012**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 315,334	$ 303,580	$ 448,000	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	275 Hotel/Motel Fund			286 Technology Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ 1,131,248	$ 1,100,000	$ 1,300,000	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ 56,041	$ 50,000	$ 50,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 1,131,248*	*$ 1,100,000*	*$ 1,300,000*	*$ 56,041*	*$ 50,000*	*$ 50,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,131,248**	**$ 1,100,000**	**$ 1,300,000**	**$ 56,041**	**$ 50,000**	**$ 50,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ 58,474	$ 20,000	$ 20,000
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,074,685	$ 1,045,000	$ 1,235,000	$ -	$ -	$ -
Subtotal:	*$ 1,074,685*	*$ 1,045,000*	*$ 1,235,000*	*$ 58,474*	*$ 20,000*	*$ 20,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 56,560	$ 55,000	$ 65,000	$ -	$ -	$ -
Total Use of Resources	**$ 1,131,245**	**$ 1,100,000**	**$ 1,300,000**	**$ 58,474**	**$ 20,000**	**$ 20,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 3	$ -	$ -	$ (2,433)	$ 30,000	$ 30,000

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	323			324		
	2013 SPLOST Fund			2018 TSPLOST Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 7,003,488	$ 4,128,000	$ 1,332,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 3,309	$ 500	$ 50,000	$ 10,542	$ 1,200	$ 300,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 3,309*	*$ 500*	*$ 50,000*	*$ 7,014,030*	*$ 4,129,200*	*$ 1,632,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 3,309**	**$ 500**	**$ 50,000**	**$ 7,014,030**	**$ 4,129,200**	**$ 1,632,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 93,849	$ 400,000	$ 47,577	$ 3,039,708	$ 4,455,000	$ 4,025,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 93,849*	*$ 400,000*	*$ 47,577*	*$ 3,039,708*	*$ 4,455,000*	*$ 4,025,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 2,078,980	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 2,172,829**	**$ 400,000**	**$ 47,577**	**$ 3,039,708**	**$ 4,455,000**	**$ 4,025,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (2,169,520)	$ (399,500)	$ 2,423	$ 3,974,322	$ (325,800)	$ (2,393,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	325			326		
	2019 SPLOST Fund			2023 TSPLOST Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 7,454,268	$ 4,690,548	$ 6,822,861	$ -	$ -	$ 5,894,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 10,241	$ -	$ 400,000	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 7,464,509*	*$ 4,690,548*	*$ 7,222,861*	*$ -*	*$ -*	*$ 5,894,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 7,464,509**	**$ 4,690,548**	**$ 7,222,861**	**$ -**	**$ -**	**$ 5,894,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 3,583,003	$ 4,560,000	$ 4,789,340	$ -	$ -	$ 1,315,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 3,583,003*	*$ 4,560,000*	*$ 4,789,340*	*$ -*	*$ -*	*$ 1,315,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 2,803,052	$ 420,000	$ 2,018,030	$ -	$ -	$ -
Total Use of Resources	**$ 6,386,055**	**$ 4,980,000**	**$ 6,807,370**	**$ -**	**$ -**	**$ 1,315,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 1,078,454	$ (289,452)	$ 415,491	$ -	$ -	$ 4,579,000

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	341 CDBG-EIP Grant			343 2019 CDBG Fund		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ 750,000	$ 535,283	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ 750,000*	*$ 535,283*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ -**	**$ 750,000**	**$ 535,283**	**$ -**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ 109,440	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ -	$ 640,560	$ 535,283	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ 750,000*	*$ 535,283*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ -**	**$ 750,000**	**$ 535,283**	**$ -**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	344 LMIG-Akins			345 LMIG-South Main		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 1,193,000	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ -*	*$ -*	*$ 1,193,000*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ -**	**$ -**	**$ 1,193,000**	**$ -**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 547,167	$ -	$ -	$ 819,729	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 547,167*	*$ -*	*$ -*	*$ 819,729*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 547,167**	**$ -**	**$ -**	**$ 819,729**	**$ -**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (547,167)	$ -	$ -	$ 373,271	$ -	$ -

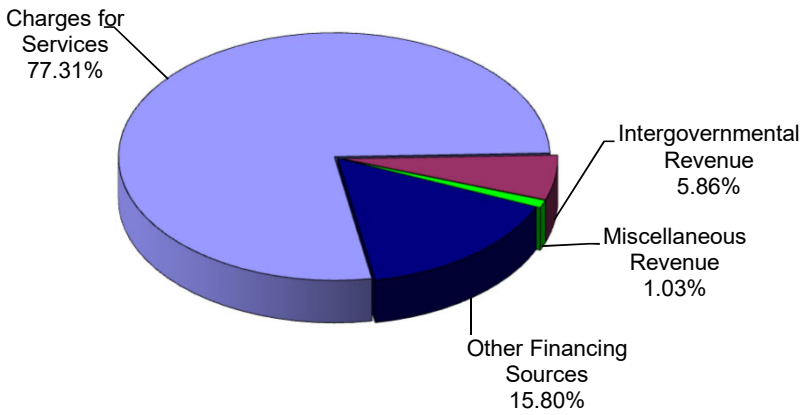
SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

Capital Projects Funds

	350 Capital Improvements Program Fund			Total Governmental Funds		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ 12,756,901	$ 14,281,885	$ 16,681,560
32 Licenses and Permits	$ -	$ -	$ -	$ 1,006,756	$ 1,003,920	$ 1,098,800
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 16,946,625	$ 14,971,659	$ 20,401,841
34 Charges for Services	$ -	$ -	$ -	$ 3,699,796	$ 4,505,478	$ 4,814,838
35 Fines and Forfeitures	$ -	$ -	$ -	$ 449,224	$ 447,600	$ 363,550
36 Interest Revenue	$ -	$ -	$ -	$ 52,168	$ 7,750	$ 1,848,000
37 Contributions and Donations	$ -	$ -	$ -	$ 88,685	$ 104,025	$ 112,012
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 40,727	$ 20,120	$ 20,970
Subtotal:	*$ -*	*$ -*	*$ -*	$ 35,040,882	$ 35,342,437	$ 45,341,571
Other Financing Sources						
39 Other Financing Sources	$ 125,440	$ 365,500	$ 120,000	$ 5,466,609	$ 6,014,182	$ 6,463,151
Total Financial Sources	**$ 125,440**	**$ 365,500**	**$ 120,000**	**$ 40,507,491**	**$ 41,356,619**	**$ 51,804,722**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 13,085,075	$ 15,459,199	$ 17,738,842
52 Purchase/Contract Services	$ -	$ -	$ -	$ 3,580,124	$ 5,836,775	$ 5,966,210
53 Supplies	$ -	$ -	$ -	$ 1,624,611	$ 1,624,285	$ 1,769,215
54 Capital Outlay	$ 118,213	$ 471,500	$ 120,000	$ 8,937,218	$ 13,629,910	$ 13,828,177
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ 2,511,635	$ 2,564,650	$ 2,847,260
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 1,992,371	$ 2,197,580	$ 1,924,115
Subtotal:	*$ 118,213*	*$ 471,500*	*$ 120,000*	$ 31,195,751	$ 41,312,399	$ 44,073,819
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 328,540	$ 154,025	$ 152,012
61 Other Financing Uses	$ -	$ -	$ -	$ 6,657,501	$ 2,629,335	$ 4,711,375
Total Use of Resources	**$ 118,213**	**$ 471,500**	**$ 120,000**	**$ 38,181,792**	**$ 44,095,759**	**$ 48,937,206**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 7,227	$ (106,000)	$ -	$ 2,325,699	$ (2,739,140)	$ 2,867,516

SUMMARY OF PROPRIETARY FUNDS

REVENUES BY SOURCE

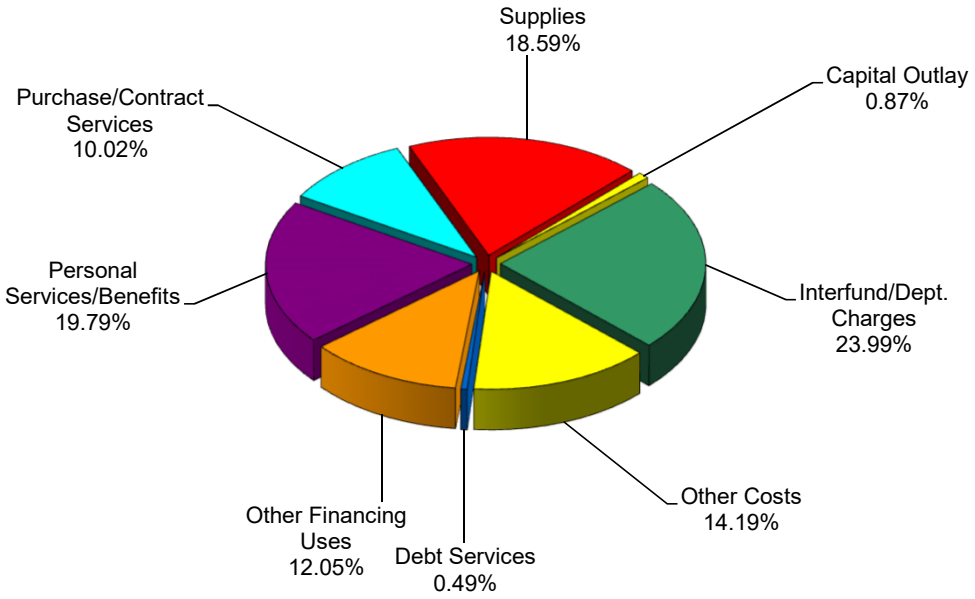


Charges for Services	$	36,265,405
Intergovernmental Revenue	$	2,750,000
Miscellaneous Revenue	$	482,910
Other Financing Sources	$	7,409,980
TOTAL	**$**	**46,911,295**

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

SUMMARY OF PROPRIETARY FUNDS

EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	6,691,916
Purchase/Contract Services	$	3,390,205
Supplies	$	6,287,250
Capital Outlay	$	294,300
Interfund/Dept. Charges	$	8,113,917
Other Costs	$	4,800,650
Debt Services	$	166,375
Other Financing Uses	$	4,074,806
TOTAL	**$**	**33,819,419**

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

SUMMARY OF PROPRIETARY FUNDS

	500 Enterprise Funds			600 Internal Service Funds		
	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ 3,494	$ 2,200	$ 3,000	$ -	$ -	$ -
33 Intergovernmental Revenues	$ 325,689	$ 3,250,000	$ 2,750,000	$ -	$ -	$ -
34 Charges for Services	$ 25,618,059	$ 24,940,005	$ 29,110,105	$ 6,148,234	$ 6,075,240	$ 7,155,300
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 57,681	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 585,359	$ 480,525	$ 482,910	$ -	$ -	$ -
Subtotal:	*$ 26,590,282*	*$ 28,672,730*	*$ 32,346,015*	*$ 6,148,234*	*$ 6,075,240*	*$ 7,155,300*
Other Financing Sources						
39 Other Financing Sources	$ 4,960,131	$ 2,800,000	$ 6,951,890	$ 523,124	$ 520,090	$ 458,090
Total Financial Sources	**$ 31,550,413**	**$ 31,472,730**	**$ 39,297,905**	**$ 6,671,358**	**$ 6,595,330**	**$ 7,613,390**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 4,308,178	$ 5,245,685	$ 5,654,536	$ 650,666	$ 891,335	$ 1,037,380
52 Purchase/Contract Services	$ 2,083,454	$ 2,189,290	$ 2,579,790	$ 685,820	$ 744,815	$ 810,415
53 Supplies	$ 5,270,197	$ 4,161,275	$ 6,145,095	$ 79,783	$ 164,795	$ 142,155
54 Capital Outlay (Minor)	$ 206,694	$ 246,060	$ 250,000	$ 18,688	$ 152,785	$ 44,300
55 Interfund/Dept. Charges	$ 2,684,505	$ 2,733,875	$ 2,778,202	$ 5,061,229	$ 4,600,957	$ 5,335,715
56 Depreciation & Amortization	$ 3,173,157	$ -	$ -	$ 93,138	$ -	$ -
57 Other Costs	$ 4,223,810	$ 4,403,250	$ 4,798,700	$ 2,952	$ 2,995	$ 1,950
Subtotal:	*$ 21,949,995*	*$ 18,979,435*	*$ 22,206,323*	*$ 6,592,276*	*$ 6,557,682*	*$ 7,371,915*
Non-Operating Expenses						
58 Debt Services	$ 200,088	$ 185,610	$ 166,375	$ -	$ -	$ -
61 Other Financing Uses	$ 4,058,172	$ 4,033,392	$ 4,037,351	$ 47,290	$ 47,455	$ 37,455
Total Use of Resources	**$ 26,208,255**	**$ 23,198,437**	**$ 26,410,049**	**$ 6,639,566**	**$ 6,605,137**	**$ 7,409,370**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 5,342,158	$ 8,274,293	$ 12,887,856	$ 31,792	$ (9,807)	$ 204,020

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2022 Actual	2023 Budgeted	2024 Adopted
Revenues:			
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ 3,494	$ 2,200	$ 3,000
33 Intergovernmental Revenues	$ 325,689	$ 3,250,000	$ 2,750,000
34 Charges for Services	$ 31,766,293	$ 31,015,245	$ 36,265,405
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 57,681	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 585,359	$ 480,525	$ 482,910
Subtotal:	*$ 32,738,516*	*$ 34,747,970*	*$ 39,501,315*
Other Financing Sources			
39 Other Financing Sources	$ 5,483,255	$ 3,320,090	$ 7,409,980
Total Financial Sources	**$ 38,221,771**	**$ 38,068,060**	**$ 46,911,295**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 4,958,844	$ 6,137,020	$ 6,691,916
52 Purchase/Contract Services	$ 2,769,274	$ 2,934,105	$ 3,390,205
53 Supplies	$ 5,349,980	$ 4,326,070	$ 6,287,250
54 Capital Outlay (Minor)	$ 225,382	$ 398,845	$ 294,300
55 Interfund/Dept. Charges	$ 7,745,734	$ 7,334,832	$ 8,113,917
56 Depreciation & Amortization	$ 3,266,295	$ -	$ -
57 Other Costs	$ 4,226,762	$ 4,406,245	$ 4,800,650
Subtotal:	*$ 28,542,271*	*$ 25,537,117*	*$ 29,578,238*
Non-Operating Expenses			
58 Debt Services	$ 200,088	$ 185,610	$ 166,375
61 Other Financing Uses	$ 4,105,462	$ 4,080,847	$ 4,074,806
Total Use of Resources	**$ 32,847,821**	**$ 29,803,574**	**$ 33,819,419**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 5,373,950	$ 8,264,486	$ 13,091,876

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			507 Stormwater		
Revenues:	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 3,494	$ 2,200	$ 3,000
33 Intergovernmental Revenues	$ -	$ -	$ -	$ 325,689	$ 3,250,000	$ 2,750,000
34 Charges for Services	$ 11,257,659	$ 10,877,205	$ 12,930,005	$ 1,342,538	$ 1,337,285	$ 1,358,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 57,365	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 389,111	$ 350,025	$ 352,910	$ 899	$ -	$ -
Subtotal:	*$ 11,704,135*	*$ 11,227,230*	*$ 13,282,915*	*$ 1,672,620*	*$ 4,589,485*	*$ 4,111,000*
Other Financing Sources						
39 Other Financing Sources	$ 2,456,583	$ -	$ 4,465,000	$ 841,062	$ -	$ -
Total Financial Sources	**$ 14,160,718**	**$ 11,227,230**	**$ 17,747,915**	**$ 2,513,682**	**$ 4,589,485**	**$ 4,111,000**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 2,317,479	$ 2,907,440	$ 3,152,916	$ 323,497	$ 344,735	$ 369,115
52 Purch/Contract	$ 932,450	$ 1,031,280	$ 1,415,220	$ 136,149	$ 209,805	$ 162,705
53 Supplies	$ 1,453,731	$ 1,431,165	$ 1,787,335	$ 54,468	$ 46,680	$ 46,900
54 Capital Outlay	$ 11,195	$ 38,160	$ 38,500	$ 1,260	$ 1,200	$ 1,000
55 Interfund/Dept Chgs	$ 1,863,157	$ 1,932,720	$ 1,983,826	$ 165,539	$ 146,955	$ 147,065
56 Deprec & Amort	$ 2,027,569	$ -	$ -	$ 201,770	$ -	$ -
57 Other Costs	$ 444,954	$ 413,930	$ 411,900	$ 22,775	$ 21,000	$ 14,700
Subtotal:	*$ 9,050,535*	*$ 7,754,695*	*$ 8,789,697*	*$ 905,458*	*$ 770,375*	*$ 741,485*
Non-Operating Expenses						
58 Debt Services	$ 199,552	$ 185,460	$ 166,225	$ 143	$ 150	$ 150
61 Other Financing Uses	$ 1,703,237	$ 1,569,422	$ 1,523,381	$ 70,630	$ 69,210	$ 59,210
Total Use of Resources:	**$ 10,953,324**	**$ 9,509,577**	**$ 10,479,303**	**$ 976,231**	**$ 839,735**	**$ 800,845**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 3,207,394	$ 1,717,653	$ 7,268,612	$ 1,537,451	$ 3,749,750	$ 3,310,155

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	515 Natural Gas Fund			541 Solid Waste Collection		
Revenues:	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 5,549,436	$ 4,965,400	$ 6,106,100	$ 4,745,674	$ 4,890,115	$ 5,426,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 316	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 167,925	$ 130,500	$ 130,000	$ 27,424	$ -	$ -
Subtotal:	*$ 5,717,677*	*$ 5,095,900*	*$ 6,236,100*	*$ 4,773,098*	*$ 4,890,115*	*$ 5,426,000*
Other Financing Sources						
39 Other Financing Sources	$ 269,958	$ -	$ 1,290,000	$ -	$ -	$ -
Total Financial Sources	**$ 5,987,635**	**$ 5,095,900**	**$ 7,526,100**	**$ 4,773,098**	**$ 4,890,115**	**$ 5,426,000**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 444,581	$ 527,910	$ 619,595	$ 866,364	$ 1,045,705	$ 1,066,775
52 Purch/Contract	$ 217,779	$ 205,285	$ 244,470	$ 577,303	$ 484,565	$ 509,560
53 Supplies	$ 3,525,509	$ 2,461,200	$ 4,065,100	$ 164,548	$ 159,870	$ 169,110
54 Capital Outlay	$ 29,179	$ 15,000	$ 16,500	$ 162,635	$ 175,000	$ 190,000
55 Interfund/Dept Chgs	$ 208,945	$ 211,805	$ 221,031	$ 318,129	$ 306,090	$ 297,945
56 Deprec & Amort	$ 261,759	$ -	$ -	$ 372,403	$ -	$ -
57 Other Costs	$ 38,029	$ 55,390	$ 74,600	$ 1,143,398	$ 1,085,000	$ 1,213,000
Subtotal:	*$ 4,725,781*	*$ 3,476,590*	*$ 5,241,296*	*$ 3,604,780*	*$ 3,256,230*	*$ 3,446,390*
Non-Operating Expenses						
58 Debt Services	$ 393	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 915,630	$ 917,660	$ 907,660	$ 949,505	$ 1,057,665	$ 1,137,665
Total Use of Resources:	**$ 5,641,804**	**$ 4,394,250**	**$ 6,148,956**	**$ 4,554,285**	**$ 4,313,895**	**$ 4,584,055**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 345,831	$ 701,650	$ 1,377,144	$ 218,813	$ 576,220	$ 841,945

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds 542 Solid Waste Disposal			Internal Service Funds 601 Health Insurance Fund		
Revenues:	**2022 Actual**	**2023 Budgeted**	**2024 Adopted**	**2022 Actual**	**2023 Budgeted**	**2024 Adopted**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,722,752	$ 2,870,000	$ 3,290,000	$ 4,738,306	$ 4,219,870	$ 5,027,655
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 2,722,752*	*$ 2,870,000*	*$ 3,290,000*	*$ 4,738,306*	*$ 4,219,870*	*$ 5,027,655*
Other Financing Sources						
39 Other Financing Sources	$ 1,392,528	$ 2,800,000	$ 1,196,890	$ 200,000	$ 200,090	$ 200,090
Total Financial Sources	**$ 4,115,280**	**$ 5,670,000**	**$ 4,486,890**	**$ 4,938,306**	**$ 4,419,960**	**$ 5,227,745**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 356,257	$ 419,895	$ 446,135	$ -	$ -	$ -
52 Purch/Contract	$ 219,773	$ 258,355	$ 247,835	$ -	$ -	$ -
53 Supplies	$ 71,941	$ 62,360	$ 76,650	$ -	$ -	$ -
54 Capital Outlay	$ 2,425	$ 16,700	$ 4,000	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 128,735	$ 136,305	$ 128,335	$ 4,913,077	$ 4,407,500	$ 5,137,500
56 Deprec & Amort	$ 309,656	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 2,574,654	$ 2,827,930	$ 3,084,500	$ -	$ -	$ -
Subtotal:	*$ 3,663,441*	*$ 3,721,545*	*$ 3,987,455*	*$ 4,913,077*	*$ 4,407,500*	*$ 5,137,500*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 419,170	$ 419,435	$ 409,435	$ -	$ -	$ -
Total Use of Resources:	**$ 4,082,611**	**$ 4,140,980**	**$ 4,396,890**	**$ 4,913,077**	**$ 4,407,500**	**$ 5,137,500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 32,669	$ 1,529,020	$ 90,000	$ 25,229	$ 12,460	$ 90,245

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds					
	602 Fleet Management Fund			604 Wellness Program		
Revenues:	2022 Actual	2023 Budgeted	2024 Adopted	2022 Actual	2023 Budgeted	2024 Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 605,121	$ 707,505	$ 871,505	$ 18,565	$ 69,280	$ 71,290
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 605,121*	*$ 707,505*	*$ 871,505*	*$ 18,565*	*$ 69,280*	*$ 71,290*
Other Financing Sources						
39 Other Financing Sources	$ 3,124	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 608,245**	**$ 707,505**	**$ 871,505**	**$ 18,565**	**$ 69,280**	**$ 71,290**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 311,182	$ 370,445	$ 438,120	$ -	$ -	$ -
52 Purch/Contract	$ 188,264	$ 157,825	$ 182,105	$ 10,000	$ 60,105	$ 58,790
53 Supplies	$ 51,432	$ 51,370	$ 52,920	$ 6,672	$ 6,500	$ 8,700
54 Capital Outlay	$ -	$ -	$ -	$ 6,367	$ 2,800	$ 2,800
55 Interfund/Dept Chgs	$ 74,280	$ 111,513	$ 118,985	$ -	$ -	$ -
56 Deprec & Amort	$ 60,531	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 733	$ 1,700	$ 750	$ 2,219	$ 1,095	$ 1,000
Subtotal:	*$ 686,422*	*$ 692,853*	*$ 792,880*	*$ 25,258*	*$ 70,500*	*$ 71,290*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 43,875	$ 44,735	$ 34,735	$ -	$ -	$ -
Total Use of Resources:	**$ 730,297**	**$ 737,588**	**$ 827,615**	**$ 25,258**	**$ 70,500**	**$ 71,290**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (122,052)	$ (30,083)	$ 43,890	$ (6,693)	$ (1,220)	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds 605 Central Services Fund			Total Proprietary Funds		
Revenues:	**2022 Actual**	**2023 Budgeted**	**2024 Adopted**	**2022 Actual**	**2023 Budgeted**	**2024 Adopted**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 3,494	$ 2,200	$ 3,000
33 Intergovernmental Revenues	$ -	$ -	$ -	$ 325,689	$ 3,250,000	$ 2,750,000
34 Charges for Services	$ 786,242	$ 1,078,585	$ 1,184,850	$ 31,766,293	$ 31,015,245	$ 36,265,405
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 57,681	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 585,359	$ 480,525	$ 482,910
Subtotal	*$ 786,242*	*$ 1,078,585*	*$ 1,184,850*	*$ 32,738,516*	*$ 34,747,970*	*$ 39,501,315*
Other Financing Sources						
39 Other Financing Sources	$ 320,000	$ 320,000	$ 258,000	$ 5,483,255	$ 3,320,090	$ 7,409,980
Total Financial Sources	**$ 1,106,242**	**$ 1,398,585**	**$ 1,442,850**	**$ 38,221,771**	**$ 38,068,060**	**$ 46,911,295**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 339,484	$ 520,890	$ 599,260	$ 4,958,844	$ 6,137,020	$ 6,691,916
52 Purch/Contract	$ 487,556	$ 526,885	$ 569,520	$ 2,769,274	$ 2,934,105	$ 3,390,205
53 Supplies	$ 21,679	$ 106,925	$ 80,535	$ 5,349,980	$ 4,326,070	$ 6,287,250
54 Capital Outlay	$ 12,321	$ 149,985	$ 41,500	$ 225,382	$ 398,845	$ 294,300
55 Interfund/Dept Chgs	$ 73,872	$ 81,944	$ 79,230	$ 7,745,734	$ 7,334,832	$ 8,113,917
56 Deprec & Amort	$ 32,607	$ -	$ -	$ 3,266,295	$ -	$ -
57 Other Costs	$ -	$ 200	$ 200	$ 4,226,762	$ 4,406,245	$ 4,800,650
Subtotal:	*$ 967,519*	*$ 1,386,829*	*$ 1,370,245*	*$ 28,542,271*	*$ 25,537,117*	*$ 29,578,238*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 200,088	$ 185,610	$ 166,375
61 Other Financing Uses	$ 3,415	$ 2,720	$ 2,720	$ 4,105,462	$ 4,080,847	$ 4,074,806
Total Use of Resources:	**$ 970,934**	**$ 1,389,549**	**$ 1,372,965**	**$ 32,847,821**	**$ 29,803,574**	**$ 33,819,419**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 135,308	$ 9,036	$ 69,885	$ 5,373,950	$ 8,264,486	$ 13,091,876

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	100 General Fund	210 Confiscated Assets Fund	213 Opioid Settlement Fund	221 CDBG Housing Trust Fund
Unreserved Fund Balance Working Capital (6/23 Estimated)	**$ 7,942,896**	**$ 940**	**$ 52,703**	**$ 160,942**
Revenues	$ 19,488,444	$ 1,050	$ -	$ -
Transfers In	$ 3,296,151			
Expenditures or Operating Expenses	$ (19,967,780)	$ (1,050)	$ (52,700)	$ (30,000)
Transfers Out	$ (2,128,255)			
Other Financing Sources	$ -			
Interfund Loans				
External Loans				
Other Sources of Cash Affecting WC				$ -
Other Uses of Cash Affecting WC				$ -
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance Working Capital (FY 2024 Budget)	**$ 8,631,456**	**$ 940**	**$ 3**	**$ 130,942**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 22,096,035**			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**39.1%**			
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**$ 3,107,447**	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	224 US DOJ Grant Fund	230 ARPA Fund	250 Multiple Grant Fund	270 SFS Fund
Unreserved Fund Balance Working Capital (6/23 Estimated)	**$ 54,110**	**$ -**	**$ -**	**$ -**
Revenues	$ 8,000	$ 5,338,015	$ -	$ 3,360,204
Transfers In			$ -	$ 3,032,000
Expenditures or Operating Expenses	$ (30,000)	$ (5,338,015)	$ -	$ (6,696,765)
Transfers Out				$ (62,090)
Other Financing Sources				
Interfund Loans				
External Loans				
Other Sources of Cash Affecting WC				
Other Uses of Cash Affecting WC				
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance Working Capital (FY 2024 Budget)	**$ 32,110**	**$ -**	**$ -**	**$ (366,651)**
Total Expenditures (Operating Expenses) and Transfers to Other Funds				**$ 6,758,855**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers				**-5.4%**
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**	**17.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**	**$ (1,515,656)**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	271 South Main TAD Fund	272 Old Register TAD Fund	275 Hotel/Motel Tax Fund
Unreserved Fund Balance Working Capital (6/23 Estimated)	**$ 1,665,122**	**$ -**	**$ -**
Revenues	$ 448,000	$ 52,012	$ 1,300,000
Transfers In			
Expenditures or Operating Expenses		$ (52,012)	$ (1,235,000)
Transfers Out			$ (65,000)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Unreserved Fund Balance Working Capital (FY 2024 Budget)	**$ 2,113,122**	**$ -**	**$ -**
Total Expenditures (Operating Expenses) and Transfers to Other Funds			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers			
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	286 Technology Fee Fund	323 2013 SPLOST Fund	324 2018 TSPLOST Fund
Unreserved Fund Balance Working Capital (6/23 Estimated)	**$ 30,530**	**$ 2,707,380**	**$ 14,622,683**
Revenues	$ 50,000	$ 50,000	$ 1,632,000
Transfers In			
Expenditures or Operating Expenses	$ (20,000)	$ (47,577)	$ (4,025,000)
Transfers Out			
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Unreserved Fund Balance Working Capital (FY 2024 Budget)	**$ 60,530**	**$ 2,709,803**	**$ 12,229,683**
Total Expenditures (Operating Expenses) and Transfers to Other Funds			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers			
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	325 2019 SPLOST Fund	341 CDBG-1 Fund	350 CIP Fund	505 Water/WW Systems Fund
Unreserved Fund Balance	**$ 16,511,162**	**$ -**	**$ 7,227**	
Working Capital (6/23 Estimated)				**$ 14,003,751**
Revenues	$ 7,222,861	$ 750,000		$ 12,930,005
Transfers In			$ -	$ -
Expenditures or Operating Expenses	$ (6,807,370)	$ (750,000)	$ (120,000)	$ (8,789,697)
Transfers Out				$ (1,523,381)
Other Financing Sources				
Interfund Loans				
External Loans			$ 120,000	
Other Sources of Cash Affecting WC				$ 352,910
Other Uses of Cash Affecting WC				$ (4,630,425)
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Unreserved Fund Balance	**$ 16,926,653**	**$ -**	**$ 7,227**	
Working Capital (FY 2024 Budget)				**$ 12,343,163**
Total Expenditures (Operating Expenses) and Transfers to Other Funds				**$ 14,943,503**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers				**82.6%**
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**	**17.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**	**$ 9,802,767**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	507 Stormwater Fund	515 Natural Gas System Fund	541 Solid Waste Collection Fund
Unreserved Fund Balance Working Capital (6/23 Estimated)	**$ 786,297**	**$ 3,254,693**	**$ 3,593,713**
Revenues	$ 4,111,000	$ 6,106,100	$ 5,426,000
Transfers In	$ -	$ -	$ -
Expenditures or Operating Expenses	$ (741,485)	$ (5,241,296)	$ (3,446,390)
Transfers Out	$ (59,360)	$ (907,660)	$ (1,137,665)
Other Financing Sources			
Interfund Loans			
External Loans	$ -	$ 130,000	$ -
Other Sources of Cash Affecting WC		$ -	$ -
Other Uses of Cash Affecting WC	$ (2,750,000)	$ -	$ -
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Unreserved Fund Balance Working Capital (FY 2024 Budget)	**$ 1,346,452**	**$ 3,341,837**	**$ 4,435,658**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 3,550,845**	**$ 6,148,956**	**$ 4,584,055**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**37.9%**	**54.3%**	**96.8%**
Targeted % of Fund Balance or WC	**17.0%**	**17.0%**	**17.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**$ 742,808**	**$ 2,296,514**	**$ 3,656,369**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	542 Solid Waste Disposal Fund	601 Health Insurance Fund	602 Fleet Management Fund
Unreserved Fund Balance Working Capital (6/23 Estimated)	**$ 1,581,194**	**$ (198,018)**	**$ (249,496)**
Revenues	$ 3,290,000	$ 5,027,655	$ 871,505
Transfers In	$ 1,196,890	$ 200,090	
Expenditures or Operating Expenses	$ (3,987,455)	$ (5,137,500)	$ (792,880)
Transfers Out	$ (409,435)		$ (34,735)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC	$ -		$ -
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Unreserved Fund Balance Working Capital (FY 2024 Budget)	**$ 1,671,194**	**$ (107,773)**	**$ (205,606)**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 4,396,890**	**$ 5,137,500**	**$ 827,615**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**38.0%**	**-2.1%**	**-24.8%**
Targeted % of Fund Balance or WC	**17.0%**	**9%**	**17.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**$ 923,723**	**$ (570,148)**	**$ (346,301)**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

	604 Wellness Program	605 Central Services Fund
Unreserved Fund Balance Working Capital (6/23 Estimated)	**$ 17,483**	**$ 70,781**
Revenues	$ 71,290	$ 1,184,850
Transfers In		$ 258,000
Expenditures or Operating Expenses	$ (71,290)	$ (1,370,245)
Transfers Out		$ (2,720)
Other Financing Sources		
Interfund Loans		
External Loans		
Other Sources of Cash Affecting WC		
Other Uses of Cash Affecting WC		$ -
Transfer to Unreserved Fund Balance		
Transfer from (to) Restricted Assets		
Projected Unreserved Fund Balance Working Capital (FY 2024 Budget)	**$ 17,483**	**$ 140,666**
Total Expenditures (Operating Expenses) and Transfers to Other Funds		
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers		
Targeted % of Fund Balance or WC	**N/A**	**N/A**
Surplus Over Targeted Amounts Available for Capital Projects	**N/A**	**N/A**

CITY OF STATESBORO, GEORGIA
FY 2024 BUDGET SUMMARY AND RESERVE TARGETS

		TOTALS
Unreserved Fund Balance	**$**	**43,755,695**
Working Capital (6/23 Estimated)	**$**	**22,860,398**
Revenues	**$**	**78,718,991**
Transfers In	**$**	**7,983,131**
Expenditures or Operating Expenses	**$**	**(74,751,507)**
Transfers Out	**$**	**(6,330,301)**
Other Financing Sources	**$**	**-**
Interfund Loans	**$**	**-**
External Loans	**$**	**250,000**
Other Sources of Cash Affecting WC	**$**	**352,910**
Other Uses of Cash Affecting WC	**$**	**(7,380,425)**
Transfer to Unreserved Fund Balance	**$**	**-**
Transfer from (to) Restricted Assets	**$**	**-**
Projected Unreserved Fund Balance	**$**	**42,475,818**
Working Capital (FY 2024 Budget)	**$**	**22,983,074**
Total Expenditures (Operating Expenses) and Transfers to Other Funds		
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers		
Targeted % of Fund Balance or WC		
Surplus Over Targeted Amounts Available for Capital Projects	**$**	**18,097,524**

RESOLUTION 2023-26: A RESOLUTION TO ADOPT THE FISCAL YEAR 2024 BUDGET FOR EACH FUND OF THE CITY OF STATESBORO, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE FOR APPROPRIATION

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

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

WHEREAS, the Mayor and City Council have reviewed the proposed FY 2024 Budget as presented by the City Manager and Director of Finance; and

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

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2024 Annual Budget;

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

Section 1. The proposed Fiscal Year 2024 budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the budget for the City of Statesboro, Georgia for Fiscal Year 2024, which begins July 1, 2023 and ends June 30, 2024.

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

Section 3. The "legal level of control" as defined in OCGA 36-81-2 is set at the departmental level, meaning that the City Manager in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further budget amendment approved by the Mayor and City Council.

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

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

Section 6. The Proposed Pay Plan for FY 2024 shown in this budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2023, unless further amended by resolution of the Mayor and City Council.

Section 7. The proposed Capital Improvements Program presented is hereby adopted as the City of Statesboro's Capital Improvements Program for FY 2024 - FY 2029. 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 20th day of June, 2023.

CITY OF STATESBORO, GEORGIA

By: Jonathan M. McCollar, Mayor

Attest: Leah Harden, City Clerk



TAB 5

Financial Policies

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Budget Policies

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

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

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

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

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

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 has contributed to our economic development success.

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

Expenditures Policies

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

Reserve Policies

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

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

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

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

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

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

Cash Management and Investments Policies

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

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

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

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

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

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

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

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

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

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

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

Risk Management Policies

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

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

Debt Policies

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

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

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

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

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

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

Accounting, Auditing, and Financial Reporting Policies

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

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

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

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

The Budget Process

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

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

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

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

Budget Amendment Policy

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

City of Statesboro, Georgia
Calendar for FY 2024
Budget and CIP Preparation

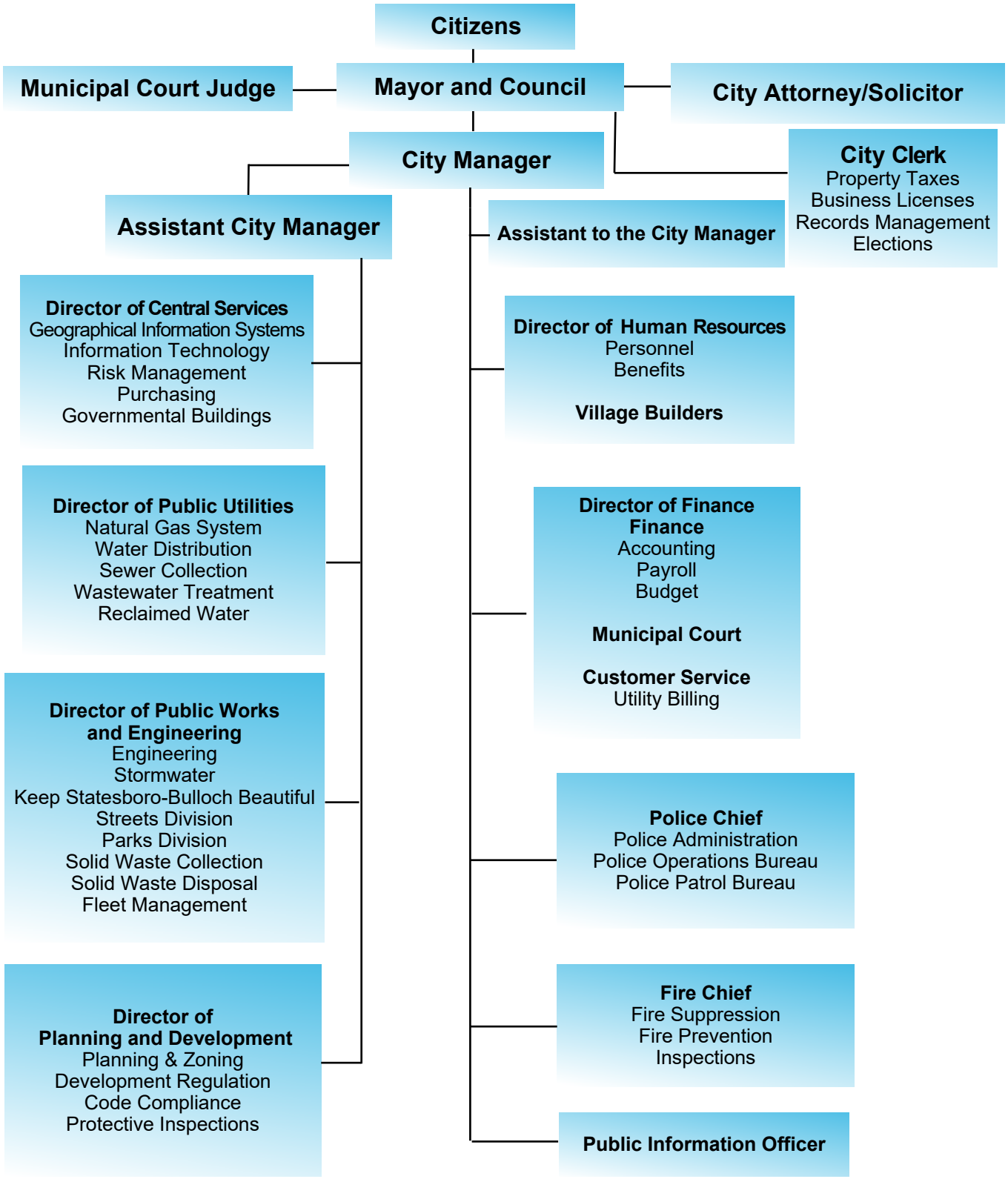
30-Nov-2022	Finance Department conducts training on completing CIP request sheets.
30-Nov-2022	Finance Director notifies Department Heads the CIP Sheets are available on the Budget Drive and to begin preparation of CIP requests.
5-Jan-2023	Finance Department conducts training on submitting Operating Budget request.
6-Jan-2023	Departmental CIP Request must be completed on Server.
27-Jan-2023	New Personnel Request Sheets due to both Finance Department and Human Resources Department
27-Jan-2023	Any proposed rate/fee/fine changes due to Finance Department.
Feb 9-10, 2023	Leadership Team Retreat
15-Feb-2023	All Revenue projections and all Operating Budget Requests must be completed on Server.
28-Feb-2023	Finance Department keys Personnel costs for all departments.
Mar 17-18, 2023	Council Retreat
Mar 13-24, 2023	Assistant City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
Mar 13-24, 2023	Assistant City Manager and Finance Director review each departmental budget.
31-March-2023	All Performance Measures and Departmental Goals must be completed on Server.
3-Apr-2023	Assistant City Manager and Finance Director finalizes Expenditures/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager to review.
Apr 10-19, 2023	City Manager, Assistant City Manager and Finance Director review each department budget with Department Heads.
9-May-2023	City Council Budget Work Session
16-May-2023	City Council schedules a Public Hearing on the Budget for June 6, 2023

May 10-26, 2023	City Manager, Assistant City Manager and Finance Director complete the Budget and CIP preparation, write Budget Message, Budget Resolution, and CIP Transmittal Letter.
30-May-2023	Budget Ad to run in Statesboro Herald
6-June-2023	Mayor and City Council conduct a Public Hearing on the Proposed Budget.
20-June-2023	Mayor and Council adopt FY2024 Budget
26-June-2023	Finance Director has Budget and CIP printed.
Sept-2023	City Council holds required Public Hearing and Adopts the Tax Rate Resolution, after receiving the Tax Digest from the County Tax Assessor’s Office.

TAB 6

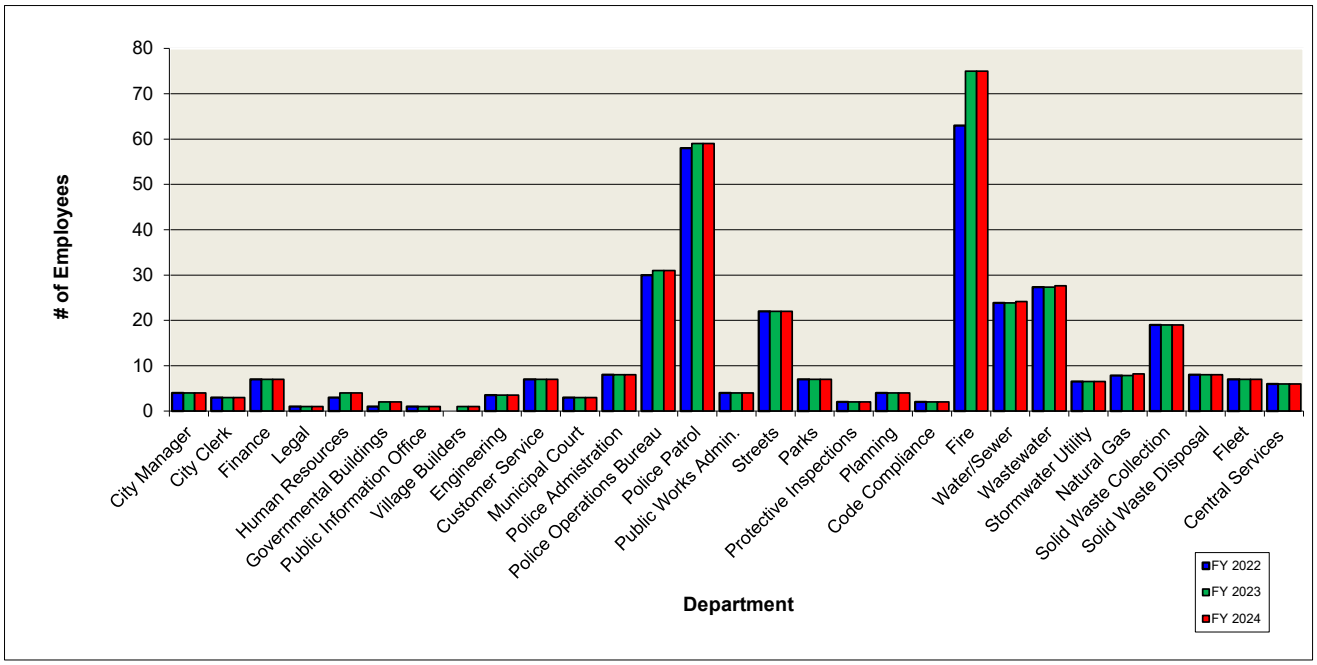
Authorized Personnel for FY 2024

ORGANIZATIONAL CHART FOR THE CITY OF STATESBORO



STAFFING COMPARISON BY DEPARTMENT
FULL-TIME EMPLOYEES

Departments	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget
City Manager's Office	4	4	4
City Clerk's Office	3	3	3
Finance Department	7	7	7
Legal Division	1	1	1
Human Resources	3	4	4
Governmental Buildings Division	1	2	2
Public Information Office	1	1	1
Village Builders	0	1	1
Engineering	3.5	3.5	3.5
Customer Service Division	7	7	7
Municipal Court	3	3	3
Police Administration	8	8	8
Police Operations Bureau	30	31	31
Police Patrol Bureau	58	59	59
Public Works Administration	4	4	4
Public Works Streets Division	22	22	22
Public Works Parks Division	7	7	7
Protective Inspections Division	2	2	2
Planning and Development	4	4	4
Planning - Code Compliance	2	2	2
Fire Department	63	75	75
Water and Sewer Systems Divisions	23.83	23.83	24.16
Wastewater Treatment Plant Division	27.33	27.33	27.66
Stormwater Utility Fund	6.5	6.5	6.5
Natural Gas Fund	7.84	7.84	8.18
Solid Waste Collection Fund	19	19	19
Solid Waste Disposal Fund	8	8	8
Fleet Management Fund	7	7	7
Central Services Department	6	6	6
TOTAL Full-Time Employees	339	356	357



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2022 Budget Full-time	FY 2022 Budget Part-time	FY 2023 Budget Full-time	FY 2023 Budget Part-time	FY 2024 Budget Full-time	FY 2024 Budget Part-time
GENERAL FUND:							
GENERAL GOVERNMENT AND LEGISLATIVE							
Mayor			1		1		1
Council Member			5		5		5
Sub-Total General Government & Legislative		0	6	0	6	0	6
CITY MANAGER'S OFFICE							
City Manager		1		1		1	
Assistant City Manager	28	1		1		1	
Assistant to City Manager	20	1		1		1	
Executive Assistant	16	1		1		1	
Sub-Total City Manager's Office		4	0	4	0	4	0
CITY CLERK'S OFFICE							
City Clerk	23	1		1		1	
Records Manager	16	1		1		1	
Tax and License Coordinator	14	1		1		1	
Sub-Total City Clerk's Office		3	0	3	0	3	0
FINANCE DEPARTMENT							
Director of Finance	25	1		1		1	
Assistant Director of Finance	23	1		1		1	
Senior Accountant	19	1		1		1	
Accountant	17	1		1		1	
Accounts Payable and Accounting Technician	12	1		1		1	
Accounting and Payroll Technician	12	1		1		1	
Administrative Assistant	12	1		1		1	
Sub-Total Finance Department		7	0	7	0	7	0
LEGAL DIVISION							
City Attorney		1		1		1	
Sub-Total Legal Division		1	0	1	0	1	0
HUMAN RESOURCES							
Director of Human Resources	24	1		1		1	
HR Generalists	17	2		2		2	
Administrative Assistant	12			1		1	
Sub-Total Human Resources		3	0	4	0	4	0
PUBLIC INFORMATION							
Public Information Officer	21	1		1		1	
Sub-Total Public Information Division		1	0	1	0	1	0
GOVERNMENTAL BUILDINGS DIVISION							
Facilities Manager	20	1					
Custodian	7	1	1				
Sub-Total Governmental Division		2	1	0	0	0	0
CUSTOMER SERVICE DIVISION							
Utility Billing Supervisor	16	1		1		1	
Utility Billing Clerk	11	1		1		1	
Senior Customer Service Representative	11	1		1		1	
Customer Service Representative	10	3		3		3	
Administrative Clerk	9	1		1		1	
Sub-Total Customer Service Division		7	0	7	0	7	0
MUNICIPAL COURT							
Municipal Clerk of Court	19	1		1		1	
Deputy Clerk	10	2		2		2	
Judge			1		1		1
Sub-Total Municipal Court		3	1	3	1	3	1

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2022 Budget Full-time	FY 2022 Budget Part-time	FY 2023 Budget Full-time	FY 2023 Budget Part-time	FY 2024 Budget Full-time	FY 2024 Budget Part-time
VILLAGE BUILDERS							
Program Coordinator	18			1		1	
Sub-Total Village Builders Division				1	0	1	0
ENGINEERING							
Assistant City Engineer	23	1		1		1	
Civil Engineer	21	1		1		1	
TSPLOST/Capital Projects Manager	21	1		1		1	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Engineering Department		3.5	0	3.5	0	3.5	0
POLICE DEPARTMENT							
Police Chief	PD-10	1		1		1	
Deputy Police Chief	PD-9	1		1		1	
Captain	PD-8	3		3		3	
Lieutenant	PD-7	3		3		3	
Sergeant	PD-6	11		11		11	
Detective, Senior	PD-5	5		5		5	
Corporal	PD-5	8		8		8	
Detective	PD-4	2		3		3	
Advanced Patrol Officer	PD-3	23		23		23	
Police Officer	PD-2	20		21		21	
Communications Supervisor	19	1		1		1	
Assistant Communications Supervisor	16	2		2		2	
Community Information Specialists	14	1		1		1	
Records Supervisor	14	1		1		1	
Senior Communications Officer	13	3		3		3	
Communications Officer	12	7		7		7	
Administrative Assistant	12	3		3		3	
Administrative Clerk	9	1	1	1	1	1	1
Sub-Total Police Department		96	1	98	1	98	1
PUBLIC WORKS							
ADMINISTRATION DIVISION							
Director of Public Works and Engineering	26	1		1		1	
Assistant Director of Public Works	23	1		1		1	
KSBB Coordinator	16	1		1		1	
Administrative Assistant	12	1		1		1	
STREETS DIVISION							
Streets and Parks Superintendent	21	1		1		1	
Assistant Streets and Parks Superintendent	18	1		1		1	
Streets Supervisor	16	1		1		1	
Traffic Signal Technician	16	1		1		1	
Heavy Equipment Crew Leader	14	1		1		1	
Senior Heavy Equipment Operator	13	8		8		8	
Street Maintenance Crew Leader	12	3		3		3	
Heavy Equipment Operator	12	1		1		1	
Street Maintenance Worker	9	5		5		5	
PARKS DIVISION							
Parks Supervisor	16	1		1		1	
Groundskeeper	9	6		6		6	
Sub-Total Public Works		33	0	33	0	33	0
PLANNING AND DEVELOPMENT							
Director of Planning and Development	24	1		1		1	
Planning and Housing Administrator	21	1		1		1	
Planner	17	1		1		1	
Administrative Assistant	12	1		1		1	
CODE COMPLIANCE							
Senior Code Compliance Officer	16	1		1		1	
Code Compliance Officer	14	1		1		1	

AUTHORIZED PERSONNEL								
Position Classification by Fund and Department	Position Grade	FY 2022 Budget Full-time	FY 2022 Budget Part-time	FY 2023 Budget Full-time	FY 2023 Budget Part-time	FY 2024 Budget Full-time	FY 2024 Budget Part-time
PROTECTIVE INSPECTIONS DIVISION							
Building Official	21	1		1		1	
Building Inspector	16	1		1		1	
Sub-Total Planning & Development		8	0	8	0	8	0
GENERAL FUND TOTAL		171.5	9 0	173.5	8	173.5	8
STATESBORO FIRE SERVICE FUND:							
FIRE DEPARTMENT							
Fire Chief	25	1		1		1	
Deputy Fire Chief	23	1		1		1	
Assistant Fire Chief	22	1		1		1	
Fire Prevention Officer	22	1		1		1	
Battalion Chief	21	4		4		4	
Training Captain-FD	20	1		1		1	
Adminstrative Captain	20			1		1	
Captain-FD	20	6		6		6	
Lieutenant-FD	18	6		6		6	
Fire Inspector	16	2		2		2	
Firefighter Apparatus Operator	16	13		12		12	
Firefighter	14	21	10	33	10	33	10
Communications Officer	12	4		4		4	
Administrative Assistant	12	2		2		2	
Sub-Total Fire Department		63	10	75	10	75	10
STATESBORO FIRE SERVICE FUND TOTAL		63	10	75	10	75	10
WATER AND SEWER FUND:							
WATER AND SEWER SYSTEMS DIVISION							
Public Utilities Director	26	0.33		0.33		0.33	
Assistant Public Utilities Director	24					0.33	
Water and Sewer Superintendent	21	1		1		1	
Assistant Water and Sewer Superintendent	18	1		1		1	
Water and Sewer Supervisor	16	1		1		1	
Water and Sewer Crew Leader	14	6		6		6	
Camera Crew Leader	14	1		1		1	
Regulatory and IT Specialist	14	1		1		1	
Meter System Technician	12	2		2		2	
Water and Sewer System Operator	12	6		6		6	
Utility Service Technician	12	1		1		1	
Senior Water and Sewer Worker	12	1		1		1	
Camera Operator	12	1		1		1	
Administrative Assistant	12	0.5		0.5		0.5	
Water and Sewer Worker	9	1		1		1	
Sub-Total Water and Sewer Division		23.83	0	23.83	0	24.16	0
WASTEWATER TREATMENT PLANT DIVISION							
Public Utilities Director	26	0.33		0.33		0.33	
Assistant Public Utilities Director	24					0.33	
Wastewater Superintendent	21	1		1		1	
Maintenance Supervisor	17	1		1		1	
SCADA Administrator	17	1		1		1	
Laboratory Supervisor	17	1		1		1	
WWTP Operations Supervisor	16	1		1		1	
Electrical & Controls Crew Leader	16	1		1		1	
Laboratory Technician	14	2		2		2	
Maintenance Crew Leader	14	1		1		1	
Chief WWTP Operator	14	4		4		4	
Instrumentation Technician	14	1		1		1	
Maintenance Technician	12	3		3		3	
WWTP Operator	12	9		9		9	
Administrative Assistant	12	1		1		1	
Sub-Total Wastewater Division		27.33	0	27.33	0	27.66	0
WATER AND SEWER FUND TOTAL		51.16	0	51.16	0	51.82	0

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2022 Budget Full-time	FY 2022 Budget Part-time	FY 2023 Budget Full-time	FY 2023 Budget Part-time	FY 2024 Budget Full-time	FY 2024 Budget Part-time
STORMWATER UTILITY FUND							
STORMWATER UTILITY FUND							
Stormwater Supervisor	16	1		1		1	
Stormwater Technician	14	1		1		1	
Heavy Equipment Crew Leader	14	1		1		1	
Senior Heavy Equipment Operator	13	3		3		3	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Stormwater Department		6.5	0	6.5	0	6.5	0
STORM WATER UTILITY FUND TOTAL		6.5	0	6.5	0	6.5	0
NATURAL GAS FUND							
NATURAL GAS FUND							
Public Utilities Director	26	0.34		0.34		0.34	
Assistant Public Utilities Director	24					0.34	
Natural Gas Superintendent	22	1		1		1	
Assistant Natural Gas Superintendent	18	1		1		1	
Natural Gas Crew Leader	14	2		2		2	
Utility Service Technician	14	1		1		1	
Natural Gas Service Technician	13	2		2		2	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Natural Gas Department		7.84	0	7.84	0	8.18	0
NATURAL GAS FUND TOTAL		7.84	0	7.84	0	8.18	0
SOLID WASTE COLLECTION FUND							
SOLID WASTE COLLECTION FUND							
Sanitation Superintendent	20	1		1		1	
Assistant Sanitation Superintendent	17	1		1		1	
Sanitation Collection Crew Leader	14	1		1		1	
Collection Equipment Operator	12	14		14		14	
Refuse Collector	9	2		2		2	
Sub-Total Solid Waste Collection Division		19	0	19	0	19	0
SOLID WASTE COLLECTION FUND TOTAL		19	0	19	0	19	0
SOLID WASTE DISPOSAL FUND							
SOLID WASTE DISPOSAL FUND							
Landfill Superintendent	20	1		1		1	
Landfill Supervisor	16	1		1		1	
Senior Landfill Equipment Operator	13	2		2		2	
Landfill Equipment Operator	12	3		3		3	
Scale House Operator	10	1		1		1	
Sub-Total Solid Waste Disposal Division		8	0	8	0	8	0
SOLID WASTE DISPOSAL FUND TOTAL		8	0	8	0	8	0
FLEET MANAGEMENT FUND							
FLEET MANAGEMENT FUND							
Fleet Superintendent	20	1		1		1	
Lead Mechanic	16	2		2		2	
Senior Mechanic	14	3		3		3	
Administrative Assistant	12	1		1		1	
Sub-Total Fleet Management Fund		7	0	7	0	7	0
FLEET MANAGEMENT FUND TOTAL		7	0	7	0	7	0
CENTRAL SERVICES FUND							
CENTRAL SERVICES DIVISION							
Director of Central Services	24	1		1		1	
Network Administrator	21	1		1		1	
Senior IT Support Specialist	18	1		1		1	
IT Support Specialist	17	1		1		1	

AUTHORIZED PERSONNEL								
Position Classification by Fund and Department	Position Grade	FY 2022 Budget		FY 2023 Budget		FY 2024 Budget	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Purchasing Coordinator	15	1		1		1	
Administrative Assistant	12		1	1		1	
Sub-Total Central Services Division		5	1	6	0	6	0
GOVERNMENT BUILDINGS DIVISION							
Facilities Manager	20			1		1	
Custodian	7			1	1	1	1
Sub-Total Government Buildings Division		0	0	2	1	2	1
CENTRAL SERVICES FUND TOTAL		5	1	8	1	8	1
TOTAL ALL FUNDS		339	20	356	19	357	19

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



TAB 7

Proposed Pay Plan & Fringe Benefits

Grade	Minimum (Hourly - 40 Hour Employee)	Minimum (Hourly - 56 Hour Employee)	Minimum Annual Salary	Mid-Point (Hourly - 40 Hour Employee)	Mid-Point (Hourly - 56 Hour Employee)	Mid-Point Annual Salary	Maximum (Hourly - 40 Hour Employee)	Maximum (Hourly - 56 Hour Employee)	Maximum Annual Salary
1	10.23	7.31	21,278.66	12.79	9.13	26,598.32	15.35	10.96	31,917.99
2	10.75	7.68	22,355.89	13.44	9.60	27,944.86	16.12	11.52	33,533.84
3	11.29	8.07	23,487.66	14.12	10.08	29,359.57	16.94	12.10	35,231.49
4	11.86	8.47	24,676.72	14.83	10.59	30,845.90	17.80	12.71	37,015.08
5	12.46	8.90	25,925.98	15.58	11.13	32,407.47	18.70	13.35	38,888.97
6	13.10	9.35	27,238.48	16.37	11.69	34,048.10	19.64	14.03	40,857.72
7	13.76	9.83	28,617.43	17.20	12.28	35,771.79	20.64	14.74	42,926.15
8	14.45	10.32	30,066.19	18.07	12.91	37,582.73	21.68	15.49	45,099.28
9	15.19	10.85	31,588.29	18.98	13.56	39,485.36	22.78	16.27	47,382.43
10	15.96	11.40	33,187.45	19.94	14.25	41,484.31	23.93	17.10	49,781.17
11	16.76	11.97	34,867.56	20.95	14.97	43,584.45	25.14	17.96	52,301.34
12	17.61	12.58	36,632.73	22.01	15.72	45,790.91	26.42	18.87	54,949.10
13	18.50	13.22	38,487.26	23.13	16.52	48,109.08	27.76	19.83	57,730.89
14	19.44	13.89	40,435.68	24.30	17.36	50,544.60	29.16	20.83	60,653.52
15	20.42	14.59	42,482.74	25.53	18.24	53,103.42	30.64	21.88	63,724.10
16	21.46	15.33	44,633.42	26.82	19.16	55,791.78	32.19	22.99	66,950.14
17	22.54	16.10	46,892.99	28.18	20.13	58,616.24	33.82	24.16	70,339.49
18	23.69	16.92	49,266.95	29.61	21.15	61,583.69	35.53	25.38	73,900.42
19	24.89	17.78	51,761.09	31.11	22.22	64,701.36	37.33	26.66	77,641.63
20	26.14	18.67	54,381.49	32.68	23.34	67,976.87	39.22	28.01	81,572.24
21	28.86	20.61	60,026.99	36.07	25.77	75,033.74	43.29	30.92	90,040.49
22	31.86	22.75	66,258.57	39.82	28.44	82,823.21	47.78	34.13	99,387.85
23	35.16	25.12	73,137.06	43.95	31.39	91,421.33	52.74	37.67	109,705.59
24	40.44	28.88	84,107.62	50.55	36.10	105,134.53	60.65	43.32	126,161.43
25	44.63	31.88	92,839.08	55.79	39.85	116,048.85	66.95	47.82	139,258.62
26	49.27	35.19	102,476.97	61.58	43.99	128,096.21	73.90	52.79	153,715.46
27	54.38	38.84	113,115.40	67.98	48.56	141,394.25	81.57	58.27	169,673.10
28	60.03	42.88	124,858.24	75.03	53.60	156,072.80	90.04	64.32	187,287.36

Grade	Minimum (Hourly)	Minimum (Annual Salary - 40 Hour Employee)	Midpoint (Hourly)	Midpoint (Annual Salary - 40 Hour Employee)	Maximum (Hourly)	Maximum (Annual Salary - 40 Hour Employee)
PD-2	$ 20.51	$ 42,661.88	$ 27.17	$ 56,526.99	$ 33.84	$ 70,392.12
PD-3	$ 21.55	$ 44,794.97	$ 28.54	$ 59,353.33	$ 35.53	$ 73,911.71
PD-4	$ 22.62	$ 47,034.72	$ 29.96	$ 62,321.00	$ 37.31	$ 77,607.29
PD-5	$ 23.74	$ 48,867.65	$ 31.46	$ 65,437.05	$ 39.17	$ 81,487.64
PD-6	$ 26.19	$ 54,448.56	$ 34.68	$ 72,144.36	$ 43.19	$ 89,840.14
PD-7	$ 30.31	$ 61,939.02	$ 40.15	$ 83,516.10	$ 50.00	$ 104,001.20
PD-8	$ 34.23	$ 71,269.28	$ 45.40	$ 94,431.95	$ 56.53	$ 117,594.50
PD-9	$ 39.67	$ 82,503.25	$ 52.56	$ 109,316.79	$ 65.45	$ 136,130.35
PD-10	$ 48.22	$ 100,283.20	$ 63.89	$ 132,875.22	$ 79.55	$ 165,467.26

Fringe Benefits Summary

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

Health/Dental Insurance Coverage:

City employees are covered under the City of Statesboro Health and Dental Insurance Plan. The City and its employees are currently paying the following monthly rates for their Benefit Package.

Coverage		Employee Rates	City Rates	Total Cost
Gold				
	Employee Only	$ 128.31	$ 384.92	$ 513.23
	Employee/Spouse	$ 263.90	$ 791.67	$ 1,055.57
	Employee/Children	$ 236.97	$ 710.92	$ 947.89
	Family	$ 380.82	$ 1,142.42	$ 1,523.24
Platinum				
	Employee Only	$ 217.52	$ 652.50	$ 870.02
	Employee/Spouse	$ 320.22	$ 960.67	$ 1,280.89
	Employee/Children	$ 287.43	$ 862.25	$ 1,149.68
	Family	$ 462.39	$ 1,387.17	$ 1,849.56

- Through the Wellness Incentive Program the employee rates may be reduced by $750 annually.

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

Life Insurance Coverage:

City employees are provided with one time their annual salary of life coverage, spouses are covered with $5,000.00, and each dependent has $1,000.00 of coverage.

Long-Term Disability:

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

Paid Sick Leave:

Employees are credited with one day of sick leave for each month of employment. Unlimited accumulation is allowed. 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 (3) days for the death of a member of the immediate family. Jury service is granted with pay. Military Leave is granted with pay for a period not to exceed eighteen (18) calendar days in a 12 month period. For non-exempt Fire Department Personnel on a 28-day Work Period leave is granted with pay not to exceed six (6) shifts.

Paid Vacation Leave:

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

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

Paid Holidays:

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

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

Retirement Plan:

City employees are covered under the Georgia Municipal Association Retirement System. The City pays the full cost of membership for employees and employees can be vested with 5 years of service with the city. Employees hired after 1/1/2020 contribute 3 percent to the retirement plan.

Deferred Compensation Plan:

City employees are eligible for a 457b Deferred Compensation Program administered by Nationwide through 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, publicly available mutual funds and life insurance.

Worker's Compensation Plan:

City employees are covered for occupational injury according to the state worker's compensation laws.

Tuition Reimbursement:

Upon the recommendation of the department head, an employee may receive tuition assistance up to $2,200.00 per year based on funds budgeted and available. Employees involved in the tuition assistance program must maintain a C average in their course work. Those receiving assistance must submit grades and receipts to the Human Resources Director at the end of each semester/quarter. Those employees receiving less than a grade of C will not be reimbursed by the City the cost for that semester or quarter.

End of the Year Bonus:

All City employees receive a $500.00 bonus in December of each year.

Competitive Wages, Overtime Pay, and Compensatory Time:

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

Annual City Appreciation Luncheon:

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

Uniforms and Cleaning Services:

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

Health & Wellness Center:

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

Employee Fitness Center:

The employee fitness center was developed to increase the health and well-being of City of Statesboro employees. Employee fitness and wellness is the systematic effort of the City of Statesboro to enhance health of its employees through education, behavioral change, and cultural support. Operating 24 hours,

seven days a week exclusively for employees, spouses and retired employees. The fitness center has a variety of cardio, strength, conditioning equipment and locker rooms.

TAB 8

100 General Fund

THE GENERAL FUND

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

REVENUES AND OTHER FINANCING SOURCES

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

1. Taxes. This category provides $14,981,560 of the $22,784,595 of General Fund total funding, or 65.8%. The major source is property taxes. In 2011, our County Tax Assessor's Office adopted a policy to conduct property revaluations on an annual basis. The most current revaluation was done for FY 2023.

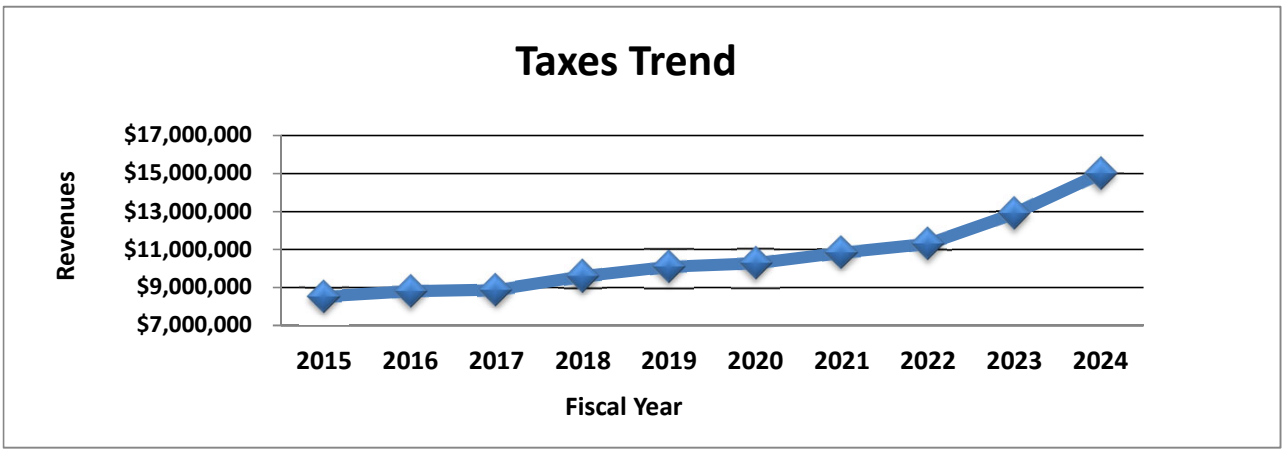
The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales which began in FY 2003. The projected collection rate for the current year's taxes is 99.0%. The other 1.0% will be collected during the following fiscal year.

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

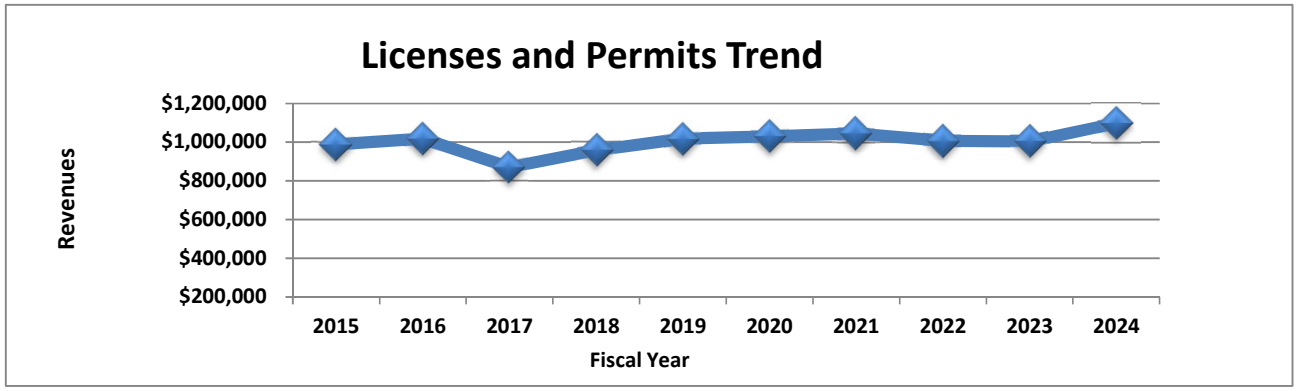
The other major source of taxes is the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Vyve Broadband, Frontier Communications of Georgia, Bulloch Solutions, and Hargray. All six franchises are projected to remain flat.

The other major component of Taxes is the Beer and Wine, and Liquor taxes paid by wholesalers and retailers. Beer and Wine is projected to remain flat and Wholesale Retail is projected to remain flat. Overall, this category is projected to decrease by 10.08%.

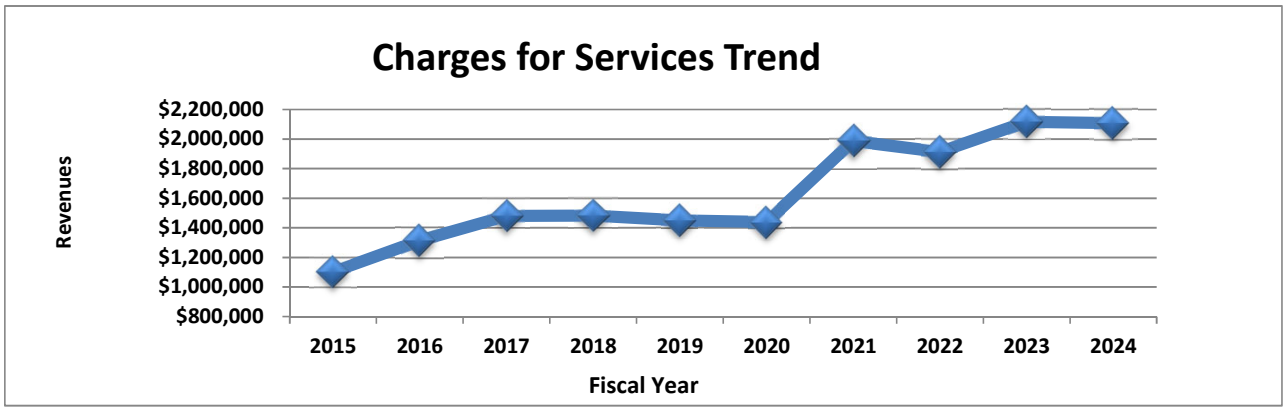
Total Taxes as a category is projected to increase by 16.3%.



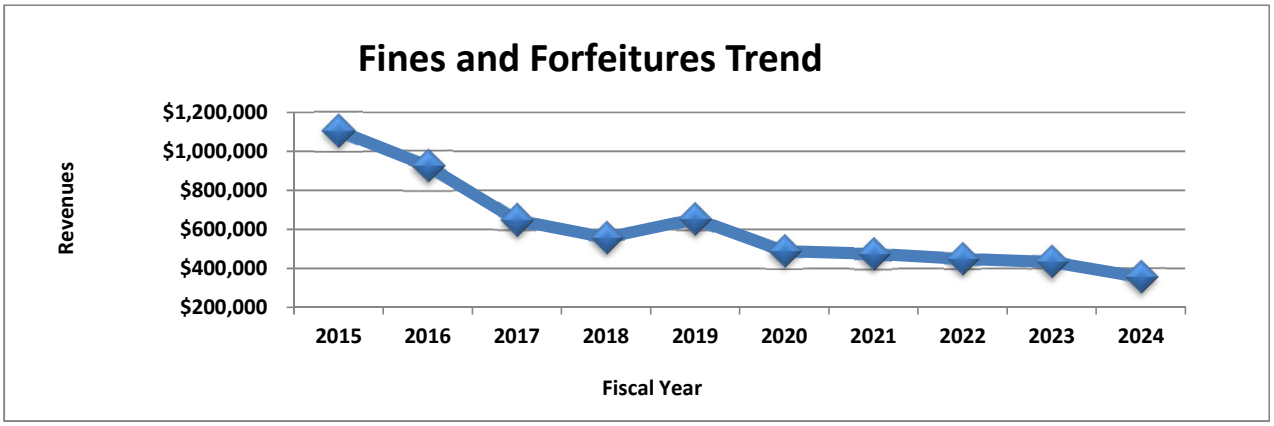
2. Licenses and Permits. This category provides $1,098,300 of the General Fund, or 4.82%. The primary sources of revenue are General Business Licenses, Alcoholic Beverages Licenses, Bank Licenses, and Inspection Fees. Alcoholic Beverages Licenses are projected to remain flat. The General Business Licenses are projected to remain flat. Bank Licenses are expected to remain flat. Building and other related permits and fees are projected to increase by 78.2%. Total Licenses and Permits are projected to increase by 9.46% over the FY 2023 Budget.



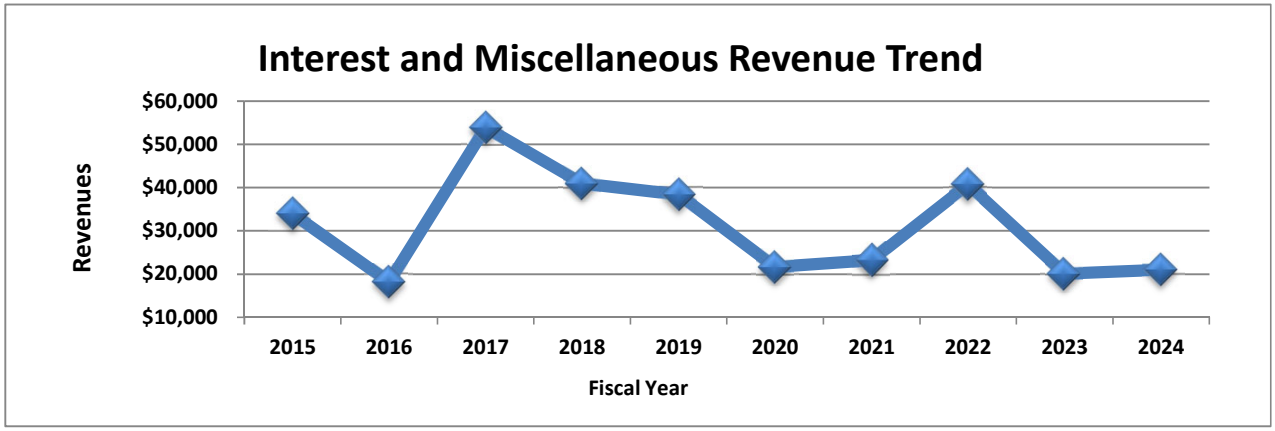
3. Charges for Services. This category provides $2,108,114 or 9.3% of the General Fund. The primary sources of revenue are Pretrial Diversion Fees, Revenues from Police Overtime, Account Establishment Charges and Indirect Cost from the Water and Sewer Fund. This source is projected to remain flat.



4. Fines and Forfeitures. This category provides $354,500 of the General Fund, or 1.6%, and includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State Law dealing with traffic citations, DUI, and similar offenses. This source is projected to decrease by 18%.



5. Miscellaneous Revenues. This category provides only $20,970 of the General Fund. It accounts for any donations and miscellaneous charges. This is a category that is expected to increase by 4.2%.



In addition to these six revenue categories, there is one additional source of financing that must be considered. This is the **Other Sources of Financing,** which is primarily made up of the *Transfers from Other Funds.* This source of financing (it was counted as revenue in the transferring fund) contributes $3,311,151 or 14.53% of the General Fund's total funding.

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

6. Fund Balance Appropriated. Finally, if the fund balance in the General Fund is sufficient, the City can use some of the fund balance to balance the General Fund. This proposed FY 2024 Budget is not projected to use any fund balance.

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

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
31	TAXES			
3111000	Property Taxes - Current Year	$ 5,398,475	$ 6,824,285	$ 8,515,985
3111005	Refund of Taxes	$ (1,237)	$ (3,000)	$ (3,000)
3113100	Motor Vehicle	$ 54,474	$ 16,000	$ 40,000
3113105	Title Ad Valorem Tax	$ 601,352	$ 575,000	$ 575,000
3113200	Mobile Home	$ 2,200	$ 1,000	$ 2,200
3113500	Railroad Equipment	$ -	$ -	$ 2,500
3116000	Real Estate Transfer (Intangible)	$ 167,469	$ 150,000	$ 125,000
3117101	Franchise Tax - Georgia Power	$ 1,572,891	$ 1,600,000	$ 1,700,000
3117102	Franchise Tax - EMC	$ 54,816	$ 56,000	$ 63,000
3117501	Franchise Tax - Vyve	$ 165,471	$ 112,070	$ 90,000
3117601	Franchise Tax - Frontier	$ 50,547	$ 50,000	$ 40,000
3117602	Franchise Tax - Bulloch Rural	$ 26,121	$ 26,000	$ 27,000
3117603	Franchise Tax - Hargray	$ 11,066	$ 9,000	$ 16,000
	Sub-total: General Property Taxes	*$ 8,103,645*	*$ 9,416,355*	*$ 11,193,685*
3142001	Beer and Wine	$ 548,325	$ 575,000	$ 525,000
3142002	Liquor - Wholesale	$ 42,229	$ 37,500	$ 125,000
3142003	Liquor - Retail	$ 221,542	$ 180,000	$ 220,000
3142004	Liquor - Package	$ -	$ 175,000	$ -
	Sub-total: Select Sales & Use Taxes	*$ 812,096*	*$ 967,500*	*$ 870,000*
3162000	Insurance Premium Taxes	$ 2,353,036	$ 2,475,000	$ 2,900,000
	Sub-total: Business Taxes	*$ 2,353,036*	*$ 2,475,000*	*$ 2,900,000*
3191100	Real Property Tax Penalty and Interest	$ 17,523	$ 13,000	$ 13,000
3195001	FIFA Fee and Cost	$ 2,027	$ 3,000	$ 2,000
3199005	Tax Sale Advertising Fees	$ 3,840	$ 3,500	$ 2,875
	Sub-total: Penalties & Int. on Delinquent Taxes	*$ 23,390*	*$ 19,500*	*$ 17,875*
	TOTAL TAXES	$ 11,292,167	$ 12,878,355	$ 14,981,560
32	LICENSES AND PERMITS			
3211000	Alcoholic Beverages Licenses	$ 230,175	$ 225,000	$ 290,000
3211050	Bouncer Security Permit	$ 1,650	$ 2,500	$ 2,000
3212000	General Business Licenses	$ 286,260	$ 290,000	$ 300,000
3212200	Insurance License	$ 45,418	$ 45,000	$ 45,000
3212400	Bank License	$ 116,234	$ 123,970	$ 120,000
3219001	Alcoholic Beverages Application Fees	$ 8,728	$ 5,000	$ 5,000
3219002	Occupation Tax Administration Fees	$ 4,480	$ 5,000	$ 5,000
	Sub-total: Regulatory Fees	$ 692,945	$ 696,470	*$ 767,000*
3222102	Variance Requests	$ 4,250	$ 4,550	$ 2,000
3222300	Sign Permits	$ 11,522	$ 9,000	$ 9,000
3229901	Inspection Fees	$ 38,410	$ 50,000	$ 50,000
3229902	Engineering Misc. Fees	$ 3,464	$ 3,000	$ 3,500
3229903	Planning Misc. Fees	$ 3,260	$ 3,900	$ 3,500
3229904	Right of Way Fee	$ 31,160	$ 30,800	$ 33,000
3231000	Building Permits	$ 171,579	$ 150,000	$ 175,000
3231001	Building Permit App Review Fee	$ 8,225	$ 9,400	$ 10,000
3231300	Plumbing Permits	$ 7,134	$ 8,500	$ 8,500
3231400	Electrical Permits	$ 18,203	$ 21,000	$ 20,000
3231600	HVAC Permits	$ 12,384	$ 15,000	$ 15,000
	Sub-total: Non-Business Licenses & Permits	$ 309,591	$ 305,150	*$ 329,500*

FUND 100 - GENERAL FUND

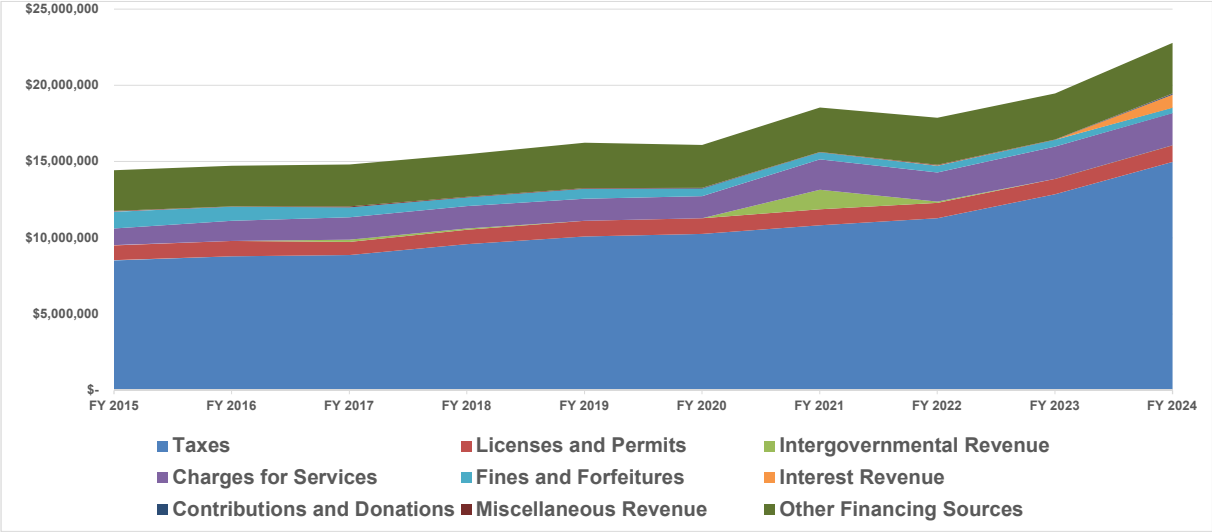
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
3241001	Business License Penalty	$ 3,720	$ 1,800	$ 1,800
	Sub-total: Penalties & Int. on Del. Lic. & Perm.	$ 3,720	$ 1,800	*$ 1,800*
	TOTAL LICENSES AND PERMITS	$ 1,006,256	$ 1,003,420	$ 1,098,300
33	OTHER INTERGOVERNMENTAL REVENUE			
3343018	First Responder Supplement Grant	$ 82,891	$ -	$ -
	TOTAL INTERGOVERNMENTAL REVENUE	$ 82,891	$ -	$ -
34	CHARGES FOR SERVICES			
3411005	Court Costs	$ 37,361	$ 40,000	$ 32,000
3411950	Pretrial Diversion Fees	$ 79,049	$ 100,000	$ 75,000
3413902	Noise Ordinance	$ 135	$ 150	$ -
3417001	Indirect Cost Allocation from Water/Sewer Fund	$ 1,126,543	$ 1,261,413	$ 1,297,454
3417003	Indirect Cost Allocation from Stormwater Fund	$ 63,630	$ 68,130	$ 72,910
3417004	Indirect Cost Allocation from Natural Gas Fund	$ 12,725	$ 13,625	$ 14,585
3417005	Indirect Cost Allocation from SWC Fund	$ 148,465	$ 158,970	$ 170,120
3417006	Indirect Cost Allocation from SWD Fund	$ 38,180	$ 40,880	$ 43,745
3419100	Election Qualifying Fees	$ 1,801	$ -	$ 1,800
	Sub-total: General Government	*$ 1,507,889*	*$ 1,683,168*	*$ 1,707,614*
3421001	Revenue - Extra Duty Police	$ 83,767	$ 85,000	$ 90,000
3421004	Revenue- School Resource Officer	$ 56,587	$ 93,000	$ 50,000
3464100	Background Check Fees	$ 7,150	$ 15,000	$ 7,000
	Sub-total: Other Fees	*$ 147,504*	*$ 193,000*	*$ 147,000*
3491000	Cemetery Fees	$ 52,117	$ 35,000	$ 33,000
3493000	Bad Check Fees	$ 2,870	$ 5,000	$ 3,500
3499001	Account Establishment Charge	$ 102,400	$ 100,000	$ 102,000
3499004	Convenience Fee	$ 100,120	$ 100,000	$ 115,000
	Sub-total: Other Charges for Services	*$ 257,507*	*$ 240,000*	*$ 253,500*
	TOTAL CHARGES FOR SERVICES	$ 1,912,900	$ 2,116,168	$ 2,108,114
35	FINES AND FORFEITURES			
3510001	Alcohol Related Citations	$ 9,000	$ 7,500	$ 7,500
3511700	Municipal Court Fines	$ 417,668	$ 400,000	$ 325,000
3514000	Jail Fees	$ 22,556	$ 25,000	$ 22,000
	TOTAL FINES AND FORFEITURES	$ 449,224	$ 432,500	$ 354,500
36	INVESTMENT INCOME			
3610001	Interest Income	$ 22,624	$ 3,000	$ 850,000
	TOTAL INVESTMENT INCOME	$ 22,624	$ 3,000	$ 850,000
37	CONTR. AND DON. FROM PRIV. SOURCES			
3710001	Contributions & Donations - Private	$ 150	$ -	$ 60,000
	CONTR. AND DON. FROM PRIV. SOURCES	$ 150	$ -	$ 60,000

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
38	MISCELLANEOUS REVENUE			
3810001	Rent and Royalties	$ 250	$ -	$ 700
3830000	Reimbursement for Damaged Property	$ 25,370	$ -	$ -
3890100	Miscellaneous Income	$ 14,524	$ 20,000	$ 20,000
3890105	NSF Checks Charged Back	$ 140	$ 70	$ 70
3890400	Concession Revenue	$ 26	$ 50	$ 200
3890500	Sale of Signs & Posts	$ 405	$ -	$ -
	Sub-total: Other Miscellaneous	*$ 40,715*	*$ 20,120*	*$ 20,970*
	TOTAL MISCELLANEOUS REVENUE	$ 40,715	$ 20,120	$ 20,970
39	OTHER FINANCING SOURCES			
3912100	Operating Trans. in from Natural Gas	$ 870,000	$ 870,000	$ 870,000
3912200	Operating Trans. in from Water/Wastewater	$ 802,052	$ 667,192	$ 631,151
3912300	Operating Trans. in from S/W Disposal Fund	$ 374,000	$ 374,000	$ 374,000
3912400	Operating Trans. in from S/W Collection Fund	$ 900,000	$ 1,010,000	$ 1,100,000
3912500	Operating Trans. in from Hotel/Motel	$ 56,560	$ 55,000	$ 65,000
3912600	Operating Trans. in from Stormwater Fund	$ 25,000	$ 25,000	$ 25,000
3910700	Operating Trans. in from ARPA Fund	$ -	$ -	$ 231,000
	Sub-total: Operating Transfers in	*$ 3,027,612*	*$ 3,001,192*	*$ 3,296,151*
3921001	Sale of Assets	$ 44,557	$ 15,000	$ 15,000
	Sub-total: Proc. of General Fixed Asset Disp	*$ 44,557*	*$ 15,000*	*$ 15,000*
	TOTAL OTHER FINANCING SOURCES	$ 3,072,169	$ 3,016,192	$ 3,311,151
TOTAL REVENUES AND OTHER FINANCING SOURCES		**$ 17,879,096**	**$ 19,469,755**	**$ 22,784,595**
FUND BALANCE APPROPRIATED		$ -	$ 1,135,098	$ -
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROPRIATED		**$ 17,879,096**	**$ 20,604,853**	**$ 22,784,595**

GENERAL FUND REVENUE TRENDS FY 2015-2024

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Budgeted FY 2023	Budgeted FY 2024
Taxes	$ 8,529,215	$ 8,792,817	$ 8,882,618	$ 9,588,758	$ 10,102,826	$ 10,267,694	$ 10,842,880	$ 11,292,167	$ 12,878,355	$ 14,981,560
Licenses and Permits	$ 988,062	$ 1,019,209	$ 870,501	$ 958,688	$ 1,017,802	$ 1,030,828	$ 1,045,632	$ 1,006,256	$ 1,003,420	$ 1,098,300
Intergovernmental Revenue	$ -	$ -	$ 129,789	$ 73,167	$ 8,889	$ -	$ 1,271,918	$ 82,891	$ -	$ -
Charges for Services	$ 1,102,826	$ 1,315,120	$ 1,480,525	$ 1,483,030	$ 1,449,537	$ 1,438,541	$ 1,986,845	$ 1,912,900	$ 2,116,168	$ 2,108,114
Fines and Forfeitures	$ 1,106,457	$ 925,093	$ 646,626	$ 557,322	$ 654,431	$ 487,557	$ 474,368	$ 449,224	$ 432,500	$ 354,500
Interest Revenue	$ -	$ -	$ -	$ -	$ 301	$ 1,705	$ -	$ 22,624	$ 3,000	$ 850,000
Contributions and Donations	$ 10,225	$ 2,653	$ 8,250	$ -	$ 1,913	$ 32,607	$ 500	$ 150	$ -	$ 60,000
Miscellaneous Revenue	$ 33,918	$ 18,115	$ 53,933	$ 41,006	$ 38,422	$ 21,693	$ 23,204	$ 40,715	$ 20,120	$ 20,970
Other Financing Sources	$ 2,675,312	$ 2,671,055	$ 2,755,044	$ 2,798,896	$ 2,968,535	$ 2,816,582	$ 2,915,923	$ 3,072,169	$ 3,016,192	$ 3,311,151
Total	**$ 14,446,015**	**$ 14,744,062**	**$ 14,827,286**	**$ 15,500,867**	**$ 16,242,656**	**$ 16,097,207**	**$ 18,561,270**	**$ 17,879,096**	**$ 19,469,755**	**$ 22,784,595**

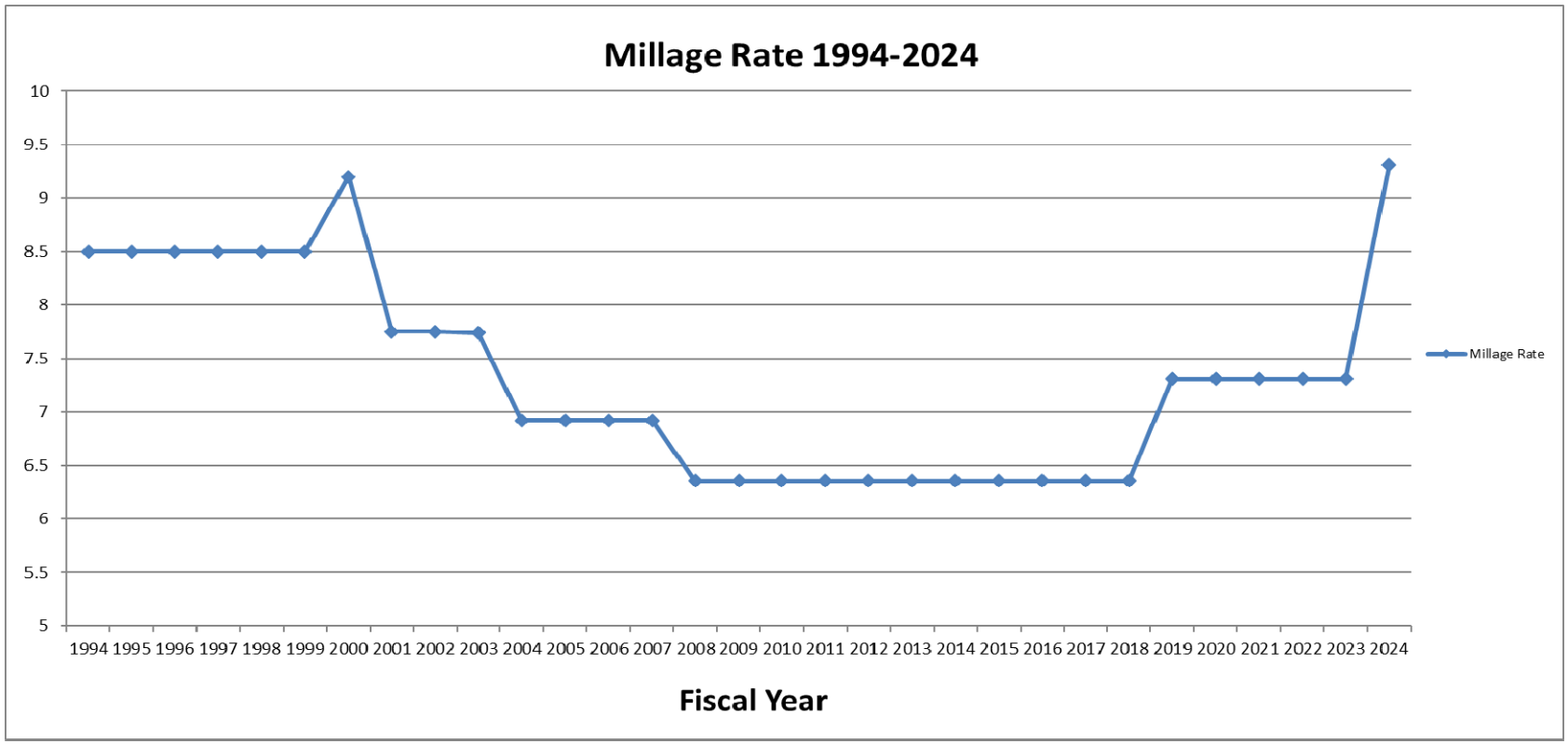


Property Taxes

Property Value of $150,000

For residents of the City of Statesboro the total property tax is $9.308 per $1,000 of taxed value. The taxed value is calculated as 40% of the Market Value. Assuming property with a market value of $150,000, the result would be:

Projected Tax Bill: $558.48



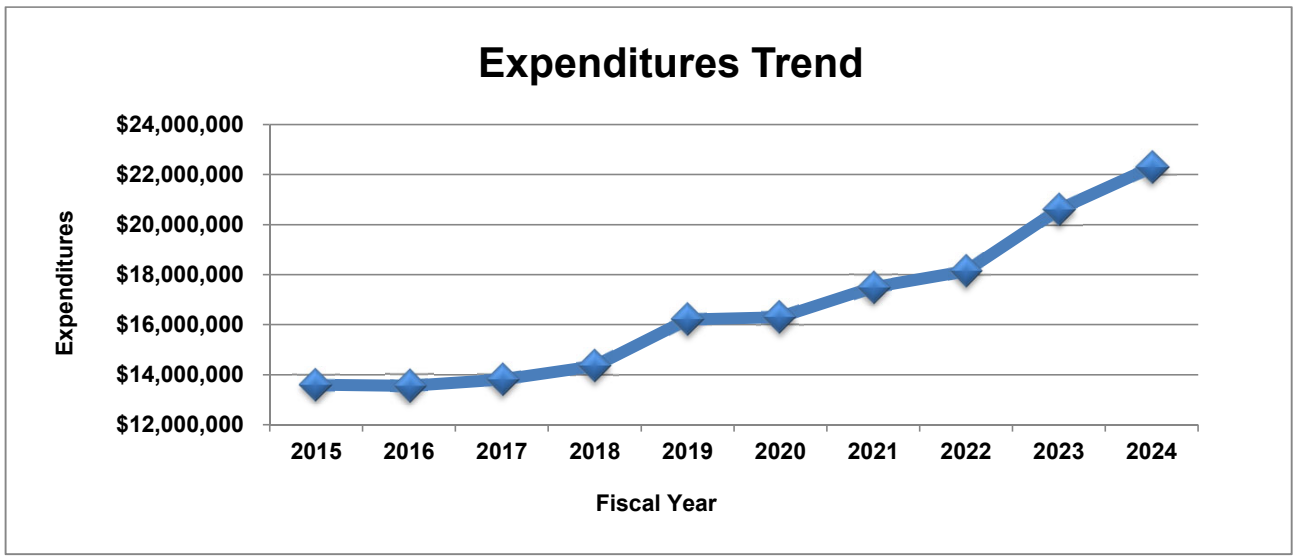
EXPENDITURES

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

The largest operating expense in most cases is the personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel for FY 2024" In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits."

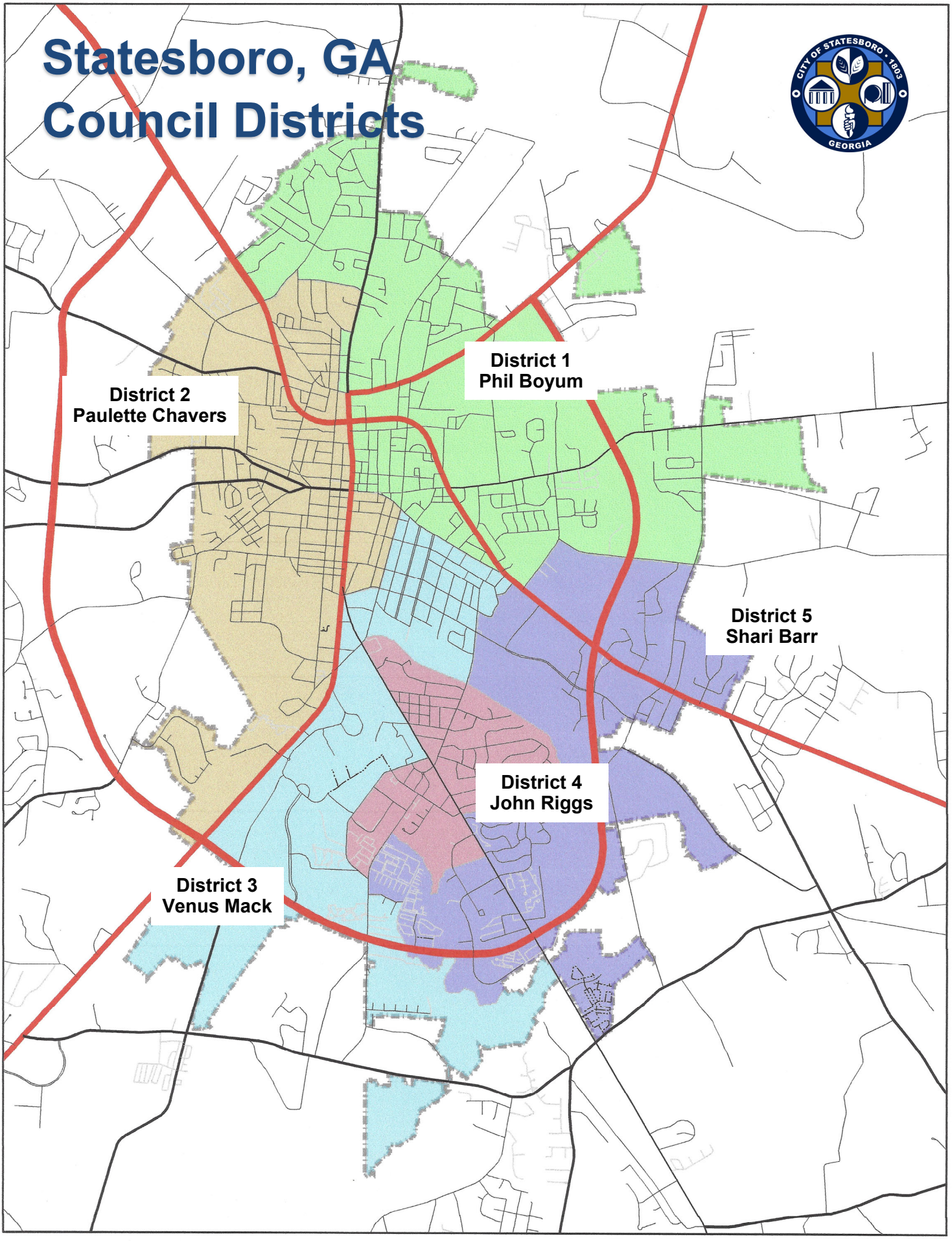
By far the most troubling expense for the City, as for most businesses, governments, and other organizations is the continuing escalation of health care costs. When the underlying rate of inflation in median care is averaging 10-15% annually over the last several years, and shows no sign of letting up,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

The General Fund budget of $22,289,627 is an increase of $1,684,774 from the FY 2023 Budget of $20,604,853. That is a 8.18% increase.



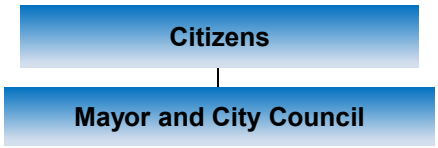
General Fund Budget Summary

	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 BUDGET	FY2024 BUDGET	PERCENTAGE CHANGE
Revenues					
Taxes	$ 10,842,880	$ 11,292,167	$ 12,878,355	$ 14,981,560	16.33%
Licenses and Permits	$ 1,045,632	$ 1,006,256	$ 1,003,420	$ 1,098,300	9.46%
Intergovernmental Revenue	$ 1,271,918	$ 82,891	$ -	$ -	0.00%
Charges for Services	$ 1,986,845	$ 1,912,900	$ 2,116,168	$ 2,108,114	-0.38%
Fines and Forfeitures	$ 474,368	$ 449,224	$ 432,500	$ 354,500	-18.03%
Investment Income	$ -	$ 22,624	$ 3,000	$ 850,000	0.00%
Contributions and Donations	$ 500	$ 150	$ -	$ 60,000	0.00%
Miscellaneous Revenue	$ 23,204	$ 40,715	$ 20,120	$ 20,970	4.22%
Other Financing Sources	$ 2,915,923	$ 3,072,169	$ 3,016,192	$ 3,311,151	9.78%
Fund Balance Appropriated	$ -	$ -	$ 1,135,098	$ -	-100.00%
Total Revenues and Other Financial Resources	**$ 18,561,270**	**$ 17,879,096**	**$ 20,604,853**	**$ 22,784,595**	10.58%
Expenses					
Governing Body	$ 150,197	$ 237,417	$ 258,965	$ 261,540	0.99%
City Manager's Office	$ 464,889	$ 511,677	$ 595,940	$ 694,645	16.56%
City Clerk's Office	$ 231,827	$ 269,463	$ 305,054	$ 320,120	4.94%
Financial Administration	$ 942,885	$ 826,590	$ 864,865	$ 937,650	8.42%
Legal	$ 186,963	$ 213,406	$ 210,900	$ 223,680	6.06%
Human Resources	$ 292,535	$ 277,284	$ 389,625	$ 518,285	33.02%
Governmental Buildings	$ 220,055	$ 218,546	$ -	$ -	
Public Information	$ 140,443	$ 133,056	$ 157,650	$ 164,720	4.48%
Engineering	$ 321,945	$ 364,422	$ 412,540	$ 439,530	6.54%
Customer Service	$ 412,414	$ 406,202	$ 466,690	$ 487,265	4.41%
Municipal Court	$ 450,259	$ 425,102	$ 467,885	$ 469,930	0.44%
Police Administration	$ 1,322,160	$ 1,541,224	$ 1,746,560	$ 1,853,870	6.14%
Police Operations Bureau	$ 2,204,764	$ 2,332,787	$ 2,859,632	$ 3,163,480	10.63%
Police Patrol	$ 4,342,619	$ 4,674,510	$ 5,201,802	$ 5,690,410	9.39%
Public Works Administration	$ 301,268	$ 463,003	$ 486,755	$ 522,430	7.33%
Streets	$ 1,789,791	$ 2,071,559	$ 2,087,685	$ 2,218,280	6.26%
Parks	$ 359,059	$ 453,760	$ 465,880	$ 556,590	19.47%
Planning - Protective Insp.	$ 161,269	$ 207,142	$ 189,270	$ 209,437	10.66%
Planning	$ 358,523	$ 464,647	$ 489,520	$ 482,295	-1.48%
Planning Code Compliance	$ 159,043	$ 198,617	$ 201,070	$ 197,485	-1.78%
Statesboro Village Builders	$ -	$ -	$ 120,000	$ 106,955	-10.87%
Other Agencies	$ 360,780	$ 357,525	$ 494,320	$ 542,775	9.80%
Debt Service	$ 197,327	$ 224,515	$ 50,000	$ 100,000	100.00%
Transfers Out	$ 1,755,017	$ 1,646,245	$ 2,082,245	$ 2,128,255	2.21%
Total Expenses	**$ 17,126,032**	**$ 18,518,699**	**$ 20,604,853**	**$ 22,289,627**	8.18%


Statesboro, GA
Council Districts
District 1
Phil Boyum
District 2
Paulette Chavers
District 3
Venus Mack
District 4
John Riggs
District 5
Shari Barr

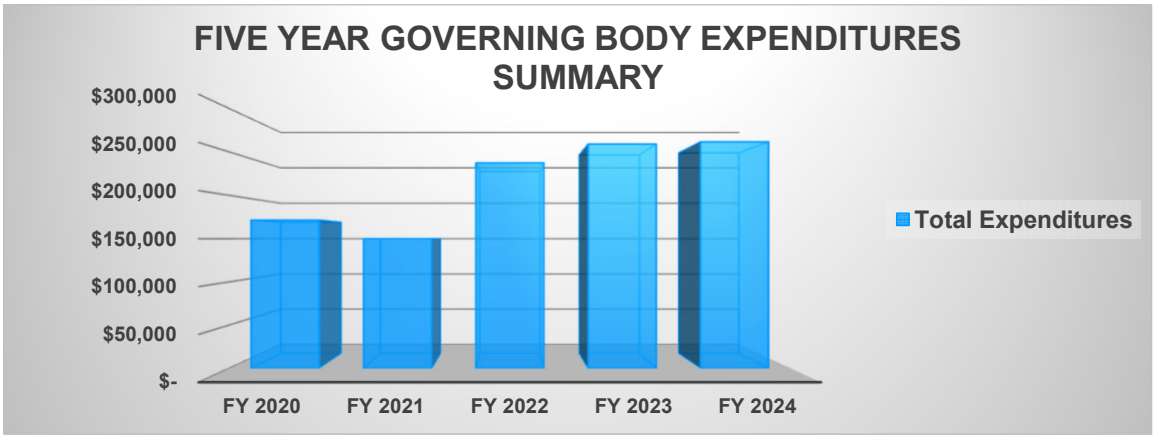
FUND - 100 **DEPT - 1110 - GOVERNING BODY**

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



EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 62,898	$ 76,922	$ 87,603	$ 96,890	$ 97,910	1.05%
Purchase/Contract Services	$ 38,471	$ 57,733	$ 79,095	$ 85,380	$ 66,955	-21.58%
Supplies	$ 15,877	$ 2,637	$ 20,307	$ 13,030	$ 11,915	-8.56%
Capital Outlay (Minor)	$ -	$ -	$ 886	$ 300	$ 300	0.00%
Interfund Dept. Charges	$ 12,306	$ 12,380	$ 16,336	$ 28,820	$ 18,960	-34.21%
Other Costs	$ 42,019	$ 525	$ 33,190	$ 34,545	$ 65,500	89.61%
Total Expenditures	$ 171,571	$ 150,197	$ 237,417	$ 258,965	$ 261,540	0.99%



FUND 100 - GENERAL FUND **DEPT - 1110 - GOVERNING BODY**

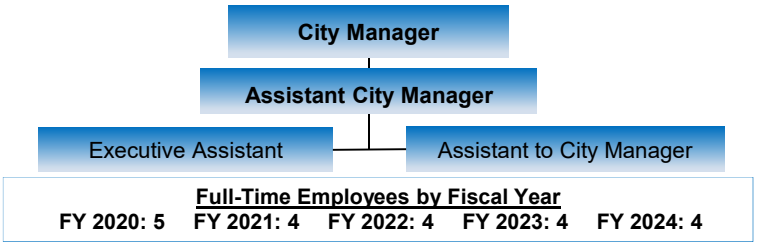
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 58,328	$ 58,330	$ 58,330
5111004	Youth Connect Stipend	$ 23,427	$ 32,560	$ 32,625
	Sub-total: Salaries and Wages	*$ 81,755*	*$ 90,890*	*$ 90,955*
5122001	Social Security (FICA) Contributions	$ 5,848	$ 6,000	$ 6,955
	Sub-total: Employee Benefits	*$ 5,848*	*$ 6,000*	*$ 6,955*
	TOTAL PERSONAL SERVICES	$ 87,603	$ 96,890	$ 97,910
52	PURCHASE/CONTRACT SERVICES			
5212005	Public Relations	$ 3,851	$ 1,450	$ 1,800
5222103	Rep. and Maint. Computers	$ 6,475	$ 8,615	$ 8,610
	Sub-total: Prof. & Tech. Services	*$ 10,326*	*$ 10,065*	*$ 10,410*
5231001	Insurance, Other than Benefits	$ 1,346	$ 1,515	$ 1,505
5232001	Communication Devices/Service	$ 4,719	$ 4,635	$ 6,340
5233001	Advertising	$ 1,616	$ 500	$ 500
5234001	Printing & Binding	$ 213	$ 1,035	$ -
5235109	Travel - District 5	$ 6,213	$ 3,000	$ 3,000
5235110	Travel - District 4	$ 731	$ 3,000	$ 3,000
5235111	Travel - District 1	$ 6,682	$ 3,000	$ 3,000
5235112	Travel - Mayor	$ 5,771	$ 3,405	$ 4,000
5235113	Travel - District 2	$ 5,210	$ 3,000	$ 3,000
5235114	Travel - District 3	$ 3,440	$ 3,000	$ 3,000
5236001	Dues and Fees	$ -	$ 5,000	$ 5,000
5237001	Education and Training	$ 3,580	$ 2,000	$ 2,000
5237013	Education - District 2	$ 1,585	$ 2,000	$ 2,200
5237014	Education - District 3	$ 2,160	$ 2,000	$ 2,200
5237109	Education - District 5	$ 2,409	$ 2,000	$ 2,200
5237110	Education - District 4	$ 1,875	$ 2,000	$ 2,200
5237111	Education - District 1	$ 2,925	$ 2,000	$ 2,200
5237112	Education - Mayor	$ 5,304	$ 2,225	$ 2,200
5238501	Contract Labor/Services	$ 12,990	$ 30,000	$ 9,000
	Sub-total: Other Purchased Services	*$ 68,769*	*$ 75,315*	*$ 56,545*
	TOTAL PURCHASED SERVICES	$ 79,095	$ 85,380	$ 66,955
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 3,257	$ 750	$ 500
5311005	Uniforms	$ -	$ 65	$ -
5313001	Provisions	$ 16,523	$ 12,000	$ 10,000
5314001	Books and Periodicals	$ 110	$ 115	$ 1,115
5316001	Small Tools & Equipment	$ 417	$ 100	$ 300
	TOTAL SUPPLIES	$ 20,307	$ 13,030	$ 11,915
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 886	$ 300	$ 300
	TOTAL CAPITAL OUTLAY (MINOR)	$ 886	$ 300	$ 300

FUND 100 - GENERAL FUND **DEPT - 1110 - GOVERNING BODY**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 12,485	$ 16,755
5524001	Self-funded Insurance (Medical)	$ 15,660	$ 15,660	$ 1,565
5524002	Life and Disability	$ 346	$ 345	$ 310
5524003	Wellness Program	$ 330	$ 330	$ 330
	TOTAL INTERFUND/INTERDEP'T.	$ 16,336	$ 28,820	$ 18,960
57	OTHER COSTS			
5710204	Payment to Blue Mile Foundation/Blue Creek	$ -	$ 19,045	$ 50,000
5710205	Commissions	$ -	$ 15,000	$ 15,000
5734001	Miscellaneous Expenses	$ 2,864	$ 500	$ 500
5734108	Vaccine Incentive Programs	$ 30,326	$ -	$ -
	TOTAL OTHER COSTS	$ 33,190	$ 34,545	$ 65,500
	TOTAL EXPENDITURES	**$ 237,417**	**$ 258,965**	**$ 261,540**

FUND - 100 **DEPT - 1320 - CITY MANAGER**

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



Full-Time Employees by Fiscal Year

FY 2020: 5 FY 2021: 4 FY 2022: 4 FY 2023: 4 FY 2024: 4

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 376,240	$ 394,365	$ 424,285	$ 502,345	$ 579,200	15.30%
Purchase/Contract Services	$ 58,046	$ 33,620	$ 45,679	$ 42,695	$ 53,770	25.94%
Supplies	$ 9,175	$ 3,386	$ 6,418	$ 7,020	$ 7,170	2.14%
Capital Outlay	$ 3,170	$ 802	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 38,454	$ 32,155	$ 35,251	$ 43,380	$ 54,005	24.49%
Other Costs	$ 1,840	$ 561	$ 44	$ 500	$ 500	0.00%
Total Expenditures	$ 486,925	$ 464,889	$ 511,677	$ 595,940	$ 694,645	16.56%



FUND 100 - GENERAL FUND **DEPT - 1320 - CITY MANAGER'S OFFICE**

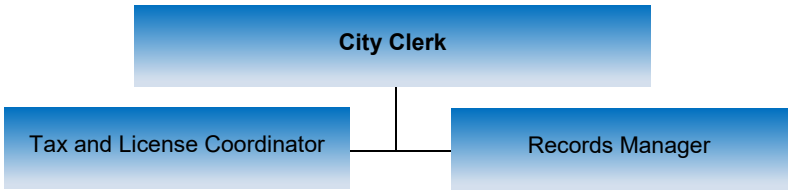
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 337,912	$ 415,135	$ 470,670
5113001	Overtime	$ -	$ -	$ -
	Sub-total: Salaries and Wages	*$ 337,912*	*$ 415,135*	*$ 470,670*
5122001	Social Security (FICA) Contributions	$ 24,816	$ 27,890	$ 36,010
5124001	Retirement Contributions	$ 43,343	$ 41,685	$ 55,020
5127001	Workers Compensation	$ 733	$ 800	$ 700
5129002	Employee Drug Screening	$ 35	$ 35	$ -
5129006	Vehicle Allowance	$ 17,446	$ 16,800	$ 16,800
	Sub-total: Employee Benefits	*$ 86,373*	*$ 87,210*	*$ 108,530*
	TOTAL PERSONAL SERVICES	$ 424,285	$ 502,345	$ 579,200
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. Equipment	$ 106	$ 110	$ 150
5222005	Rep. and Maint. (Office Equipment)	$ 191	$ -	$ 300
5222103	Rep. and Maint. Computers	$ 6,060	$ 6,750	$ 14,370
	Sub-total: Property Services	*$ 6,357*	*$ 6,860*	*$ 14,820*
5231001	Insurance, Other than Benefits	$ 3,072	$ 4,605	$ 4,835
5232001	Communication Devices/Service	$ 4,876	$ 5,765	$ 6,615
5232006	Postage	$ 61	$ -	$ -
5233001	Advertising	$ 295	$ 1,000	$ -
5234001	Printing and Binding	$ 32	$ 90	$ -
5235001	Travel	$ 12,449	$ 7,500	$ 10,000
5236001	Dues and Fees	$ 5,345	$ 4,000	$ 5,000
5237001	Education and Training	$ 5,425	$ 6,875	$ 7,500
5238501	Contracted Services	$ 7,767	$ 6,000	$ 5,000
	Sub-total: Other Purchased Services	*$ 39,322*	*$ 35,835*	*$ 38,950*
	TOTAL PURCHASED SERVICES	$ 45,679	$ 42,695	$ 53,770
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 5,107	$ 6,120	$ 6,120
5311005	Uniforms	$ -	$ 250	$ 250
5311107	Software Applications	$ 180	$ -	$ -
5313001	Provisions	$ 904	$ 535	$ 500
5314001	Books and Periodicals	$ 121	$ 115	$ 300
5316001	Small Tools and Equipment	$ 106	$ -	$ -
	TOTAL SUPPLIES	$ 6,418	$ 7,020	$ 7,170
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 6,240	$ 8,375
5524001	Self-funded Insurance (Medical)	$ 31,615	$ 33,295	$ 41,125
5524002	Life and Disability	$ 1,466	$ 1,780	$ 1,790
5524003	Wellness Program	$ 220	$ 765	$ 765
5524004	OPEB	$ 1,950	$ 1,300	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 35,251	$ 43,380	$ 54,005

FUND 100 - GENERAL FUND **DEPT - 1320 - CITY MANAGER'S OFFICE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 44	$ 500	$ 500
	TOTAL OTHER COSTS	$ 44	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 511,677**	**$ 595,940**	**$ 694,645**

FUND - 100 **DEPT - 1330 - CITY CLERK'S OFFICE**

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



Full-Time Employees by Fiscal Year
FY 2020: 3 FY 2021: 3 FY 2022: 3 FY 2023: 3 FY 2024: 3

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Continue scanning all records into a digitized, searchable database.	Ongoing	Ongoing
2. Reduce paper copies whenever possible, using the server storage capability.	Ongoing	Ongoing
3. Use condensed printing on large printing jobs whenever feasible.	Ongoing	Ongoing
4. Destroy records that have been scanned and are not of historical value.	Ongoing	Ongoing
FY 2024		
1. Standardize record keeping with other departments	Ongoing	Ongoing
2. Create license renewal application to submit electronically	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

1. Comply with Federal, State and City mandates and regulations governing official City Council meeting, actions and documentation; Elections; and City-wide policies and procedures concerning official government records.
2. Maintain and oversee updates to the City of Statesboro Code of Ordinances.
3. Respond to Open Records Requests for City documents promptly in compliance with the Open Records Act.

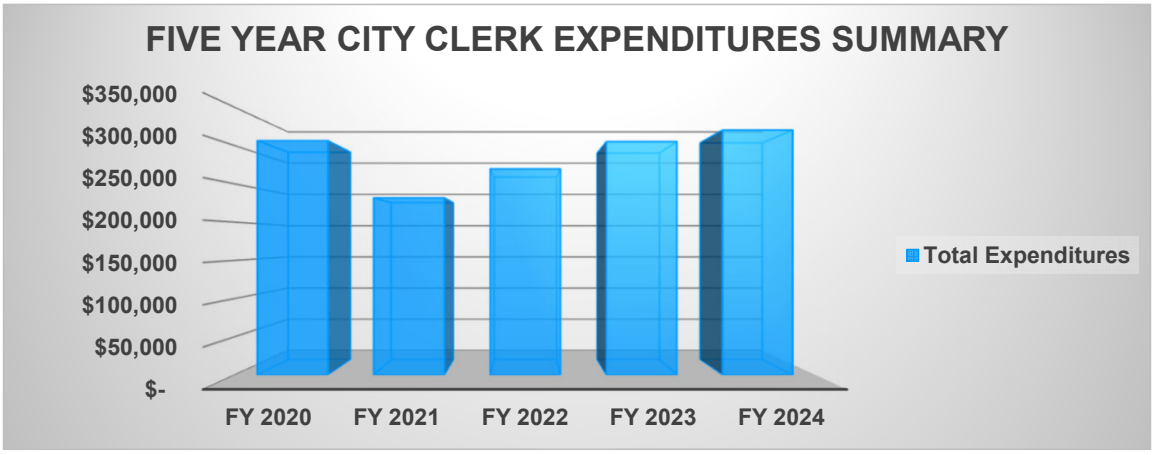
PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Council Workshops attended	14	16	15	12	12
Council Meetings attended/Called Meetings	24	24	26	24	24
Council Minutes recorded & transcribed within two weeks	38	40	41	36	36
Open Records Requests processed	278	345	461	680	775
Number of Business License issued	1,666	1,734	2,151	2,335	2,500
Dollar Value of Business License issued	$ 484,733	$ 463,566	$ 447,912	$ 458,970	$ 465,000
Number of Property Tax Bills issued	8487	8487	8636	8679	8756
Dollar Value of Property Tax Bills issued	$ 5,020,948	$ 5,274,705	$ 5,398,475	$ 6,824,285	$ 8,515,985
Number of Alcohol Licenses issued	79	85	99	101	109
Dollar Value of Alcohol Licenses issued	$ 320,988	$ 203,263	$ 230,175	$ 225,000	$ 290,000

PRODUCTIVITY MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Percent of Workshop Minutes of Council meetings transcribed within two weeks.	100%	100%	100%	100%	100%
Percent of Minutes of Council meetings recorded and transcribed within two weeks.	100%	100%	100%	100%	100%
Percent of requests for information responded to within three days of receipt.	100%	100%	100%	100%	100%

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 155,604	$ 169,982	$ 178,737	$ 191,975	$ 206,890	7.77%
Purchase/Contract Services	$ 139,241	$ 40,548	$ 57,410	$ 77,735	$ 80,690	3.80%
Supplies	$ 2,606	$ 1,235	$ 2,617	$ 2,300	$ 2,500	8.70%
Capital Outlay (Minor)	$ -	$ -	$ 386	$ 500	$ 500	0.00%
Interfund Dept. Charges	$ 6,607	$ 19,139	$ 20,618	$ 30,284	$ 27,540	-9.06%
Other Costs	$ 2,320	$ 923	$ 9,695	$ 2,260	$ 2,000	-11.50%
Total Expenditures	$ 306,379	$ 231,827	$ 269,463	$ 305,054	$ 320,120	4.94%



FUND 100 - GENERAL FUND **DEPT - 1330 - CITY CLERK'S OFFICE**

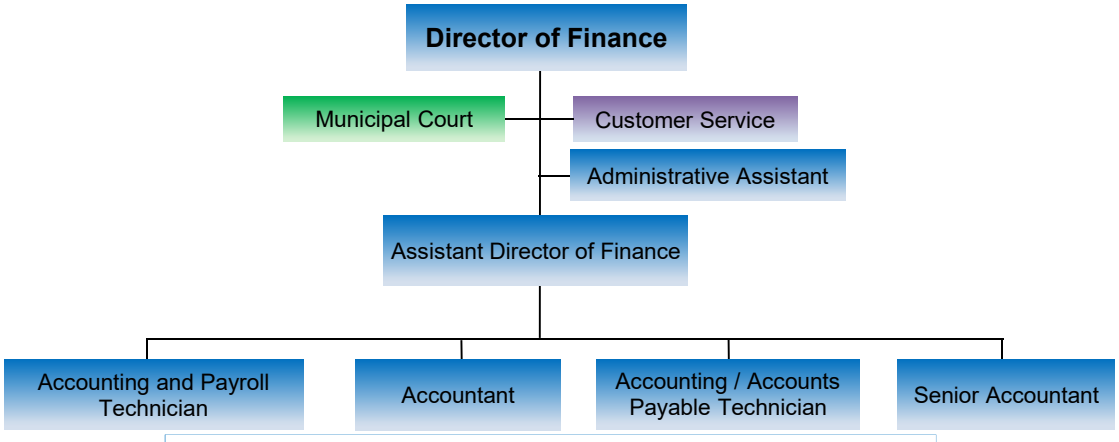
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 151,761	$ 160,255	$ 174,940
5113001	Overtime	$ 475	$ 555	$ 500
	Sub-total: Salaries and Wages	*$ 152,236*	*$ 160,810*	*$ 175,440*
5122001	Social Security (FICA) Contributions	$ 11,054	$ 14,345	$ 13,420
5124001	Retirement Contributions	$ 14,933	$ 16,225	$ 17,540
5127001	Workers Compensation	$ 514	$ 560	$ 490
5129002	Employee Drug Screening	$ -	$ 35	$ -
	Sub-total: Employee Benefits	*$ 26,501*	*$ 31,165*	*$ 31,450*
	TOTAL PERSONAL SERVICES	$ 178,737	$ 191,975	$ 206,890
52	PURCHASED/CONTRACT SERVICES			
5211001	Official/Adminstrative	$ 707	$ 2,500	$ 4,455
5212001	Legal Fees	$ 2,550	$ 1,700	$ 1,700
5222001	Rep. and Maint. (Equipment)	$ 315	$ 230	$ -
	Sub-total: Prof. and Tech. Services	*$ 3,572*	*$ 4,430*	*$ 6,155*
5222005	Rep. and Maint. (Office Equipment)	$ 1,799	$ 2,800	$ 1,800
5222102	Software Support	$ 21,224	$ 23,410	$ 19,000
5222103	Rep. and Maint. Computers	$ 7,255	$ 11,255	$ 11,895
5223200	Rentals	$ -	$ 800	$ -
	Sub-total: Property Services	*$ 30,278*	*$ 38,265*	*$ 32,695*
5231001	Insurance, Other than Benefits	$ 1,634	$ 1,715	$ 1,800
5232001	Communication Devices/Service	$ 3,576	$ 3,340	$ 2,740
5232006	Postage	$ 836	$ 1,000	$ 1,000
5233001	Advertising	$ 4,078	$ 4,120	$ 4,000
5234001	Printing and Binding	$ 60	$ -	$ -
5235001	Travel	$ 4,012	$ 3,000	$ 3,000
5236001	Dues and Fees	$ 240	$ 300	$ 300
5237001	Education and Training	$ 2,155	$ 4,500	$ 4,000
5238501	Contract Labor/Services	$ 6,969	$ 17,065	$ 25,000
	Sub-total: Other Purchased Services	*$ 23,560*	*$ 35,040*	*$ 41,840*
	TOTAL PURCHASED SERVICES	$ 57,410	$ 77,735	$ 80,690
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,337	$ 1,500	$ 1,500
5311005	Uniforms	$ 230	$ 500	$ 500
5313001	Provisions	$ 1,050	$ 200	$ 200
5314001	Books and Periodicals	$ -	$ -	$ 100
5316001	Small Tools and Equipment	$ -	$ 100	$ 200
	TOTAL SUPPLIES	$ 2,617	$ 2,300	$ 2,500
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 386	$ 500	$ 500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 386	$ 500	$ 500

FUND 100 - GENERAL FUND **DEPT - 1330 - CITY CLERK'S OFFICE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 9,245	$ 12,410
5524001	Self-funded Insurance (Medical)	$ 18,330	$ 18,328	$ 12,450
5524002	Life and Disability	$ 823	$ 838	$ 805
5524003	Wellness Program	$ 165	$ 573	$ 575
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 20,618	$ 30,284	$ 27,540
57	OTHER COSTS			
5720002	FIFA Filing Fee	$ 2,020	$ 2,000	$ 2,000
5734001	Miscellaneous Expenses	$ 7,624	$ 185	$ -
5734103	Tax Sale Fees	$ 50	$ 75	$ -
5760001	Over/Short	$ 1	$ -	$ -
	TOTAL OTHER COSTS	$ 9,695	$ 2,260	$ 2,000
	TOTAL EXPENDITURES	**$ 269,463**	**$ 305,054**	**$ 320,120**

FUND - 100 **DEPT - 1510 - FINANCE DEPARTMENT**

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



Full-Time Employees by Fiscal Year

FY 2020: 7 FY 2021: 7 FY 2022: 7 FY 2023: 7 FY 2024: 7

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. To review and revise the city's budget practices to ensure that the city continues to receive the Distinguished Budget Presentation Award from the Government Finance Officers Association and to strive for special recognition for policy communication.	Ongoing	Ongoing
2. Written operational procedures for all financial activities to include: Accounts Payable, Payroll and Bank Reconciliations, and Fixed Asset Management.	In process	Complete
3. To continue to receive the certificate of excellence in financial reporting from GFOA.	Ongoing	Ongoing
4. Participate in GFOA's Popular Annual Financial Reporting Awards Program (PAFR).	Ongoing	Ongoing
5. Cross train finance staff.	Ongoing	Ongoing
6. Prepare and administer a fiscally conservative operating and capital budget that stay within available resources. Build up the reserve funds to the targeted level in each fund.	Ongoing	Ongoing
7. Prepare accurate monthly financial reports for the governing body and management, so that decision-makers have timely financial information.	Ongoing	Ongoing
8. Obtain an unqualified (clean) audit opinion, and prepare the Annual Comprehensive Finance Report.	Ongoing	Ongoing
FY 2024		
9. Research and possibly implement Electronic Accounts Payable Procedures.	In process	Complete
10. Have two members of the Finance Staff complete Level One Certification through the Carl Vinson Institute of Government.	In process	In process
11. Update the Budget Preparation Manual	In process	Complete
12. Review and update all Financial Policies	In process	Complete
13. Hold a training class on Budget Preparation for Departments	Complete	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

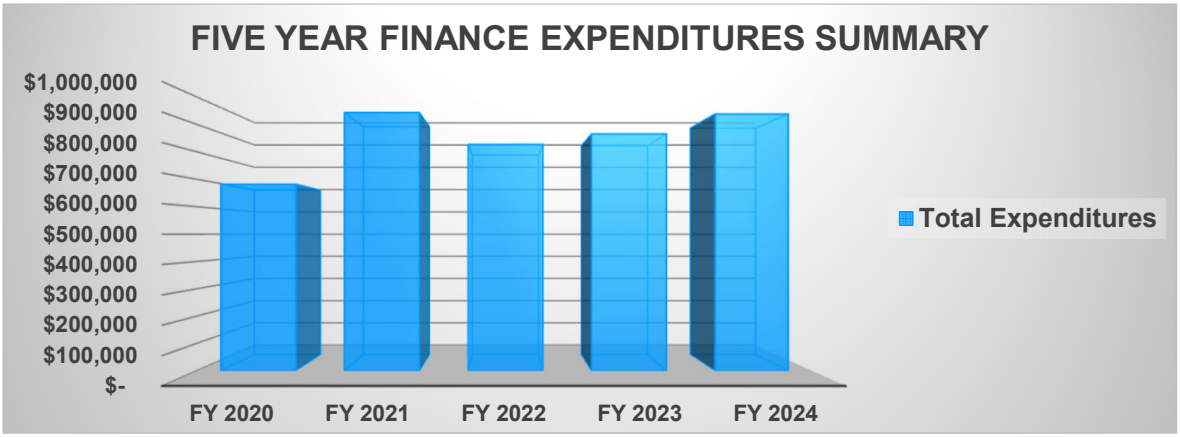
1. Distribute monthly financial reports by the 10th working day of the month.
2. Continue staff professional and technical development.
3. Earn the Distinguished Budget Award from the Government Finance Officers Association's (GFOA) Distinguished Budget Award
4. Calculate and distribute payroll payments to City employees and ensure that payroll tax liabilities are paid in a timely manner.
5. Maintain current inventory of fixed assets.
6. Prepare the Annual Comprehensive Financial Report (ACFR) within 120 days of fiscal year end.
7. Prepare the Popular Annual Financial Report (PAFR) within 120 days of fiscal year end.
8. Earn the GFOA Award for Outstanding Achievement in Popular Financial Reporting for the City's PAFR.
9. Earn the GFOA Certificate of Achievement for Excellence in Financial Reporting for the City's ACFR.
10. Continue to reduce the outstanding debt of the City, while incurring only a limited amount of new indebtedness.
11. Continue to monitor internal controls so that all funds are properly received and accounted for.
12. Monitor compliance closely on the procurement card process.
13. Audit the hotel/motel operators every three years to assure compliance with the hotel/motel tax.

PERFORMANCE MEASURES

PRODUCTIVITY MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Accounts payable checks issued	3,088	2,754	3,019	3,132	3,100
Direct Deposit Payroll issued	8,368	8,420	8,242	8,258	8,518
Paper Payroll checks issued	67	64	125	470	500
Documents produced and published	2	3	3	3	4
Number of operating funds that meet financial reserve targets	6 of 8	6 of 8	6 of 8	6 of 8	6 of 8
The department obtained an Unqualified (Clean) Audit Opinion	1	1	1	1	1
The FY Budget received the Government Finance Officers Association's Distinguished Budget	1	1	1	1	1
The FY ACFR received the Government Officer's Association's Certificate of Achievement for Excellence in Financial Reporting	1	1	1	1	1

PRODUCTIVITY MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Percent of vendor invoices processed within 30 days.	97%	98%	98%	98%	98%
Percent of monthly operations reports distributed within 10 working days.	75%	75%	75%	50%	80%
Percent of monthly closings completed within 5 working days.	75%	75%	75%	75%	75%
Publish financial information no later than 120 days after fiscal year end as required by State law.	1/30/2021	12/15/2021	12/28/2022	12/15/2023	12/15/2024
Annual audit field work completed within State law guidelines.	11/30/2020	9/15/2021	11/30/2022	9/30/2023	9/30/2024

EXPENDITURES SUMMARY						
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 326,095	$ 332,955	$ 385,101	$ 466,615	$ 509,175	9.12%
Purchase/Contract Services	$ 128,630	$ 157,591	$ 136,628	$ 152,140	$ 150,840	-0.85%
Supplies	$ 6,230	$ 9,317	$ 8,172	$ 9,110	$ 5,900	-35.24%
Capital Outlay (Minor)	$ -	$ 2,694	$ 2,233	$ 450	$ 200	-55.56%
Interfund Dept. Charges	$ 51,250	$ 50,598	$ 82,147	$ 68,200	$ 76,285	11.85%
Other Costs	$ 169,697	$ 389,730	$ 212,309	$ 168,350	$ 195,250	15.98%
Total Expenditures	$ 681,902	$ 942,885	$ 826,590	$ 864,865	$ 937,650	8.42%



FUND 100 - GENERAL FUND **DEPT - 1510 - FINANCE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 320,289	$ 390,480	$ 426,650
5113001	Overtime	$ 665	$ 875	$ 500
	Sub-total: Salaries and Wages	*$ 320,954*	*$ 391,355*	*$ 427,150*
5122001	Social Security (FICA) Contributions	$ 23,193	$ 29,180	$ 32,680
5124001	Retirement Contributions	$ 34,225	$ 39,360	$ 42,715
5127001	Workers Compensation	$ 659	$ 720	$ 630
5129022	Employee Drug Screening	$ 70	$ -	$ -
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 64,147*	*$ 75,260*	*$ 82,025*
	TOTAL PERSONAL SERVICES	$ 385,101	$ 466,615	$ 509,175
52	PURCHASE/CONTRACT SERVICES			
5212003	Audit	$ 55,000	$ 55,750	$ 55,000
5212009	Finance Consulting	$ 6,300	$ 13,000	$ 10,000
	Sub-total: Prof. and Tech. Services	*$ 61,300*	*$ 68,750*	*$ 65,000*
5222005	Rep. and Maint. (Office Equipment)	$ 1,147	$ 1,200	$ 1,200
5222102	Software Support	$ 3,597	$ 2,105	$ 2,200
5222103	Rep. and Maint. Computers	$ 18,295	$ 21,665	$ 21,785
5223200	Rentals	$ -	$ -	$ 900
	Sub-total: Property Services	*$ 23,039*	*$ 24,970*	*$ 26,085*
5231001	Insurance, Other than Benefits	$ 27,387	$ 28,760	$ 29,530
5232001	Communication Devices/Service	$ 3,876	$ 3,355	$ 4,625
5232006	Postage	$ 7,712	$ 7,000	$ 7,000
5233001	Advertising	$ 600	$ 1,000	$ 600
5234001	Printing and Binding	$ 3,628	$ 4,105	$ 4,100
5235001	Travel	$ 2,811	$ 4,500	$ 3,200
5236001	Dues and Fees	$ 2,942	$ 2,700	$ 2,700
5237001	Education and Training	$ 2,798	$ 7,000	$ 8,000
5238501	Contract Labor/Services	$ 535	$ -	$ -
	Sub-total: Other Purchased Services	*$ 52,289*	*$ 58,420*	*$ 59,755*
	TOTAL PURCHASED SERVICES	$ 136,628	$ 152,140	$ 150,840
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 6,759	$ 5,500	$ 4,300
5311005	Uniforms	$ 428	$ 465	$ 200
5311107	Software Applications	$ -	$ 1,865	$ 150
5313001	Provisions	$ 26	$ 450	$ 450
5314001	Books and Periodicals	$ 586	$ 630	$ 600
5316001	Small Tools and Equipment	$ 200	$ 200	$ 200
5316003	Computer Accessories	$ 173	$ -	$ -
	TOTAL SUPPLIES	$ 8,172	$ 9,110	$ 5,900

FUND 100 - GENERAL FUND **DEPT - 1510 - FINANCE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 2,233	$ 450	$ 200
	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,233	$ 450	$ 200
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 6,240	$ 8,380
5524001	Self-funded Insurance (Medical)	$ 54,330	$ 55,360	$ 61,400
5524002	Life and Disability	$ 1,682	$ 2,010	$ 1,920
5524003	Wellness Program	$ 385	$ 1,340	$ 1,335
5524004	OPEB	$ 25,750	$ 3,250	$ 3,250
	TOTAL INTERFUND/INTERDEPT.	$ 82,147	$ 68,200	$ 76,285
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 211	$ 500	$ 250
5734011	Utility Assistance - COVID	$ 1,024	$ 2,000	$ -
5734012	Small Business Relief - COVID	$ 30,213	$ -	$ -
5740001	Bad Debts	$ -	$ 2,000	$ -
5741002	Bank Card Charges	$ 162,722	$ 155,000	$ 175,000
5741003	Bank Charges	$ 18,139	$ 8,850	$ 20,000
	TOTAL OTHER COSTS	$ 212,309	$ 168,350	$ 195,250
	TOTAL EXPENDITURES	**$ 826,590**	**$ 864,865**	**$ 937,650**

FUND - 100 **DEPT - 1530 - LEGAL**

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

City Attorney

Full-Time Employees by Fiscal Year

FY 2020: 1 FY 2021: 1 FY 2022: 1 FY 2023: 1 FY 2024: 1

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Provide timely and effective legal advice and representation to the municipal corporation of the City of Statesboro.	Ongoing	Ongoing
2. Provide effective representation to the City of Statesboro in any litigation in which the City is a party.	Ongoing	Ongoing
3. Ensure the fair prosecution of criminal offenses in the Municipal Court of Statesboro.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Council Meetings Attended	24	24	25	24	24
Work Sessions Attended	12	12	12	12	12
Department Head Meetings Attended	20	20	24	24	24
Court calendars attended	36	36	36	36	36

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 101,251	$ 110,747	$ 117,385	$ 126,595	$ 137,815	8.86%
Purchase/Contract Services	$ 55,359	$ 62,212	$ 81,440	$ 69,835	$ 69,990	0.22%
Supplies	$ 5,622	$ 1,122	$ 1,775	$ 2,050	$ 3,000	46.34%
Capital Outlay (Minor)	$ -	$ -	$ 40	$ -	$ -	0.00%
Interfund Dept. Charges	$ 12,862	$ 12,882	$ 12,766	$ 12,420	$ 12,875	3.66%
Other Costs	$ 837	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 175,931	$ 186,963	$ 213,406	$ 210,900	$ 223,680	6.06%

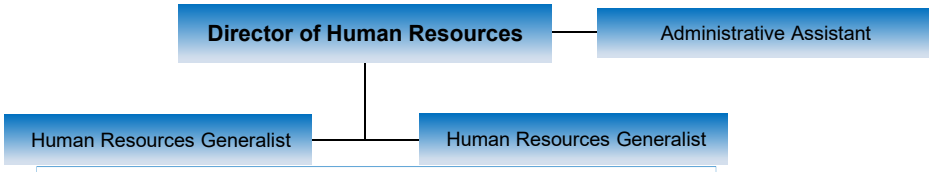


FUND 100 - GENERAL FUND **DEPT - 1530 - LEGAL**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 96,725	$ 103,925	$ 113,155
	Sub-total: Salaries and Wages	*$ 96,725*	*$ 103,925*	*$ 113,155*
5122001	Social Security (FICA) Contributions	$ 7,074	$ 7,950	$ 8,655
5124001	Retirement Contributions	$ 13,378	$ 14,495	$ 15,790
5127001	Workers Compensation	$ 208	$ 225	$ 215
	Sub-total: Employee Benefits	*$ 20,660*	*$ 22,670*	*$ 24,660*
	TOTAL PERSONAL SERVICES	$ 117,385	$ 126,595	$ 137,815
52	PURCHASE/CONTRACT SERVICES			
5211001	Official/Administrative	$ 707	$ -	$ -
5212001	Legal Fees	$ 72,204	$ 59,010	$ 60,000
	Sub-total: Prof. and Tech. Services	*$ 72,911*	*$ 59,010*	*$ 60,000*
5222005	Repair & Maint. - Office Equipment	$ 191	$ 250	$ 200
5222103	Rep. and Maint. Computers	$ 1,870	$ 3,735	$ 3,860
	Sub-total: Property Services	*$ 2,061*	*$ 3,985*	*$ 4,060*
5231001	Insurance, Other than Benefits	$ 1,165	$ 1,225	$ 1,225
5232001	Communication Devices/Service	$ 1,185	$ 975	$ 1,155
5232006	Postage	$ -	$ 100	$ -
5235001	Travel	$ 1,879	$ 2,000	$ 2,000
5236001	Dues and Fees	$ -	$ 650	$ 650
5237001	Education and Training	$ 2,239	$ 1,890	$ 900
	Sub-total: Other Purchased Services	*$ 6,468*	*$ 6,840*	*$ 5,930*
	TOTAL PURCHASED SERVICES	$ 81,440	$ 69,835	$ 69,990
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 50	$ -
5314001	Books and Periodicals	$ 1,775	$ 2,000	$ 3,000
	TOTAL SUPPLIES	$ 1,775	$ 2,050	$ 3,000
54	CAPITAL OUTLAYS			
5424001	Computers	$ 40	$ -	$ -
	TOTAL CAPITAL OUTLAYS	$ 40	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 11,530	$ 11,530	$ 11,530
5524002	Life and Disability	$ 531	$ 50	$ 505
5524003	Wellness Program	$ 55	$ 190	$ 190
5524004	OPEB	$ 650	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 12,766	$ 12,420	$ 12,875
	TOTAL EXPENDITURES	**$ 213,406**	**$ 210,900**	**$ 223,680**

FUND - 100 **DEPT - 1540 - HUMAN RESOURCES**

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



Full-Time Employees by Fiscal Year
FY 2020: 3 FY 2021: 3 FY 2022: 3 FY 2023: 4 FY 2024: 4

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Conduct quarterly reviews of employee benefits	Ongoing	Ongoing
2. Complete & submit EEOC EEO-4 report	Complete	Complete
3. Measure and maintain best practices in the areas of equal employment opportunities and reasonable workplace accommodations.	Complete	Complete
4. Explore and implement new programs to the current new hire onboarding program	Complete	Complete
5. Complete annual valuation for GMEBS Retirement Plan	Complete	Complete
6. Budget & implement classification and compensation cost study to remain competitive in the market	Ongoing	Complete
7. Continue developing department S.O.P's	Ongoing	Ongoing
8. Annual review of personnel policies by the policy review team	Ongoing	Ongoing
9. Enhance Human Resources webpage	Ongoing	Ongoing
10. Coordinate WC Safety Prevention program	Complete	Complete
11. Plan, schedule and conduct employee appreciation days	Complete	Complete
FY 2024		
1. Provide supervisory and employee training in the areas of: Sexual Harassment, Interviewing, Recruitment, Disciplinary process, FLSA, FMLA, Title VII, Policy & Procedures, Performance Evaluations, Diversity, CPR.	Complete	Complete
2. Evaluate HR systems.	Complete	Complete
3. Implement Years of Service Awards Program	Ongoing	Complete

OBJECTIVES FOR FISCAL YEAR 2024

1. To provide comprehensive programs, education, information, and problem resolution to employees, retirees, dependents, and the City to anticipate and meet their needs, attract and retain employees, optimize health and productivity, and maximize cost effectiveness.

2. To promote a diverse workforce by providing training, guidance, reasonable accommodations, assessments, and investigation of complaints to departments, employees, and applicants to foster a productive work environment free of discrimination and harassment.

3. To promote, and foster individual and organizational effectiveness by developing and offering an array of innovative and diverse programs in support of the organization's commitment to employee development and organizational enrichment.

4. To promote a high quality work force and collaborative relationships between management and employee organizations by providing training and guidance on managing performance, conduct issues, and contract interpretation, resolving complaints at the lowest level, and by negotiating timely and fiscally responsible agreements.

5. To collaborate with City departments to protect financial stability and promote safe practices by managing and administering insurance programs and providing education and training to ensure the health and welfare of all employees and the public we serve.

6. To provide innovative, responsive, fair and consistent recruitment, and selection services to City departments, employees, and job applicants to ensure the City employs a qualified and diverse workforce that delivers essential services to the public.

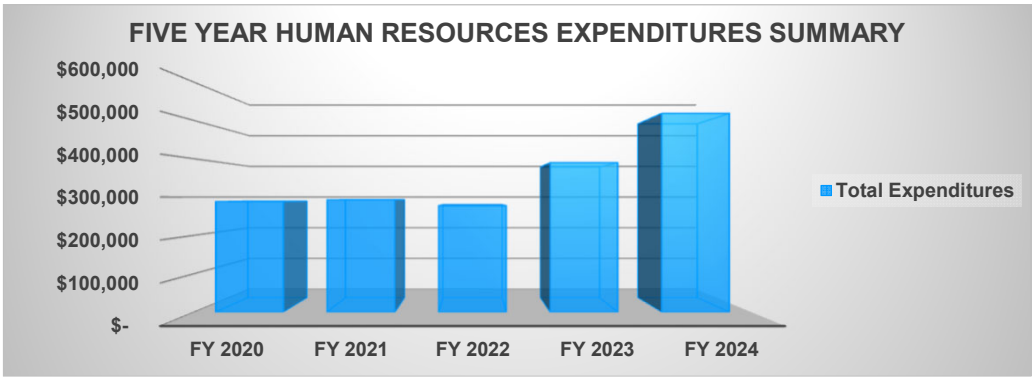
7. To provide and monitor a competitive and fair compensation system and maintain a standardized and equitable classification system which defines the scope and nature of job assignments, provides ongoing updates of classification specifications, differentiates between work assignments, identifies job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

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

PERFORMANCE MEASURES					
WORKLOAD MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Applications Processed	2255	2500	2900	3100	3100
Positions Budgeted - Full Time & Part Time **	343	343	359	376	377
Average Employee Count	305	300	312	312	312
Employee Separations	44	50	41	44	40
Employee Turnover Rate	14.43%	16.67%	13.14%	14.10%	12.82%
Employee Drug Tests Conducted	128	140	154	150	160
Employee Training Conducted	19	30	32	25	35
Employee Retirements	6	5	3	6	6
Health & Wellness Center Encounters	1820	2500	N/A	8000	8000
Health Plan Participants	636	650	635	650	650
Workers Compensation Claims	52	60	47	35	35

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 179,732	$ 208,447	$ 184,216	$ 262,050	$ 292,525	11.63%
Purchase/Contract Services	$ 75,371	$ 61,148	$ 42,536	$ 69,460	$ 162,805	134.39%
Supplies	$ 6,929	$ 4,252	$ 19,626	$ 11,675	$ 12,000	2.78%
Capital Outlay (Minor)	$ -	$ -	$ 9,977	$ 1,285	$ -	0.00%
Interfund Dept. Charges	$ 24,871	$ 18,631	$ 19,982	$ 42,155	$ 45,955	9.01%
Other Costs	$ 1,055	$ 57	$ 947	$ 3,000	$ 5,000	66.67%
Total Expenditures	**$ 287,958**	**$ 292,535**	**$ 277,284**	**$ 389,625**	**$ 518,285**	**33.02%**



FUND 100 - GENERAL FUND **DEPT - 1540 - HUMAN RESOURCES**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 145,131	$ 215,885	$ 240,565
	Sub-total: Salaries and Wages	*$ 145,131*	*$ 215,885*	*$ 240,565*
5122001	Social Security (FICA) Contributions	$ 10,954	$ 14,470	$ 18,400
5124001	Retirement Contributions	$ 18,166	$ 21,660	$ 24,055
5127001	Workers Compensation	$ 3,689	$ 4,000	$ 3,505
5129002	Employee Drug Screening	$ 45	$ 35	$ -
5129006	Vehicle Allowance	$ 6,231	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 39,085*	*$ 46,165*	*$ 51,960*
	TOTAL PERSONAL SERVICES	$ 184,216	$ 262,050	$ 292,525
52	PURCHASE/CONTRACT SERVICES			
5211001	Office/Administrative	$ 1,848	$ 3,000	$ 2,500
5222005	Rep. and Maint. (Office Equipment)	$ 191	$ 400	$ 400
5222103	Rep. and Maint. Computers	$ 12,545	$ 15,275	$ 15,440
	Sub-total: Property Services	*$ 14,584*	*$ 18,675*	*$ 18,340*
5231001	Insurance, Other than Benefits	$ 1,941	$ 2,160	$ 2,265
5232001	Communication Devices/Service	$ 5,372	$ 5,690	$ 4,650
5232006	Postage	$ 9	$ 50	$ 50
5233001	Advertising	$ 3,957	$ 7,500	$ 15,000
5234001	Printing and Binding	$ 456	$ 685	$ -
5235001	Travel	$ 3,591	$ 3,500	$ 4,000
5236001	Dues and Fees	$ 1,183	$ 1,200	$ 1,500
5237001	Education and Training	$ 2,225	$ 5,000	$ 7,000
5238501	Contract Services	$ 9,218	$ 25,000	$ 55,000
5238506	Compensation Study	$ -	$ -	$ 55,000
	Sub-total: Other Purchased Services	*$ 27,952*	*$ 50,785*	*$ 144,465*
	TOTAL PURCHASED SERVICES	$ 42,536	$ 69,460	$ 162,805
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 10,514	$ 2,675	$ 2,000
5313001	Provisions	$ 9,112	$ 9,000	$ 10,000
	TOTAL SUPPLIES	$ 19,626	$ 11,675	$ 12,000
54	CAPITAL OUTLAY (MINOR)			
5243001	Furniture and Fixtures	$ 9,977	$ 1,285	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 9,977	$ 1,285	$ -

FUND 100 - GENERAL FUND **DEPT - 1540 - HUMAN RESOURCES**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 3,930	$ 5,280
5524001	Self-funded Insurance (Medical)	$ 17,070	$ 33,715	$ 36,235
5524002	Life and Disability	$ 797	$ 1,165	$ 1,075
5524003	Wellness Program	$ 165	$ 745	$ 765
5524004	OPEB	$ 1,950	$ 2,600	$ 2,600
	TOTAL INTERFUND/INTERDEPT.	$ 19,982	$ 42,155	$ 45,955
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 947	$ 3,000	$ 5,000
	TOTAL OTHER COSTS	$ 947	$ 3,000	$ 5,000
	TOTAL EXPENDITURES	**$ 277,284**	**$ 389,625**	**$ 518,285**

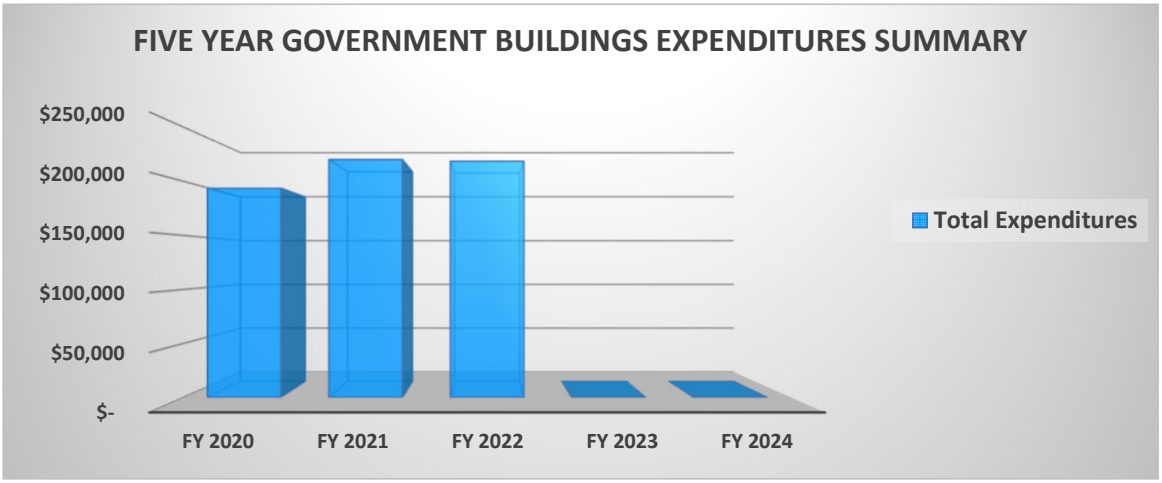
FUND - 100 **DEPT - 1565 - GOVERNMENTAL BUILDINGS**

STATEMENT OF SERVICE

This Division has been moved to the Central Services Fund in FY2023.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 49,402	$ 57,247	$ 64,977	$ -	$ -	
Purchase/Contract Services	$ 80,703	$ 104,446	$ 86,031	$ -	$ -	
Supplies	$ 62,377	$ 57,580	$ 65,077	$ -	$ -	Moved to
Capital Outlay	$ -	$ 409	$ 1,867	$ -	$ -	Central Services
Interfund Dept. Charges	$ 242	$ 373	$ 378	$ -	$ -	
Other Costs	$ 857	$ -	$ 216	$ -	$ -	
Total Expenditures	$ 193,581	$ 220,055	$ 218,546	$ -	$ -	0.00%

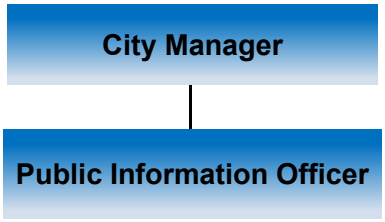


FUND 100 - GENERAL FUND **DEPT - 1565 - GOVERNMENTAL BUILDINGS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 53,167		
5113001	Overtime	$ 124		
	Sub-total: Salaries and Wages	*$ 53,291*	**MOVED TO CENTRAL SERVICES FUND**	
5122001	Social Security (FICA) Contributions	$ 3,931		
5124001	Retirement Contributions	$ 4,830		
5127001	Workers Compensation	$ 2,925		
5129002	Employee Drug Screening	$ -		
	Sub-total: Employee Benefits	*$ 11,686*	$ -	$ -
	TOTAL PERSONAL SERVICES	$ 64,977	$ -	$ -
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 53		
5222003	Rep. and Maint. (Labor)	$ 117		
5222004	Rep. and Maint. (Buildings/Grounds)	$ 48,234	**MOVED TO CENTRAL SERVICES FUND**	
	Sub-total: Property Services	*$ 48,404*		
5231001	Insurance, Other than Benefits	$ 2,163		
5238501	Contract Labor/Services	$ 35,464		
	Sub-total: Other Purchased Services	*$ 37,627*		
	TOTAL PURCHASED SERVICES	$ 86,031	$ -	$ -
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 13,410		
5311002	Parts and Materials	$ 766		
5311003	Chemicals	$ 5,837		
5311005	Uniforms	$ 240	**MOVED TO CENTRAL SERVICES FUND**	
5312300	Electricity	$ 41,372		
5312700	Gasoline/Diesel	$ 917		
5312800	Stormwater	$ 2,535		
5316001	Small Tools and Equipment	$ -		
	TOTAL SUPPLIES	$ 65,077	$ -	$ -
54	CAPITAL OUTLAY			
5423001	Furniture and Fixtures	$ 1,867	**MOVED TO CENTRAL SERVICES FUND**	
	TOTAL CAPITAL OUTLAY	$ 1,867	$ -	$ -
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ -		
5524002	Life/Disability Insurance	$ 268	**MOVED TO CENTRAL SERVICES FUND**	
5524003	Wellness Program	$ 110		
5524004	OPEB	$ -		
	TOTAL INTERFUND/INTERDEPT.	$ 378	$ -	$ -
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 216	**MOVED TO CENTRAL SERVICES FUND**	
	TOTAL OTHER COSTS	$ 216	$ -	$ -
	TOTAL EXPENDITURES	**$ 218,546**	**$ -**	**$ -**

FUND - 100 **DEPT - 1570 - PUBLIC INFORMATION**

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



Full-Time Employees by Fiscal Year
FY 2020: 0 FY 2021: 1 FY 2022: 1 FY 2023: 1 FY 2024: 1

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Make public meetings and events more accessible to citizens through live broadcasts, social media posts, website updates, and media relations.	Ongoing	Ongoing
2. Cultivate and maintain rapport with local media.	Ongoing	Ongoing
3. Improve and expand internal communications.	Ongoing	Ongoing
FY 2024		
1. Explore methods to expand internal and external communications.	Ongoing	Ongoing
2. Create a 3-year Strategic Communications Plan for implementation during 2023 to 2025.	In Progress	Complete by July 2023

OBJECTIVES FOR FISCAL YEAR 2024

1. Continue to improve and innovate how content is distributed via the City's communications channels through training and with new equipment.

2. Establish and maintain relationships on behalf of the City with local media outlets through writing news releases and responding to requests for information.

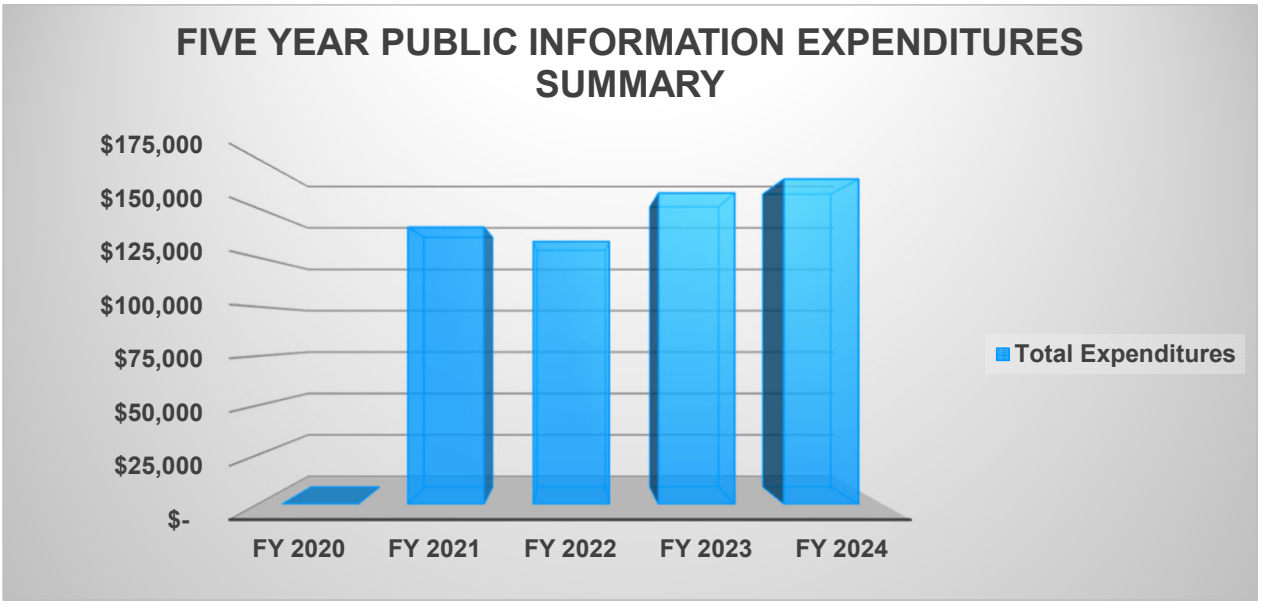
3. Provide effective and frequent communication with City of Statesboro employees through a variety of mediums including newsletters, email campaigns, video messages and more.

4. Partner with a place branding agency to create a brand that will position Statesboro as a destination for families, professionals, tourists, industry, and investors.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Social Media Accounts Maintained	4	4	5	5	5
Employee Newsletters Published	1	4	4	4	4

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ -	$ 68,016	$ 70,409	$ 74,200	$ 82,095	10.64%
Purchase/Contract Services	$ -	$ 15,841	$ 39,019	$ 63,995	$ 63,455	-0.84%
Supplies	$ -	$ 43,738	$ 10,416	$ 6,770	$ 6,500	-3.99%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ 12,683	$ 12,542	$ 12,685	$ 12,670	-0.12%
Other Costs	$ -	$ 165	$ 670	$ -	$ -	0.00%
Total Expenditures	$ -	$ 140,443	$ 133,056	$ 157,650	$ 164,720	4.48%

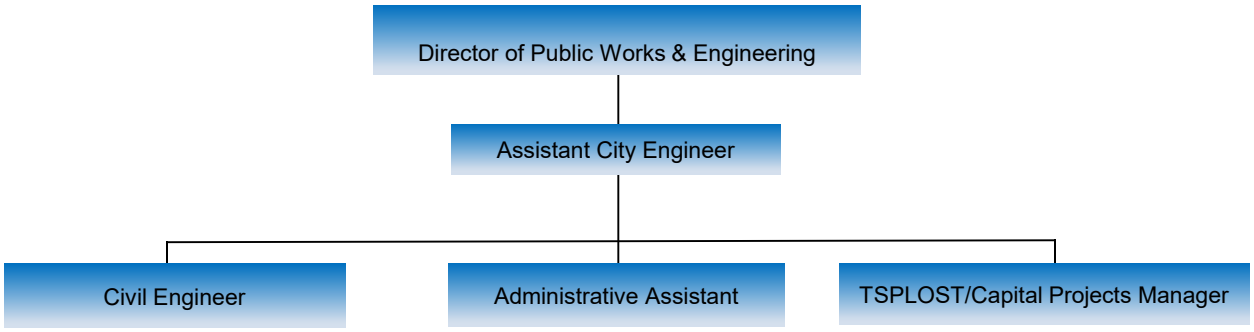


FUND 100 - GENERAL FUND **DEPT - 1570 - PUBLIC INFORMATION**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 56,507	$ 60,160	$ 66,115
	Sub-total: Salaries and Wages	*$ 56,507*	*$ 60,160*	*$ 66,115*
5122001	Social Security (FICA) Contributions	$ 4,278	$ 3,685	$ 5,060
5124001	Retirement Contributions	$ 5,575	$ 5,965	$ 6,555
5127001	Workers Compensation	$ 172	$ 190	$ 165
5129006	Vehicle Allowance	$ 3,877	$ 4,200	$ 4,200
	Sub-total: Employee Benefits	*$ 13,902*	*$ 14,040*	*$ 15,980*
	TOTAL PERSONAL SERVICES	$ 70,409	$ 74,200	$ 82,095
52	PURCHASE/CONTRACT SERVICES			
5212005	Public Relations	$ 2,940	$ 5,000	$ 5,000
	Sub-total: Prof. and Tech. Services	*$ 2,940*	*$ 5,000*	*$ 5,000*
5222103	Rep. and Maint. Computers	$ 2,320	$ 2,400	$ 3,795
	Sub-total: Property Services	*$ 2,320*	*$ 2,400*	*$ 3,795*
5231001	Insurance, Other than Benefits	$ 878	$ 925	$ 915
5232001	Communication Devices/Service	$ 3,138	$ 3,275	$ 3,495
5233001	Advertising	$ 3,101	$ 2,500	$ 2,500
5234001	Printing and Binding	$ 15,844	$ 15,000	$ 16,000
5235001	Travel	$ 5,149	$ 4,410	$ 4,000
5236001	Dues and Fees	$ 750	$ 750	$ 750
5237001	Education and Training	$ 4,364	$ 1,590	$ 2,000
5238501	Contract Labor/Services	$ 535	$ 28,145	$ 25,000
	Sub-total: Other Purchased Services	*$ 33,759*	*$ 56,595*	*$ 54,660*
	TOTAL PURCHASED SERVICES	$ 39,019	$ 63,995	$ 63,455
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 5,503	$ 500	$ 500
5311107	Software Applications	$ 3,497	$ 5,000	$ 5,000
5316001	Small Tools and Equipment	$ 1,416	$ 1,270	$ 1,000
	TOTAL SUPPLIES	$ 10,416	$ 6,770	$ 6,500
54	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 11,530	$ 11,530	$ 11,530
5524002	Life and Disability	$ 307	$ 315	$ 300
5524003	Wellness Program	$ 55	$ 190	$ 190
5524004	OPEB	$ 650	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 12,542	$ 12,685	$ 12,670
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 670	$ -	$ -
	TOTAL OTHER COSTS	$ 670	$ -	$ -
	TOTAL EXPENDITURES	**$ 133,056**	**$ 157,650**	**$ 164,720**

FUND - 100 **DEPT - 1575 - ENGINEERING**

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



Full-Time Employees by Fiscal Year
FY 2020: 4.5 FY 2021: 4.5 FY 2022: 3.5 FY 2023: 3.5 FY 2024: 3.5

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Akins Boulevard Extension	Under Construction	Complete
2. Chandler Rd. from Knight Dr. to existing sidewalk	ROW Acquisition	Construction
3. East Main Sidewalk - Packinghouse to Northside Drive	ROW Acquisition	Construction
4. E. Jones Ave Sidewalk from S. Main to S. Zetterower	ROW Acquisition	Construction
5. West Main Street Sidewalk from Ivory to Foss St.	ROW Acquisition	Construction
6. Brannen St. Sidewalk from Gentilly Dr. to Clairborne Ave.	ROW Acquisition	Construction
7. Cawana Rd. Intersection Improvements @ Brannen @ S&S RR	On Hold	On Hold
8. Street Striping	Design	Construction
FY2024		
1. Resurface approximately 5 miles of City streets	Design	Construction
2. SR67/73 Fair Rd & S. Main Intersection Improvements	Design	ROW Acquisition
3. W. Main St./Johnson St./MLK Dr. Improvements	Design	ROW Acquisition
4. W. Main Street (College St. to MLK Dr. Drainage Improvements)	Design	Construction
5. Implementation of a Limited Transit System	Design	Construction
6. S. College St. Sidewalk from Proctor St. to Hwy 80	Design	Construction
7. E. Grady Street Sidewalk from S. Main Street to Mulberry Street	Design	Construction
8. S. College St. Sidewalk, W. Jones to W. Brannen St.	Design	Construction
9. N. Zetterower Ave. Sidewalk from Hill St. to Hwy 80	Design	Construction

OBJECTIVES FOR FISCAL YEAR 2024

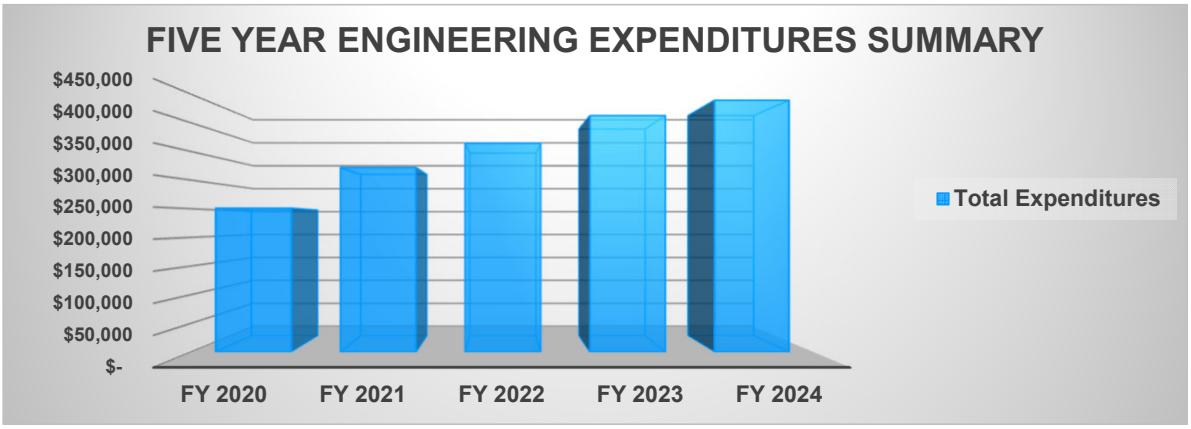
1. Improve vehicular and pedestrian safety.
2. Ensure that proposed developments are built according to City standards and do not negatively impact traffic.
3. Implement TSPLOST Initiatives and projects.
4. Maintain roads in accordance with applicable standards for resurfacing, striping, and traffic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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Number of street and/or drainage projects completed.	0	2	4	8	6
Dollar amount of street/drainage projects completed.	$ 300,000	$ 6,350,000	$ 1,688,969	$ 2,410,000	$ 3,200,000
Total Linear miles of City Streets	123.66	123.66	123.66	123.66	123.66
Linear miles of new City streets constructed by the City or dedicated by private developers this FY	1.38	0	0	0.0	0.0
Linear miles of City streets resurfaced with LMIG and City funds	6.67	5.82	4.81	6.5	5.5
Percentage of City streets resurfaced in FY	5.37%	4.68%	3.89%	5.26%	4.45%
Dollar value of City streets resurfaced with LMIG and City funds.	$ 924,877	$ 1,063,686	$ 969,106	$ 1,457,216	$ 1,330,676
Linear miles of State or Federal highways inside City	21.03	21.03	21.03	21.03	21.03
Linear miles of State or Federal highways resurfaced by GDOT.	0	4.5	1	5	1
Percentage State/Federal hwy resurfaced in FY.	0.00%	21.40%	4.80%	23.80%	4.80%
Linear miles of unpaved streets remaining in the City.	0.17	0.17	0.17	0.17	0.17
Linear miles of sidewalk constructed this FY	0	2.44	0.44	5	4.0
Total Linear miles of sidewalks in the City.	55.92	58.36	58.8	63.8	67.8
Number of Cemetery lots sold.	32	30	33	35	30
Number of traffic engineering studies performed.	2	2	2	5	8

PRODUCTIVITY MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Percentage Capital Projects completed on-schedule	60%	60%	60%	60%	70%
Percentage Capital Projects completed within budget.	60%	60%	60%	60%	75%
Percentage of Capital Projects awarded within 15% of engineer's estimate.	100%	100%	80%	100%	100%
Percentage of site plans reviewed within 2 weeks.	100%	100%	100%	95%	95%

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 151,240	$ 215,322	$ 270,494	$ 286,750	$ 308,020	7.42%
Purchase/Contract Services	$ 40,775	$ 59,891	$ 34,076	$ 73,080	$ 90,225	23.46%
Supplies	$ 7,630	$ 2,675	$ 4,855	$ 3,510	$ 4,400	25.36%
Capital Outlay (Minor)	$ 308	$ -	$ 430	$ 500	$ 1,500	200.00%
Interfund Dept. Charges	$ 50,282	$ 43,972	$ 54,462	$ 48,600	$ 35,285	-27.40%
Other Costs	$ 906	$ 85	$ 105	$ 100	$ 100	0.00%
Total Expenditures	$ 251,141	$ 321,945	$ 364,422	$ 412,540	$ 439,530	6.54%



FUND 100 - GENERAL FUND **DEPT - 1575 - ENGINEERING**

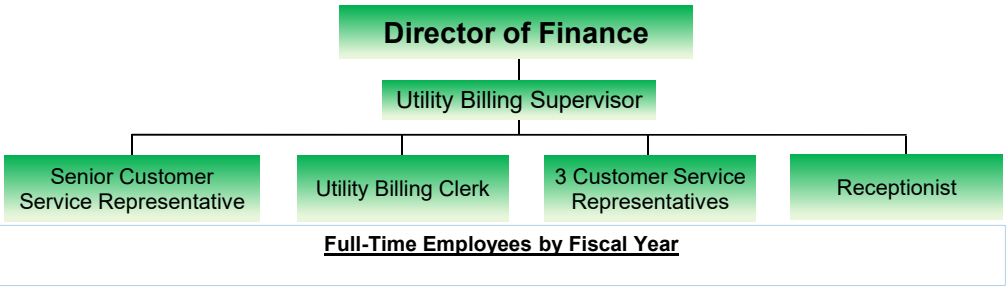
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 218,266	$ 237,625	$ 255,980
5113001	Overtime	$ 51	$ 100	$ 100
	Sub-total: Salaries and Wages	*$ 218,317*	*$ 237,725*	*$ 256,080*
5122001	Social Security (FICA) Contributions	$ 15,772	$ 17,570	$ 19,590
5124001	Retirement Contributions	$ 29,351	$ 23,765	$ 25,610
5127001	Workers Compensation	$ 7,054	$ 7,690	$ 6,740
	Sub-total: Employee Benefits	*$ 52,177*	*$ 49,025*	*$ 51,940*
	TOTAL PERSONAL SERVICES	$ 270,494	$ 286,750	$ 308,020
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 313	$ 350	$ 350
5212002	Engineering Fees	$ 10	$ 1,500	$ 1,500
	Sub-total: Prof. and Tech. Services	*$ 323*	*$ 1,850*	*$ 1,850*
5222001	Rep. and Maint. (Equipment)	$ 1,509	$ 1,000	$ 1,000
5222002	Rep. and Maint. (Vehicles)	$ 705	$ 500	$ 500
5222003	Rep. and Maint. (Labor)	$ 2,697	$ 750	$ 750
5222005	Rep. and Maint. (Office Equipment)	$ 336	$ 700	$ 700
5222102	Software Support	$ 804	$ 3,350	$ 5,500
5222103	Rep. and Maint. Computers	$ 9,445	$ 10,200	$ 10,455
	Sub-total: Property Services	*$ 15,496*	*$ 16,500*	*$ 18,905*
5231001	Insurance, Other than Benefits	$ 5,625	$ 6,415	$ 6,730
5232001	Communication Devices/Service	$ 5,354	$ 4,635	$ 5,515
5232006	Postage	$ 32	$ 100	$ 100
5233001	Advertising	$ 485	$ 1,000	$ 500
5235001	Travel	$ 689	$ 1,750	$ 1,750
5236001	Dues and Fees	$ 258	$ 300	$ 600
5237001	Education and Training	$ 595	$ 1,200	$ 1,200
5238001	Licenses	$ -	$ 75	$ 75
5238501	Contract Labor/Services	$ 5,219	$ 39,255	$ 53,000
	Sub-total: Other Purchased Services	*$ 18,257*	*$ 54,730*	*$ 69,470*
	TOTAL PURCHASED SERVICES	$ 34,076	$ 73,080	$ 90,225
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 825	$ 700	$ 800
5311005	Uniforms	$ 589	$ 600	$ 600
5312700	Gasoline/Diesel/CNG	$ 931	$ 1,000	$ 1,000
5313001	Provisions	$ -	$ 100	$ 100
5314001	Books and Periodicals	$ 121	$ 110	$ 400
5316001	Small Tools and Equipment	$ 2,389	$ 1,000	$ 1,500
	TOTAL SUPPLIES	$ 4,855	$ 3,510	$ 4,400

FUND 100 - GENERAL FUND **DEPT - 1575 - ENGINEERING**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 430	$ 500	$ 1,500
5424001	Computers	$ -	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 430	$ 500	$ 1,500
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 6,240	$ 8,375
5524001	Self-funded Insurance (Medical)	$ 50,475	$ 37,685	$ 22,950
5524002	Life and Disability	$ 1,222	$ 1,310	$ 1,245
5524003	Wellness Program	$ 165	$ 765	$ 765
5524004	OPEB	$ 2,600	$ 2,600	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 54,462	$ 48,600	$ 35,285
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 105	$ 100	$ 100
	TOTAL OTHER COSTS	$ 105	$ 100	$ 100
	TOTAL EXPENDITURES	**$ 364,422**	**$ 412,540**	**$ 439,530**

FUND - 100 **DEPT - 1590 - CUSTOMER SERVICE**

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



Full-Time Employees by Fiscal Year

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Work with our software company to implement phone call and text reminders to customers.	In progress	In progress
2. Work with our software company to provide the Tyler App to our customers.	In progress	In progress

OBJECTIVES FOR FISCAL YEAR 2024

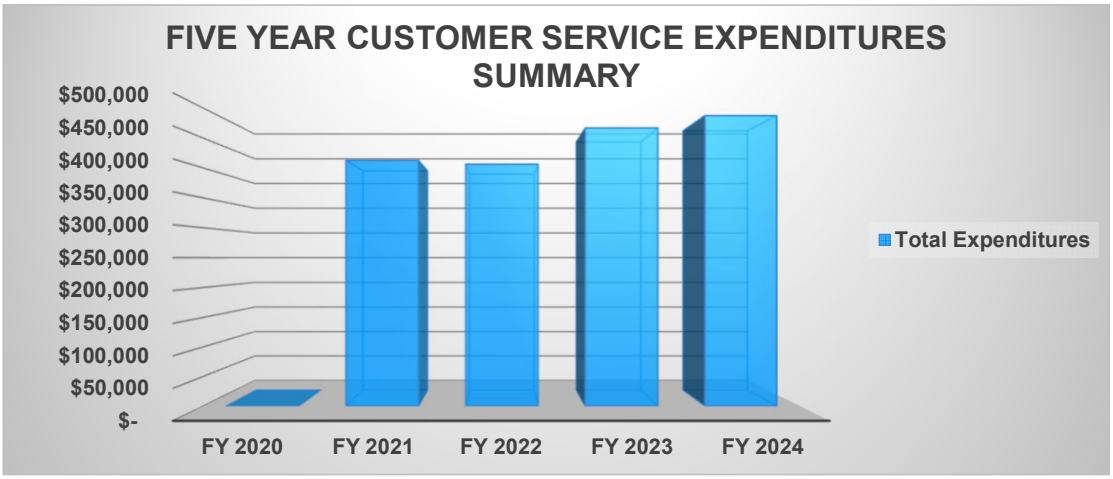
1. Publicize various forms of media the availability of online utility, automatic drafts, drop boxes, etc.
2. Continue to correct billing errors with a 24-hour period.
3. Continue to aggressively collect overdue utility bills, using account termination and collection agencies as needed.
4. Continue training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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Number of Utility Bills processed annually	163,056	164,036	166,752	172,000	185,000
Number of Employees in utility billing/collection	7	7	7	7	7
Average Number of Utility Bills processed per employee	23,294	23,434	23,822	24,571	26,429
Dollar amount of Utility Bills processed annually	$23,283,323	$23,441,038	$24,590,346	$25,450,000	$27,000,000

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ -	$ 253,145	$ 256,869	$ 297,330	$ 309,805	4.20%
Purchase/Contract Services	$ -	$ 97,447	$ 100,604	$ 105,375	$ 107,830	2.33%
Supplies	$ -	$ 3,412	$ 4,413	$ 3,550	$ 3,900	9.86%
Capital Outlay (Minor)	$ -	$ 2,143	$ 230	$ 920	$ 300	-67.39%
Interfund Dept. Charges	$ -	$ 56,150	$ 44,034	$ 59,390	$ 65,430	10.17%
Other Costs	$ -	$ 117	$ 52	$ 125	$ -	0.00%
Total Expenditures	$ -	$ 412,414	$ 406,202	$ 466,690	$ 487,265	4.41%

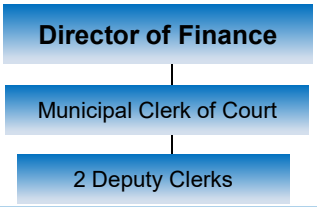


FUND 100 - GENERAL FUND **DEPT - 1590 - CUSTOMER SERVICE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 216,871	$ 250,285	$ 261,990
5113001	Overtime	$ 622	$ 3,320	$ 1,000
	Subtotal: Salaries and Wages	*$ 217,493*	*$ 253,605*	*$ 262,990*
5122001	Social Security (FICA) Contributions	$ 15,327	$ 17,845	$ 20,120
5124001	Retirement Contributions	$ 23,568	$ 25,290	$ 26,300
5127001	Workers Compensation	$ 411	$ 450	$ 395
5129002	Employee Drug Screening Tests	$ 70	$ 140	$ -
	Subtotal: Employee Benefits	*$ 39,376*	*$ 43,725*	*$ 46,815*
	TOTAL PERSONAL SERVICES	$ 256,869	$ 297,330	$ 309,805
52	PURCHASE/CONTRACT SERVICES			
5222005	Rep. and Maint. (Office Equipment)	$ 5,734	$ 5,500	$ 4,500
5222102	Software Support	$ 79	$ 100	$ 120
5222103	Rep. and Maint. Computers	$ 16,475	$ 17,845	$ 18,740
	Subtotal: Property Services	*$ 22,288*	*$ 23,445*	*$ 23,360*
5231001	Insurance, Other than Benefits	$ 2,511	$ 3,955	$ 4,070
5232001	Communication Devices/Service	$ 2,004	$ 1,975	$ 1,400
5235001	Travel	$ -	$ 1,500	$ 1,500
5237001	Education and Training	$ 1,030	$ 2,500	$ 2,500
5238501	Contract Services/Labor	$ 72,771	$ 72,000	$ 75,000
	Subtotal: Other Purchased Services	*$ 78,316*	*$ 81,930*	*$ 84,470*
	TOTAL PURCHASED SERVICES	$ 100,604	$ 105,375	$ 107,830
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,864	$ 1,750	$ 2,100
5311005	Uniforms	$ -	$ 500	$ 500
5313001	Provisions	$ 612	$ 400	$ 400
5316001	Small Tools and Equipment	$ 1,937	$ 900	$ 900
	TOTAL SUPPLIES	$ 4,413	$ 3,550	$ 3,900
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 230	$ 920	$ 300
	TOTAL CAPITAL OUTLAY (MINOR)	$ 230	$ 920	$ 300
55	INTERFUND/DEPT- CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 12,485	$ 16,755
5524001	Self-funded Insurance (Medical)	$ 38,535	$ 40,355	$ 42,240
5524002	Life and Disability	$ 1,214	$ 1,310	$ 1,195
5524003	Wellness Program	$ 385	$ 1,340	$ 1,340
5524004	OPEB	$ 3,900	$ 3,900	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 44,034	$ 59,390	$ 65,430
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 94	$ 125	$ -
5760001	Over/Short	$ (42)	$ -	$ -
	TOTAL OTHER COSTS	$ 52	$ 125	$ -
	TOTAL EXPENDITURES	**$ 406,202**	**$ 466,690**	**$ 487,265**

FUND - 100 **DEPT - 2650 - MUNICIPAL COURT**

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



Full-Time Employees by Fiscal Year

FY 2020: 3 FY 2021: 3 FY 2022: 3 FY 2023: 3 FY 2024: 3

STATEMENT OF SERVICE

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

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Complete all state-mandate documentation and reporting to ensure compliance with all laws and regulations.	completed	ongoing
FY 2024		
1. Take steps toward a paperless court system.	ongoing	ongoing
2. Develop an Emergency Operating Procedures Plan.	ongoing	ongoing

OBJECTIVES FOR FISCAL YEAR 2024

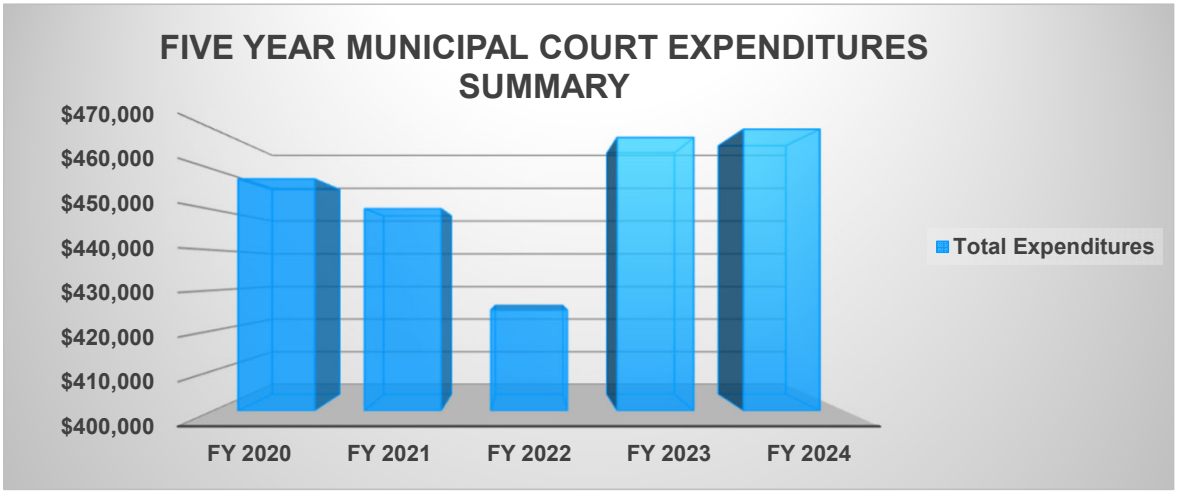
1. Ensure that justice is administered in a fair and impartial manner.
2. Provide appropriate level of training for all court personnel.
3. Complete all state-mandated documentation and reporting to ensure compliance with all laws and regulations.
4. Judge, clerks, and staff to attend mandatory annual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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Number of Cases processed	4,741	3,500	3,040	3,016	3,000
Number of Days Court is in Session	54	72	72	72	72
Number of FTE Employees	3	3	3	3	3
Number of Warrants issued	30	50	-	-	-
Amount of fine and fee payments collected	$ 795,039	$ 675,266	$ 586,756	$ 538,689	$ 518,000
Total of community service hours ordered & converted	3,736	4,500	4,000	4,000	4,000
Total Operating Expenses	$ 457,608	$ 450,259	$ 425,102	$ 467,885	$ 469,930
Operating Expenses as a Percentage of Fines & Forfeitures	58%	67%	75%	97%	93%
Operating Expenses per FTE employee	$ 152,536	$ 86,012	$ 141,700	$ 136,031	$ 156,643

PRODUCTIVITY MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Percent of warrants issued (monthly)	1%	1%	1%	0%	0%
Length of court docket (hours)	15	15	15	15	15
Failure to appear	400	400	400	400	400
Percent of cases placed on probation	30%	50%	50%	50%	50%
Average Number of Cases per Court Day	80	100	80	90	90
Average Number of Cases Processed per Employee	1,580	1,166	1,013	1,000	1,000

EXPENDITURES SUMMARY						
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 180,525	$ 201,459	$ 212,024	$ 219,815	$ 233,380	6.17%
Purchase/Contract Services	$ 109,451	$ 104,683	$ 84,123	$ 85,400	$ 92,340	8.13%
Supplies	$ 14,675	$ 10,022	$ 9,308	$ 11,350	$ 10,850	-4.41%
Capital Outlay (Minor)	$ 3,657	$ 1,113	$ 701	$ 2,665	$ -	-100.00%
Interfund Dept. Charges	$ 43,901	$ 31,596	$ 23,727	$ 35,655	$ 42,510	19.23%
Other Costs	$ 105,399	$ 101,386	$ 95,219	$ 113,000	$ 90,850	-19.60%
Total Expenditures	$ 457,608	$ 450,259	$ 425,102	$ 467,885	$ 469,930	0.44%



FUND 100 - GENERAL FUND **DEPT - 2650 - MUNICIPAL COURT**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 177,385	$ 185,320	$ 194,675
5113001	Overtime	$ 799	$ 1,000	$ 800
	Sub-total: Salaries and Wages	*$ 178,184*	*$ 186,320*	*$ 195,475*
5122001	Social Security (FICA) Contributions	$ 13,078	$ 13,985	$ 14,970
5124001	Retirement Contributions	$ 20,224	$ 18,635	$ 22,170
5127001	Workers Compensation	$ 538	$ 875	$ 765
	Sub-total: Employee Benefits	*$ 33,840*	*$ 33,495*	*$ 37,905*
	TOTAL PERSONAL SERVICES	$ 212,024	$ 219,815	$ 233,380
52	PURCHASE/CONTRACT SERVICES			
5212100	Interpreter	$ 411	$ 500	$ 500
5212101	Public Defender Services	$ 28,275	$ 23,000	$ 35,000
	Sub-total: Prof. and Tech. Services	*$ 28,686*	*$ 23,500*	*$ 35,500*
5222004	Rep. and Maint. (Bldgs/Grounds)	$ 4,767	$ 3,000	$ 3,000
5222005	Rep. and Maint. (Office Equipment)	$ 1,720	$ 1,600	$ 1,600
5222102	Software Support	$ 14,164	$ 13,345	$ 15,000
5222103	Rep. and Maint. Computers	$ 14,130	$ 15,335	$ 15,215
5223200	Rentals	$ -	$ 655	$ -
	Sub-total: Property Services	*$ 34,781*	*$ 33,935*	*$ 34,815*
5231001	Insurance, Other than Benefits	$ 5,571	$ 5,850	$ 5,885
5232001	Communication Devices/Service	$ 1,787	$ 1,915	$ 3,840
5232006	Postage	$ 628	$ 800	$ 800
5233001	Advertising	$ 50	$ -	$ -
5235001	Travel	$ 3,300	$ 2,490	$ 800
5236001	Dues and Fees	$ 660	$ 600	$ 500
5237001	Education and Training	$ 1,145	$ 1,200	$ 1,200
5238501	Contract Labor/Services	$ -	$ 110	$ -
5239003	Jail	$ 7,515	$ 15,000	$ 9,000
	Sub-total: Other Purchased Services	*$ 20,656*	*$ 27,965*	*$ 22,025*
	TOTAL PURCHASED SERVICES	$ 84,123	$ 85,400	$ 92,340
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 945	$ 1,500	$ 1,500
5311005	Uniforms	$ 352	$ 500	$ 500
5312300	Electricity	$ 6,631	$ 7,500	$ 7,000
5312800	Stormwater	$ 1,000	$ 1,000	$ 1,000
5313001	Provisions	$ 135	$ 150	$ 150
5314001	Books & Periodicals	$ 245	$ 300	$ 300
5316001	Small Tools and Equipment	$ -	$ 400	$ 400
	TOTAL SUPPLIES	$ 9,308	$ 11,350	$ 10,850
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 701	$ 500	$ -
5425001	Other Equipment	$ -	$ 2,165	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 701	$ 2,665	$ -

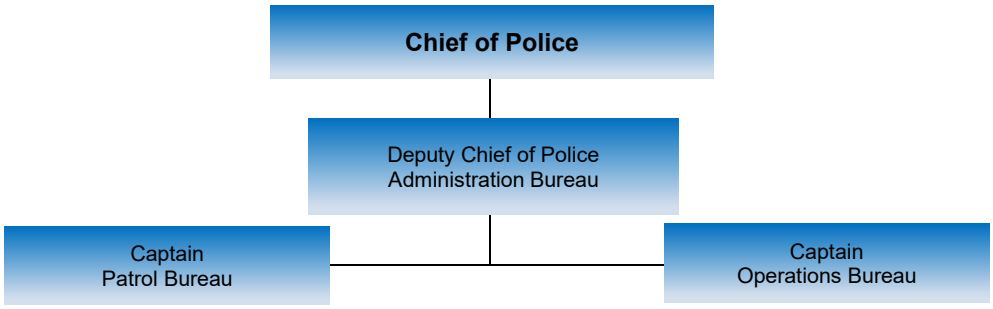
FUND 100 - GENERAL FUND **DEPT - 2650 - MUNICIPAL COURT**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 20,220	$ 27,135
5524001	Self-funded Insurance (Medical)	$ 21,265	$ 12,450	$ 12,450
5524002	Life and Disability	$ 942	$ 920	$ 860
5524003	Wellness Program	$ 220	$ 765	$ 765
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 23,727	$ 35,655	$ 42,510
57	OTHER COSTS			
5720003	DA/Victim	$ 11,110	$ 14,000	$ 14,000
5720004	Peace Officer's A&B Fund	$ 34,823	$ 35,000	$ 25,000
5720005	Peace Officer's Pros. Train.	$ 19,496	$ 25,000	$ 20,000
5720006	Georgia Department of Treasury	$ 75	$ 200	$ 100
5720007	Georgia Crime Victim Emergency	$ 349	$ 500	$ 500
5720100	DHR Financial Services	$ 4,359	$ 3,000	$ 3,000
5720101	Indigent Fees	$ 22,085	$ 30,000	$ 25,000
5720102	Driver's Ed & Training Fund	$ 2,849	$ 5,000	$ 3,000
5734001	Miscellaneous Expenses	$ 73	$ 300	$ 250
	TOTAL OTHER COSTS	$ 95,219	$ 113,000	$ 90,850
	TOTAL EXPENDITURES	**$ 425,102**	**$ 467,885**	**$ 469,930**

FUND - 100 **DEPT - 3210 - 3215 - 3223 - POLICE DEPARTMENT**

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

Police Department Overall Structure



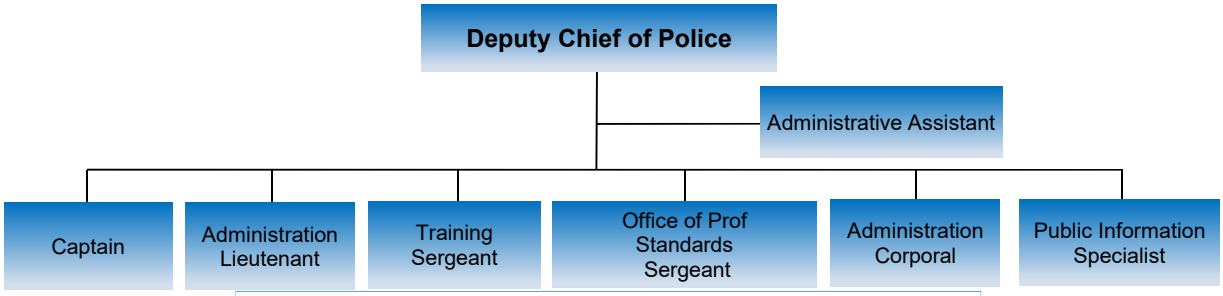
STATEMENT OF SERVICE

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

FUND - 100 **DEPT - 3210 POLICE ADMINISTRATION**

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

Administration Bureau



Full-Time Employees by Fiscal Year

FY 2020: 8 FY 2021: 8 FY 2022: 8 FY 2023: 8 FY 2024: 8

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Positively address the imbalance between attrition rate and hiring.	In Process	In Process
2. Maintain State Certification.	Ongoing	Ongoing
3. Continue professional development of department employees.	Ongoing	Ongoing
4. Provide two regularly scheduled in-house training days each month.	Ongoing	Ongoing
5. Provide a professional response to all citizen initiated complaints on staff.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2023

1. Continue with an already ongoing aggressive recruiting campaign and seek adjustments to ensure salaries are comparable to the regional market.
2. Ensure departmental policies and procedures follow the standards set forth by the Georgia Law Enforcement Certification Program.
3. Enroll employees in the programs that will achieve GA POST Career Development certifications as well as the Professional Management Program and Command College.
4. Monthly in-house, in-service training is being scheduled which covers a host of topics and allows employees to attend.
5. Resolve and track all citizen complaints on staff, while providing training to all supervisors on the complaint process.

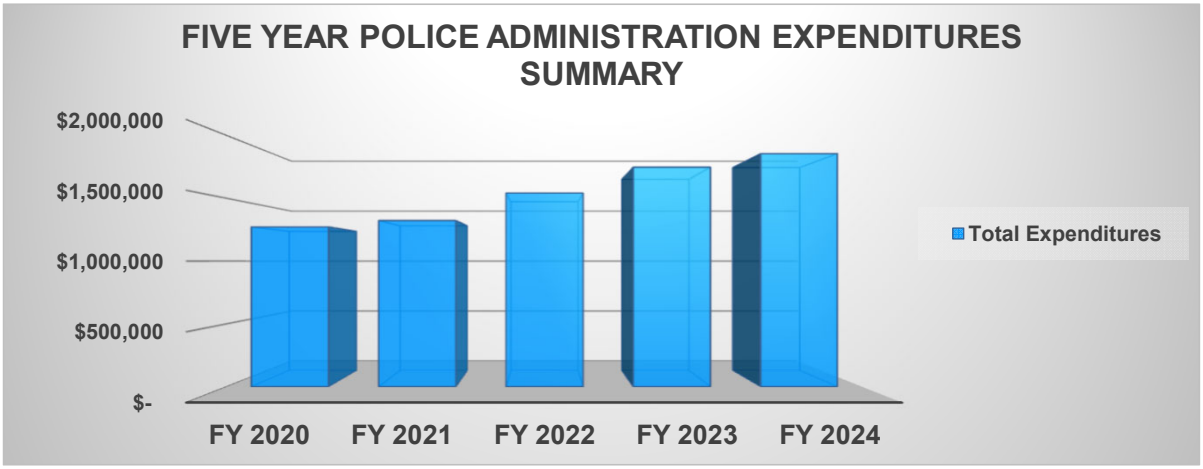
PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Total GA POST approved training hours	16,041	14,017	16,104	15,500	15,500
Community events/programs	*	*	18	12	12
Recruiting events attended	*	*	2	5	5
Total officer applications received	409	108	115	100	100
Total officers hired	13	7	9	12	12

* COVID-19 Impact * COVID-19 Impact

EXPENDITURES SUMMARY POLICE ADMINISTRATION 3210

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 521,225	$ 628,461	$ 624,040	$ 730,500	$ 770,705	5.50%
Purchase/Contract Services	$ 307,418	$ 392,870	$ 535,911	$ 576,505	$ 584,540	1.39%
Supplies	$ 314,329	$ 186,916	$ 207,630	$ 253,370	$ 294,920	16.40%
Capital Outlay (Minor)	$ 16,243	$ 7,535	$ 6,695	$ 4,000	$ 3,500	-12.50%
Interfund Dept. Charges	$ 100,184	$ 95,150	$ 160,231	$ 172,685	$ 190,705	10.44%
Other Costs	$ 12,272	$ 11,228	$ 6,717	$ 9,500	$ 9,500	0.00%
Total Expenditures	$ 1,271,671	$ 1,322,160	$ 1,541,224	$ 1,746,560	$ 1,853,870	6.14%



FUND 100 - GENERAL FUND **DEPT - 3210 - POLICE ADMINISTRATION**

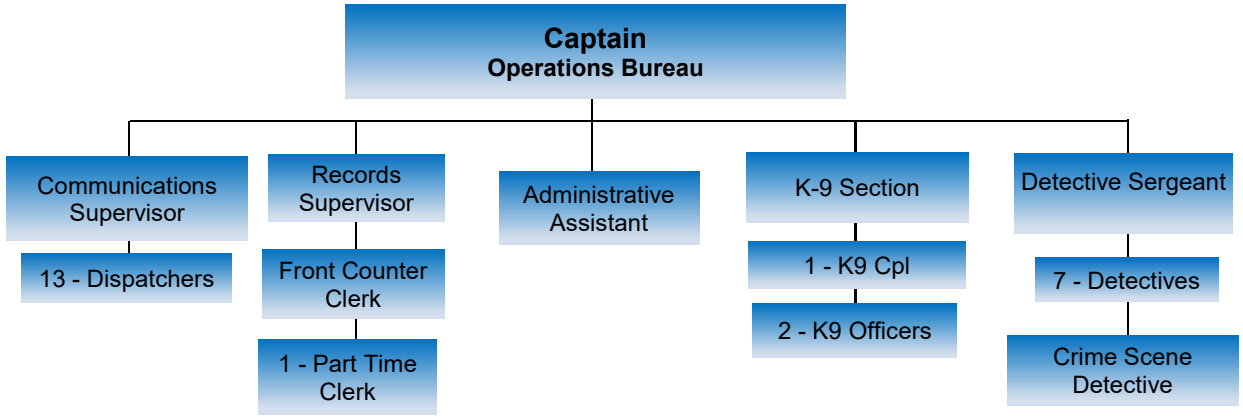
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 485,673	$ 598,670	$ 620,050
5113001	Overtime	$ 12,841	$ 13,755	$ 13,000
5114001	Extra Duty Pay	$ 4,044	$ 3,940	$ 3,900
	Sub-total: Salaries and Wages	*$ 502,558*	*$ 616,365*	*$ 636,950*
5122001	Social Security (FICA) Contributions	$ 36,311	$ 33,150	$ 49,195
5124001	Retirement Contributions	$ 60,029	$ 61,400	$ 64,305
5127001	Workers Compensation	$ 14,922	$ 13,330	$ 14,255
5129002	Employee Drug Screening Tests	$ 220	$ -	$ -
5129004	Polygraph Exams	$ 10,000	$ 6,255	$ 6,000
	Sub-total: Employee Benefits	*$ 121,482*	*$ 114,135*	*$ 133,755*
	TOTAL PERSONAL SERVICES	$ 624,040	$ 730,500	$ 770,705
52	PURCHASE/CONTRACT SERVICES			
5213001	Computer Programming Fees	$ 92,002	$ 96,605	$ 101,435
5222001	Rep. and Maint. (Equipment)	$ 97,676	$ 79,765	$ 85,520
5222002	Rep. and Maint. (Vehicles-Parts)	$ 4,107	$ 6,000	$ 6,600
5222003	Rep. and Maint. (Labor)	$ 19,275	$ 14,000	$ 14,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 15,756	$ 33,140	$ 25,000
5222005	Rep. and Maint. (Office Equipment)	$ 1,763	$ 3,000	$ 3,000
5222102	Software Support	$ 74,739	$ 72,510	$ 89,040
5222103	Rep. and Maint. Computers	$ 24,960	$ 34,665	$ 26,840
5223200	Rentals	$ 30,396	$ 50,775	$ 50,775
	Sub-total: Property Services	*$ 360,674*	*$ 390,460*	*$ 402,210*
5231001	Insurance, Other than Benefits	$ 60,487	$ 66,440	$ 74,300
5232001	Communication Devices/Service	$ 15,368	$ 14,120	$ 7,370
5232006	Postage	$ 1,192	$ 1,500	$ 1,500
5233001	Advertising	$ 12,690	$ 11,000	$ 11,000
5234001	Printing and Binding	$ 2,260	$ 2,500	$ 3,000
5235001	Travel	$ 29,604	$ 33,000	$ 33,000
5236001	Dues and Fees	$ 9,041	$ 13,660	$ 13,660
5237001	Education and Training	$ 34,560	$ 38,500	$ 38,500
5238501	Contract Labor/Services	$ 10,035	$ 5,325	$ -
	Sub-total: Other Purchased Services	*$ 175,237*	*$ 186,045*	*$ 182,330*
	TOTAL PURCHASED SERVICES	$ 535,911	$ 576,505	$ 584,540
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 15,014	$ 15,000	$ 15,000
5311005	Uniforms and Turnout Gear	$ 26,016	$ 42,950	$ 48,550
5311007	CID Supplies	$ 18	$ 250	$ -
5311014	Ammunition & Taser Supply	$ 44,377	$ 57,500	$ 58,500
5312300	Electricity	$ 73,502	$ 75,000	$ 80,000

FUND 100 - GENERAL FUND **DEPT - 3210 - POLICE ADMINISTRATION**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
5312700	Gasoline/Diesel/CNG	$ 10,378	$ 11,000	$ 12,500
5312800	Stormwater	$ 1,520	$ 1,520	$ 1,520
5313001	Provisions	$ 5,533	$ 6,950	$ 5,000
5314001	Books and Periodicals	$ 625	$ 1,200	$ 1,200
5316001	Small Tools and Equipment	$ 30,647	$ 42,000	$ 72,650
	TOTAL SUPPLIES	$ 207,630	$ 253,370	$ 294,920
54	CAPITAL OUTLAY (MINOR)			
5412008	Training Complex-LETC	$ 6,105	$ 3,000	$ 3,000
5423001	Furniture and Fixtures	$ 590	$ 1,000	$ 500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 6,695	$ 4,000	$ 3,500
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 12,370	$ 3,900	$ 5,200
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 67,110	$ 90,065
5524001	Self-funded Insurance (Medical)	$ 95,260	$ 92,325	$ 86,650
5524002	Life and Disability	$ 2,556	$ 3,080	$ 2,710
5524003	Wellness Program	$ 495	$ 1,720	$ 1,530
5524004	OPEB	$ 49,550	$ 4,550	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 160,231	$ 172,685	$ 190,705
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 1,565	$ 1,500	$ 1,500
5734007	C.O.P	$ 5,152	$ 8,000	$ 8,000
	TOTAL OTHER COSTS	$ 6,717	$ 9,500	$ 9,500
	TOTAL EXPENDITURES	**$ 1,541,224**	**$ 1,746,560**	**$ 1,853,870**

FUND - 100 **DEPT - 3215 - POLICE DEPT. OPERATIONS**

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



Full-Time Employees by Fiscal Year
FY 2020: 26 FY 2021: 26 FY 2022: 30 FY 2023: 31 FY 2024: 31

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Decrease the number of violent crimes through proactive patrol techniques, investigation and effective prosecution.	In progress	In progress
2. Increase training opportunities for all bureau personnel.	Ongoing	Ongoing
3. Improve the quality of life for the community through proactive investigation of gang, narcotic and violent crimes.	In progress	In progress
4. Fulfill all open records and discovery requests.	Ongoing	Ongoing

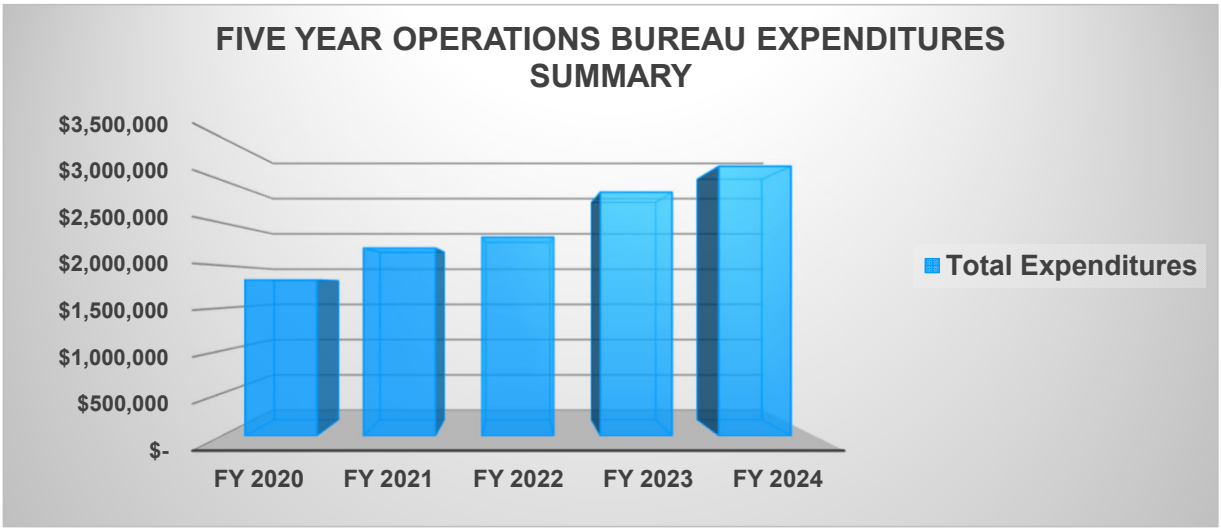
OBJECTIVES FOR FISCAL YEAR 2024

1. Utilize K-9 Section to better support the operations of all Bureau's of the Agency.
2. Provide additional training and support to all Operations Bureau Personnel.
3. Provide professional dispatch and communication services for SPD and SFD.
4. Utilize Detective Section to increase clearances on violent and gun-related crimes.
5. Fulfill 100% of the open records and discovery requests in the time frame allowed in Georgia Statutes.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Cases forwarded to Operations Bureau	1,177	1,249	1,072	1,200	1,300
Cases cleared	753	852	707	800	800
UCR Part 1 Violent Crimes	112	65			
UCR Part 1 Property Crimes	860	507			
Open Records and discovery requests	360	400	306	400	500
			Swapped to NIBRS		

EXPENDITURES SUMMARY POLICE OPERATIONS BUREAU 3215						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 1,306,004	$ 1,705,492	$ 1,757,432	$ 2,256,073	$ 2,496,300	10.65%
Purchase/Contract Services	$ 188,787	$ 160,334	$ 175,854	$ 187,815	$ 203,350	8.27%
Supplies	$ 48,656	$ 60,814	$ 69,571	$ 63,085	$ 65,985	4.60%
Capital Outlay (Minor)	$ -	$ 67	$ 437	$ -	$ -	0.00%
Interfund Dept. Charges	$ 287,835	$ 276,624	$ 328,611	$ 352,159	$ 397,845	12.97%
Other Costs	$ 72	$ 1,433	$ 882	$ 500	$ -	-100.00%
Total Expenditures	$ 1,831,354	$ 2,204,764	$ 2,332,787	$ 2,859,632	$ 3,163,480	10.63%



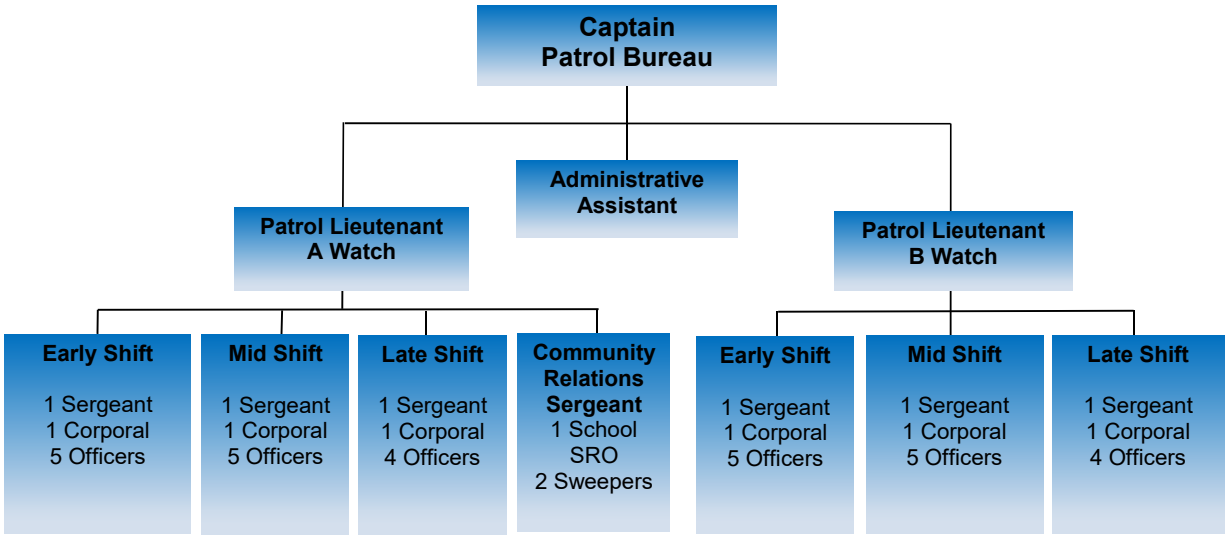
FUND 100 - GENERAL FUND **DEPT 3215 - POLICE OPERATIONS BUREAU**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,362,175	$ 1,760,041	$ 1,982,400
5113001	Overtime	$ 97,130	$ 114,000	$ 99,000
5114001	Extra Duty Pay	$ 7,683	$ 25,000	$ 15,000
5115001	Shift Differential	$ -	$ -	$ 3,600
	Sub-total: Salaries and Wages	*$ 1,466,988*	*$ 1,899,041*	*$ 2,100,000*
5122001	Social Security (FICA) Contributions	$ 103,650	$ 138,721	$ 160,375
5124001	Retirement Contributions	$ 158,626	$ 187,871	$ 209,640
5127001	Workers Compensation	$ 27,503	$ 29,975	$ 26,285
5129002	Employee Drug Screening Tests	$ 665	$ 465	$ -
	Sub-total: Employee Benefits	*$ 290,444*	*$ 357,032*	*$ 396,300*
	TOTAL PERSONAL SERVICES	$ 1,757,432	$ 2,256,073	$ 2,496,300
52	PURCHASE/CONTRACT SERVICES			
5212100	Interpreter	$ -	$ 100	$ 100
5222001	Rep. and Maint. (Equipment)	$ 521	$ 1,355	$ -
5222002	Rep. and Maint. (Vehicles-Parts)	$ 18,938	$ 15,000	$ 15,000
5222003	Rep. and Maint. (Labor)	$ 17,097	$ 15,000	$ 16,500
5222005	Rep. and Maint. (Office Equipment)	$ 1,527	$ 2,500	$ 4,190
5222102	Software Support	$ 10,952	$ 13,000	$ 19,275
5222103	Rep. and Maint. Computers	$ 64,750	$ 76,670	$ 74,940
	Sub-total: Property Services	*$ 113,785*	*$ 123,525*	*$ 129,905*
5231001	Insurance, Other than Benefits	$ 37,757	$ 47,490	$ 49,860
5232001	Communication Devices/Service	$ 23,456	$ 14,550	$ 21,335
5236001	Dues and Fees	$ 856	$ 2,250	$ 2,250
	Sub-total: Other Purchased Services	*$ 62,069*	*$ 64,290*	*$ 73,445*
	TOTAL PURCHASED SERVICES	$ 175,854	$ 187,815	$ 203,350
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 884	$ 1,000	$ 1,200
5311002	Parts and Materials (K-9)	$ 512	$ 900	$ 1,100
5311003	Chemicals (K-9 Medical)	$ 15,779	$ 5,500	$ 7,000
5311005	Uniforms and Turnout Gear	$ 14,711	$ 15,500	$ 15,500
5311007	CID Supplies	$ 10,893	$ 11,000	$ 12,000
5312700	Gasoline/Diesel/CNG	$ 23,525	$ 25,000	$ 25,000
5316001	Small Tools and Equipment	$ 3,267	$ 4,185	$ 4,185
	TOTAL SUPPLIES	$ 69,571	$ 63,085	$ 65,985
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 437	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 437	$ -	$ -

FUND 100 - GENERAL FUND **DEPT 3215 - POLICE OPERATIONS BUREAU**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 280,270	$ 318,008	$ 362,130
5524002	Life and Disability	$ 6,806	$ 8,346	$ 8,230
5524003	Wellness Program	$ 1,485	$ 6,305	$ 6,685
5524004	OPEB	$ 40,050	$ 19,500	$ 20,800
	TOTAL INTERFUND/INTERDEPT.	$ 328,611	$ 352,159	$ 397,845
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 882	$ 500	$ -
	TOTAL OTHER COSTS	$ 882	$ 500	$ -
	TOTAL EXPENDITURES	**$ 2,332,787**	**$ 2,859,632**	**$ 3,163,480**

FUND - 100 **DEPT - 3223 - POLICE DEPT. PATROL BUREAU**



Full-Time Employees by Fiscal Year
FY 2020: 58 FY 2021: 58 FY 2022: 58 FY 2023: 59 FY 2024: 59

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Improve operational effeciency and effectiveness throughout the bureau by standardizing and streamlining processes when possible.	Ongoing	Ongoing
2. Increase officer engagement with the community through more proactive problem solving efforts	Ongoing	Ongoing
3. Develop future patrol leadership through early idenficication and mentorship	Ongoing	Ongoing
4. Bolster recruiting efforts and focus on officer retention within the Patrol Bureau	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

1. Establish bureau wide standards through training and active supervision to ensure bureau standards are consistent and followed
2. Develop working groups with external stake holders to identify, strategize, and address common problems for mutual benefit
3. Create more opportunities for decision making to take place at the lowest levels possible to bolster abilities and to expose future leaders to decision making early
4. Focus on improving the work environment to increase officer satisfaction and buy-in

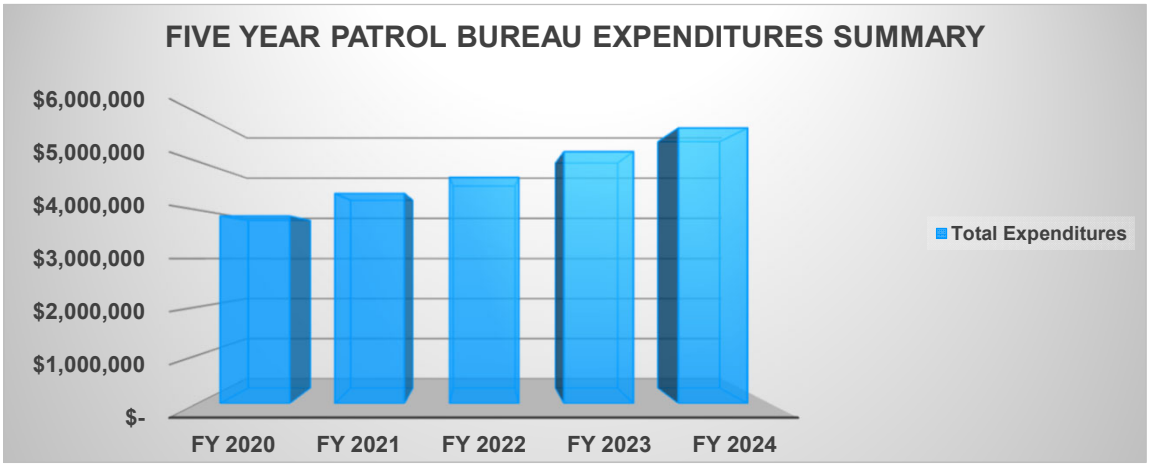
PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Calls for service	51,873	45,615	46,280	50,532	51,546
Traffic Crashes (Does not include worked by GSP)	1,433	1,987	2,019	2,354	2,589
Traffic Crashes with injuries	63	68	130	100	110
Traffic Crash Fatalities	^0	^0	^0	^2	^1
Traffic Citations Issued	4,240	4,445	4,114	3,580	4,117
Warnings issued	4,317	4,270	3,770	4,720	5,405
DUIs	127	122	143	70	100
Incident reports taken	6,208	6,714	4,946	4,700	5,405
Arrests	1,180	1,201	1,376	1,300	1,495
Field Interviews	1,018	861	867	1,076	1,237
Gallons of gasoline used	74,131	60,627	60,446	71,466	75,039
Funeral escorts	50	5	4	5	5
Alarm calls	1,489	1,586	2,041	2,100	2,200

^ Does not include accidents with injuries worked by GSP

EXPENDITURES SUMMARY POLICE PATROL BUREAU 3223

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 2,722,015	$ 3,214,129	$ 3,324,320	$ 3,794,461	$ 4,328,625	14.08%
Purchase/Contract Services	$ 516,658	$ 458,851	$ 446,749	$ 517,620	$ 462,470	-10.65%
Supplies	$ 189,461	$ 194,314	$ 237,178	$ 283,500	$ 297,315	4.87%
Capital Outlay (Minor)	$ 12,985	$ 4,239	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 435,499	$ 471,060	$ 666,263	$ 606,221	$ 602,000	-0.70%
Other Costs	$ 837	$ 26	$ -	$ -	$ -	0.00%
Total Expenditures	$ 3,877,455	$ 4,342,619	$ 4,674,510	$ 5,201,802	$ 5,690,410	9.39%



FUND 100 - GENERAL FUND **DEPT - 3223 - PATROL BUREAU**

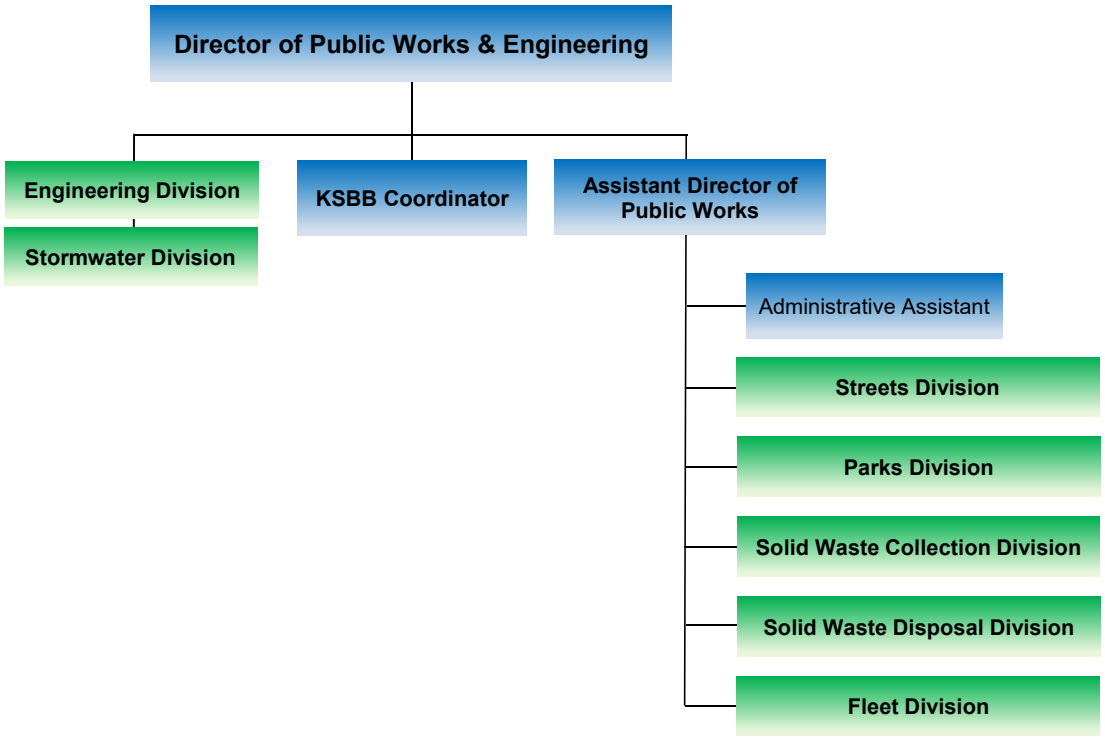
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 2,536,688	$ 2,893,444	$ 3,323,995
5113001	Overtime	$ 159,543	$ 170,000	$ 170,000
5114001	Extra Duty Pay	$ 62,268	$ 60,000	$ 60,000
5115001	Shift Differential	$ -	$ -	$ 25,000
	Sub-total: Salaries and Wages	*$ 2,758,499*	*$ 3,123,444*	*$ 3,578,995*
5122001	Social Security (FICA) Contributions	$ 197,735	$ 234,353	$ 269,205
5124001	Retirement Contributions	$ 276,551	$ 306,344	$ 351,900
5127001	Workers Compensation	$ 89,665	$ 127,820	$ 128,525
5129002	Employee Drug Screening Tests	$ 1,870	$ 2,500	$ -
	Sub-total: Employee Benefits	*$ 565,821*	*$ 671,017*	*$ 749,630*
	TOTAL PERSONAL SERVICES	$ 3,324,320	$ 3,794,461	$ 4,328,625
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 5,597	$ 16,000	$ 16,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 84,049	$ 89,000	$ 82,000
5222003	Rep. and Maint. (Labor)	$ 104,752	$ 107,120	$ 90,000
5222005	Rep. and Maint. (Office Equipment)	$ 4,683	$ 4,000	$ 4,000
5222102	Software Support	$ 5,000	$ 6,500	$ 6,500
5222103	Rep. and Maint. Computers	$ 125,310	$ 179,170	$ 124,940
5223200	Rentals	$ 7,987	$ 8,400	$ 8,400
	Sub-total: Property Services	*$ 337,378*	*$ 410,190*	*$ 331,840*
5231001	Insurance, Other than Benefits	$ 81,670	$ 104,500	$ 109,720
5232001	Communication Devices/Service	$ 27,701	$ 2,780	$ 20,910
5236001	Dues and Fees	$ -	$ 150	$ -
	Sub-total: Other Purchased Services	*$ 109,371*	*$ 107,430*	*$ 130,630*
	TOTAL PURCHASED SERVICES	$ 446,749	$ 517,620	$ 462,470
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 7,811	$ 8,500	$ 10,190
5311005	Uniforms and Turnout Gear	$ 32,045	$ 55,000	$ 65,625
5312700	Gasoline/Diesel/CNG	$ 180,476	$ 180,000	$ 180,000
5316001	Small Tools and Equipment	$ 16,846	$ 40,000	$ 40,000
5316004	Printers	$ -	$ -	$ 1,500
	TOTAL SUPPLIES	$ 237,178	$ 283,500	$ 297,315

FUND 100 - GENERAL FUND **DEPT - 3223 - PATROL BUREAU**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 527,025	$ 547,433	$ 545,240
5524002	Life and Disability	$ 12,953	$ 14,748	$ 13,830
5524003	Wellness Program	$ 3,135	$ 10,890	$ 11,080
5524004	OPEB	$ 123,150	$ 33,150	$ 31,850
	TOTAL INTERFUND/INTERDEPT.	$ 666,263	$ 606,221	$ 602,000
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ -	$ -
	TOTAL OTHER COSTS	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 4,674,510**	**$ 5,201,802**	**$ 5,690,410**

FUND - 100 **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

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

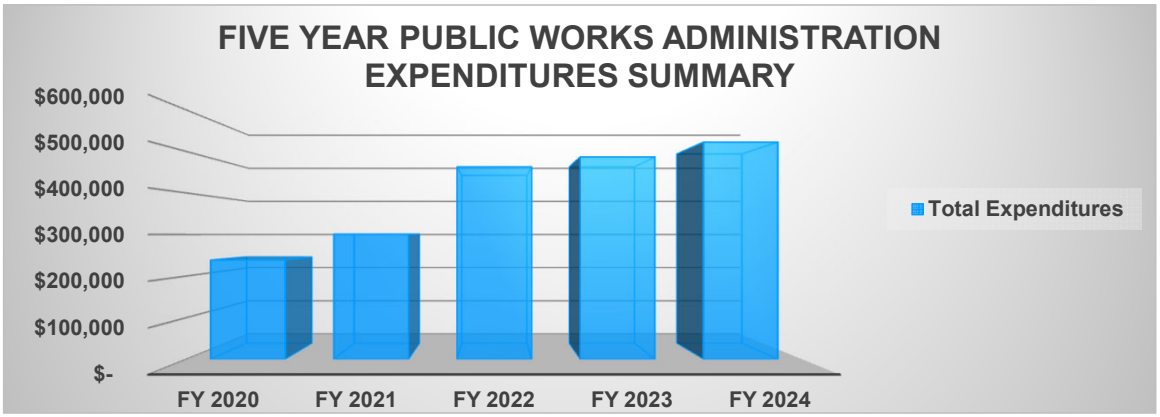


Full-Time Employees by Fiscal Year

FY 2020: 2 FY 2021: 3 FY 2022: 3 FY 2023: 4 FY 2024: 4

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 160,843	$ 229,584	$ 308,053	$ 363,830	$ 377,745	3.82%
Purchase/Contract Services	$ 46,855	$ 19,997	$ 105,110	$ 36,105	$ 49,630	37.46%
Supplies	$ 4,195	$ 12,823	$ 8,214	$ 11,970	$ 12,700	6.10%
Capital Outlay	$ 30	$ -	$ -	$ 2,165	$ 500	-76.91%
Interfund Dept. Charges	$ 25,455	$ 38,312	$ 41,411	$ 72,310	$ 81,355	12.51%
Other Costs	$ 1,096	$ 552	$ 215	$ 375	$ 500	33.33%
Total Expenditures	$ 238,475	$ 301,268	$ 463,003	$ 486,755	$ 522,430	7.33%



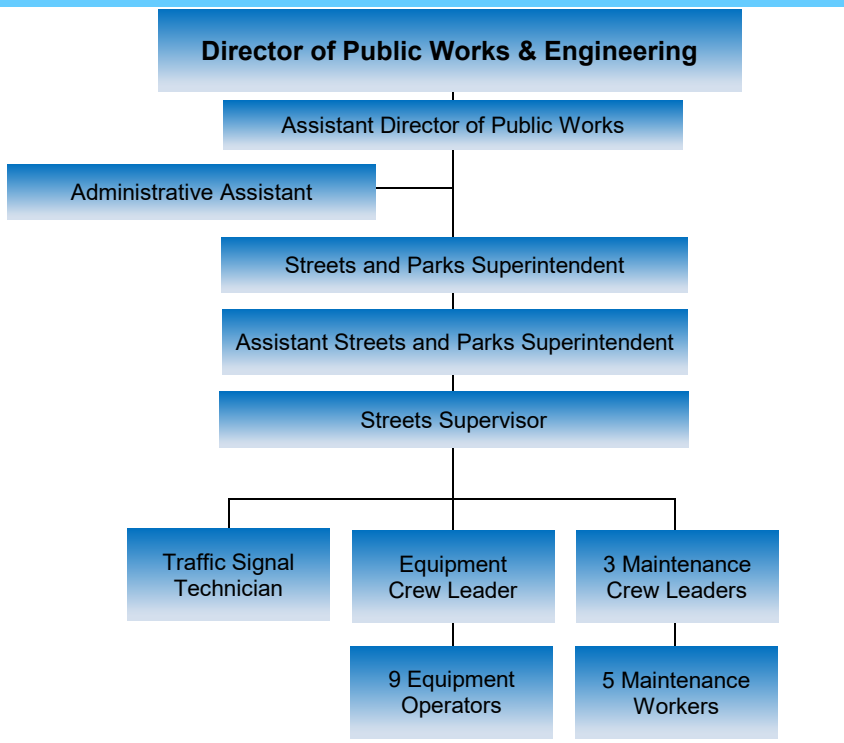
FUND 100 - GENERAL FUND **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 263,514	$ 305,815	$ 316,220
5113001	Overtime	$ 624	$ 645	$ 800
	Sub-total: Salaries and Wages	*$ 264,138*	*$ 306,460*	*$ 317,020*
5122001	Social Security (FICA) Contributions	$ 18,840	$ 21,275	$ 24,250
5124001	Retirement Contributions	$ 19,878	$ 30,650	$ 31,700
5127001	Workers Compensation	$ 4,997	$ 5,445	$ 4,775
5129002	Employee Drug Screening Tests	$ 200	$ -	$ -
	Sub-total: Employee Benefits	*$ 43,915*	*$ 57,370*	*$ 60,725*
	TOTAL PERSONAL SERVICES	$ 308,053	$ 363,830	$ 377,745
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 1,244	$ 2,500	$ 2,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 1,674	$ 1,040	$ 1,500
5222003	Rep. and Maint. (Labor)	$ 2,690	$ 1,500	$ 1,500
5222004	Rep. and Maint. (Buildings/Grounds)	$ 72,541	$ 500	$ 50
5222005	Rep. and Maint. (Office Equipment)	$ 2,294	$ 2,350	$ 2,350
5222102	Software Support	$ 520	$ 750	$ 1,000
5222103	Rep. and Maint. Computers	$ 5,385	$ 7,560	$ 11,775
	Sub-total: Property Services	*$ 86,348*	*$ 16,200*	*$ 20,175*
5231001	Insurance, Other than Benefits	$ 4,235	$ 4,450	$ 8,125
5232001	Communication Devices/Service	$ 3,342	$ 3,070	$ 7,830
5233001	Advertising	$ 3,535	$ 4,500	$ 5,000
5235001	Travel	$ 1,959	$ 2,500	$ 2,500
5236001	Dues and Fees	$ 3,151	$ 2,635	$ 3,000
5237001	Education and Training	$ 2,005	$ 2,750	$ 3,000
5238501	Contract Labor/Services	$ 535	$ -	$ -
	Sub-total: Other Purchased Services	*$ 18,762*	*$ 19,905*	*$ 29,455*
	TOTAL PURCHASED SERVICES	$ 105,110	$ 36,105	$ 49,630
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 4,136	$ 7,670	$ 7,500
5311005	Uniforms	$ -	$ 800	$ 500
5312700	Gasoline/Diesel/CNG	$ 2,689	$ 2,000	$ 2,000
5313001	Provisions	$ 1,389	$ 1,500	$ 2,500
5314001	Books and Periodicals	$ -	$ -	$ 100
5316001	Small Tools and Equipment	$ -	$ -	$ 100
	TOTAL SUPPLIES	$ 8,214	$ 11,970	$ 12,700
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture & Fixtures	$ -	$ -	$ 500
5425001	Other Equipment	$ -	$ 2,165	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 2,165	$ 500

FUND 100 - GENERAL FUND **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 6,285	$ 8,430
5524001	Self-funded Insurance (Medical)	$ 37,910	$ 61,470	$ 68,190
5524002	Life and Disability	$ 1,386	$ 1,190	$ 1,370
5524003	Wellness Program	$ 165	$ 765	$ 765
5524004	OPEB	$ 1,950	$ 2,600	$ 2,600
	TOTAL INTERFUND/INTERDEPT.	$ 41,411	$ 72,310	$ 81,355
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 215	$ 375	$ 500
	TOTAL OTHER COSTS	$ 215	$ 375	$ 500
	TOTAL EXPENDITURES	**$ 463,003**	**$ 486,755**	**$ 522,430**

FUND - 100 **DEPT - 4200 - STREETS**



Full-Time Employees by Fiscal Year
FY 2020: 22 FY 2021: 22 FY 2022: 22 FY 2023: 22 FY 2024: 22

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Maintain the public rights of ways and drainage systems for compliance with standards and proper function.	Ongoing	Ongoing
2. Improve communication with public to improve service delivery and response time.	Ongoing	Ongoing
3. Update city tree inventory database to identify and mitigate hazardous trees in city rights of ways.	Ongoing	Ongoing
4. Update city sign inventory database to identify and mitigate substandard and non-retroreflective signs in city rights of ways.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

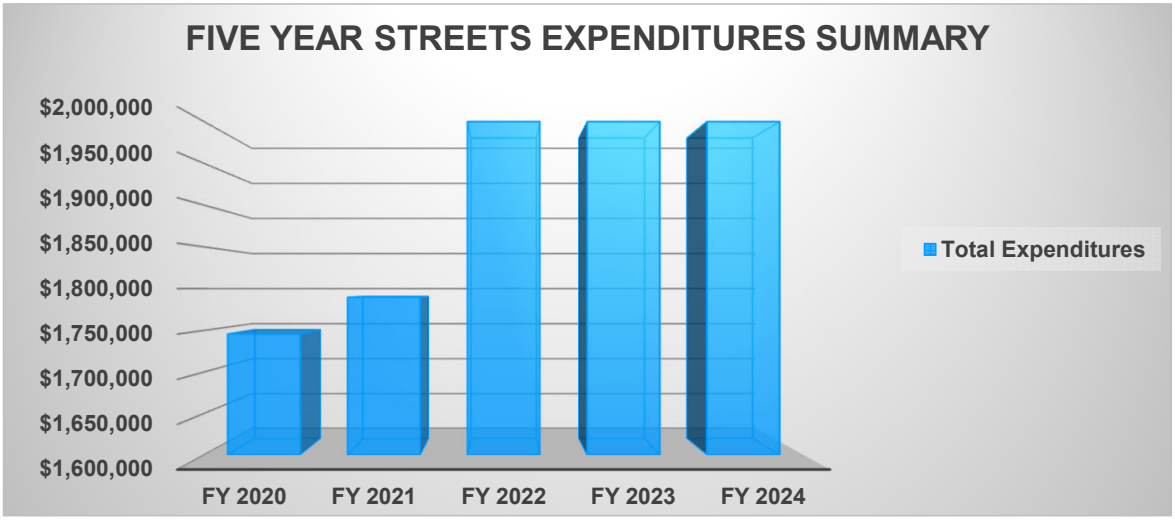
1. Prioritize repairs and maintenance to promptly correct known safety hazards and identify potential safety hazards.
2. Improve the quality of work to ensure repairs are completed promptly and efficiently.
3. Improve Public Works webpages and explore additional forms of communication to provide public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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Potholes repaired	1050	950	534	650	800
Utility cuts repaired	66	90	54	60	100
Street signs repaired (City R/W)	2170	1600	1810	1900	2000
Street signs repaired (State R/W)	65	85	72	80	100
Traffic signals repaired (City R/W)	36	45	28	40	50
Traffic signals repaired (State R/W)	22	30	22	25	35
Hazardous tree removed	13	20	17	20	20
Trees on right of way pruned	204	400	305	350	400
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Special events traffic control	7	20	11	15	20
Emergency call-ins	56	45	63	60	75

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 813,931	$ 865,923	$ 955,582	$ 1,021,305	$ 1,089,110	6.64%
Purchase/Contract Services	$ 126,862	$ 139,411	$ 276,183	$ 146,890	$ 228,060	55.26%
Supplies	$ 590,008	$ 577,197	$ 594,783	$ 657,650	$ 660,350	0.41%
Capital Outlay (Minor)	$ 5,124	$ 6,449	$ 3,815	$ 25,000	$ 25,000	0.00%
Interfund Dept. Charges	$ 205,485	$ 199,600	$ 228,866	$ 233,840	$ 212,760	-9.01%
Other Costs	$ 4,258	$ 1,211	$ 12,330	$ 3,000	$ 3,000	0.00%
Total Expenditures	$ 1,745,668	$ 1,789,791	$ 2,071,559	$ 2,087,685	$ 2,218,280	6.26%



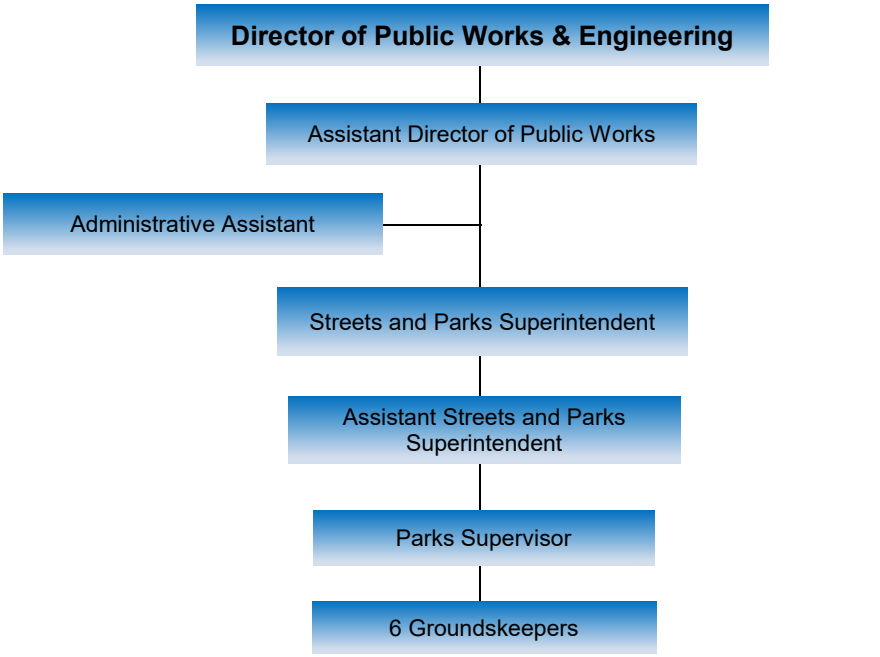
FUND 100 - GENERAL FUND **DEPT - 4200 - STREETS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 754,801	$ 805,110	$ 859,575
5113001	Overtime	$ 24,143	$ 30,000	$ 30,000
	Sub-total: Salaries and Wages	*$ 778,944*	*$ 835,110*	*$ 889,575*
5122001	Social Security (FICA) Contributions	$ 54,753	$ 62,625	$ 68,050
5124001	Retirement Contributions	$ 76,730	$ 83,525	$ 88,960
5127001	Workers Compensation	$ 44,500	$ 39,745	$ 42,525
5129002	Employee Drug Screening Tests	$ 655	$ 300	$ -
	Sub-total: Employee Benefits	*$ 176,638*	*$ 186,195*	*$ 199,535*
	TOTAL PERSONAL SERVICES	$ 955,582	$ 1,021,305	$ 1,089,110
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 21,879	$ 18,500	$ 18,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 18,686	$ 18,000	$ 18,000
5222003	Rep. and Maint. (Labor)	$ 28,112	$ 30,000	$ 28,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 670	$ 2,000	$ 1,000
5222005	Rep. and Maint. (Office Equipment)	$ 2,294	$ 905	$ 1,600
5222103	Rep. and Maint. Computers	$ 11,000	$ 12,000	$ 12,075
5223200	Rentals	$ 1,404	$ 1,500	$ 1,500
	Sub-total: Property Services	*$ 84,045*	*$ 82,905*	*$ 80,675*
5231001	Insurance, Other than Benefits	$ 36,948	$ 47,545	$ 50,210
5232001	Communication Devices/Service	$ 8,447	$ 4,525	$ 6,425
5233001	Advertising	$ 296	$ 165	$ -
5235001	Travel	$ 1,370	$ 2,000	$ 3,000
5236001	Dues and Fees	$ 58	$ 1,250	$ 1,250
5237001	Education and Training	$ 682	$ 2,000	$ 3,000
5238501	Contract Labor/Services	$ 143,626	$ 5,000	$ 82,500
5239001	Erosion Control (EPD)	$ 711	$ 1,500	$ 1,000
	Sub-total: Other Purchased Services	*$ 192,138*	*$ 63,985*	*$ 147,385*
	TOTAL PURCHASED SERVICES	$ 276,183	$ 146,890	$ 228,060
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 19,416	$ 23,000	$ 23,000
5311002	Parts and Materials	$ 7,854	$ 8,000	$ 8,000
5311003	Chemicals	$ 9,021	$ 8,500	$ 8,500
5311005	Uniforms	$ 9,400	$ 9,000	$ 11,000
5311008	General S and M (Tree Board)	$ 92	$ -	$ -
5312300	Electricity	$ 2,368	$ 2,500	$ 2,500
5312302	Electricity - Street and Traffic Lights	$ 478,060	$ 550,000	$ 550,000
5312400	Bottled Gas	$ 298	$ 600	$ 600
5312700	Gasoline/Diesel/CNG	$ 62,627	$ 49,000	$ 49,000
5314001	Books and Periodicals	$ -	$ 50	$ 250
5316001	Small Tools and Equipment	$ 5,647	$ 7,000	$ 7,500
	TOTAL SUPPLIES	$ 594,783	$ 657,650	$ 660,350

FUND 100 - GENERAL FUND **DEPT - 4200 - STREETS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Proposed
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 3,815	$ 25,000	$ 25,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 3,815	$ 25,000	$ 25,000
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 12,265	$ 16,860
5524001	Self-funded Insurance (Medical)	$ 186,770	$ 198,510	$ 174,420
5524002	Life and Disability	$ 4,086	$ 4,370	$ 4,280
5524003	Wellness Program	$ 1,210	$ 4,395	$ 4,200
5524004	OPEB	$ 36,800	$ 14,300	$ 13,000
	TOTAL INTERFUND/INTERDEPT.	$ 228,866	$ 233,840	$ 212,760
57	OTHER COSTS			
5733000	Solid Waste Disposal	$ 12,330	$ 2,500	$ 2,500
5734001	Miscellaneous Expenses	$ -	$ 500	$ 500
	TOTAL OTHER COSTS	$ 12,330	$ 3,000	$ 3,000
	TOTAL EXPENDITURES	**$ 2,071,559**	**$ 2,087,685**	**$ 2,218,280**

FUND - 100 **DEPT - 6200 - PARKS**



Full-Time Employees by Fiscal Year

FY 2020: 7 FY 2021: 7 FY 2022: 7 FY 2023: 7 FY 2024: 7

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Maintain and improve the Cemetery and various public grounds to enhance the City's appearance and quality of life.	Ongoing	Ongoing
2. Provide additional landscape features that promote environmental stewardship.	Ongoing	Ongoing

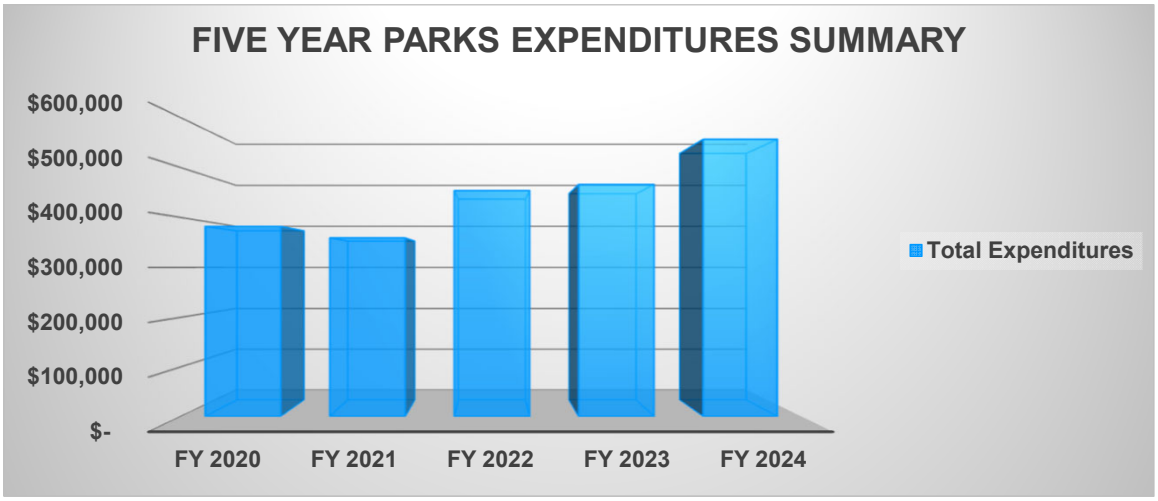
OBJECTIVES FOR FISCAL YEAR 2024

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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Facility grounds maintained	8	8	6	6	8
Facility grounds maintained (acres)	11	11	11	11	15
Parking lots w/landscape maintained	5	4	9	14	15
Parking lots w/landscape maintained (acres)	2.30	2.26	2.5	3.00	3.50
Parks maintained	9	9	12	12	12
Parks maintained (acres)	22.9	22.9	24	24	25
Right of way areas w/landscaping maintained	8	8	15	16	16
Right of way areas w/landscaping maintained (acres)	1	1	12	13	15
Bicycle/pedestrian trails	2	2	2	2	2
Bicycle/pedestrian trails (miles)	1.25	1.25	1.25	1.25	2
Cemetery (acres)	41.35	41.35	41.35	44.35	45
Number irrigation systems maintained	32	32	36	37	38

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 224,975	$ 184,769	$ 247,533	$ 292,370	$ 318,120	8.81%
Purchase/Contract Services	$ 29,973	$ 48,906	$ 56,995	$ 37,780	$ 96,185	154.59%
Supplies	$ 80,557	$ 60,035	$ 66,763	$ 67,650	$ 73,650	8.87%
Capital Outlay	$ -	$ 10,261	$ 27,758	$ 21,405	$ 19,000	0.00%
Interfund Dept. Charges	$ 46,017	$ 55,022	$ 53,970	$ 46,450	$ 49,585	6.75%
Other Costs	$ 662	$ 66	$ 741	$ 225	$ 50	-77.78%
Total Expenditures	$ 382,184	$ 359,059	$ 453,760	$ 465,880	$ 556,590	19.47%



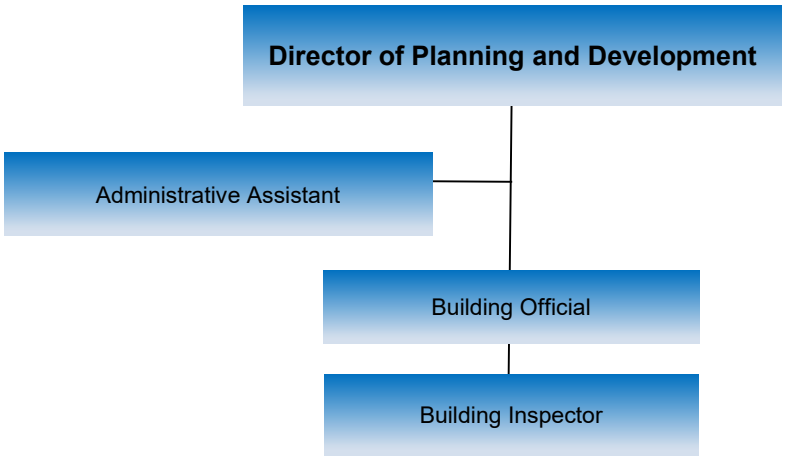
FUND 100 - GENERAL FUND **DEPT - 6200 - PARKS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 191,258	$ 235,085	$ 252,580
5113001	Overtime	$ 9,197	$ 6,740	$ 10,000
	Sub-total: Salaries and Wages	*$ 200,455*	*$ 241,825*	*$ 262,580*
5122001	Social Security (FICA) Contributions	$ 14,331	$ 15,210	$ 20,085
5124001	Retirement Contributions	$ 22,575	$ 24,300	$ 26,260
5127001	Workers Compensation	$ 9,617	$ 10,485	$ 9,195
5129002	Employee Drug Screening	$ 555	$ 550	$ -
	Sub-total: Employee Benefits	*$ 47,078*	*$ 50,545*	*$ 55,540*
	TOTAL PERSONAL SERVICES	$ 247,533	$ 292,370	$ 318,120
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 5,841	$ 3,000	$ 4,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 5,914	$ 3,500	$ 5,000
5222003	Rep. and Maint. (Labor)	$ 10,182	$ 6,000	$ 7,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 285	$ 1,600	$ 1,600
5222005	Rep. and Maint. (Office Equipment)	$ 573	$ 500	$ 500
5222103	Rep. and Maint. Computers	$ 1,870	$ 2,035	$ 2,040
5223200	Rentals	$ 228	$ 1,000	$ 800
	Sub-total: Property Services	*$ 24,893*	*$ 17,635*	*$ 20,940*
5231001	Insurance, Other than Benefits	$ 10,556	$ 11,085	$ 5,435
5232001	Communication Devices/Service	$ 461	$ 585	$ 1,210
5235001	Travel	$ 109	$ 1,425	$ 1,750
5236001	Dues and Fees	$ 25	$ 400	$ 100
5237001	Education and Training	$ 585	$ 1,250	$ 1,750
5238501	Contract Labor/Services	$ 20,366	$ 5,400	$ 65,000
	Sub-total: Other Purchased Services	*$ 32,102*	*$ 20,145*	*$ 75,245*
	TOTAL PURCHASED SERVICES	$ 56,995	$ 37,780	$ 96,185
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 11,816	$ 16,000	$ 16,000
5311002	Parts and Materials	$ 3,584	$ 2,500	$ 2,500
5311003	Chemicals	$ 3,469	$ 4,000	$ 4,000
5311005	Uniforms	$ 3,255	$ 4,000	$ 4,500
5311008	General S and M (Tree Board)	$ 7,280	$ 9,000	$ 9,000
5312300	Electricity	$ 13,220	$ 11,500	$ 13,500
5312700	Gasoline/Diesel/CNG	$ 14,573	$ 11,000	$ 14,000
5312800	Stormwater	$ 6,600	$ 6,600	$ 6,600
5314001	Books and Periodicals	$ -	$ 50	$ 50
5316001	Small Tools and Equipment	$ 2,966	$ 3,000	$ 3,500
	TOTAL SUPPLIES	$ 66,763	$ 67,650	$ 73,650

FUND 100 - GENERAL FUND **DEPT - 6200 - PARKS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
54	CAPITAL OUTLAY (MINOR)			
5412001	Community Garden	$ 27,758	$ 3,405	$ 1,000
5425001	Other Equipment	$ -	$ 18,000	$ 18,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 27,758	$ 21,405	$ 19,000
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 47,845	$ 40,015	$ 43,230
5524002	Life and Disability	$ 1,190	$ 1,200	$ 1,115
5524003	Wellness Program	$ 385	$ 1,335	$ 1,340
5524004	OPEB	$ 4,550	$ 3,900	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 53,970	$ 46,450	$ 49,585
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 741	$ 175	$ -
5734001	Miscellaneous Expenses	$ -	$ 50	$ 50
	TOTAL OTHER COSTS	$ 741	$ 225	$ 50
	TOTAL OPERATING EXPENSES	**$ 453,760**	**$ 465,880**	**$ 556,590**

FUND - 100 **DEPT - 7200 - PROTECTIVE INSPECTIONS**



Full-Time Employees by Fiscal Year

FY 2020: 2 FY 2021: 2 FY 2022: 2 FY 2023: 2 FY 2024: 2

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Properly maintain the Local Building Code Board of Appeals.	N/A	To Be Initiated
2. Attend at least 4 Home Builder Association Meetings.	2	4
3. Present code updates to Home Builders Association.	Ongoing	Ongoing
4. Building Official or Building Inspector become certified in at least one new area.	Ongoing	On-going
FY 2024		
1. Building Official or Inspector to attend annual BOAG conference.	Ongoing	on-going

OBJECTIVES FOR FISCAL YEAR 2024

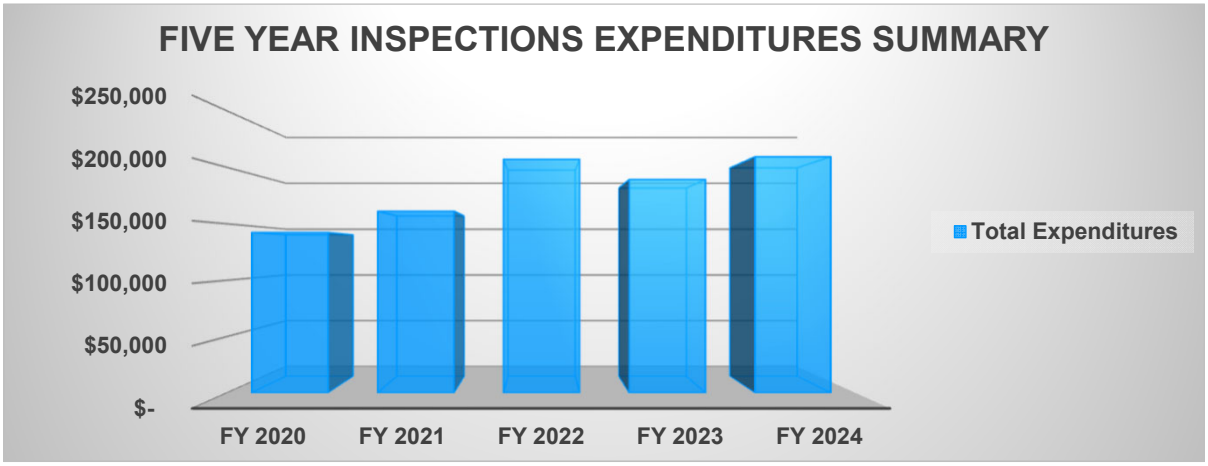
1. Continue improving/updating inspection process.
2. Explore public education and outreach opportunities.
3. Utilize new permitting software.
4. Ensure that residential and commercial projects are in compliance with applicable building, plumbing, electrical and mechanical codes.

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Number of plumbing permits issued	69	70	80	120	135
Dollar value of plumbing permits issued	$ 5,514	$ 6,200	$ 2,800	$ 4,200	$ 4,725
Number of electrical permits issued	158	100	80	170	170
Dollar value of electrical permits issued	$ 8,505	$ 8,000	$ 2,800	$ 5,950	$ 5,950
Number of mechanical permits issued	89	80	90	120	135
Dollar value of mechanical permits issued	$ 3,312	$ 3,200	$ 3,150	$ 4,200	$ 4,725
Number of plumbing inspections performed*	270	150	175	225	260
Dollar value of plumbing inspections performed*	$ 9,450	$ 5,250	$ 6,125	$ 7,875	$ 9,100
Number of electrical inspections performed*	376	300	310	400	450
Dollar value of electrical inspections performed*	$ 13,160	$ 10,500	$ 10,850	$ 14,000	$ 15,750
Number of mechanical inspections performed*	242	250	250	300	330
Dollar value of mechanical inspections performed*	$ 8,470	$ 8,750	$ 8,750	$ 10,500	$ 11,550

Number of building inspections performed*	429	350	375	475	525
Dollar value of building inspections performed*	$ 15,015	$ 12,250	$ 13,025	$ 16,525	$ 18,375
Number of total inspections performed*	1,317	1,050	1,360	1,810	2,005
Dollar value of total inspections performed*	$ 46,096	$ 36,750	$ 47,600	$ 63,350	$ 70,175
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Percentage of inspections completed in 24 hours.	100%	100%	100%	100%	100%
Percentage of bldg plans/apps reviewed within 1 wk	99%	99%	99%	99%	99%
Home Builder Association Meetings Attended.	4	4	3	3	3

EXPENDITURES SUMMARY

	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**Inc./Dec.**
Personal Services/Benefits	$ 105,027	$ 118,202	$ 94,751	$ 72,415	$ 161,667	123.25%
Purchase/Contract Services	$ 20,967	$ 15,225	$ 77,952	$ 85,410	$ 27,605	-67.68%
Supplies	$ 2,531	$ 2,538	$ 2,166	$ 4,490	$ 2,650	-40.98%
Capital Outlay (Minor)	$ -	$ -	$ -	$ 200	$ 200	0.00%
Interfund Dept. Charges	$ 12,951	$ 25,294	$ 32,189	$ 26,705	$ 17,265	-35.35%
Other Costs	$ 894	$ 10	$ 84	$ 50	$ 50	0.00%
Total Expenditures	$ 142,370	$ 161,269	$ 207,142	$ 189,270	$ 209,437	10.66%



FUND 100 - GENERAL FUND **DEPT - 7200 - PROTECTIVE INSPECTIONS**

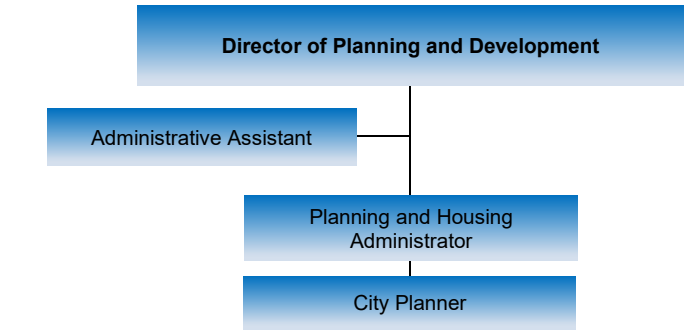
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 75,322	$ 48,865	$ 134,107
5113001	Overtime	$ 433	$ 500	$ 500
	Sub-total: Salaries and Wages	*$ 75,755*	*$ 49,365*	*$ 134,607*
5122001	Social Security (FICA) Contributions	$ 5,216	$ 7,835	$ 10,300
5124001	Retirement Contributions	$ 10,290	$ 11,450	$ 13,460
5127001	Workers Compensation	$ 3,455	$ 3,765	$ 3,300
5129002	Employee Drug Screening	$ 35	$ -	$ -
	Sub-total: Employee Benefits	*$ 18,996*	*$ 23,050*	*$ 27,060*
	TOTAL PERSONAL SERVICES	$ 94,751	$ 72,415	$ 161,667
52	PURCHASE/CONTRACT SERVICES			
5213001	Computer Programming Fees	$ -	$ 1,370	$ -
5222001	Rep. and Maint. (Equipment)	$ -	$ 2,000	$ -
5222002	Rep. and Maint. (Vehicles-Parts)	$ 610	$ 300	$ 300
5222003	Rep. and Maint. (Labor)	$ 738	$ 400	$ 600
5222005	Rep. and Maint. (Office Equipment)	$ 191	$ 200	$ 200
5222103	Rep. and Maint. Computers	$ 3,745	$ 4,050	$ 5,660
	Sub-total: Property Services	$ 5,284	$ 8,320	$ 6,760
5231001	Insurance, Other than Benefits	$ 4,052	$ 5,180	$ 5,435
5232001	Communication Devices/Service	$ 3,070	$ 3,160	$ 1,560
5234001	Printing and Binding	$ 62	$ -	$ 100
5235001	Travel	$ -	$ 2,500	$ 1,250
5236001	Dues and Fees	$ 1,163	$ 500	$ 500
5237001	Education and Training	$ 571	$ 2,000	$ 1,000
5238501	Contract Labor/Services	$ 63,750	$ 63,750	$ 11,000
	Sub-total: Other Purchased Services	*$ 72,668*	*$ 77,090*	*$ 20,845*
	TOTAL PURCHASED SERVICES	$ 77,952	$ 85,410	$ 27,605
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 159	$ 250	$ 250
5311005	Uniforms	$ 203	$ 500	$ 600
5312700	Gasoline/Diesel/CNG	$ 1,804	$ 1,900	$ 900
5314001	Books and Periodicals	$ -	$ 1,740	$ 750
5316001	Small Tools and Equipment	$ -	$ 100	$ 150
	TOTAL SUPPLIES	$ 2,166	$ 4,490	$ 2,650
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 200	$ 200
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 200	$ 200
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 30,355	$ 24,475	$ 14,970
5524002	Life and Disability	$ 424	$ 560	$ 625
5524003	Wellness Program	$ 110	$ 370	$ 370
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 32,189	$ 26,705	$ 17,265

FUND 100 - GENERAL FUND **DEPT - 7200 - PROTECTIVE INSPECTIONS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 84	$ 50	$ 50
	TOTAL OTHER COSTS	$ 84	$ 50	$ 50
	TOTAL EXPENDITURES	**$ 207,142**	**$ 189,270**	**$ 209,437**

FUND - 100 **DEPT - 7400 - PLANNING AND DEVELOPMENT**

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



Full-Time Employees by Fiscal Year
FY 2020: 4 FY 2021: 4 FY 2022: 4 FY 2023: 4 FY 2024: 4

STATEMENT OF SERVICE

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

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

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

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Update Department website.	Ongoing	Ongoing
2. Continued Community engagement in local economic development associations.	Ongoing	Ongoing
3. Renew Urban Redevelopment Plan.	Ongoing	Initiated
FY 2024		
1. Update Comprehensive Plan.	N/A	To Be Updated
2. Complete Comprehensive Housing Study	N/A	To Be Updated
3. Revise City's zoning ordinance.	Ongoing	Complete
4. Establish and Coordinate Land Bank Authority.	Completed	Ongoing
5. Establish and Administer Housing Rehab Program.	Completed	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

1. To effectively lead teams of city staff, developers, and citizens to produce suggested amendments to the Statesboro Zoning Ordinance and Zoning Map.

2. To continue to develop relationships with development entity partners such as Bulloch County, the DSDA, SCVB, Chamber of Commerce, GSU, OTC, EGSC, Board of Education, and others and to work together toward joint strategic planning and partnerships.

3. Implement Downtown Master Plan.

4. To manage and/or participate in all long term and strategic planning involving or impacting the City of Statesboro: including land use,

5. To continue active staff engagement in community organizations especially those related to planning and economic development, such as the Statesboro Homebuilders Association, Habitat for Humanity, the Statesboro Area Apartment Association

6. To continue development of strong and positive working relationships with the development community; and to encourage quality and sustainable growth for the City of Statesboro at its determined standard of development.

7. To provide courteous, timely and accessible customer service to customers and applicants to positively represent the City of Statesboro in economic and community development opportunities, encourage needed development, and provide timely and consistent permitting processes.

8. Provide consistency in interpretation and application of development ordinances and in permitting processes.

9. To manage general economic and community development and engagement activities on behalf of the City of Statesboro.

10. To ensure City compliance with all federal, state, and regional planning activities and mandates.

11. To manage land use development and revise the Statesboro Zoning and Subdivision Ordinances.

12. To continue to monitor current and long term land use and economic development needs; including residential and commercial and identify and recommend appropriate methods of meeting those needs within the City of Statesboro.

13. To participate in the development and/or review of any planning efforts that will impact economic development, and/or land use within the

14. To manage building permit projects & the City's "One Stop Shop" permitting activities.

15. To implement the Residential Subdivision Incentive Program.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Number of Right Starts conducted	15	8	18	34	40
Number of Sign Permit Applications reviewed	136	87	147	135	145
Number of Business Licenses reviewed	182	180	106	150	160
Number of Alcohol Licenses reviewed	15	5	32	48	55
Number of Zoning Certifications rendered	18	10	51	38	45
Number of Annexation cases received and processed	0	2	2	2	10
Number of Conditional Use Variance Cases	2	2	0	2	3
processed	8	16	11	12	15
Number of Variance cases received and processed	32	27	22	3	6
Number of Admin Variances cases rec'd & processed	2	1	4	8	6
Number of Special Exception cases received & process	4	9	5	6	7
Number of Subdivision plats reviewed	24	9	16	19	22
Number of Planning Commission Cases heard	46	22	39	0	50
New Residential Construction Permits	129	87	88	92	125
New Commercial Construction Permits	7	1	15	13	17
Number of DEMO permits reviewed	12	13	30	32	31
Number of Water/Sewer Agreements processed	0	0	0	1	5
Number of Solar permits reviewed	0	2	0	15	20
Number of Cell Tower permits reviewed	7	3	10	6	9
Number of water/sewer tap orders generated	228	276	212	120	200
Number of community association meetings attended	3	4	4	2	4
Number of presentations prepared/given	4	3	10	8	10
Exemption to Open Container					
Ordinance Text Amendments presented to Council	1	2	1	4	6
Number of Food Truck Zoning reviews	0	10	7	8	10
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Acres of property annexed into City	0	13	10	45	59
Construction Value of Building Permits Issued	$ 25,332,782	$ 17,508,512	$ 35,190,610	$ 34,500,000	$ 45,400,000
City of Statesboro fees collected with Building permits	$ 458,477	$ 273,195	$ 475,168	$ 625,000	$ 850,000
Enhancement to total tax base based on value of permits issued	$ 287,071	$ 151,154	$ 303,807	$ 297,845	$ 391,947
Enhancement to City of Statesboro tax base based on value of permits	$ 74,053	$ 51,181	$ 102,869	$ 100,850	$ 132,713

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 161,158	$ 246,537	$ 274,636	$ 296,235	$ 320,890	8.32%
Purchase/Contract Services	$ 58,464	$ 71,990	$ 149,063	$ 130,550	$ 102,080	-21.81%
Supplies	$ 3,209	$ 3,023	$ 2,865	$ 2,550	$ 2,700	5.88%
Capital Outlay (Minor)	$ 1,769	$ 962	$ 208	$ 18,500	$ 3,500	-81.08%
Interfund Dept. Charges	$ 29,478	$ 36,011	$ 37,854	$ 41,385	$ 53,075	28.25%
Other Costs	$ 837	$ -	$ 21	$ 300	$ 50	-83.33%
Total Expenditures	$ 254,915	$ 358,523	$ 464,647	$ 489,520	$ 482,295	-1.48%



FUND 100 - GENERAL FUND **DEPT - 7400 - PLANNING & DEVELOPMENT**

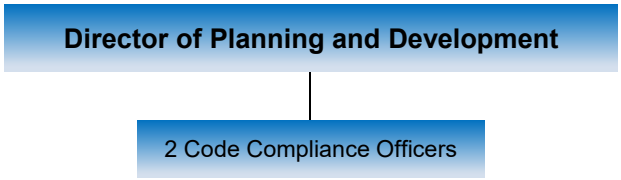
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 223,505	$ 241,575	$ 262,390
	Sub-total: Salaries and Wages	*$ 223,505*	*$ 241,575*	*$ 262,390*
5122001	Social Security (FICA) Contributions	$ 16,500	$ 17,440	$ 20,070
5124001	Retirement Contributions	$ 21,861	$ 24,160	$ 26,240
5127001	Workers Compensation	$ 6,539	$ 7,060	$ 6,190
5129006	Vehicle Allowance	$ 6,231	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 51,131*	*$ 54,660*	*$ 58,500*
	TOTAL PERSONAL SERVICES	$ 274,636	$ 296,235	$ 320,890
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 150	$ 90	$ -
5222002	Rep. and Maint. (Vehicles-Parts)	$ 154	$ 400	$ 100
5222003	Rep. and Maint. (Labor)	$ 286	$ 300	$ 200
5222005	Rep. and Maint. (Office Equipment)	$ 2,294	$ 2,300	$ 2,300
5222102	Software Support	$ -	$ 22,350	$ 4,500
5222103	Rep. and Maint. Computers	$ 11,445	$ 13,710	$ 14,450
	Sub-total: Property Services	*$ 14,329*	*$ 39,150*	*$ 21,550*
5231001	Insurance, Other than Benefits	$ 6,069	$ 6,795	$ 7,130
5232001	Communication Devices/Service	$ 5,421	$ 5,155	$ 6,650
5232006	Postage	$ 120	$ 150	$ 150
5233001	Advertising	$ 2,153	$ 2,000	$ 2,000
5234001	Printing and Binding	$ 242	$ 800	$ 600
5235001	Travel	$ 5,246	$ 6,000	$ 4,500
5236001	Dues and Fees	$ 1,985	$ 1,500	$ 1,500
5237001	Education and Training	$ 818	$ 4,000	$ 3,000
5238501	Contract Labor/Services	$ 112,680	$ 65,000	$ 55,000
	Sub-total: Other Purchased Services	*$ 134,734*	*$ 91,400*	*$ 80,530*
	TOTAL PURCHASED SERVICES	$ 149,063	$ 130,550	$ 102,080
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,849	$ 1,200	$ 1,200
5311005	Uniforms	$ 132	$ 250	$ 250
5312700	Gasoline/Diesel/CNG	$ 147	$ 200	$ 300
5313001	Provisions	$ 560	$ 750	$ 750
5314001	Books and Periodicals	$ 177	$ 100	$ 100
5316001	Small Tools and Equipment	$ -	$ 50	$ 100
	TOTAL SUPPLIES	$ 2,865	$ 2,550	$ 2,700
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture & Fixtures	$ 208	$ 500	$ 500
5424001	Computers	$ -	$ 18,000	$ 3,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 208	$ 18,500	$ 3,500

FUND 100 - GENERAL FUND **DEPT - 7400 - PLANNING & DEVELOPMENT**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost for GIS	$ 4,760	$ 1,500	$ 2,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 6,245	$ 8,380
5524001	Self-funded Insurance (Medical)	$ 29,855	$ 29,855	$ 38,945
5524002	Life and Disability	$ 1,069	$ 1,070	$ 1,035
5524003	Wellness Program	$ 220	$ 765	$ 765
5524004	OPEB	$ 1,950	$ 1,950	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 37,854	$ 41,385	$ 53,075
57	OTHER COSTS			
5734005	Miscellaneous Expenses	$ 21	$ 300	$ 50
	TOTAL OTHER COSTS	$ 21	$ 300	$ 50
	TOTAL EXPENDITURES	**$ 464,647**	**$ 489,520**	**$ 482,295**

FUND - 100 **DEPT - 7450 - CODE COMPLIANCE**

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



Full-Time Employees by Fiscal Year

FY 2020: 2 FY 2021: 2 FY 2022: 2 FY 2023: 2 FY 2024: 2

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Utilize new permitting software.	Installed	Ongoing
2. Target Dilapidated Structures.	Ongoing	Ongoing
FY 2024		
1. Target Dilapidated Structures.		
2. Community Education	Two sessions held	Two sessions held
3. Gradually Roll-Out IPMC Code.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

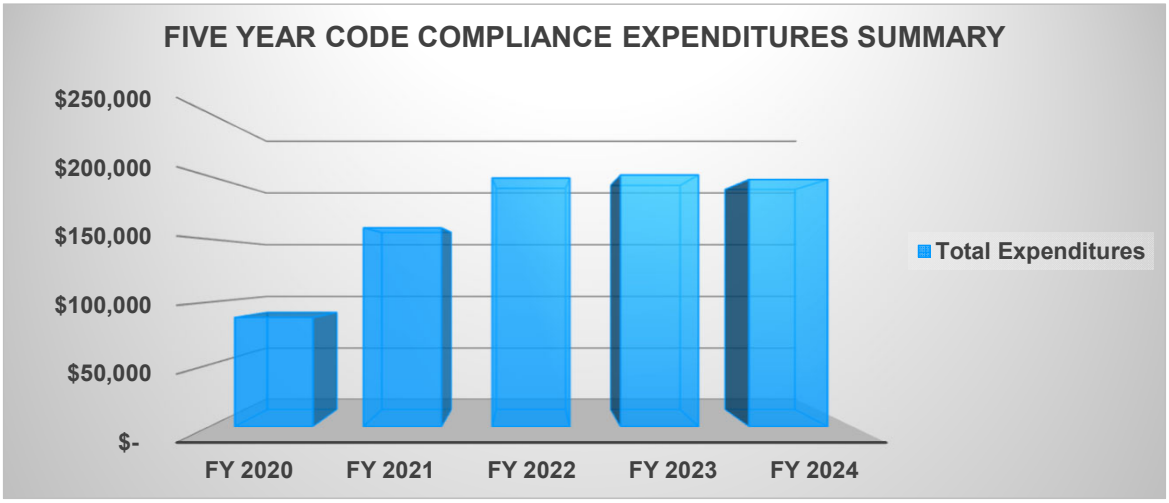
1. To provide effective and efficient enforcement of city ordinances regarding the public health, welfare, and safety with a determined focus on health and safety hazards and the removal of dilapidated structures.
2. Proactively and continuously patrol the City for code compliance issues with a determined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

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Number of request for services received	471	550	550	600	550
Number of dilapidated structures abatement cases	61	75	65	75	70
Number of self initiated code cases (includes removal of items from public right of way)	598	650	650	650	650
Education & Listening Sessions hosted or presented by City Code Compliance	3	3	3	3	3
Neighborhood or other organization partnerships	2	2	2	2	2

Notice of violations issued	727	800	800	800	800
Number of citations issued	21	28	30	30	30
Educational Materials produced	1	1	2	2	2
Educational Materials delivered/verbal warnings	10	17	20	20	30
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Request for services responded to within 48 business	100%	100%	100%	100%	100%
Dilapidated structures resolved voluntarily	15	20	20	20	30
Dilapidated structures resolved through court action	46	60	50	50	50
Number of violations voluntarily resolved	85%	85%	85%	85%	85%
Number of properties with violations resolved through court action	27	45	50	50	50
Working without proper permit (includes sign permits, business license, building permits and stop work orders)	12	17	20	20	20

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 38,564	$ 93,194	$ 104,005	$ 110,315	$ 117,700	6.69%
Purchase/Contract Services	$ 22,423	$ 37,192	$ 64,948	$ 59,290	$ 55,335	-6.67%
Supplies	$ 7,247	$ 3,475	$ 3,756	$ 5,055	$ 3,950	-21.86%
Capital Outlay (Minor)	$ 250	$ -	$ -	$ 200	$ 200	0.00%
Interfund Dept. Charges	$ 18,386	$ 25,174	$ 25,908	$ 26,210	$ 20,300	-22.55%
Other Costs	$ 853	$ 8	$ -	$ -	$ -	0.00%
Total Expenditures	$ 87,723	$ 159,043	$ 198,617	$ 201,070	$ 197,485	-1.78%



FUND 100 - GENERAL FUND **DEPT - 7450 - CODE COMPLIANCE**

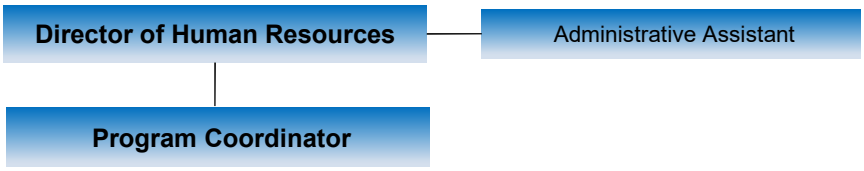
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 87,147	$ 91,730	$ 97,760
	Sub-total: Salaries and Wages	*$ 87,147*	*$ 91,730*	*$ 97,760*
5122001	Social Security (FICA) Contributions	$ 6,052	$ 6,255	$ 7,480
5124001	Retirement Contributions	$ 8,005	$ 9,275	$ 9,780
5127001	Workers Compensation	$ 2,801	$ 3,055	$ 2,680
	Sub-total: Employee Benefits	*$ 16,858*	*$ 18,585*	*$ 19,940*
	TOTAL PERSONAL SERVICES	$ 104,005	$ 110,315	$ 117,700
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ -	$ 5,000	$ -
5222001	Rep. and Maint. (Equipment)	$ 1,509	$ 1,500	$ 1,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 975	$ 800	$ 800
5222003	Rep. and Maint. (Labor)	$ 618	$ 500	$ 800
5222005	Rep. and Maint. (Office Equipment)	$ 573	$ 600	$ -
5222103	Rep. and Maint. Computers	$ 3,740	$ 4,050	$ 4,020
	Sub-total: Property Services	*$ 7,415*	*$ 12,450*	*$ 7,120*
5231001	Insurance, Other than Benefits	$ 3,289	$ 4,010	$ 4,205
5232001	Communication Devices/Service	$ 4,001	$ 3,050	$ 5,060
5232006	Postage	$ -	$ 50	$ -
5233001	Advertising	$ 200	$ 500	$ 400
5234001	Printing and Binding	$ 40	$ 50	$ 50
5235001	Travel	$ 830	$ 1,500	$ 1,500
5236001	Dues and Fees	$ -	$ 1,100	$ 500
5237001	Education and Training	$ 219	$ 1,580	$ 1,500
5238501	Contract Labor/Services	$ 48,954	$ 35,000	$ 35,000
	Sub-total: Other Purchased Services	*$ 57,533*	*$ 46,840*	*$ 48,215*
	TOTAL PURCHASED SERVICES	$ 64,948	$ 59,290	$ 55,335
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 136	$ 150	$ 100
5311005	Uniforms	$ 86	$ 1,965	$ 1,200
5312700	Gasoline/Diesel/CNG	$ 3,534	$ 2,500	$ 2,500
5314001	Books & Periodicals	$ -	$ 190	$ 100
5316001	Small Tools & Equipment	$ -	$ 250	$ 50
	TOTAL SUPPLIES	$ 3,756	$ 5,055	$ 3,950
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 200	$ 200
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 200	$ 200

FUND 100 - GENERAL FUND **DEPT - 7450 - CODE COMPLIANCE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 24,060	$ 24,060	$ 18,175
5524002	Life and Disability	$ 438	$ 465	$ 445
5524003	Wellness Program	$ 110	$ 385	$ 380
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 25,908	$ 26,210	$ 20,300
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ 198,617**	**$ 201,070**	**$ 197,485**

FUND - 100 **DEPT - 7600 - VILLAGE BUILDERS**

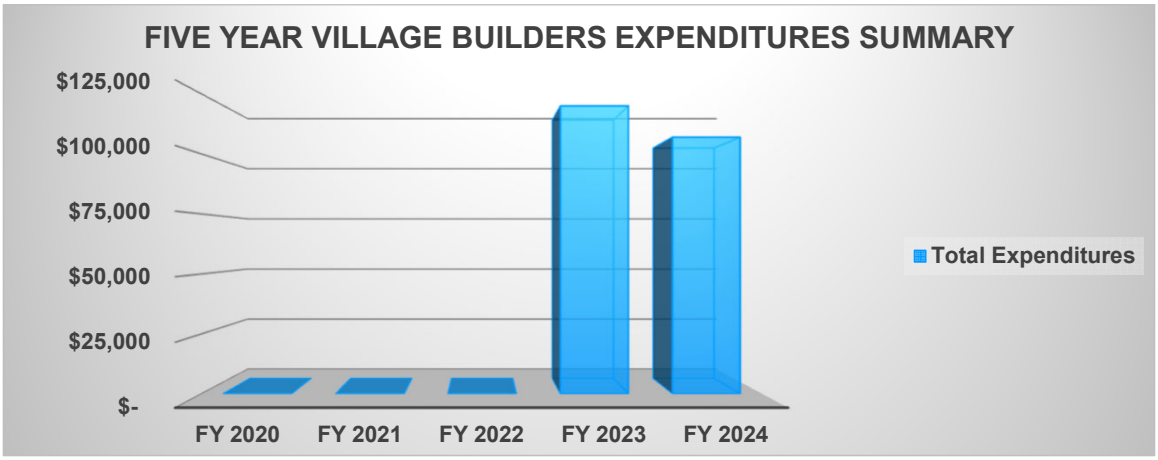
This is a new department in FY2023. It is intended to provide, through various partnerships, comprehensive services for youth ranging from birth continuing through the completion of high school. In these zones and into the surrounding county, a vast array of support services will be provided to youth and their families to address a variety of needs that include but are not limited to literacy, academic success, healthcare, food insecurity and mental health support.



GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Establish mentoring program.	Ongoing	Ongoing
2. Partner with community organizations to expand access to impacted individuals.	Ongoing	Ongoing
3. Coordinate Youth Connect.	Ongoing	Ongoing
4. Coordinate literacy initiatives.	Ongoing	Ongoing

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ -	$ -	$ -	$ 69,135	$ 59,750	-13.57%
Purchase/Contract Services	$ -	$ -	$ -	$ 37,050	$ 34,535	-6.79%
Supplies	$ -	$ -	$ -	$ 1,145	$ -	-100.00%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	$ 12,670	$ 12,670	0.00%
Total Expenditures	$ -	$ -	$ -	$ 120,000	$ 106,955	-10.87%



FUND 100 - GENERAL FUND **DEPT - 7600 - VILLAGE BUILDERS**

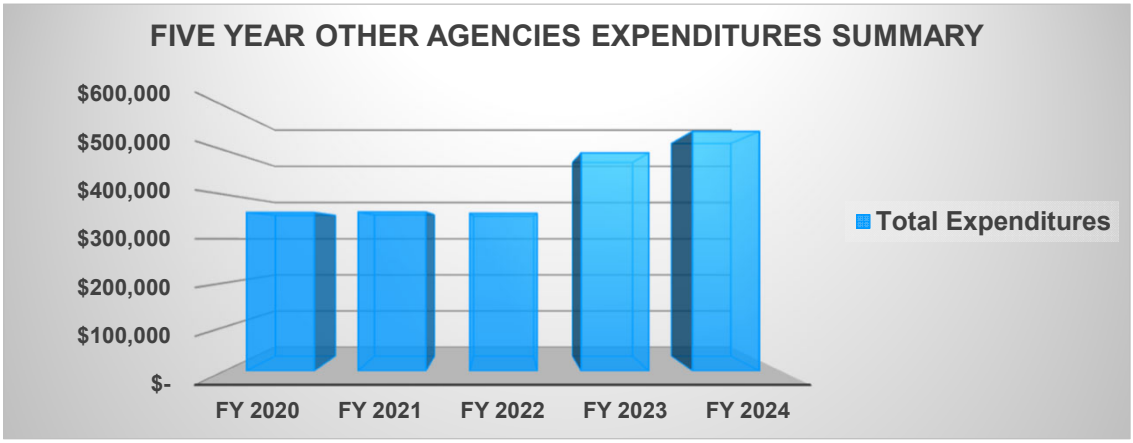
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ -	$ 58,395	$ 50,670
	Sub-total: Salaries and Wages	*$ -*	*$ 58,395*	*$ 50,670*
5122001	Social Security (FICA) Contributions	$ -	$ 4,590	$ 3,875
5124001	Retirement Contributions	$ -	$ 5,960	$ 5,015
5127001	Workers Compensation	$ -	$ 190	$ 190
	Sub-total: Employee Benefits	*$ -*	*$ 10,740*	*$ 9,080*
	TOTAL PERSONAL SERVICES	$ -	$ 69,135	$ 59,750
52	PURCHASE/CONTRACT SERVICES			
5222103	Rep. and Maint. Computers	$ -	$ 2,400	$ 2,220
	Sub-total: Property Services	*$ -*	*$ 2,400*	*$ 2,220*
5231001	Insurance, Other than Benefits	$ -	$ 915	$ 915
5232001	Communication Devices/Service	$ -	$ 3,275	$ 1,400
5233001	Advertising	$ -	$ 460	$ -
5238501	Contract Labor/Services	$ -	$ 30,000	$ 30,000
	Sub-total: Other Purchased Services	*$ -*	*$ 34,650*	*$ 32,315*
	TOTAL PURCHASED SERVICES	$ -	$ 37,050	$ 34,535
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 530	$ -
5313001	Provisions	$ -	$ 615	$ -
	TOTAL SUPPLIES	$ -	$ 1,145	$ -
54	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ -	$ 11,530	$ 11,530
5524002	Life and Disability	$ -	$ 300	$ 300
5524003	Wellness Program	$ -	$ 190	$ 190
5524004	OPEB	$ -	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ -	$ 12,670	$ 12,670
	TOTAL EXPENDITURES	**$ -**	**$ 120,000**	**$ 106,955**

FUND - 100 **DEPT - OTHER AGENCIES**

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budgeted FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ 47,918	$ 48,643	$ 54,759	$ 181,470	$ 230,025	26.76%
Other Supplies	$ 57	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 548	$ 562	$ 560	$ 600	$ 500	-16.67%
Other Costs	$ 311,198	$ 311,575	$ 302,206	$ 312,250	$ 312,250	0.00%
Total Expenditures	$ 359,720	$ 360,780	$ 357,525	$ 494,320	$ 542,775	9.80%



FUND 100 - GENERAL FUND **DEPT - OTHER AGENCIES**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
52	PURCHASE/CONTRACT SERVICES			
1595-5236001	Dues and Fees - CRC	$ 36,949	$ 43,470	$ 43,470
1595-5236002	Dues and Fees - GMA	$ 10,673	$ 11,000	$ 11,055
6173-5222004	Repair & Maint. - Bldg/Ground	$ 6,336	$ -	$ -
6173-5222005	Rep. and Maint. - (Office Equipment)	$ 801	$ 2,000	$ 500
6170-5238502	Contract Serv. - Event Manager	$ -	$ 50,000	$ 50,000
7500-5238502	Contract Serv. - Small Business Recr.	$ -	$ 75,000	$ 125,000
	TOTAL PURCHASED SERVICES	$ 54,759	$ 181,470	$ 230,025
55	INTERFUND/INTERDEPT- CHARGES			
7500-5524002	Life and Disability	$ 560	$ 600	$ 500
	TOTAL INTERFUND/INTERDEPT.	$ 560	$ 600	$ 500
57	OTHER COSTS			
3900-5710002	Emergency Management Agency	$ 5,000	$ 5,000	$ 5,000
3910-5710103	Payment to Bulloch Cty - Animal Control	$ 55,206	$ 65,000	$ 65,000
5100-5710004	Drug Abuse Council	$ 25,000	$ 25,000	$ 25,000
6173-5710106	Arts Center (Operating)	$ 128,000	$ 128,000	$ 128,000
6191-5710201	Boys and Girls Club	$ 9,000	$ 9,000	$ 9,000
7500-5710109	Downtown Development Authority (Operating)	$ 80,000	$ 80,000	$ 80,000
7564-5710102	Parking Lot Rental - Railroad	$ -	$ 250	$ 250
	TOTAL OTHER COSTS	$ 302,206	$ 312,250	$ 312,250
	TOTAL EXPENDITURES	**$ 357,525**	**$ 494,320**	**$ 542,775**

FUND 100 - GENERAL FUND **DEPT - 8000 - DEBT SERVICE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	NON-OPERATING EXPENDITURES			
5812001	City Hall Lease Principal	$ 110,000	$ -	$ -
5822001	City Hall Lease Interest	$ 2,310	$ -	$ -
5822002	GMA Swap Payments	$ 119,858	$ 50,000	$ 100,000
5822003	GMA Swap Payments - Interest	$ (7,653)	$ -	$ -
	TOTAL NON-OPERATING EXPENDITURES	**$ 224,515**	**$ 50,000**	**$ 100,000**

FUND 100 - GENERAL FUND **DEPT - 9000 - TRANSFERS OUT**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	TRANSFERS:			
6110002	Transfer to Health Insurance Fund	$ 101,745	$ 98,255	$ 98,255
6110003	Transfer to Capital Improvements Fund	$ 60,500	$ 136,500	$ -
6110300	Transfer to Statesboro Fire Svc. Fund	$ 1,444,000	$ 1,807,490	$ 2,000,000
6110500	Transfer to Central Service Fund	$ 40,000	$ 40,000	$ 30,000
	TOTAL TRANSFERS	**$ 1,646,245**	**$ 2,082,245**	**$ 2,128,255**

TAB 9

210 Confiscated Assets Fund

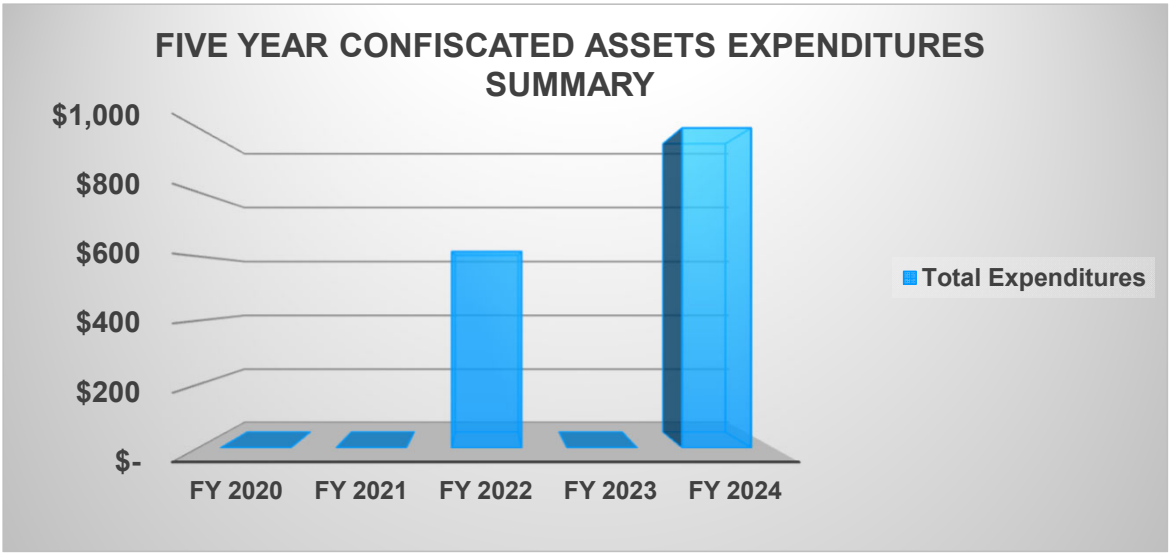
FUND - 210 - CONFISCATED ASSETS FUND **DEPT - 3200**

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

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	0.00%
Supplies	$ -	$ -	$ -	$ -	$ 1,050	0.00%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Non-Operating Expenses	$ -	$ -	$ 615	$ -	$ -	0.00%
Total Expenditures	$ -	$ -	$ 615	$ -	$ 1,050	0.00%



FUND 210 - CONFISCATED ASSET FUND **DEPT - 3200 - POLICE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
35	FINES AND FORFEITURES			
3513205	Cash Confiscation - Federal	$ -	$ 100	$ 1,050
	TOTAL FINES AND FORFEITURES	$ -	$ 100	$ 1,050
	TOTAL REVENUES	**$ -**	**$ 100**	**$ 1,050**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5222002	Repair & Maint. Veh Parts	$ -	$ -	$ -
5237001	Education and Training	$ -	$ -	$ -
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ -	$ -
53	SUPPLIES			
5311001	Office Supplies	$ -	$ -	$ -
5311005	Uniforms	$ -	$ -	$ -
5316001	Small Tools & Equipment	$ -	$ -	$ 1,050
	TOTAL SUPPLIES	$ -	$ -	$ 1,050
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ -	$ -
	TOTAL OPERATING EXPENSES	**$ -**	**$ -**	**$ 1,050**
61	**NON-OPERATING EXPENSES**			
9000-6110008	Transfer to U.S. Dept. of Justice Grant Fund	$ 615	$ -	$ -
	TOTAL NON-OPERATING EXPENSES	$ 615	$ -	$ -

TAB 10

213 Opioid Settlement Fund

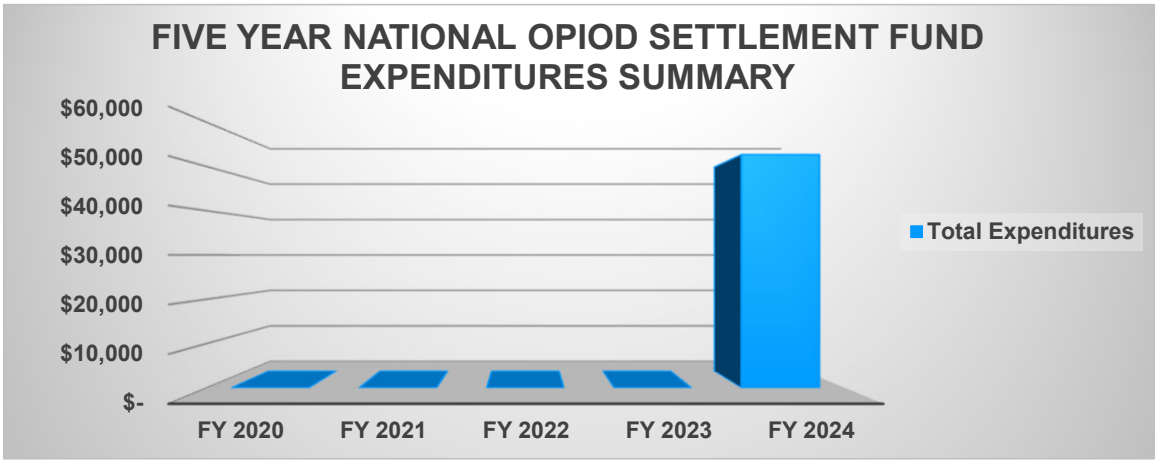
FUND - 213 - OPIOID SETTLEMENT FUND

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

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ -	$ -	$ 52,700	0.00%
Total Expenditures	$ -	$ -	$ -	$ -	$ 52,700	0.00%



FUND 213 - OPIOID SETTLEMENT FUND **DEPT - 3200 - POLICE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
35	FINES AND FORFEITURES			
3519002	Opiod Settlement	$ -	$ -	$ -
	TOTAL FINES AND FORFEITURES	$ -	$ -	$ -
	Fund Balance Appropriated	$ -	$ -	$ 52,700
	TOTAL OPERATING REVENUES	**$ -**	**$ -**	**$ 52,700**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
3200-5237001	Education and Training PD	$ -	$ -	$ 26,350
3500-5237001	Education and Training FD	$ -	$ -	$ 26,350
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ -	$ 52,700
	TOTAL OPERATING EXPENSES	**$ -**	**$ -**	**$ 52,700**

TAB 11

221 CDBG Housing Fund

FUND - 221 - CDBG FUND **DEPT - 7400 - PLANNING AND DEVELOPMENT**

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

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

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

The information in this Budget is for informational purposes only. Anyone wishing to participate in this housing program is encouraged to contact Kathy Field, Director of Planning and Development, at 764-0692, or Habitat for Humanity at 489-2076.

FUND 221 - CDBG HOUSING FUND **DEPT - 7400 - PLANNING AND DEVELOPMENT**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ -	$ -	$ 30,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ -	$ 30,000
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 30,000**
	FUND BALANCE APPROPRIATED	$ -	$ -	**$ 30,000**

TAB 12

224 U.S. Department of Justice Grant Fund

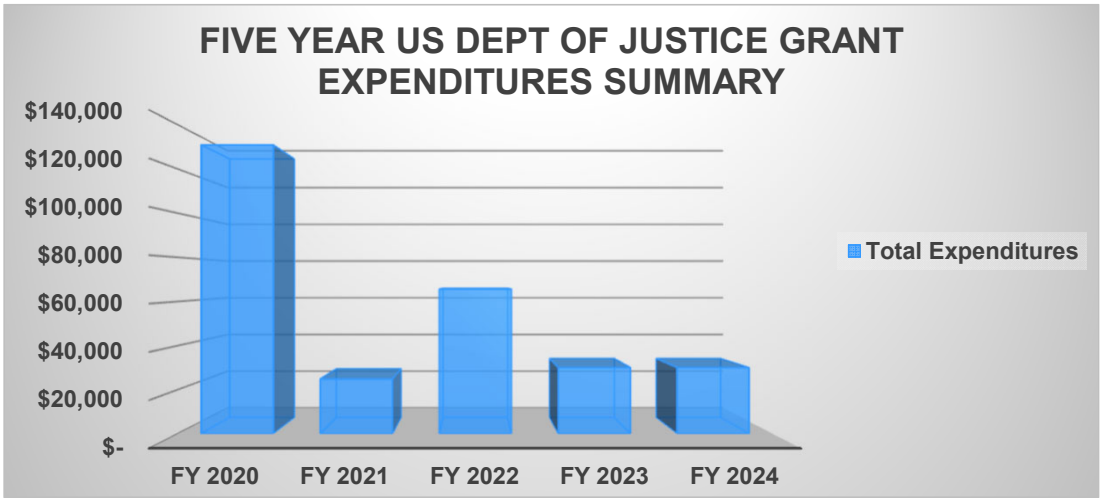
FUND - 224 - US DEPT OF JUSTICE GRANT **DEPT - 3200**

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

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ 3,850	$ 10,213	$ 5,000	$ 5,000	0.00%
Supplies	$ 90,877	$ 18,571	$ 39,315	$ 9,430	$ 15,000	59.07%
Capital Outlay (Minor)	$ 40,008	$ 2,385	$ 16,057	$ 15,570	$ 10,000	-35.77%
Other Costs	$ 2	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 130,887	$ 24,806	$ 65,585	$ 30,000	$ 30,000	0.00%



FUND 224 - US DEPT OF JUSTICE GRANT FUND **DEPT - 3200 - POLICE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	REVENUES:			
3513205	Cash Confiscation	$ -	$ 15,000	$ 8,000
	Fund Balance Appropriated	$ 65,585	$ 15,000	$ 22,000
	TOTAL REVENUES	$ 65,585	$ 30,000	$ 30,000
	TOTAL REVENUES	**$ 65,585**	**$ 30,000**	**$ 30,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5237001	Education and Training	$ 10,213	$ 5,000	$ 5,000
	TOTAL PURCHASE SERVICES	$ 10,213	$ 5,000	$ 5,000
53	SUPPLIES			
5316001	Small Tools & Equipment	$ 39,315	$ 9,430	$ 15,000
	TOTAL SUPPLIES	$ 39,315	$ 9,430	$ 15,000
54	CAPITAL OUTLAY (MINOR)			
5422105	Police Vehicle & Conversion	$ 3,549	$ 15,570	$ 10,000
5424001	Computers	$ 1,524	$ -	$ -
5734001	Miscellaneous Expenses	$ 10,984	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 16,057	$ 15,570	$ 10,000
	TOTAL EXPENDITURES	**$ 65,585**	**$ 30,000**	**$ 30,000**

TAB 13

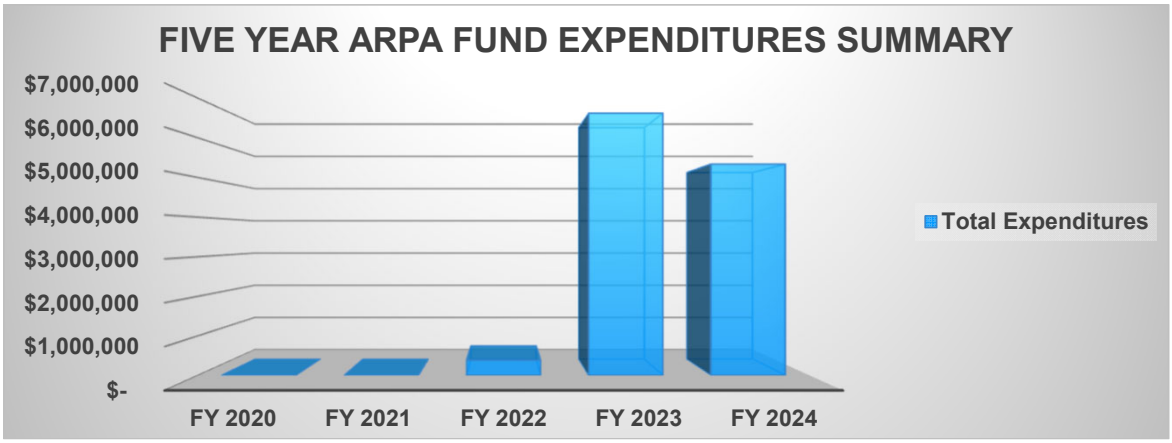
230 ARPA Fund

FUND - 230 - AMERICA RESCUE PLAN ACT

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ 140,495	$ 2,500,000	$ 2,200,000	-12.00%
Capital Outlay	$ -	$ -	$ -	$ 3,621,000	$ 2,700,000	-25.43%
Other Costs	$ -	$ -	$ 238,382	$ 500,000	$ 15	-100.00%
Other Financing Uses	$ -	$ -	$ 3,819	$ -	$ 438,000	0.00%
Total Expenditures	$ -	$ -	$ 382,696	$ 6,621,000	$ 5,338,015	-19.38%



FUND 230 - ARPA FUNDS

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3321000	Local Fiscal Recovery Funds	$ 382,697	$ 6,153,111	$ 4,900,000
	TOTAL INTERGOVERNMMENTAL REV.	$ 382,697	$ 6,153,111	$ 4,900,000
36	**INVESTMENT INCOME:**			
3610001	Interest Revenue	$ 5,429	$ 3,000	$ 200,000
	TOTAL INVESTMENT INCOME	$ 5,429	$ 3,000	$ 200,000
	Appropriated Fund Balance	$ -	$ 464,889	$ 238,015
	TOTAL OPERATING REVENUES	**$ 388,126**	**$ 6,621,000**	**$ 5,338,015**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
7400-5238501	Contract Labor/Services	$ 140,495	$ 2,500,000	$ 2,200,000
	TOTAL PURCHASED SERVICES	$ 140,495	$ 2,500,000	$ 2,200,000
54	CAPITAL OUTLAY			
1575-5413316	ENG-141 Whitesville Community Park	$ -	$ -	$ 200,000
4330-5415103	WWD-32B Foxlake SD Sewer Extension	$ -	$ 721,000	$ -
4330-5415714	WWD-32C Oakcrest SD Sewer Extension	$ -	$ 1,500,000	$ -
4330-5415712	WWD-32E Ramblewood SD Sewer Extension	$ -	$ 1,200,000	$ -
4330-5415708	WWD-32G Extend Sewer Main on East Olliff St.	$ -	$ 200,000	$ -
4330.5413317	WWD-32H Merrywood Subdivision Sewer Ext.	$ -	$ -	$ 2,500,000
	TOTAL CAPITAL OUTLAY	$ -	$ 3,621,000	$ 2,700,000
57	OTHER COSTS			
1510-5411500	Land Acquisition - Food Bank	$ 238,364	$ -	$ -
1510-5734015	Food Insecurities	$ -	$ 500,000	$ -
1510-5741003	Bank Charges	$ 18	$ -	$ 15
	TOTAL OTHER COSTS	$ 238,382	$ 500,000	$ 15
61	OTHER FINANCING USES			
6110001	Transfer to General Fund	$ -	$ -	$ 231,000
6110100	Transfer to Water Sewer Fund	$ 3,819	$ -	$ -
6110300	Transfer to Fire Fund	$ -	$ -	$ 207,000
	TOTAL OTHER FINANCING USES	$ 3,819	$ -	$ 438,000
	TOTAL EXPENDITURES:	**$ 382,696**	**$ 6,621,000**	**$ 5,338,015**

TAB 14

250 Multiple Grant Fund

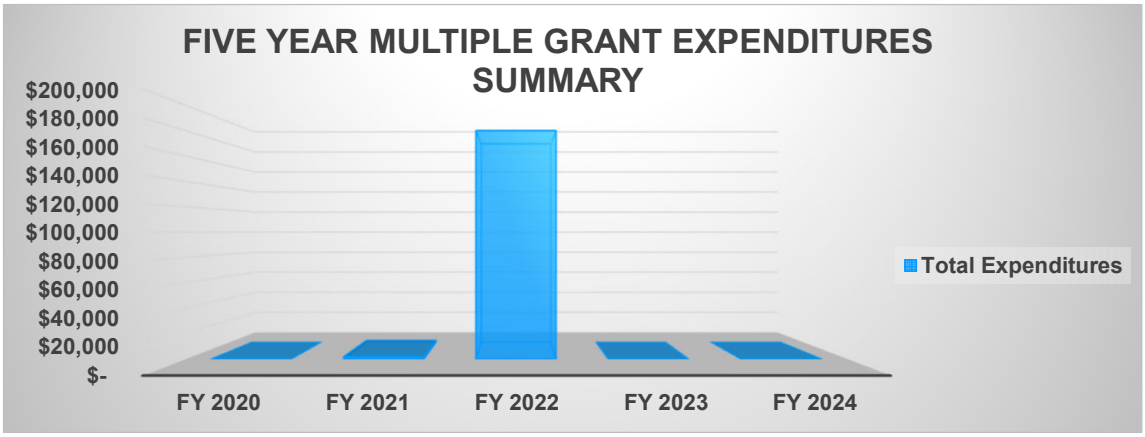
FUND - 250 - MULTIPLE GRANT

This fund accounts for receipts and disbursements for small state and federal grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below $445,793 that is not accounted for in an existing fund.

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Supplies	$ -	$ 1,836	$ 180,170	$ -	$ -	0.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ 1,836	$ 180,170	$ -	$ -	0.00%



FUND 250 - MULTIPLE GRANT FUND

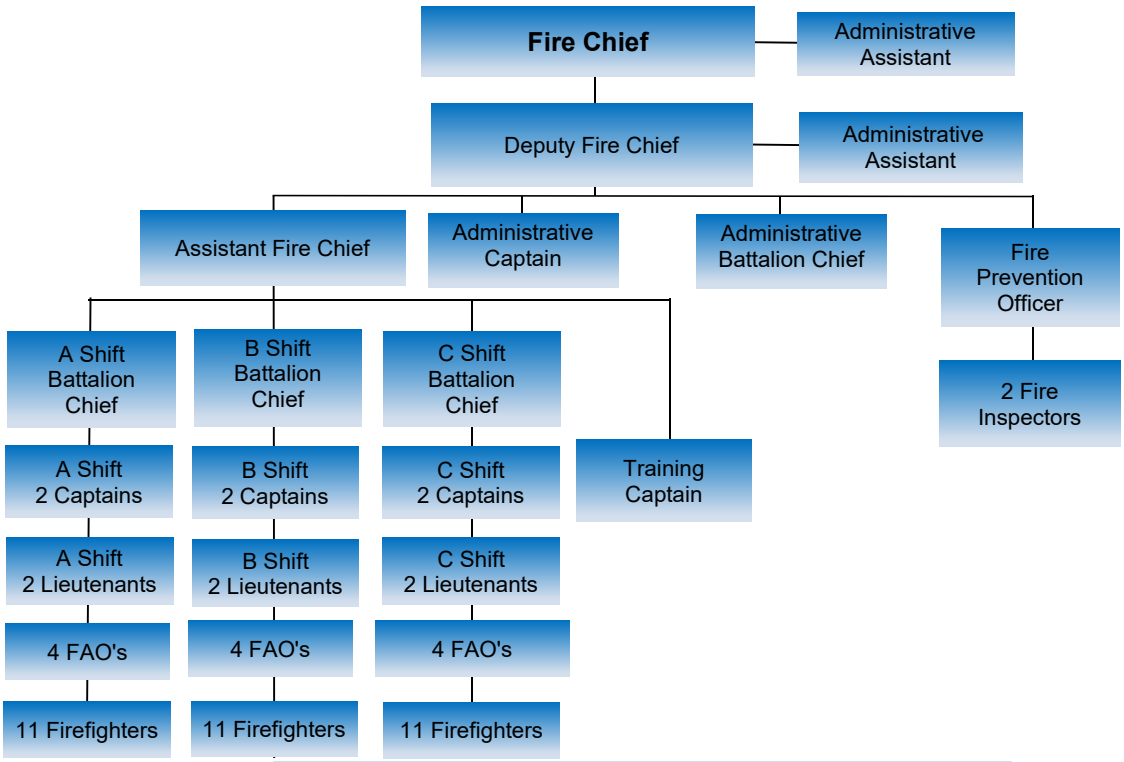
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	REVENUES:			
250-3313100	CJCC Grant K75	$ 152,100	$ -	$ -
250-3313108	CJCC Grant K76	$ 2,390	$ -	$ -
250-3313110	CARA Act Narcan Grant N50-8-039	$ 9,495	$ -	$ -
250-3343109	Bureau of Just - BVP Grant	$ 3,055	$ -	$ -
250-3343200	BJA Edward Byrne Memorial Grant	$ 9,630	$ -	$ -
250-3710001	Grant - MAG	$ 3,500	$ -	$ -
	TOTAL REVENUES	**$ 180,170**	**$ -**	**$ -**
	EXPENDITURES:			
3200-5210000	COPS LEMHWA Purchased Services	$ -	$ -	$ -
3200-5238501	CJCC Grant K76-8-033 Purchased Services	$ 2,390	$ -	$ -
3200-5239101	CJCC Grant K75 - Other Costs	$ 128,375	$ -	$ -
3200-5311001	CJCC Grant K75 - Supplies	$ 122	$ -	$ -
3200-5311005	Uniforms	$ 3,055	$ -	$ -
3200-5311006	Supplies (Narcan)	$ 9,495	$ -	$ -
3200-5316013	BJA E Byrne Grant Training Equipment	$ 9,630	$ -	$ -
3200-5425001	CJCC Grant K75 - Equipment	$ 23,603	$ -	$ -
7400-5239101	KAB Grant Expenses	$ 3,500	$ -	$ -
	TOTAL EXPENDITURES	**$ 180,170**	**$ -**	**$ -**

TAB 15

270 Statesboro Fire Service Fund

FUND - 270 - STATESBORO FIRE SERVICE FUND **DEPT - 3500**

This department is headed by the Fire Chief who is located at Station One on West Grady Street which also serves as the administrative office, and Station Two is located on Fair Road. The department offers a full range of fire suppression, hazmat, vehicle and technical rescue, fire and life safety code management and fire safety education services.



Full-Time Employees by Fiscal Year

FY 2020: 50 FY 2021: 50 FY 2022: 63 FY 2023: 75 FY 2024: 75

STATEMENT OF SERVICE

The department operates with 75 personnel, 73 of which are state certified as either firefighters or inspectors. and two civilian administrative assistants. The department operates with three shifts with each shift working a 24-hour period providing the community with 24/7 -365 days per year coverage. This "24 on/48 off" schedule is considered the industry standard which provides 20 personnel on each shift with a minimum staffing of 16. Part-time firefighters are used to back-fill vacancies on shifts caused by vacation, sick and other leave. The administrative staff consists of a Fire Chief, Deputy Fire Chief, Assistant Fire Chief of Operations and Training, Fire Prevention Officer, Administrative Battalion Chief, Training Captain, Administative Captain and two Fire Inspectors, who all work a typical 40-hour per week shift and are available for calls during those hours, as well as call-back on major fires.

Our two current station locations are equipped with five six pumpers, two aerial ladders, Command/Tactical Support unit, haz-mat unit and a Rehabilitation/Victim assistant unit. All units are radio dispatched by the Bulloch County dispatch center which operates an enhanced 9-1-1 telephone system. All firefighters have the capability to recieve call-back notifications for major incidents. The department is actively involved in fire prevention. The Prevention Officer serves as the fire marshal, reviewing building plans for compliance with the Life Safety Code and the Fire Code. He/she works closely with the building official in the Engineering Department in the review of these plans. In addition, the department presents fire safety programs to hundreds of school children throughout the City of Statesboro and the Statesboro Fire District each year. The department has access to a Fire Safety House which is taken to schools, community events and other events throughout the City and fire district.

The department also covers, by Intergovermental Agreement with Bulloch County, an area approximately five miles in circumference from each fire station, most of which is outside the City limits. This is known as the Statesboro Fire District and the residents of the district pay a fire district tax of 2.25 mills to the County, which remits it to the City. For the FY 2022, the fire district accounted for approximately 35% of the Statesboro Fire Department's operating budget. For this payment, they receive reduced response times and enjoy the same Class 2 ISO rating as citizens of the City. The number of personnel, upgraded equipment, emergency communications, and the City's water system has resulted in the City enjoying a Class 2 fire insurance rating.

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Finish a fire station master plan to determine the number and location of future fire stations. Then, work cooperatively with Bulloch County to implement the changes as they become needed.	Ongoing	Ongoing
2. Develop and implement cost recovery strategies to protect the fire district from material financial loss.	Ongoing	Ongoing
3. Maintain our ISO Class 2 Rating.		
4. Expand and/or fully utilize existing technology to enhance the efficiency of fire department operations.	Ongoing	Ongoing
FY 2024		
1. Begin process to construct Fire Station 3.	Started	Competed
2. Begin the process to become nationally accredited through the Center for Public Safety Excellence (CPSE).	Delayed	Delayed
3. Develop and implement recruitment and retention strategies for entry level positions.	Ongoing	Ongoing
4. Ensure that all Divisions within the department are utilizing technology to enhance efficient service delivery.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

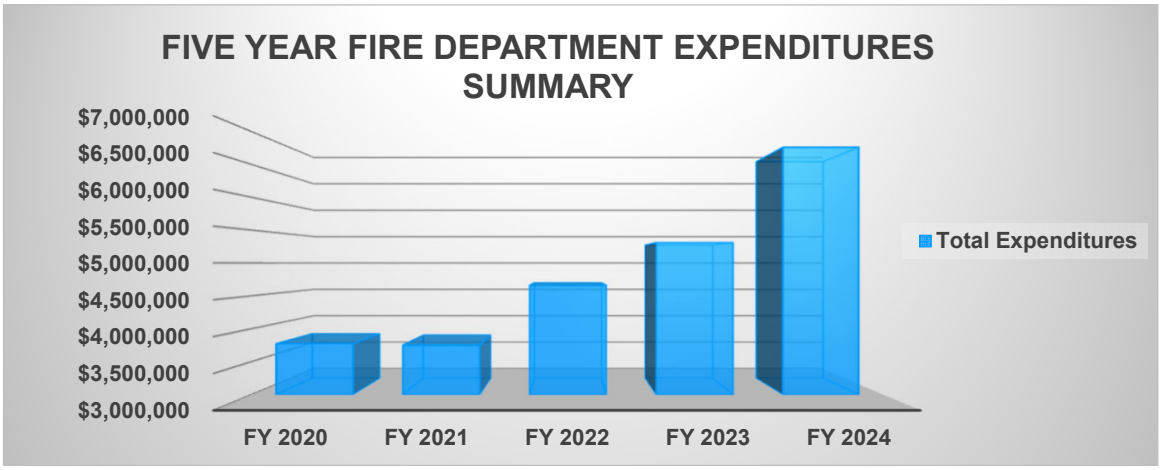
1. Continue to stress fire prevention through annual inspection of businesses.
2. Continue to stress fire prevention through visits to public and private schools within the fire district.
3. Continue to stress early detection of fire through distribution of residential smoke alarms.
4. Continue to properly train firefighters to stress safety in their work.
5. Continue to pursue grants as an alternative source of funding for needed capital items.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Total Call of Service	1,173	1,145	1,118	1,030	1,115
Structure Fire	43	70	48	59	65
Vehicle Fire	24	23	26	21	25
Grass or brush Fire	21	27	45	28	30
Vehicle Extrications	18	20	16	11	20
Other Rescues (Confined Space, High Angle, Etc.)	10	5	6	8	7
Emergency standby/Public Assist	183	190	84	13	15
False alarm--unintentional (System Malfunction)	402	515	502	91	100
False alarm--intentional (Human Initiated)	183	31	45	30	45
Hazardous Materials Response	5	4	11	8	10
Hazardous Conditions (spills and leaks)	26	35	20	21	20
Smoke Scare	41	60	49	42	50
Other Responses (Smoke Complaint, Smell of Gas, Etc	2	2	8	13	15
Fire Safety/Public Education Events	98	40	40	20	50
Number of Fire Safety/Public Ed Participants	603	900	1,100	735	1,000
Smoke Alarms Installed	120	50	45	18	50
Number of Locations Smoke Alarms Installed	83	40	40	15	30
Community Relation Events	4	25	39	29	40
Total of All Fire Calls to Service inside the City	906	840	784	751	830
Total of All Fire Calls to Service outside the City in the Fire District	220	260	298	251	265
Mutual Aid Fire Calls to other jurisdictions	47	48	36	30	20
Average Number of Fire Calls inside the City per day	2.48	2.50	2.14	2.05	2.25
Average Response Time (minutes) to Fire Calls inside the City	4.99	5.30	5.45	6.20	5.30
Average Number of Fire Calls outside City in Fire District per day	0.60	0.60	0.81	0.68	0.75

Number of serious fire-related injuries in City and Fire District	1	1	1	0	1
Number of fire-related fatalities in City and Fire District	0	1	2	1	1
Number of FTE Employees	50	50	63	75	75
Insurance Services Office (ISO) Department Rating	2	2	2	2	2
Operating Expenditures	$3,956,520	$3,681,805	$4,657,197	$ 4,783,889	$ 6,758,855
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Fire Inspections	1557	1800	1549	2082	2000
Re-Inspections	659	900	216	256	150
Number of commercial fire inspections	1112	1400	1375	1650	1750
Number of industrial fire inspections	20	35	32	30	30
Number of school fire inspections/ day cares	5	35	41	40	45
Number of public assembly fire inspections	200	300	368	350	350
Number of new construction or major renovation Fire Code compliance plan reviews	180	180	210	240	225
Pre-Plans Performed	40	120	562	550	600
Number of participants in fire prevention programs	500	1,000	1,250	1,300	1,500

EXPENDITURES SUMMARY						
	Actual	**Actual**	**Actual**	**Projected**	**Budget**	**Percentage**
	FY 2020	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**Inc./Dec.**
Personal Services/Benefits	$ 2,523,430	$ 2,851,219	$ 3,142,623	$ 3,927,995	$ 4,941,415	25.80%
Purchase/Contract Services	$ 405,246	$ 402,024	$ 506,512	$ 490,195	$ 536,355	9.42%
Supplies	$ 179,633	$ 121,904	$ 217,084	$ 194,025	$ 270,810	39.57%
Capital Outlay (Minor)	$ 190,922	$ 25,738	$ 104,943	$ 28,750	$ 126,000	338.26%
Interfund Dept. Charges	$ 410,845	$ 261,620	$ 613,529	$ 591,826	$ 817,685	38.16%
Other Costs	$ 5,289	$ 1,922	$ 3,661	$ 4,500	$ 4,500	0.00%
Non-Operating Expenses	$ 58,300	$ 84,845	$ 68,845	$ 72,090	$ 62,090	-13.87%
Total Expenditures	$ 3,773,665	$ 3,749,272	$ 4,657,197	$ 5,309,381	$ 6,758,855	27.30%



FUND 270 - STATESBORO FIRE SERVICE FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
32	LICENSES AND PERMITS			
3229904	Plan Review Fees	$ 500	$ 500	$ 500
	TOTAL LICENSES AND PERMITS	$ 500	$ 500	$ 500
33	INTERGOVERNMENTAL REVENUES			
3311050	Cares Act Non Categorical Grant	$ -	$ -	$ -
3343017	Hazmat Grant	$ 1,619	$ -	$ -
3343018	First Responder Supplement Grant	$ 45,213	$ -	$ -
3343020	SAFER Grant	$ -	$ -	$ 702,980
3380000	Intergovernmental Revenue	$ -	$ -	$ -
3390000	FEMA Reimb	$ 67,996	$ -	$ -
	TOTAL INTERGOVERNMENTAL REVENUES	$ 114,828	$ -	$ 702,980
34	CHARGES FOR SERVICES			
3421003	Revenue for Fire Overtime	$ 959	$ -	$ -
3422001	Equipment Charge (Special Services)	$ -	$ -	$ -
3422100	Nuisance Fire Alarm Fees	$ -	$ -	$ -
3422200	Fire Tax District - Current Year	$ 1,454,134	$ 2,061,810	$ 2,379,224
3441901	Late Pymt Penalty & Int	$ 3,011	$ 2,500	$ 2,500
3442108	Fire Line Access Fee	$ 272,751	$ 275,000	$ 275,000
	TOTAL CHARGES FOR SERVICES	$ 1,730,855	$ 2,339,310	$ 2,656,724
37	CONTRIBUTIONS AND DONATIONS			
3710002	Contributions and Donations	$ 2,685	$ -	$ -
	TOTAL CONTRIBUTIONS AND DONATIONS	$ 2,685	$ -	$ -
38	MISCELLANEOUS REVENUE			
3890100	Miscellaneous Income	$ 12	$ -	$ -
	TOTAL MISCELLANEOUS REVENUE	$ 12	$ -	$ -
39	OTHER FINANCING SOURCES			
3912001	Operating Trans. in General Fund	$ 1,444,000	$ 1,807,490	$ 2,000,000
3910700	Transfer in from ARPA Fund	$ -	$ -	$ 207,000
3912300	Transfer in from WS Fund	$ 825,000	$ 825,000	$ 825,000
	TOTAL OTHER FINANCING SOURCES	$ 2,269,000	$ 2,632,490	$ 3,032,000
	Fund Balance	$ 539,317	$ 337,081	$ 366,651
TOTAL REVENUES AND OTHER FINANCING		**$ 4,657,197**	**$ 5,309,381**	**$ 6,758,855**
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 2,426,594	$ 3,066,830	$ 3,935,670
5111003	Part-Time	$ 34,220	$ 45,600	$ 45,600
5113001	Overtime	$ 162,233	$ 180,000	$ 160,000
	Sub-total: Salaries and Wages	*$ 2,623,047*	*$ 3,292,430*	*$ 4,141,270*
5122001	Social Security (FICA) Contributions	$ 185,736	$ 243,275	$ 316,805
5124001	Retirement Contributions	$ 270,072	$ 320,635	$ 409,565
5127001	Workers Compensation	$ 49,787	$ 54,255	$ 47,575
5129001	Employment Physicals	$ 12,281	$ 15,500	$ 22,500
5129002	Employee Drug Screening Tests	$ 1,700	$ 1,900	$ 3,700
	Sub-total: Employee Benefits	*$ 519,576*	*$ 635,565*	*$ 800,145*
	TOTAL PERSONAL SERVICES	$ 3,142,623	$ 3,927,995	$ 4,941,415

FUND 270 - STATESBORO FIRE SERVICE FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
52	PURCHASE/CONTRACT SERVICES			
5213001	Computer Programming Fees	$ 17,459	$ 25,890	$ 30,330
	Sub-total: Prof. and Tech. Services	*$ 17,459*	*$ 25,890*	*$ 30,330*
5221001	Cleaning Services	$ 450	$ 2,400	$ 2,400
5222001	Rep. and Maint. (Equipment)	$ 10,387	$ 17,500	$ 17,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 76,340	$ 60,000	$ 60,000
5222003	Rep. and Maint. (Labor)	$ 44,589	$ 60,000	$ 60,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 14,483	$ 10,000	$ 13,250
5222005	Rep. and Maint. (Office Equipment)	$ 1,147	$ 1,200	$ 1,200
5222006	Rep. and Maint. (Other Equipment)	$ 14,920	$ 25,500	$ 27,000
5222102	Software Support	$ 6,500	$ 1,300	$ -
5222103	Rep. and Maint. Computers	$ 67,680	$ 64,635	$ 71,500
5223200	Rentals	$ 1,942	$ 3,000	$ 3,500
	Sub-total: Property Services	*$ 238,438*	*$ 245,535*	*$ 256,350*
5231001	Insurance, Other than Benefits	$ 91,451	$ 96,025	$ 100,480
5232001	Communication Devices/Service	$ 29,542	$ 15,650	$ 11,395
5232006	Postage	$ 178	$ 300	$ 500
5233001	Advertising	$ 959	$ 2,000	$ 2,500
5234001	Printing & Binding	$ 455	$ 500	$ 450
5235001	Travel	$ 5,804	$ 12,500	$ 19,500
5236001	Dues and Fees	$ 2,424	$ 3,730	$ 3,955
5237001	Education and Training	$ 3,000	$ 15,950	$ 21,000
5238501	Contract Labor/Services	$ 92,005	$ 42,385	$ 60,110
5238503	Pest Control - Buildings	$ 205	$ -	$ 205
5239002	Inspections of Equipment	$ 24,592	$ 29,730	$ 29,580
	Sub-total: Other Purchased Services	*$ 250,615*	*$ 218,770*	*$ 249,675*
	TOTAL PURCHASED SERVICES	$ 506,512	$ 490,195	$ 536,355
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 9,427	$ 7,050	$ 10,800
5311002	Parts and Materials	$ -	$ 250	$ -
5311003	Chemicals	$ 1,654	$ 5,575	$ 6,100
5311005	Uniforms	$ 47,966	$ 45,000	$ 66,000
5311106	Public Education Supplies	$ 542	$ 2,000	$ 2,000
5312300	Electricity	$ 29,413	$ 33,500	$ 33,500
5312400	Bottled Gas	$ 48	$ 150	$ 150
5312700	Gasoline/Diesel/CNG	$ 50,395	$ 38,000	$ 59,000
5312800	Stormwater	$ 1,400	$ 1,400	$ 1,400
5313001	Provisions	$ 3,300	$ 6,000	$ 7,600
5314001	Books and Periodicals	$ 1,923	$ 2,625	$ 2,260
5316001	Small Tools and Equipment	$ 71,016	$ 49,000	$ 82,000
5316005	Hazardous Materials Response Equipment	$ -	$ 3,475	$ -
	TOTAL SUPPLIES	$ 217,084	$ 194,025	$ 270,810
54	CAPITAL OUTLAY (MINOR)			
5413000	Buildings	$ 54,708	$ -	$ -
5423001	Furniture and Fixtures	$ 842	$ 3,750	$ 28,000
5425001	Other Equipment	$ -	$ -	$ 5,000
5425603	FD-27 Protective Clothing	$ 49,393	$ 25,000	$ 93,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 104,943	$ 28,750	$ 126,000

FUND 270 - STATESBORO FIRE SERVICE FUND **DEPT - 3500 - FIRE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 6,660	$ 2,100	$ 2,800
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 36,846	$ 49,450
5524001	Self-funded Insurance (Medical)	$ 552,690	$ 497,330	$ 687,365
5524002	Life and Disability	$ 20,979	$ 16,905	$ 17,635
5524003	Wellness Program	$ 3,300	$ 13,945	$ 16,235
5524004	OPEB	$ 29,900	$ 24,700	$ 44,200
	TOTAL INTERFUND/INTERDEPT.	$ 613,529	$ 591,826	$ 817,685
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 3,621	$ 3,750	$ 3,750
5734100	Fire Honor Guard	$ 40	$ 750	$ 750
	TOTAL OTHER COSTS	$ 3,661	$ 4,500	$ 4,500
61	NON-OPERATING EXPENSES			
6110002	Transfer to Health Insurance Fund	$ 28,845	$ 32,090	$ 32,090
6110500	Transfer to Central Services Fund	$ 40,000	$ 40,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	$ 68,845	$ 72,090	$ 62,090
	TOTAL EXPENDITURES	**$ 4,657,197**	**$ 5,309,381**	**$ 6,758,855**

TAB 16

271 South Main Tax Allocation District (TAD)

FUND - 271 - SOUTH MAIN TAX ALLOCATION DISTRICT FUND **DEPT - 1500**

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

FUND 271 - SOUTH MAIN TAX ALLOCATION DISTRICT FUND **DEPT - 1500**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
31	TAXES			
3111001	Property Taxes TAD	$ 315,311	$ 303,530	$ 400,000
	INVESTMENT INCOME			
3610001	Interest Revenue	$ 23	$ 50	$ 48,000
	TOTAL OPERATING REVENUES	**$ 315,334**	**$ 303,580**	**$ 448,000**
	EXPENDITURES			
52	PURCHASE/CONTRACT SERVICES			
5238501	Contract Services	$ -	$ -	$ -
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**

TAB 17

272 Old Register Tax Allocation District (TAD)

FUND - 272 - OLD REGISTER TAX ALLOCATION DISTRICT FUND **DEPT - 1500**

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

FUND 272 - OLD REGISTER TAX ALLOCATION DISTRICT FUND **DEPT - 1500**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUE:			
31	TAXES			
3111001	Property Taxes TAD	$ 18,175	$ -	$ -
	TOTAL OPERATING REVENUE	**$ 18,175**	**$ -**	**$ -**
	NON-OPERATING REVENUES			
	CONTRIBUTIONS AND DONATIONS			
3710007	Contributions from Developers	$ 85,850	$ 104,025	$ 52,012
	TOTAL CONTRIBUTIONS AND DONATIONS	$ 85,850	$ 104,025	$ 52,012
	TOTAL NON-OPERATING REVENUES	**$ 85,850**	**$ 104,025**	**$ 52,012**
58	NON-OPERATING EXPENDITURES			
5821001	2019 Bonds Interest Expense	$ 104,025	$ 104,025	$ 52,012
	TOTAL NON-OPERATING EXPENDITURES	**$ 104,025**	**$ 104,025**	**$ 52,012**

TAB 18

275 Hotel/Motel Fund

FUND - 275 - HOTEL MOTEL TAX FUND **DEPT - 7540**

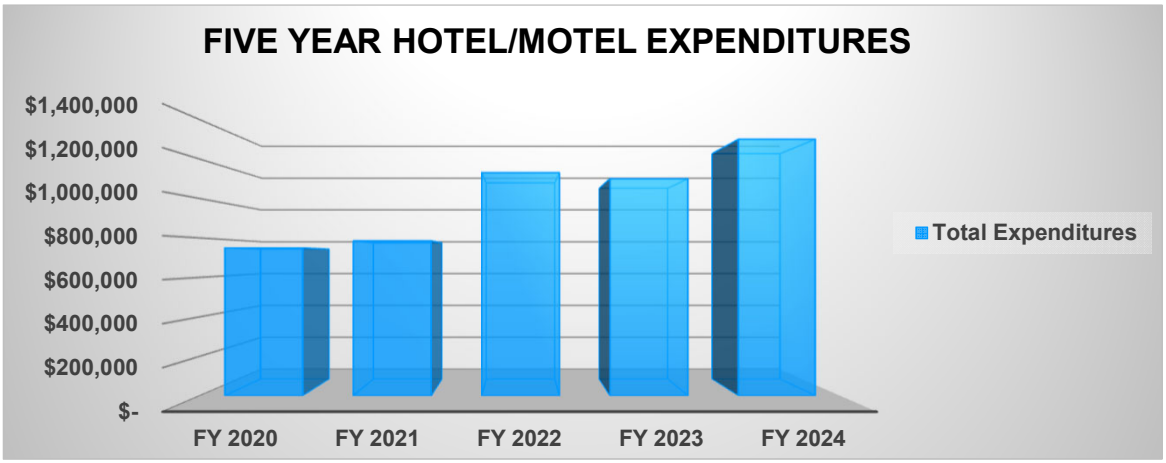
This fund accounts for the receipts and disbursements of the hotel/motel room occupancy tax. Since April, 2002, the City has had one-year Service Contracts with the SCVB, the Downtown Statesboro Development Authority (DSDA), and the Statesboro Arts Council (SAC) to promote tourism-related activities.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

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

The proceeds are received from the hotel and motel operators monthly, and are distributed based upon the agreed percentages on a monthly basis as well. The current contract is effective from July 1, 2022 through June 30, 2023.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Other Costs	$ 712,279	$ 746,402	$ 1,074,685	$ 1,045,000	$ 1,235,000	18.18%
Non-Operating Costs	$ 37,488	$ 39,284	$ 56,560	$ 55,000	$ 65,000	18.18%
Total Expenditures	$ 749,767	$ 785,686	$ 1,131,245	$ 1,100,000	$ 1,300,000	18.18%



FUND 275 - HOTEL MOTEL TAX FUND **DEPT - 7540 - TOURISM**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
31	TAXES			
3141000	Hotel/Motel Taxes	$ 1,131,248	$ 1,100,000	$ 1,300,000
	TOTAL OPERATING REVENUES	**$ 1,131,248**	**$ 1,100,000**	**$ 1,300,000**
	EXPENDITURES:			
57	OTHER COSTS			
5720001	Payment to other Agencies-SCVB	$ 565,624	$ 550,000	$ 650,000
5720003	Payment to other Agencies-DSDA	$ 225,118	$ 218,900	$ 258,700
5720004	Payment to other Agencies-Arts Council	$ 283,943	$ 276,100	$ 326,300
	TOTAL OTHER COSTS	$ 1,074,685	$ 1,045,000	$ 1,235,000
	NON-OPERATING EXPENDITURES:			
6110001	Transfer to General Fund	$ 56,560	$ 55,000	$ 65,000
	TOTAL NON-OPERATING EXPENDITURES	$ 56,560	$ 55,000	$ 65,000
	TOTAL EXPENDITURES AND OTHER FINANCING USES	**$ 1,131,245**	**$ 1,100,000**	**$ 1,300,000**

TAB 18

286 Technology Fee Fund

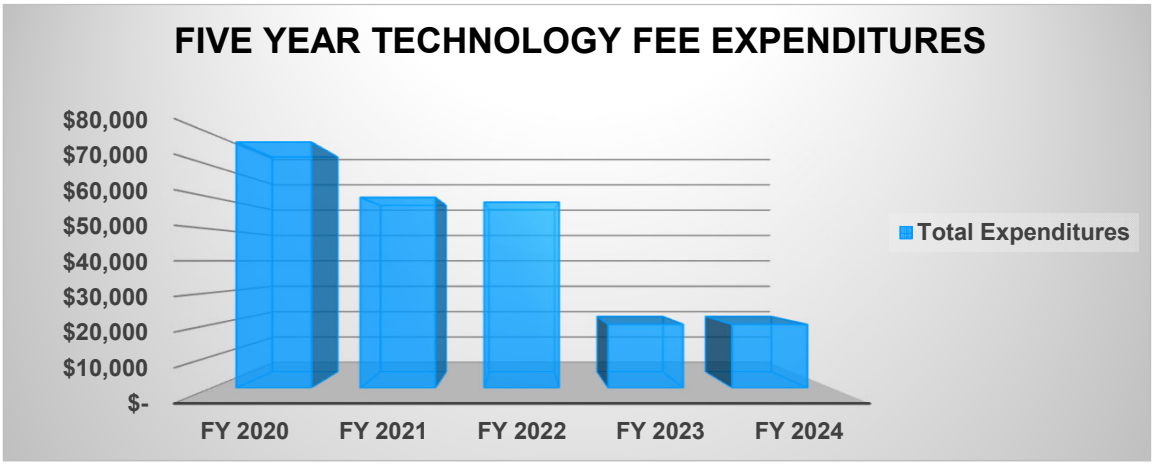
FUND - 286 - TECHNOLOGY FEE **DEPT - 3200**

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

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ 77,434	$ 60,000	$ 58,474	$ 20,000	$ 20,000	0.00%
Total Expenditures	$ 77,434	$ 60,000	$ 58,474	$ 20,000	$ 20,000	0.00%



FUND 286 - TECHNOLOGY FEE FUND **DEPT - 3200**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES			
34	Charges for Services			
3411901	Technology Fee	$ 56,041	$ 50,000	$ 50,000
	TOTAL CHARGES FOR SERVICES	$ 56,041	$ 50,000	$ 50,000
	TOTAL REVENUES	**$ 56,041**	**$ 50,000**	**$ 50,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5232003	Cellular Phones Service (Patrol)	$ 58,474	$ 20,000	$ 20,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ 58,474	$ 20,000	$ 20,000
	TOTAL EXPENDITURES	**$ 58,474**	**$ 20,000**	**$ 20,000**

TAB 19

323 2013 SPLOST

FUND - 323 - 2013 SPLOST

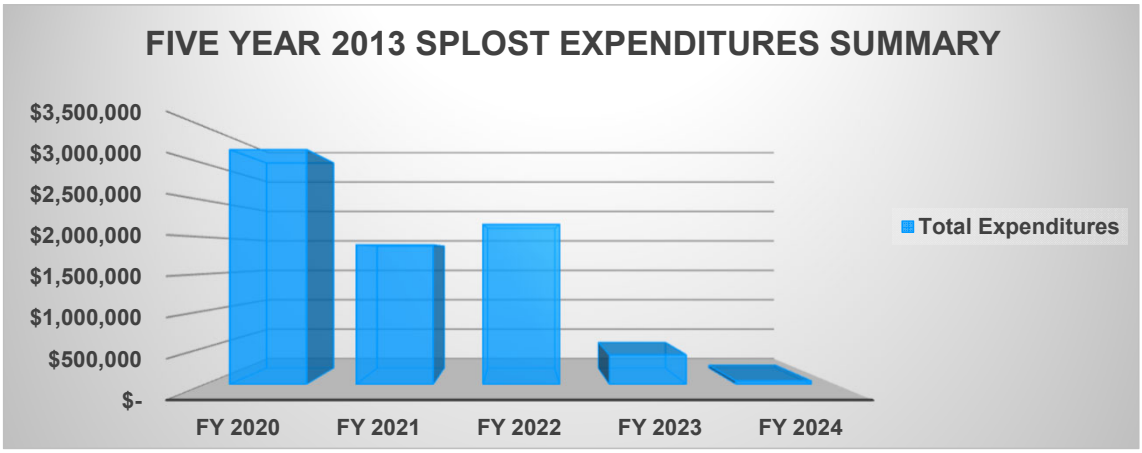
This fund is used to account for the receipts and disbursements of the City's portion of the 2013 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers.

On November 8, 2012, the voters of Bulloch County approved a referendum measure to continue imposing this tax for a period of six years after the 2007 SPLOST lapsed at the end of September 2013. Since there is a two-month delay in receiving the new funds, receipt of the proceeds began March, 2014. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

This is not an additional tax, but an extension for six years of the 2007 SPLOST. This means that the sales tax rate in Bulloch County will remain at 8% - 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, and the 1% TSPLOST and 1% SPLOST for the County and four cities.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Capital Outlay	$ 747,276	$ 112,243	$ 93,849	$ 400,000	$ 47,577	-88.11%
Other Financing Costs	$ 2,443,266	$ 1,783,374	$ 2,078,980	$ -	$ -	0.00%
						0.00%
Total Expenditures	$ 3,190,542	$ 1,895,617	$ 2,172,829	$ 400,000	$ 47,577	-88.11%



FUND 323 - 2013 SPLOST FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	REVENUES:			
3610001	Interest Income	$ 3,309	$ 500	$ 50,000
	TOTAL REVENUES	**$ 3,309**	**$ 500**	**$ 50,000**
	EXPENDITURES:			
	INFRASTRUCTURE			
4220-5425809	ENG-115 South Main Streetscape Project	$ 4,050	$ -	$ -
4220-5415612	ENG-131 Public Parking Lots	$ 65,799	$ -	$ -
4400-5415400	WWD-14 Water and Sewer Rehab	$ -	$ 400,000	$ -
	EQUIPMENT			
3200-5422207	PD-40 SPD UPS Replacement	$ -	$ -	$ 47,577
3500-5422600	FD-82 Engine 3 Rescue/Ext	$ 24,000	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 93,849	$ 400,000	$ 47,577
	OTHER FINANCING USES			
9000-6110200	Transfers to W/S	$ 1,459,812	$ -	$ -
9000-6110600	Transfers to Stormwater	$ 353,463	$ -	$ -
9000-6110700	Transfers to Natural Gas	$ 265,705	$ -	$ -
	TOTAL OTHER COSTS	$ 2,078,980	$ -	$ -
	TOTAL EXPENDITURES	**$ 2,172,829**	**$ 400,000**	**$ 47,577**

TAB 20

324 2018 TSPLOST

FUND - 324 - 2018 TSPLOST

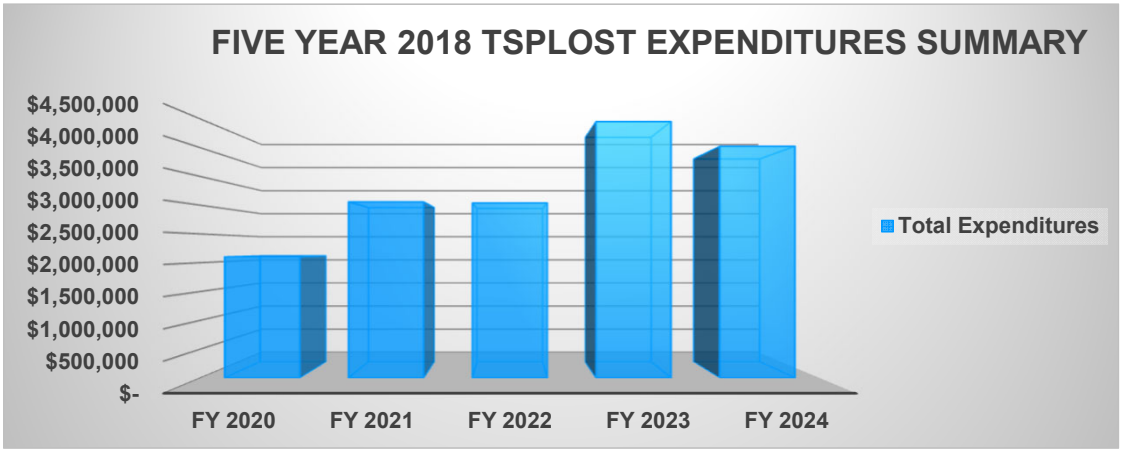
This fund is used to account for the receipts and disbursements of the City's portion of the 2018 1% Transportation Special Purpose Local Option Sales Tax. The Transportation Investment Act was enacted to improve a deteriorating transportation network in Georgia, which is important for economic growth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

On May 22, 2018, the voters of Bulloch County approved a referendum measure to impose this sales tax for transportation. The TSPLOST became effective October 1, 2018. Since there is a two-month delay in receiving the new funds, receipt of the proceeds began in March, 2019. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum. Projects will include street resurfacing, bike/pedestrian improvements, intersection improvements and a transit system.

This is an additional tax which must be used for transportation and will free up other revenue sources, such as the Special Purpose Local Option Sales Tax for other kinds of projects. This means that the sales tax rate in Bulloch County will be at 8% - 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, 1% SPLOST for the County and four cities and this 1% for the 2018 Transportation SPLOST.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Capital Outlay	$ 2,102,171	$ 2,102,171	$ 3,039,708	$ 4,455,000	$ 4,025,000	-9.65%
Total Expenditures	$ 2,102,171	$ 3,058,883	$ 3,039,708	$ 4,455,000	$ 4,025,000	-9.65%



FUND 324 - 2018 TSPLOST FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	REVENUES:			
3343101	LMIG Grant GDOT Traffic Projects	$ 324,747	$ -	$ 300,000
3343206	Payment from GSU	$ 170,300	$ -	$ -
3370002	T-SPLOST Revenue	$ 6,508,441	$ 4,128,000	$ 1,032,000
3610001	Interest	$ 10,542	$ 1,200	$ 300,000
	Appropriated Fund Balance	$ -	$ 325,800	$ 2,393,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 7,014,030**	**$ 4,455,000**	**$ 4,025,000**
	EXPENDITURES:			
	INFRASTRUCTURE			
4220-5415614	ENG-92 West Main Streetscape Improvements	$ -	$ -	$ 200,000
4220-5415504	ENG-96 Traffic Studies and Planning	$ -	$ -	$ 150,000
4220-5415606	ENG-114 Roadway Geometric Improvements	$ -	$ 255,000	$ -
4220-5410809	ENG-115a South Main Street (Blue Mile) Phase I	$ 1,659,590	$ -	$ -
4220-5410810	ENG-115b South Main Street (Blue Mile) Phase II	$ -	$ -	$ 285,000
4220-5414500	ENG-122 Sidewalk Projects	$ -	$ -	$ 625,000
4220-5414512	ENG-122c Hwy. 24 Side. - Hwy 80 to Packinghouse	$ 15,666	$ 775,000	$ -
4220-5414515	ENG-122f Edgewood Dr Sidewalk - Gentilly to Edgewood	$ 2,955	$ -	$ -
4220-5414516	ENG-122g Gentilly from E. Jones	$ 14,419	$ -	$ -
4220-5414517	ENG-122h E. Jones Sidewalk - S. Main to S. Zetterower	$ 66	$ 300,000	$ -
4220-5414518	ENG-122i N. College Sidewalk from Proctor to Hwy 80	$ -	$ 55,000	$ -
4220-5414528	ENG-122j N. Zetterower Sidewalk from Hill St. to Hwy 80	$ -	$ 70,000	$ -
4220-5414519	ENG-122k W. Main Sidewalk - Ivory St. to Foss St.	$ 10,016	$ 300,000	$ -
4220-5414529	ENG-122l S. College Sidewalk from W. Jones to W. Brannen	$ -	$ 50,000	$ -
4220-5414523	ENG-122n E. Grady Sidewalk from S. Main to Mulberry	$ 110	$ 55,000	$ -
4220-5414521	ENG-122o Bulloch St Sidewalk - S. Main to S. College	$ 9,703	$ -	$ -
4220-5414524	ENG-122p Brannen Sidewalk from Gentilly Drive to Clairborn	$ 5,048	$ -	$ -
4220-5415805	ENG-123 Intersection Improvements	$ 173	$ -	$ 100,000
4220-5415801	ENG-123c W. Main/Johnson/MLK Dr. Improvements	$ -	$ 100,000	$ -
4220-5415806	ENG-123d S. Zetterower @ Stillwell St	$ 261,167	$ -	$ -
4220-5425825	ENG-123g New Traffic Signals	$ -	$ 150,000	$ -
4220-5415615	ENG-124 Roadway Improvements	$ -	$ -	$ 100,000
4220-5415824	ENG-124e Max Lockwood Drive Improvements	$ -	$ 300,000	$ -
4220-5414607	ENG-125 Striping & Signage Imp.	$ 45,750	$ 75,000	$ 125,000
4220-5415410	ENG-127 Traffic Calming & Pedestrian Crossings	$ -	$ 100,000	$ -
4220-5414703	ENG-128 Resurf. & Road Rehabilitation	$ 968,436	$ 1,000,000	$ 1,300,000
4220-5414530	ENG-130 New Roads and Roadway Extensions	$ -	$ 300,000	$ -
4220-5212011	ENG-134b Imp. of Limited Transit System	$ 1,992	$ 150,000	$ 300,000
4220-5415613	ENG-136 Subdivision Incentive Program	$ -	$ 175,000	$ -
4220-5415312	ENG-137 Roadway Improvements	$ -	$ 150,000	$ 150,000
4220-5414509	STS-31 Sidewalk Repairs	$ 2,453	$ 20,000	$ 100,000
	OTHER EQUIPMENT			
4200-5425710	STS-121-R Message Boards	$ 40,000	$ 40,000	$ 40,000
4200-5422220	STS-122-R Skid Steer with Attachments	$ -	$ -	$ 200,000
1575-5222100	ENG-139 Traffic Signals Maintenance	$ 2,164	$ 35,000	$ 350,000
	TOTAL EXPENDITURES	**$ 3,039,708**	**$ 4,455,000**	**$ 4,025,000**

TAB 21

325 2019 SPLOST

FUND - 325 - 2019 SPLOST

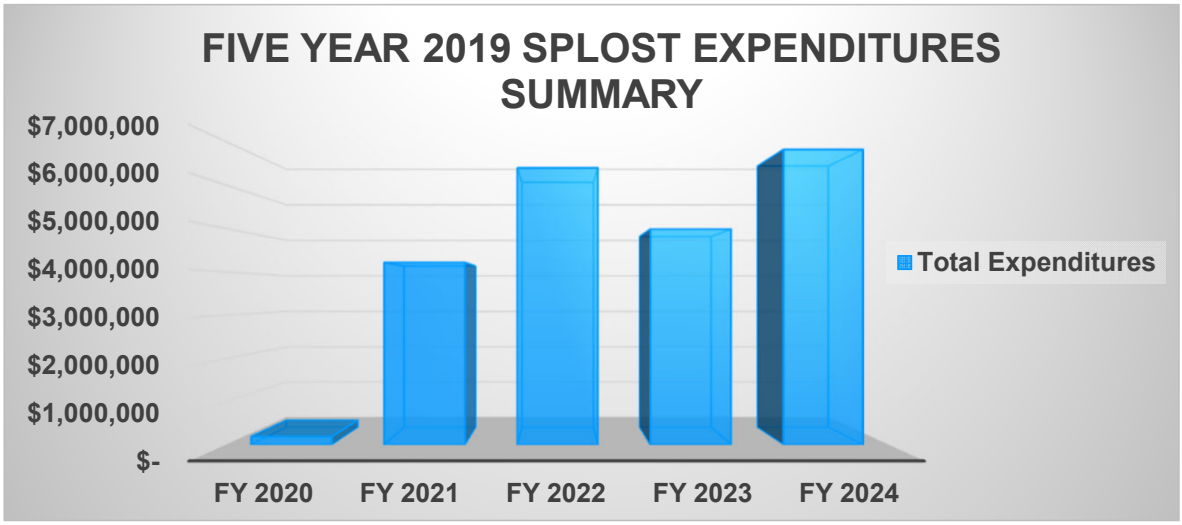
This fund is used to account for the receipts and disbursements of the City's portion of the 2019 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers. The SPLOST renewal will help fund City projects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

On November 6, 2018, the voters of Bulloch County approved a referendum measure to continue imposing this tax for a period of six years after the 2013 SPLOST will end at the end of September 2019. Since there is a two-month delay in receiving the new funds, receipt of the proceeds should begin in March, 2020. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

This is not an additional tax, but an extension for six years of the 2013 SPLOST. This means that the sales tax rate in Bulloch County will be at 8% - 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, 1% for the 2018 Transportation SPLOST and this 1% SPLOST for the County and four cities.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Capital Outlay	$ 189,617	$ 4,214,848	$ 3,583,003	$ 4,560,000	$ 4,789,340	5.03%
Other Financing Issues	$ -	$ -	$ 2,803,052	$ 420,000	$ 2,018,030	380.48%
Total Expenditures	$ 189,617	$ 4,214,848	$ 6,386,055	$ 4,980,000	$ 6,807,370	36.69%



FUND 325 - 2019 SPLOST FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	REVENUES:			
3310002	Intergov'l Rev. Bulloch	$ 400,000	$ 200,000	$ 200,000
3371011	Proceeds for Police	$ 824,700	$ 408,270	$ 754,768
3371012	Proceeds for Fire	$ 1,109,605	$ 551,460	$ 1,015,515
3371100	Proceeds for SWD Air Rights/Equipment	$ 1,966,668	$ 1,966,668	$ 1,966,670
3371104	Proceeds for Public Works Projects	$ 210,627	$ 104,165	$ 192,766
3371105	Proceeds for Greenspace Projects	$ 369,360	$ 183,330	$ 338,040
3371200	Proceeds for City Structures	$ 386,149	$ 191,665	$ 353,405
3371201	Proceeds for Cultural Facilities	$ 90,559	$ 45,000	$ 82,880
3371300	Proceeds for Economic Development	$ 335,782	$ 166,665	$ 307,309
3371500	Proceeds for Water and Sewer Projects	$ 1,286,654	$ 638,330	$ 1,177,551
3371600	Proceeds for Natural Gas Projects	$ 335,782	$ 166,665	$ 307,309
3371700	Proceeds for Solid Waste Projects	$ 83,945	$ 41,665	$ 76,827
3371800	Proceeds for Information Technology	$ 54,437	$ 26,665	$ 49,821
3610001	Interest Income	$ 10,241	$ -	$ 400,000
	TOTAL REVENUES	**$ 7,464,509**	**$ 4,690,548**	**$ 7,222,861**
	EXPENDITURES:			
	BUILDINGS			
3500-5413311	FD-69 FD Facility Upgrades	$ -	$ 150,000	$ 200,000
1565-5413310	GBD-3 Renovations of Admin Facilities	$ 37,000	$ 800,000	$ -
1565-5413308	GBD-4 Renovations to Cultural Facilities	$ 5,000	$ -	$ -
1565-5413309	GBD-2 Rehabilitation of Cultural Facilities	$ -	$ 125,000	$ -
4530-5413312	SWD-22 Expansion & Renov. of Transfer Station	$ -	$ 1,250,000	$ -
3500-5410725	FD-85 Fire Station	$ -	$ 400,000	$ -
	INFRASTRUCTURE			
4220-5410315	ENG-135 Citywide Trails, Parks & Greenspaces	$ 1,294,567	$ -	$ -
4330-5415400	WWD-14 Water and Sewer Rehab Projects	$ -	$ 800,000	$ 800,000
4700-5415602	NGD-11 Gas System Expansion	$ -	$ 150,000	$ 150,000
4700-5415650	NGD-71 Gateway Phase II Utility Improvements	$ -	$ -	$ 200,000
4700-5415651	NGD-100 Northpoint Warehouse Complex	$ -	$ -	$ 940,000
4330-5415508	WWD-196 Water Main on S&S RR Bed and Burkhalter	$ -	$ -	$ 1,550,000
	EQUIPMENT			
1535-5422601	CS-4 Servers	$ -	$ -	$ 18,000
3223-5422105	PD-1 Police Vehicles and Conversion	$ 770,607	$ 408,000	$ 741,305
3500-5422508	FD-50 Inspector Pickup Trucks	$ -	$ -	$ 50,000
3200-5422207	PD-40 SPD UPS Replacement	$ -	$ -	$ 25,035
3500-5425003	FD-71 SCBA Replacement and Purchase	$ -	$ 45,000	$ -
3500-5425730	FD-73-R Engine Replacement	$ 1,342,210	$ -	$ -
3500.5425110	FD-81 SCBA Bottle Replacement Purchase	$ 34,870	$ -	$ -
3500-5422600	FD-82 Rescue/Extrication Tools Replacement	$ 19,682	$ 50,000	$ -
6200-5422220	PRK-34 Mini Skid Steer with Attachments	$ 39,431	$ -	$ -
6200-5425860	PRK-35 High Body Hydraulic Dump Trailer	$ -	$ 17,000	$ -
4200-5425815	STS-112 Dozer Replacement	$ -	$ 250,000	$ -
4400-5425510	WWD-37 Generators for Sewage Pump	$ -	$ 115,000	$ 115,000
4200-5425813	STS-111 Tractor Replacement	$ 39,636	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 3,583,003	$ 4,560,000	$ 4,789,340
	OTHER FINANCING USES			
6200-5810001	URA 2021 Revenue Bond Payment	$ 350,000	$ 420,000	$ 365,000
6200-5821001	Bond Interest Expense	$ 67,252	$ -	$ 53,030
9000-6110200	Transfer to W/S	$ 993,272	$ -	$ -
9000-6110400	Transfer to Solid Waste Disposal Fund	$ 1,392,528	$ -	$ 1,600,000
	TOTAL OTHER FINANCING ISSUES	$ 2,803,052	$ 420,000	$ 2,018,030
	TOTAL EXPENDITURES	**$ 6,386,055**	**$ 4,980,000**	**$ 6,807,370**

TAB 22

326 2023 TSPLOST

FUND - 326 - 2023 TSPLOST

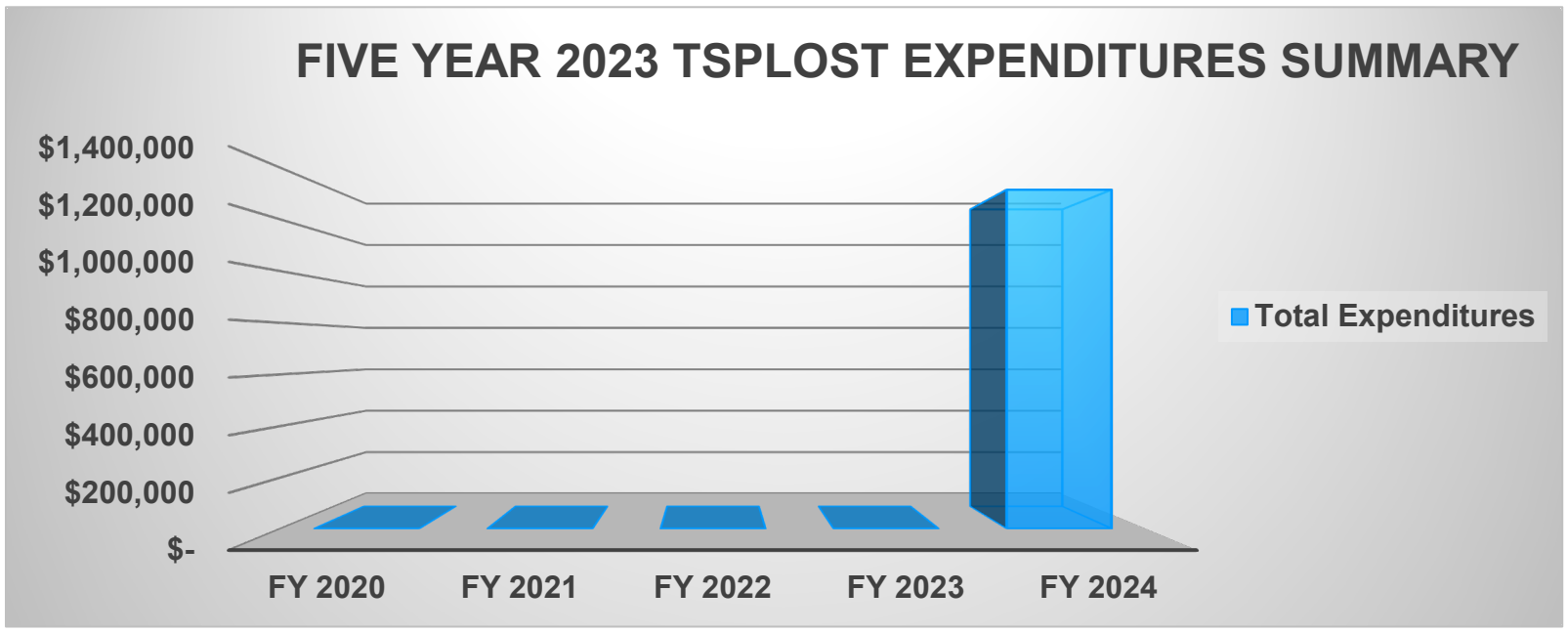
This fund is used to account for the receipts and disbursements of the City's portion of the 2023 1% Transportation Special Purpose Local Option Sales Tax. The Transportation Investment Act was enacted to improve a deteriorating transportation network in Georgia, which is important for economic growth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

In the November election, the voters of Bulloch County approved a referendum measure to impose this sales tax for transportation. This 2023 TSPLOST shall begin collections upon expiraton of the 2018 TSPLOST, which became effective October 1, 2018. Since there is a two-month delay in receiving the new funds, receipt of the proceeds began in March, 2019. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum. Projects will include street resurfacing, bike/pedestrian improvements, intersection improvements and a transit system.

This is an additional tax which must be used for transportation and will free up other revenue sources, such as the Special Purpose Local Option Sales Tax for other kinds of projects. This means that the sales tax rate in Bulloch County will be at 8% - 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Board of Education, 1% Educational SPLOST for the Board of Education, 1% SPLOST for the County and four cities and this 1% for the 2023 Transportation SPLOST.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Capital Outlay	$ -	$ -	$ -	$ -	$ 1,315,000	0.00%
Total Expenditures	$ -	$ -	$ -	$ -	$ 1,315,000	0.00%



FUND 326 - 2023 TSPLOST FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	REVENUES:			
326.3370002	T-SPLOST Revenue	$ -	$ -	$ 4,644,000
326.3343101	LMIG	$ -	$ -	$ 1,250,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ 5,894,000**
	EXPENDITURES:			
	INFRASTRUCTURE			
4220.5415805	ENG-123 Intersection Improvements	$ -	$ -	$ 850,000
4220.5415410	ENG-127 Traffic Calming & Pedestrian Crossings	$ -	$ -	$ 100,000
4220.5414710	ENG-129 Anderson Street Paving	$ -	$ -	$ 65,000
1575.5413316	ENG-141 Whitesville Community Park CDBG Project	$ -	$ -	$ 300,000
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 1,315,000**

TAB 23

341 CDBG-EIP Grant

FUND - 341 - CDBG-EIP GRANT **DEPT - 4400 - WATER/SEWER**

The Employment Incentive Program (EIP) is a financing program that may be used in conjunction with traditional private financing for economic development projects resulting in employment of low and moderate income persons. The City was awarded a CDBG-EIP (Employment Incentive Program) grant in the amount of $750,000 for the construction of water and sewer improvements needed to serve Aspen Aerogels expansion. Aspen Aerogels is located in the Bruce Yawn Commerce Park within the unincorporated Bulloch County. The proposed project will have a private capital investment of at least $ 325,344,500 and create 250 new, full-time jobs within twenty-four months.

FUND 341 - CDBG-EIP FUND **DEPT - 4400 -WATER/SEWER**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3343107	Proceeds from DCA-CDBG	$ -	$ -	$ 750,000
	TOTAL OPERATING REVENUES	**$ -**	**$ -**	**$ 750,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ -	$ -	$ 64,440
5212007	General Administration	$ -	$ -	$ 45,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ -	**$ 109,440**
54	CAPITAL OUTLAY			
5415503	Construction	$ -	$ -	$ 640,560
	TOTAL CAPITAL OUTLAY	$ -	$ -	**$ 640,560**
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 750,000**

TAB 24

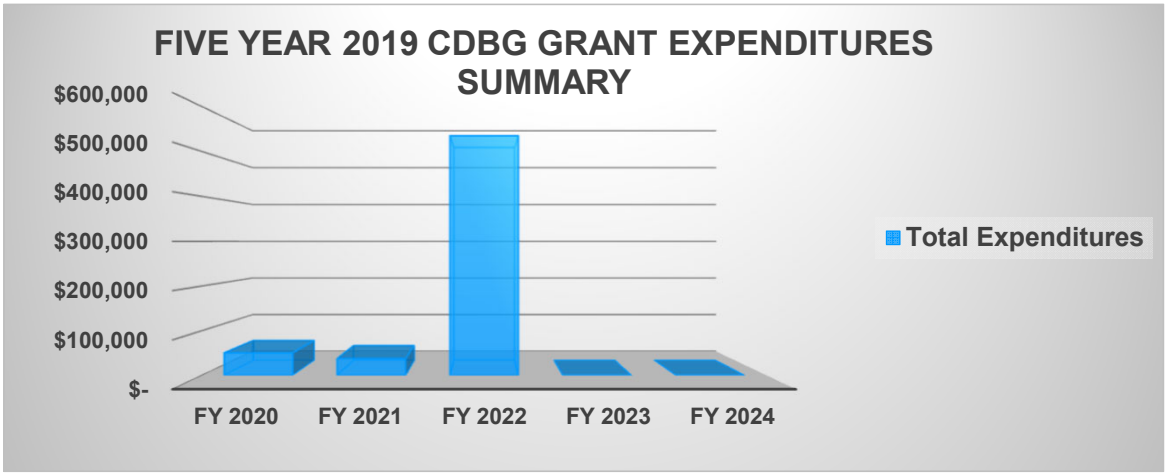
343 2019 CDBG

FUND - 343 - 2019 CDBG GRANT **DEPT - 4250 - STORM DRAINAGE**

The Community Development Block Grant program provides funding for projects that benefit low-to-moderate income neighborhoods. The City was awarded a 2019 CDBG grant in the amount of $750,000 for improvements to James Street, Floyd Street, Roundtree Street and Carver Street. In combination with the local match and supplemental funds from City utility enterprises the project will provide improvements to water infrastructure, sewer infrastructure, natural gas infrastructure, roadways and drainage and flood control. This project is a continuation of the 2016 CDBG project that performed similar improvements to nearby Kent Street, Lovett Street, and Bryant Street.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ 50,257	$ 37,243	$ -	$ -	$ -	0.00%
Capital Outlay	$ -	$ -	$ 535,283	$ -	$ -	0.00%
Other Financing Uses	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 50,257	$ 37,243	$ 535,283	$ -	$ -	0.00%



FUND 343 - 2019 CDBG FUND **DEPT - 4250 - STORM DRAINAGE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3343107	Proceeds from DCA-CDBG	$ 535,283	$ -	$ -
	TOTAL OPERATING REVENUES	**$ 535,283**	**$ -**	**$ -**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ -	$ -	$ -
5212007	General Administration	$ -	$ -	$ -
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ -	**$ -**
54	CAPITAL OUTLAY			
5415503	Construction - Streets	$ 47,684	$ -	$ -
5415503	Construction - Storm/Drain	$ 487,599	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 535,283	$ -	**$ -**
	TOTAL EXPENDITURES	**$ 535,283**	**$ -**	**$ -**

TAB 25

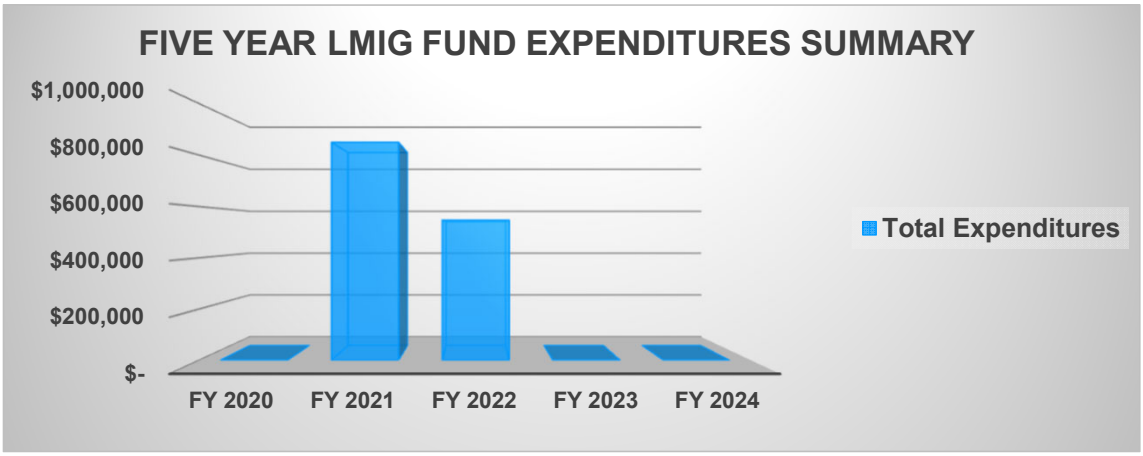
344 LMIG Akins Blvd

FUND - 344 - LMIG FUND - AKINS BLVD **DEPT - 4220 - ROADWAYS/WALKWAYS**

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Capital Outlay	$ -	$ 849,790	$ 547,167	$ -	$ -	0.00%
Total Expenditures	$ -	$ 849,790	$ 547,167	$ -	$ -	0.00%



FUND 344 - LMIG - AKINS BOULEVARD **DEPT - 4220 - ROADWAYS/WALKWAYS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING EXPENSES:			
54	**CAPITAL OUTLAY:**			
5418805	ENG-138 Akins Blvd	$ 547,167	$ -	$ -
	TOTAL OPERATING EXPENSES	$ 547,167	$ -	$ -
	TOTAL EXPENDITURES:	**$ 547,167**	**$ -**	**$ -**

TAB 26

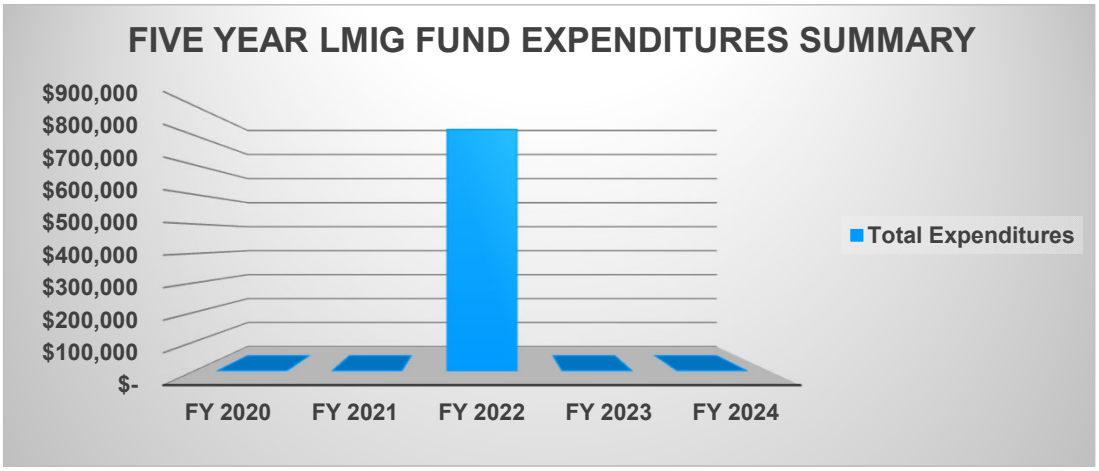
345 LMIG South Main

FUND - 345 - LMIG FUND - SOUTH MAIN STREET **DEPT - 4220 - ROADWAYS/WALKWAYS**

The Local Maintenance Improvement Grant is a Georgia Department of Transportation program that provides funds to local governments to perform roadway development and improvements. The City received an LMIG to make improvements on South Main Street.

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Capital Outlay	$ -	$ -	$ 819,729	$ -	$ -	0.00%
Total Expenditures	$ -	$ -	$ 819,729	$ -	$ -	0.00%



FUND 345 - LMIG - SOUTH MAIN STREET **DEPT - 4220 - ROADWAYS/WALKWAYS**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3343107	GDOT Grants Traffic Projects	$ 1,193,000	$ -	$ -
	TOTAL OPERATING REVENUES	**$ 1,193,000**	**$ -**	**$ -**
54	**CAPITAL OUTLAY:**			
5410809	ENG-115 A S Main Street Phase 1	$ 819,729	$ -	$ -
	TOTAL OPERATING EXPENSES	$ 819,729	$ -	$ -
	TOTAL EXPENDITURES:	**$ 819,729**	**$ -**	**$ -**

TAB 27

350 Capital Improvements Program Fund

FUND - 350 - CAPITAL IMPROVEMENTS PROGRAM FUND

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

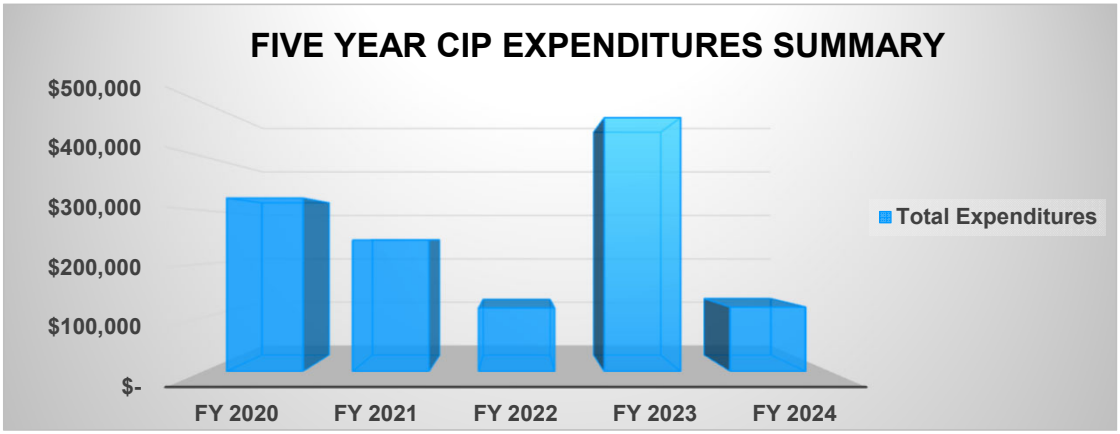
Funding is provided by a transfer from the General Fund, federal and state grants, and the Georgia Municipal Association (GMA) lease pool loans. Projects funded here should cost at least $15,000 and have a useful life of at least two years. Some may have a smaller dollar amount when they are a carryover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

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

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

EXPENDITURES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Capital Outlay	$ 322,573	$ 244,707	$ 118,213	$ 471,500	$ 120,000	-74.55%
Total Expenditures	$ 322,573	$ 244,707	$ 118,213	$ 471,500	$ 120,000	-74.55%



FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	REVENUES:			
33-39	**OTHER FINANCING SOURCES:**			
3912001	Operating transfers from General Fund	$ 60,500	$ 136,500	$ -
3939001	Loan from GMA Lease Pool Fund	$ 64,940	$ 229,000	$ 120,000
	Appropriated Fund Balance	$ -	$ 106,000	$ -
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 125,440**	**$ 471,500**	**$ 120,000**
	EXPENDITURES:			
	CAPITAL OUTLAY			
	Site Improvements			
6200-5410316	ENG-142 Art Park	$ 27,929	$ -	$ -
1565-5413207	Emergency Operations Center	$ -	$ 150,000	$ -
	Vehicles (and motorized equipment)			
1575-5422108	ENG-5 Utility Vehicle	$ 24,774	$ -	$ -
1565-5425816	GBD-7 New Vehicle	$ -	$ 30,000	$ -
3200-5422105	PD-36 New Vehicles - New Sworn Positions	$ -	$ 136,500	$ -
4200-5422207	PW-ST-64 Replace Mower	$ 12,456	$ -	$ -
4200-5422401	ENG-STS-74 Work Truck Replacement	$ -	$ -	$ 60,000
4200-5422402	PW-ST- 80 Replace Existing Truck	$ -	$ 50,000	$ -
6200-5422002	PRK-11 Replacement Truck	$ 40,166	$ -	$ -
6200-5422106	PW-PT-1 Replace PKS Mower	$ 12,888	$ -	$ -
6200-5422303	PRK-4 Replacement Crewcab Work Truck	$ -	$ -	$ 60,000
6200-5422310	PRK-36 Replace Dump Bed Truck	$ -	$ 75,000	$ -
7400-5422401	PLG-R Replace Vehicle	$ -	$ 30,000	$ -
	TOTAL CAPITAL OUTLAY EXPENDITURES	**$ 118,213**	**$ 471,500**	**$ 120,000**

TAB 28

505 Water and Sewer Fund

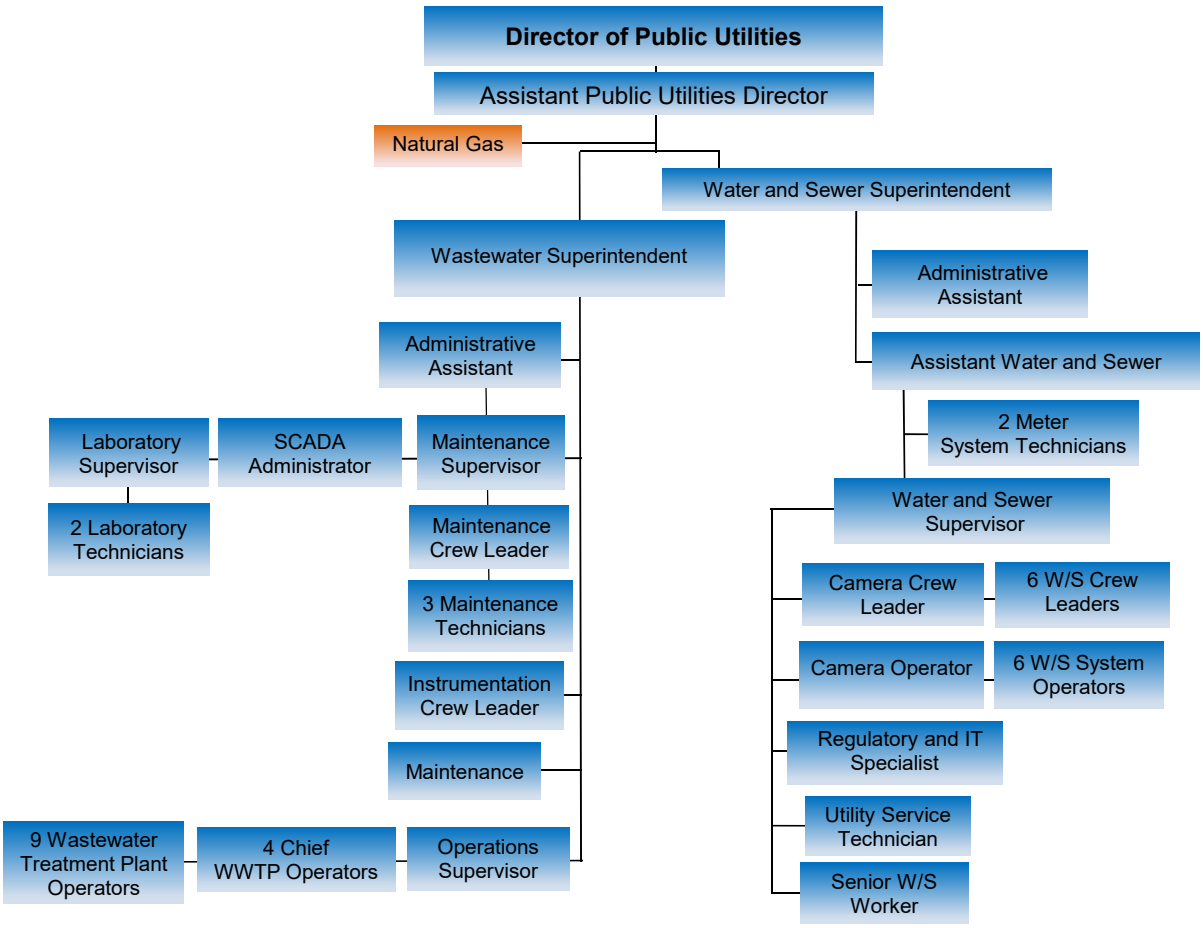
FUND - 505 - WATER/SEWER FUND **DEPT - 4335, 4400, 4440**

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

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

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

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



Full-Time Employees by Fiscal Year
FY 2020: 51.16 FY 2021: 51.16 FY 2022: 51.16 FY 2023: 51.16 FY 2024: 51.82

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Continue to provide safe drinking water to our customers with minimal disruption of service.	Complete Water Audit	Ongoing
2. Continue to reduce the amount of infiltration and inflow into the Wastewater Collection System.	Lined 8000' of 8" Sewer	Continue Sewer Lining
3. Continue to expand the Water Distribution and Wastewater Collection System into undeveloped area's, as determined by Mayor and Council.	Fern Hill Farms Subdivision Under Construction	Install New Well at Bruce Yawn Park
4. Continue to collect and properly treat all wastewater entering the Wastewater Collection System to ensure regulatory compliance with EPD.	Install New Pumps and Blowers	Fat - Oil - Greese Pilot Program
5. Continue to ensure Industrial Pre-treatment compliance by all Industries.	Conduct Monthly Reporting	Ongoing
6. Continue to provide quality Reclaimed Water to Georgia Southern University, as well as extending the system to other users.	Ongoing	Ongoing
7. Ensure that all applicable Water/Sewer and Wastewater personnel obtain the state licenses required for their positions.	Ongoing	Ongoing
8. Continue to improve the departments capacity to provide Quality Customer Service.	Expand Electronic Work Order Program	Ongoing
9. Continue to monitor the condition of the older Wastewater Treatment Plant equipment and schedule for needed up-grades or replacement of the equipment that has reached it's life expectancy.	WWTP Install New Blowers	WWTP Install New Pumps
10. Continue to provide the necessary training for all Water and Wastewater personnel.	Ongoing	Ongoing
FY 2024		
1. Rehabilitate approximately 13,000' of 8" and 10" sewer.	Under Design	Complete
2. Extend Water Sewer to Fern Hill Farms Subdivision.	Ongoing	Complete
3. Install Sewer Main in Foxlake Subdivision.	Complete	Complete
4. Continued I & I Study of Collection System.	Under Design	Ongoing

OBJECTIVES FOR FISCAL YEAR 2024

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

PERFORMANCE MEASURES

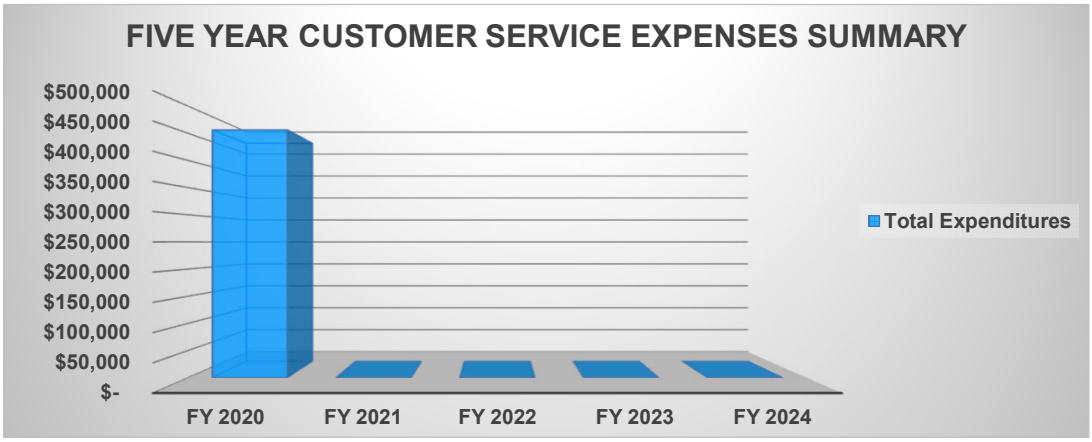
WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Dollar amount of fixed assets at FY end	$51,207,775	$49,708,437	$48,806,004	$51,536,514	$61,994,000
Long-term debt outstanding at FY end	$10,990,000	$10,132,000	$9,254,000	$9,233,000	$8,355,000
Long-term debt outstanding as % of fixed assets at FY	21%	20%	19%	18%	13%
Long-term debt outstanding per capita at FY end	$385	$355	$324	$324	$293
Water & Wastewater Annual Debt Service Payments	$3,075,246	$1,093,148	$1,094,825	$1,097,035	$1,100,797
Net Income for FY	$1,251,415	$3,074,596	$5,234,963	$2,082,381	$7,410,774
Ratio of Water & Wastewater System Net Income to Net Income to Annual Debt Service Payments (P & P)	40.7%	281.3%	478.2%	189.8%	673.2%
Number of FTE employees	58.16	51.16	51.16	51.16	51.16
Net Income (Loss) per FTE employee	$21,517	$60,098	$102,325	$40,703	$144,855
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Gallons of water pumped from wells	1,199,287,000	1,190,585,000	1,363,069,000	1,417,069,000	1,471,069,000
Gallons of water billed	1,113,913,000	1,095,338,000	1,236,581,000	1,290,591,000	1,344,581,000
Percentage of treated water lost to leakage, fire protection and other sources.	7.1%	8.0%	9.3%	9.0%	8.0%
Gallons of sewage treated and discharged from WWTP	1,920,980,000	1,480,650,000	1,510,230,000	1,564,230,000	1,618,230,000
Gallons of sewage billed	1,068,164,000	829,164,000	1,078,093,000	1,132,093,000	1,186,093,000
Percentage of treated sewage from infiltration & inflow	45%	44%	29%	29%	29%
Number of operational water wells	6	6	6	6	7
Average Gallons per Day (GPD) of water pumped	3,285,718	3,345,000	3,734,000	3,882,380	4,030,326
Percentage of Permitted Average GPD actually used	56%	57%	64%	70%	80%
Peak GPD of water pumped	5,165,000	4,550,000	5,437,000	5,700,000	5,900,000
Number of operational sewage lift stations	26	27	28	29	29
Average GPD of sewage treated & discharged from WWTP	5,260,000	4,060,000	4,140,000	4,285,561	4,433,506
Average GPD of sewage discharged permitted by NPDES permit	10,000,000	10,000,000	1,000,000	10,000,000	10,000,000
Percentage of Permitted Average GPD actually used	53%	41%	41%	43%	45%
Number of water leaks repaired	301	307	287	300	300
Number of sewage spills requiring EPD notification	0	0	0	0	0
Number of NPDES Permit violations per EPD	0	0	0	0	0
* Number of residential water customers	10,805	10,850	10,944	11,444	11,888
* Number of residential sewer customers	10,192	10,240	10,657	11,157	11,657
* Number of commercial/industrial water customers	1446	1448	1472	1525	1600
* Number of commercial/industrial sewer customers	1144	1146	1169	1222	1675
* Government agency water customers	703	704	548	550	550
* Government agency sewer customers	564	565	414	418	418
* Irrigation customers	610	612	636	686	730
* Fire system customers	236	237	243	263	283
** Multi-meter customers	207	207	207	207	207
*** Average GPD allowed by EPD withdrawal permit	5,875,000	5,875,000	5,875,000	5,875,000	5,875,000

* Actual accounts based on Feb. of FY to be representative of college students.

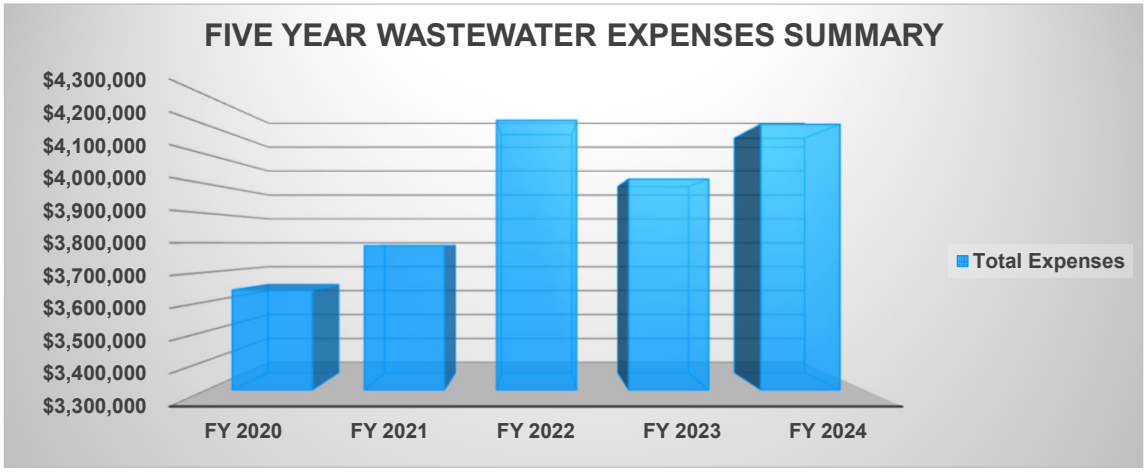
** FY Actual units supplied by multi-meter accounts= 2878 units

*** Current water withdrawal permit 7.345 monthly average 5.875 annual average

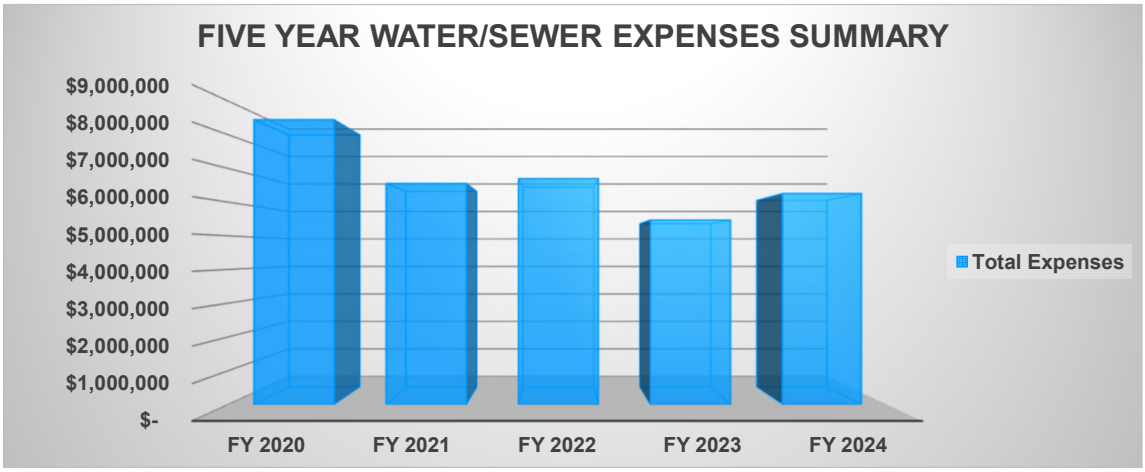
EXPENSES SUMMARY CUSTOMER SERVICE						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 233,491	Moved to General Fund	Moved to General Fund	Moved to General Fund	Moved to General Fund	0
Purchase/Contract Services	$ 106,995					0
Supplies	$ 4,691					0
Capital Outlay (Minor)	$ 3,102					0
Interfund Dept. Charges	$ 106,612					0
Other Costs	$ 1,224					0
Total Expenses	$ 456,115	$ -	$ -	$ -	$ -	0.00%



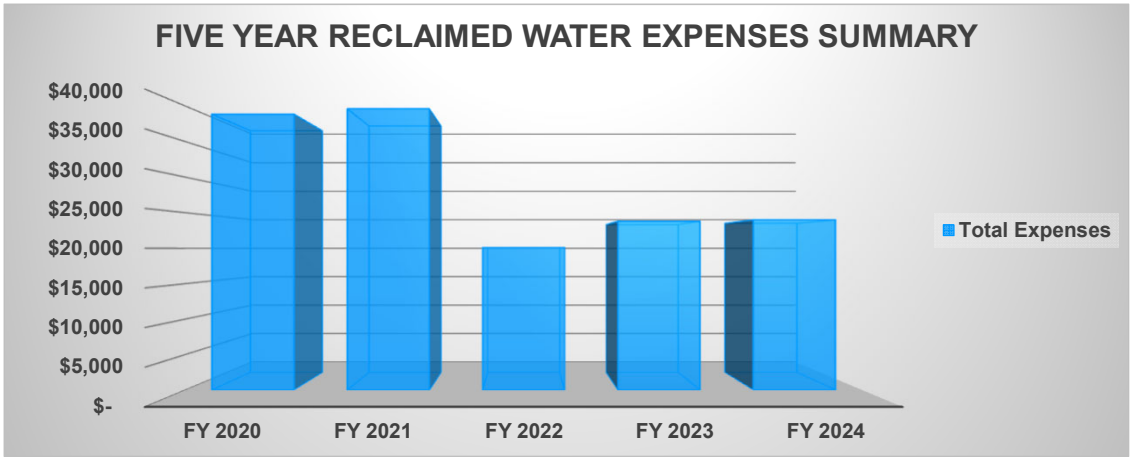
EXPENSES SUMMARY WASTEWATER DEPARTMENT						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 1,171,650	$ 1,303,835	$ 1,385,347	$ 1,610,185	$ 1,735,661	7.79%
Purchase/Contract Services	$ 328,145	$ 348,150	$ 415,885	$ 425,710	$ 472,435	10.98%
Supplies	$ 660,157	$ 573,842	$ 667,708	$ 603,660	$ 624,410	3.44%
Capital Outlay (Minor)	$ 15,183	$ 3,643	$ 1,942	$ 9,160	$ 6,000	-34.50%
Interfund Dept. Charges	$ 639,364	$ 795,249	$ 877,385	$ 992,155	$ 988,681	-0.35%
Depreciation	$ 549,133	$ 537,288	$ 456,007	$ -	$ -	0.00%
Other Costs	$ 276,053	$ 227,874	$ 411,283	$ 375,230	$ 375,000	-0.06%
Total Expenses	$ 3,639,685	$ 3,789,881	$ 4,215,557	$ 4,016,100	$ 4,202,187	4.63%



EXPENSES SUMMARY WATER/SEWER DEPARTMENT						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 2,455,913	$ 997,205	$ 920,432	$ 1,285,555	$ 1,405,555	9.33%
Purchase/Contract Services	$ 567,552	$ 423,863	$ 516,426	$ 605,270	$ 942,285	55.68%
Supplies	$ 700,673	$ 674,986	$ 777,776	$ 815,705	$ 1,151,125	41.12%
Capital Outlay (Minor)	$ 11,392	$ 17,396	$ 9,253	$ 29,000	$ 32,500	12.07%
Interfund Dept. Charges	$ 786,844	$ 842,252	$ 985,772	$ 940,565	$ 995,145	5.80%
Depreciation	$ 1,554,999	$ 1,568,775	$ 1,552,870	$ -	$ -	0.00%
Other Costs	$ 47,212	$ 84,522	$ 33,671	$ 38,700	$ 36,900	-4.65%
Debt Services	$ 624,281	$ 218,002	$ 199,552	$ 185,460	$ 166,225	-10.37%
Non-Operating Expenses	$ 1,695,819	$ 1,727,536	$ 1,703,237	$ 1,569,422	$ 1,523,381	-2.93%
Total Expenses	$ 8,444,684	$ 6,554,537	$ 6,698,989	$ 5,469,677	$ 6,253,116	14.32%



EXPENSES SUMMARY RECLAIMED WATER						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 11,700	$ 11,700	$ 11,700	$ 11,700	$ 11,700	0.00%
Purchase/Contract Services	$ 251	$ 167	$ 139	$ 300	$ 500	66.67%
Supplies	$ 8,205	$ 9,054	$ 8,247	$ 11,800	$ 11,800	0.00%
Interfund Dept. Charges	$ -	$ -	$ -	$ -	$ -	0.00%
Depreciation	$ 18,692	$ 18,692	$ 18,692	$ -	$ -	0.00%
Total Expenses	$ 38,848	$ 39,613	$ 20,086	$ 23,800	$ 24,000	0.84%



FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
	Water			
	CHARGES FOR SERVICES			
33-34	*General government*			
3380000	Intergovernmental Revenue	$ -	$ -	$ -
3417000	Indirect Cost Allocation for Meter Reader	$ 52,905	$ 52,905	$ 52,905
	Sub-total: General Government	*$ 52,905*	*$ 52,905*	*$ 52,905*
3442100	*Water charges*			
3442101	Administrative Service Fees	$ 78,030	$ 80,000	$ 80,000
3442102	Inside Residential Water Charges	$ 3,114,260	$ 3,150,000	$ 3,336,000
3442103	Outside Residential Water Charges	$ 84,768	$ 114,000	$ 128,000
3442104	Inside Commercial Water Charge	$ 1,350,317	$ 1,300,000	$ 1,504,000
3442105	Outside Commercial Water Charge	$ 332,111	$ 290,000	$ 311,000
3442107	Outside Industrial Water Charge	$ 210,480	$ 195,000	$ 377,000
	Sub-total: Water Charges	*$ 5,169,966*	*$ 5,129,000*	*$ 5,736,000*
3442901	Water Tap Fees	$ 270,968	$ 200,000	$ 325,000
3442902	Late Payment Penalties and Interest	$ 75,772	$ 65,000	$ 65,000
3442903	Reconnection Fees	$ 246,863	$ 240,000	$ 240,000
3442907	Water Conn/Running inside	$ 250	$ -	$ 200
	Sub-total: Other Fees	*$ 593,853*	*$ 505,000*	*$ 630,200*
	TOTAL CHARGES FOR SERVICES	$ 5,816,724	$ 5,686,905	$ 6,419,105
	Sewer			
	CHARGES FOR SERVICES			
34	*Sewer charges*			
3442501	Inside Residential Sewer Charges	$ 2,852,498	$ 2,800,000	$ 3,175,000
3442502	Outside Residential Sewer Charges	$ 7,558	$ 8,000	$ 9,100
3445503	Inside Commercial Sewer Charges	$ 1,914,213	$ 1,750,000	$ 2,166,000
3445504	Outside Commercial Sewer Charges	$ 341,531	$ 270,000	$ 307,000
3442506	Outside Industrial Sewer Charges	$ 150,358	$ 210,000	$ 651,800
	Sub-total: Sewer Charges	*$ 5,266,158*	*$ 5,038,000*	*$ 6,308,900*
3442905	Sewer Tap Fees	$ 45,930	$ 40,000	$ 90,000
3442906	Late Payment Penalties and Interest	$ 75,915	$ 60,000	$ 60,000
	Sub-total: Other Fees	*$ 121,845*	*$ 100,000*	*$ 150,000*
	TOTAL CHARGES FOR SERVICES	$ 5,388,003	$ 5,138,000	$ 6,458,900
34	**Reclaimed Water**			
3442200	Reclaimed Water	$ 52,932	$ 52,300	$ 52,000
	TOTAL CHARGES FOR SERVICES	$ 52,932	$ 52,300	$ 52,000
	TOTAL OPERATING REVENUES	**$ 11,257,659**	**$ 10,877,205**	**$ 12,930,005**
		DEPT - 4335 - WASTE WATER TREATMENT PLANT		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,077,012	$ 1,268,000	$ 1,372,421
5113001	Overtime	$ 69,966	$ 75,000	$ 75,000
	Sub-total: Salaries and Wages	*$ 1,146,978*	*$ 1,343,000*	*$ 1,447,421*
5122001	Social Security (FICA) Contributions	$ 81,701	$ 95,510	$ 110,728
5124001	Retirement Contributions	$ 122,128	$ 134,425	$ 144,742
5127001	Workers Compensation	$ 31,365	$ 34,180	$ 29,970
5129002	Employee Drug Screening Tests	$ 375	$ 270	$ -
5129006	Vehicle Allowance	$ 2,800	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 238,369*	*$ 267,185*	*$ 288,240*
	TOTAL PERSONAL SERVICES	$ 1,385,347	$ 1,610,185	$ 1,735,661

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ -	$ 1,000	$ 1,000
5212002	Engineering Fees	$ 9,935	$ 10,000	$ 10,000
5213001	Computer Programming Fees	$ 2,290	$ 2,000	$ 2,000
	Sub-total: Prof- and Tech- Services	*$ 12,225*	*$ 13,000*	*$ 13,000*
5221001	Cleaning Services	$ 500	$ 1,500	$ 1,500
5222001	Rep. and Maint. (Equipment)	$ 33,668	$ 26,815	$ 30,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 8,964	$ 15,000	$ 10,000
5222003	Rep. and Maint. (Labor)	$ 26,739	$ 32,000	$ 30,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 56,003	$ 15,000	$ 20,000
5222005	Rep. and Maint. (Office Equipment)	$ 7,572	$ 7,600	$ 7,600
5222006	Rep. and Maint. (Other Equipment)	$ 72,847	$ 85,000	$ 110,000
5222103	Rep. and Maint. Computers	$ 38,545	$ 41,400	$ 42,170
5223200	Rentals	$ 3,666	$ 7,000	$ 7,000
	Sub-total: Property Services	*$ 248,504*	*$ 231,315*	*$ 258,270*
5231001	Insurance, Other than Benefits	$ 58,121	$ 61,030	$ 66,530
5232001	Communication Devices/Service	$ 39,329	$ 48,965	$ 64,085
5232006	Postage	$ 1,949	$ 2,700	$ 2,700
5233001	Advertising	$ 188	$ 1,000	$ 500
5234001	Printing and Binding	$ -	$ 100	$ 100
5235001	Travel	$ 4,609	$ 6,500	$ 6,500
5236001	Dues and Fees	$ 569	$ 1,500	$ 750
5237001	Education and Training	$ 6,182	$ 6,600	$ 7,000
5238001	Licenses	$ 947	$ 5,000	$ 5,000
5238501	Contract Labor	$ 31,229	$ 30,000	$ 30,000
5239004	Laboratory Services	$ 12,033	$ 18,000	$ 18,000
	Sub-total: Other Purchased Services	*$ 155,156*	*$ 181,395*	*$ 201,165*
	TOTAL PURCHASED SERVICES	$ 415,885	$ 425,710	$ 472,435
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 16,454	$ 18,000	$ 23,000
5311002	Parts and Materials	$ 28,937	$ 22,000	$ 22,000
5311003	Chemicals	$ 126,508	$ 120,000	$ 130,000
5311005	Uniforms	$ 8,926	$ 13,000	$ 13,000
5311104	Laboratory Supplies	$ 13,588	$ 17,000	$ 17,000
5311105	Laboratory Reagents	$ 17,755	$ 17,000	$ 17,000
5312300	Electricity: WWTP	$ 403,138	$ 350,000	$ 350,000
5312303	Electricity: Sewage Pumps	$ -	$ -	$ -
5312700	Gasoline/Diesel/CNG	$ 34,665	$ 30,000	$ 35,000
5312800	Stormwater	$ 2,910	$ 2,910	$ 2,910
5313001	Provisions	$ 463	$ 750	$ 1,500
5314001	Books and Periodicals	$ 1,139	$ 1,000	$ 1,000
5316001	Small Tools and Equipment	$ 13,225	$ 12,000	$ 12,000
	TOTAL SUPPLIES	$ 667,708	$ 603,660	$ 624,410
54	CAPITAL OUTLAY (MINOR)			
5421001	Machinery	$ -	$ 4,500	$ 4,500
5423001	Furniture and Fixtures	$ 1,421	$ 2,495	$ 1,500
5424001	Computers	$ 521	$ -	$ -
5425001	Other Equipment	$ -	$ 2,165	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,942	$ 9,160	$ 6,000

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
55	INTERFUND/DEPT- CHARGES			
5510002	Indirect Cost Allocation - General Fund	$ 574,537	$ 655,935	$ 622,778
5510005	Indirect Cost Allocation for GIS	$ 9,515	$ 3,000	$ 4,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 20,485	$ 27,490
5524001	Self-funded Insurance (Medical)	$ 269,055	$ 284,360	$ 304,095
5524002	Life and Disability	$ 5,678	$ 6,965	$ 6,961
5524003	Wellness Program	$ 1,485	$ 5,160	$ 5,157
5524004	OPEB	$ 17,115	$ 16,250	$ 18,200
	TOTAL INTERFUND/INTERDEPT.	$ 877,385	$ 992,155	$ 988,681
56	DEPRECIATION			
5610001	Depreciation	$ 456,007	$ -	$ -
	TOTAL DEPRECIATION	$ 456,007	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 409,858	$ 375,000	$ 375,000
5734001	Miscellaneous Expenses	$ 35	$ 175	$ -
5741001	Collection Costs	$ 1,390	$ 55	$ -
	TOTAL OTHER COSTS	$ 411,283	$ 375,230	$ 375,000
	Sub-total Wastewater TP Operating Expenses	**$ 4,215,557**	**$ 4,016,100**	**$ 4,202,187**
		DEPT - 4400 - WATER/SEWER COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 820,624	$ 1,038,040	$ 1,136,649
5113001	Overtime	$ 38,676	$ 38,000	$ 38,000
	Sub-total: Salaries and Wages	*$ 859,300*	*$ 1,076,040*	*$ 1,174,649*
5122001	Social Security (FICA) Contributions	$ 59,913	$ 74,255	$ 89,861
5124001	Retirement Contributions	$ (23,669)	$ 108,170	$ 117,465
5127001	Workers Compensation	$ 21,743	$ 23,695	$ 20,780
5129002	Employee Drug Screening Tests	$ 345	$ 595	$ -
5129006	Vehicle Allowance	$ 2,800	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 61,132*	*$ 209,515*	*$ 230,906*
	TOTAL PERSONAL SERVICES	$ 920,432	$ 1,285,555	$ 1,405,555
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ -	$ 1,000	$ -
5212002	Engineering Fees	$ 19,669	$ 15,645	$ 26,000
5213001	Computer Programming Fees	$ 1,940	$ 63,140	$ -
5213002	Bond Paying Agent Fees	$ -	$ -	$ -
	Sub-total: Prof- and Tech- Services	*$ 21,609*	*$ 79,785*	*$ 26,000*
5221001	Cleaning Services	$ 2,840	$ 2,400	$ 2,400
5222001	Rep. and Maint. (Equipment)	$ 18,284	$ 10,000	$ 25,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 18,137	$ 17,000	$ 20,000
5222003	Rep. and Maint. (Labor)	$ 22,377	$ 28,000	$ 28,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 533	$ 3,000	$ 3,000
5222005	Rep. and Maint. (Office Equipment)	$ 1,781	$ 1,700	$ 1,700
5222006	Rep. and Maint. (Other Equipment)	$ 5,692	$ 5,000	$ 5,000
5222007	Rep. and Maint. (Wells)	$ 107,687	$ 80,000	$ 80,000
5222008	Rep. and Maint. (Pump Stations)	$ 42,731	$ 35,000	$ 35,000
5222009	Rep. and Maint. (Control Panel)	$ 649	$ 1,500	$ 1,500
5222102	Software Support	$ -	$ 1,000	$ 3,500
5222103	Rep. and Maint. Computers	$ 17,790	$ 24,260	$ 26,855
5223200	Rentals	$ 2,332	$ 3,000	$ 3,000

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	Sub-total: Property Services	*$ 240,833*	*$ 211,860*	*$ 234,955*
5231001	Insurance, Other than Benefits	$ 54,379	$ 57,100	$ 66,295
5232001	Communication Devices/Service	$ 40,530	$ 23,985	$ 21,485
5232006	Postage	$ 84	$ 500	$ 500
5233001	Advertising	$ -	$ 760	$ 750
5234001	Printing and Binding	$ 3,376	$ 3,500	$ 3,500
5235001	Travel	$ 4,983	$ 3,080	$ 3,000
5236001	Dues and Fees	$ 3,111	$ 9,000	$ 10,200
5237001	Education and Training	$ 4,737	$ 5,000	$ 5,000
5238001	Licenses	$ 1,250	$ 5,600	$ 5,600
5238501	Contract Labor/Services	$ 128,584	$ 100,000	$ 115,000
5239004	Laboratory Services	$ 12,200	$ 14,000	$ 14,000
5239005	Inspections - Tanks	$ 750	$ 91,100	$ 136,000
5239009	Sewer Lateral Replacement	$ -	$ -	$ 300,000
	Sub-total: Other Purchased Services	*$ 253,984*	*$ 313,625*	*$ 681,330*
	TOTAL PURCHASED SERVICES	$ 516,426	$ 605,270	$ 942,285
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 14,812	$ 12,000	$ 15,000
5311002	Parts and Materials	$ 239,767	$ 275,000	$ 605,000
5311003	Chemicals	$ 30,922	$ 50,000	$ 50,000
5311005	Uniforms	$ 6,455	$ 11,505	$ 10,250
5311602	Conservation Water Supply	$ -	$ -	$ 1,500
5312300	Electricity: Water and Gas Office	$ 10,807	$ 10,000	$ 10,000
5312303	Electricity: Sewage Pumps	$ 116,496	$ 115,000	$ 115,000
5312304	Electricity: Water Pumps	$ 297,527	$ 285,000	$ 285,000
5312700	Gasoline/Diesel/CNG	$ 52,575	$ 45,000	$ 47,000
5312800	Stormwater	$ 1,975	$ 1,975	$ 1,975
5313001	Provisions	$ 854	$ 1,225	$ 1,000
5314001	Books and Periodicals	$ 435	$ 300	$ 400
5316001	Small Tools and Equipment	$ 5,151	$ 8,700	$ 9,000
	TOTAL SUPPLIES	$ 777,776	$ 815,705	$ 1,151,125
54	CAPITAL OUTLAY (MINOR)			
5411500	Easements	$ 6,788	$ 10,000	$ 13,000
5421001	Machinery	$ -	$ 15,000	$ 15,000
5423001	Furniture and Fixtures	$ -	$ 500	$ 500
5424001	Computers	$ -	$ 1,500	$ 2,000
5425001	Other Equipment	$ 2,465	$ 2,000	$ 2,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 9,253	$ 29,000	$ 32,500
55	INTERFUND/DEPT- CHARGES			
5510002	Indirect Cost Allocation - General Fund	$ 552,006	$ 605,480	$ 674,676
5510005	Indirect Cost Allocation for GIS	$ 14,275	$ 4,500	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 12,015	$ 16,120
5524001	Self-funded Insurance (Medical)	$ 281,190	$ 292,655	$ 271,905
5524002	Life and Disability	$ 4,245	$ 5,270	$ 5,610
5524003	Wellness Program	$ 1,350	$ 4,395	$ 4,584
5524004	OPEB	$ 132,706	$ 16,250	$ 16,250
	TOTAL INTERFUND/INTERDEPT.	$ 985,772	$ 940,565	$ 995,145
56	DEPRECIATION			
5610001	Depreciation	$ 1,552,870	$ -	$ -
	TOTAL DEPRECIATION	$ 1,552,870	$ -	$ -

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 156	$ 200	$ 200
5734001	Miscellaneous Expenses	$ 67	$ 200	$ 400
5740001	Bad Debts	$ 31,859	$ 35,000	$ 33,000
5741001	Collection Costs	$ 1,589	$ 3,300	$ 3,300
5741003	Bank Charges	$ -	$ -	$ -
	TOTAL OTHER COSTS	$ 33,671	$ 38,700	$ 36,900
	Sub-total WT, Distribution and Sewer System Expense	**$ 4,796,200**	**$ 3,714,795**	**$ 4,563,510**
		DEPT - 4440 - RECLAIMED WATER		
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 11,700	$ 11,700	$ 11,700
	TOTAL PERSONAL SERVICES	$ 11,700	$ 11,700	$ 11,700
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ -	$ -	$ 500
5231001	Insurance, Other than Benefits	$ 139	$ 300	$ -
	TOTAL PURCHASED SERVICES	$ 139	$ 300	$ 500
53	SUPPLIES			
5311002	Parts and Materials	$ 1,517	$ 2,000	$ 2,000
5311003	Chemicals	$ 1,046	$ 2,950	$ 2,000
5312300	Electricity	$ 5,684	$ 6,850	$ 7,800
5312700	Gasoline/Diesel/CNG	$ -	$ -	$ -
	TOTAL SUPPLIES	$ 8,247	$ 11,800	$ 11,800
56	DEPRECIATION			
5610001	Depreciation	$ 18,692	$ -	$ -
	TOTAL DEPRECIATION	$ 18,692	$ -	$ -
	Sub-total Reclaimed Water	**$ 38,778**	**$ 23,800**	**$ 24,000**
	TOTAL OPERATING EXPENSES	**$ 9,050,535**	**$ 7,754,695**	**$ 8,789,697**
	NON-OPERATING REVENUES			
36	INVESTMENT INCOME			
3610000	Investment Income	$ 316	$ -	$ -
3610003	Interest Revenue - Leases	$ 57,049	$ -	$ -
3610011	Interest Income - Bonds	$ -	$ -	$ -
	TOTAL INVESTMENT INCOME	$ 57,365	$ -	$ -
38	MISCELLANEOUS REVENUE			
3810012	Rental Income-T-Mobile	$ 145,129	$ 120,945	$ 120,945
3810013	Rental Income-AT&T	$ 111,164	$ 97,250	$ 97,250
3810015	Rental Income-Verizon	$ 44,712	$ 41,830	$ 44,715
3890100	Miscellaneous Income	$ 33	$ -	$ -
3890300	Sale of Scrap	$ 886	$ -	$ -
3890500	WASA	$ -	$ -	$ -
3890501	ATC Fees	$ 87,187	$ 90,000	$ 90,000
	TOTAL MISCELLANEOUS	$ 389,111	$ 350,025	$ 352,910
39	OTHER FINANCING SOURCES			
3912005	Transfer in from 2013 SPLOST	$ 1,459,812	$ -	$ -
3912010	Transfer in from 2019 SPLOST	$ 993,272	$ -	$ 2,465,000
3912018	Transfer in from ARPA Fund	$ 3,819	$ -	$ 2,000,000

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
3922000	Sale of Assets	$ (320)	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 2,456,583	$ -	$ 4,465,000
	TOTAL NON-OPERATING REVENUE	**$ 2,903,059**	**$ 350,025**	**$ 4,817,910**
58	**NON-OPERATING EXPENSES**			
4400-5821001	Revenue Bonds Interest Expense	$ 212,127	$ 198,035	$ 178,800
4400-5821002	Premium Amortization	$ (12,575)	$ (12,575)	$ (12,575)
	Sub-total: Non-Operating Expenses	*$ 199,552*	*$ 185,460*	*$ 166,225*
9000-6110001	Transfer to General Fund	$ 802,052	$ 667,192	$ 631,151
9000-6110002	Transfer to Health Insurance Fund	$ 36,185	$ 37,230	$ 37,230
9000-6110300	Transfer to SFS Fund	$ 825,000	$ 825,000	$ 825,000
9000-6110500	Transfer to Central Service Fund	$ 40,000	$ 40,000	$ 30,000
	Sub-total: Transfers	*$ 1,703,237*	*$ 1,569,422*	*$ 1,523,381*
	TOTAL NON-OPERATING EXPENSES	**$ 1,902,789**	**$ 1,754,882**	**$ 1,689,606**

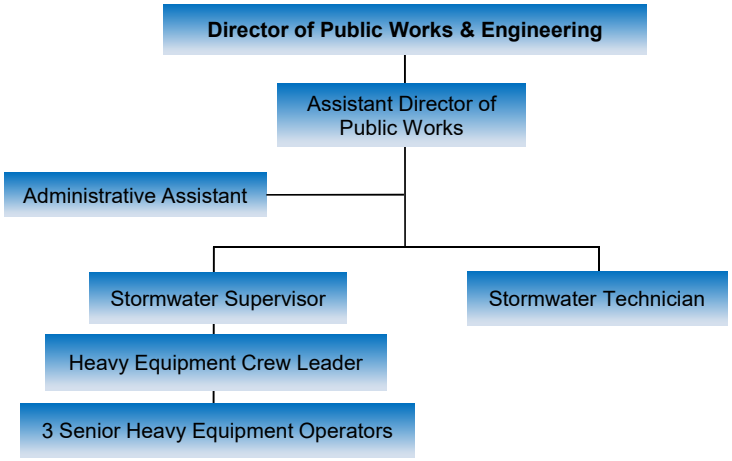


TAB 29

507 Stormwater Fund

FUND - 507 - STORMWATER FUND **DEPT - 4320 - STORMWATER**

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



Full-Time Employees by Fiscal Year
FY 2020: 7.5 FY 2021: 7.5 FY 2022: 6.5 FY 2023: 6.5 FY 2024: 6.5

STATEMENT OF SERVICE

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

The cost for this utility service is $5.00/equivalent residential unit (ERU). An ERU is 3200 sf of impervious area. Single family residential properties pay a flat $5.00 per month. All other properties pay a monthly fee specific to the amount of ERUs of impervious area. The division's operating budget is within the Stormwater Enterprise Fund. Capital projects are funded by Stormwater Fund revenues.

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Maintain the public drainage systems for compliance with standards and proper function.	Ongoing	Ongoing
2. Upgrade the culvert crossing across Johnson Street between Johnson Lane and Denmark Street. These culverts are undersized.	Ongoing	Complete
3. Complete the hydrology and hydrologic study of North Lake Basin.	Complete	Complete
FY 2024		
1. Replace a triple barrel culvert under Donnie Simmons Way. The existing culverts are separated and causing the roadway to fail.	Ongoing	Complete
2. Construct a automatic outfall control structure at the Lake Sal inlets to create flood storage during heavy rain events to prevent flooding.	Ongoing	Complete
3. Reconfigure the storm culvert crossing Hart Street. Currently outlet pipe is in private property and has no access for maintenance.	Ongoing	Complete

OBJECTIVES FOR FISCAL YEAR 2024

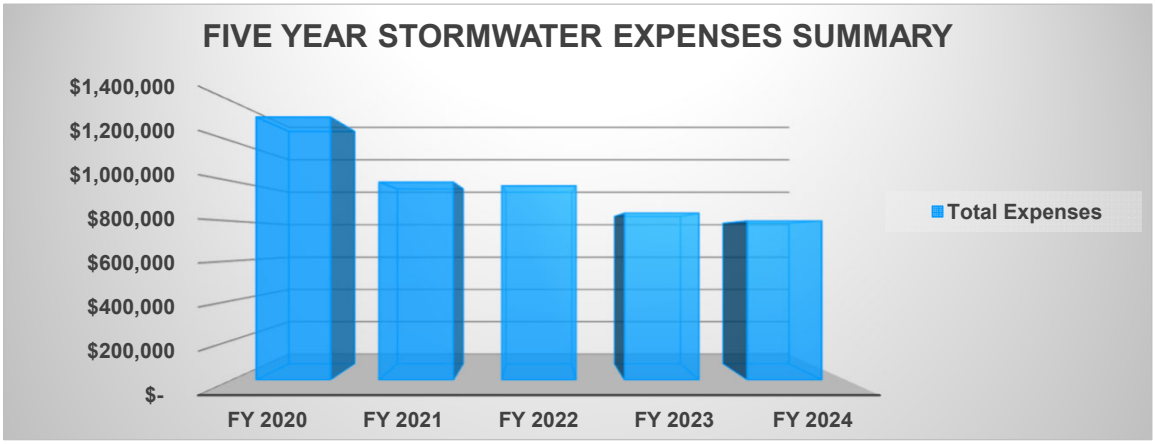
1. Improve the overall drainage system conveyance and pollution removal efficiency.
2. Perform improvements that reduce and/or minimize flooding.
3. Improve Stormwater Management webpages to provide public with a resource to report drainage deficiencies and track complaints received.
4. Complete the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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Box Culverts repaired	0	1	1	2	3
Catch Basin repaired	2	3	1	2	5
Curb Inlets repaired	20	27	21	25	30
Grate Inlets repaired	4	5	2	5	10
Junction Box repaired	2	3	2	1	5
Street sweeping tonnage	480	560	486	520	680
Head Wall repair	0	1	0	1	3
Ditch Cleaning	0.85	1.25	0.89	1	2.5
Canal Maintained	1.53	1	0.95	1.25	3
Storm Pipe Cleaned	0.19	0.25	0.18	0.25	1
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Annual maintenance of 20% of citywide stormwater network	75%	80%	60%	75%	100%
Capital Improvement Projects completed within budget	100%	100%	100%	100%	100%
Complaints resolved within 2 weeks	85%	90%	95%	100%	100%

EXPENSES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 582,343	$ 380,300	$ 323,497	$ 344,735	$ 369,115	6.60%
Purchase/Contract Services	$ 100,012	$ 130,805	$ 136,149	$ 209,805	$ 162,705	-28.95%
Supplies	$ 53,390	$ 26,297	$ 54,468	$ 46,680	$ 46,900	0.47%
Capital Outlay (Minor)	$ -	$ -	$ 1,260	$ 1,200	$ 1,000	-20.00%
Interfund Dept. Charges	$ 155,477	$ 160,097	$ 165,539	$ 146,955	$ 147,065	0.07%
Depreciation	$ 189,296	$ 193,805	$ 201,770	$ -	$ -	0.00%
Other Costs	$ 12,789	$ 17,216	$ 22,775	$ 21,000	$ 14,700	-42.86%
Non-Operating Expenses	$ 227,614	$ 86,701	$ 70,773	$ 69,360	$ 59,360	-16.85%
Total Expenses	$ 1,320,921	$ 995,221	$ 976,231	$ 839,735	$ 800,845	-4.86%



FUND 507 - STORMWATER FUND **DEPT - 4320 - STORMWATER**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
	Stormwater			
32	LICENCES AND PERMITS			
3221901	Land Disturb App Rev Fee	$ 3,494	$ 2,200	$ 3,000
	TOTAL LICENCES AND PERMITS	$ 3,494	$ 2,200	$ 3,000
33	INTERGOVERNMENTAL REVENUE			
3343102	GEFA Grant	$ 325,689	$ 3,250,000	$ 2,750,000
	TOTAL INTERGOVERNMENTAL REVENUE	$ 325,689	$ 3,250,000	$ 2,750,000
34	CHARGES FOR SERVICES			
3441901	Late Payment P and I: Stormwater	$ 17,633	$ 18,280	$ 18,000
3442600	Stormwater Utility Fee	$ 1,324,905	$ 1,319,005	$ 1,340,000
	TOTAL CHARGES FOR SERVICES	$ 1,342,538	$ 1,337,285	$ 1,358,000
	TOTAL OPERATING REVENUES	**$ 1,671,721**	**$ 4,589,485**	**$ 4,111,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 273,092	$ 275,730	$ 295,245
5113001	Overtime	$ 4,802	$ 10,000	$ 10,000
	Sub-total: Salaries and Wages	*$ 277,894*	*$ 285,730*	*$ 305,245*
5122001	Social Security (FICA) Contributions	$ 18,978	$ 18,740	$ 23,350
5124001	Retirement Contributions	$ 16,103	$ 28,785	$ 30,525
5127001	Workers Compensation	$ 10,242	$ 11,165	$ 9,790
5129002	Employee Drug Screen Test	$ 280	$ 315	$ 205
	Sub-total: Employee Benefits	*$ 45,603*	*$ 59,005*	*$ 63,870*
	TOTAL PERSONAL SERVICES	$ 323,497	$ 344,735	$ 369,115
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ -	$ 250	$ -
5212002	Engineering Fees	$ -	$ 1,500	$ 500
5213001	Computer Programming Fees	$ -	$ 1,000	$ -
	Sub-total: Prof. and Tech. Services	*$ -*	*$ 2,750*	*$ 500*
5222001	Rep. and Maint. (Equipment)	$ 7,710	$ 15,370	$ 11,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 20,454	$ 25,000	$ 20,000
5222003	Rep. and Maint. (Labor)	$ 17,690	$ 25,000	$ 20,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 995	$ 850	$ 500
5222005	Rep. and Maint. (Office Equipment)	$ 191	$ 400	$ 100
5222103	Rep. and Maint. Computers	$ 5,615	$ 6,075	$ 4,185
5223200	Rentals	$ 228	$ 1,000	$ 500
	Sub-total: Property Services	*$ 52,883*	*$ 73,695*	*$ 56,285*
5231001	Insurance, Other than Benefits	$ 24,149	$ 26,285	$ 27,595
5232001	Communication Devices/Service	$ 6,506	$ 4,575	$ 3,925
5232006	Postage	$ -	$ 50	$ -
5233001	Advertising	$ 132	$ 600	$ 100
5234001	Printing and Binding	$ -	$ 100	$ -

FUND 507 - STORMWATER FUND **DEPT - 4320 - STORMWATER**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
5235001	Travel	$ 349	$ 750	$ 1,000
5236001	Dues and Fees	$ 1,509	$ 2,000	$ 1,700
5237001	Education and Training	$ 101	$ 2,000	$ 1,000
5237002	Public Education & Outreach	$ -	$ 1,000	$ 500
5238501	Contract Labor/Services	$ 50,520	$ 80,000	$ 60,000
5239001	Erosion Control	$ -	$ 1,000	$ 100
5239010	Sustainability Initiatives	$ -	$ 15,000	$ 10,000
	Sub-total: Other Purchased Services	*$ 83,266*	*$ 133,360*	*$ 105,920*
	TOTAL PURCHASED SERVICES	$ 136,149	$ 209,805	$ 162,705
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 755	$ 4,000	$ 3,000
5311002	Parts and Materials	$ 20,290	$ 15,000	$ 15,000
5311003	Chemicals	$ -	$ 500	$ 100
5311005	Uniforms	$ 2,710	$ 3,000	$ 3,000
5312300	Electricity	$ 1,551	$ 1,900	$ 1,700
5312700	Gasoline/Diesel/CNG	$ 25,860	$ 18,000	$ 20,000
5313001	Provisions	$ -	$ 80	$ -
5314001	Books and Periodicals	$ -	$ 200	$ 100
5316001	Small Tools and Equipment	$ 3,302	$ 4,000	$ 4,000
	TOTAL SUPPLIES	$ 54,468	$ 46,680	$ 46,900
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 260	$ 200	$ -
5425001	Other Equipment	$ 1,000	$ 1,000	$ 1,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,260	$ 1,200	$ 1,000
55	INTERFUND/DEPT. CHARGES			
5510004	Indirect Cost Allocation - Customer Service	$ 63,630	$ 68,130	$ 73,090
5510005	Indirect Cost Allocation - GIS	$ 9,515	$ 3,000	$ 4,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 3,280	$ 4,400
5524001	Self-funded Insurance (Medical)	$ 81,855	$ 65,210	$ 58,300
5524002	Life and Disability	$ 1,261	$ 1,475	$ 1,415
5524003	Wellness Program	$ 330	$ 1,310	$ 1,310
5524004	OPEB	$ 8,948	$ 4,550	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 165,539	$ 146,955	$ 147,065
56	DEPRECIATION			
5610001	Depreciation	$ 201,770	$ -	$ -
	TOTAL DEPRECIATION	$ 201,770	$ -	$ -
57-58	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 13,499	$ 15,000	$ 10,000
5734001	Miscellaneous Expenses	$ 500	$ 500	$ 100
5740001	Bad Debts	$ 8,596	$ 5,000	$ 4,500
5741001	Collection Costs	$ 180	$ 500	$ 100
	TOTAL OTHER COSTS	$ 22,775	$ 21,000	$ 14,700
	TOTAL OPERATING EXPENSES	**$ 905,458**	**$ 770,375**	**$ 741,485**

FUND 507 - STORMWATER FUND **DEPT - 4320 - STORMWATER**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	NON-OPERATING REVENUES			
36-38	MISCELLANEOUS REVENUE			
3890200	Sale of Pipe	899	$ -	$ -
	TOTAL MISCELLANEOUS	**899**	**$ -**	$ -
39	OTHER FINANCING SOURCES			
3912005	Transfer from 2013 SPLOST	$ 353,463	$ -	$ -
3912006	Transfer from 2016 CDBG	$ 487,599	$ -	$ -
3922000	Sale of Assets	$ -	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 841,062	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 841,961**	**$ -**	**$ -**
	NON-OPERATING EXPENSES			
4320-5822105	GEFA Interest 2019-CW2019010	$ 143	$ 150	$ 150
9000-6110001	Transfer to General Fund	$ 25,000	$ 25,000	$ 25,000
9000-6110002	Transfer to Health Insurance Fund	$ 5,630	$ 4,210	$ 4,210
9000-6110500	Transfer to Central Service Fund	$ 40,000	$ 40,000	$ 30,000
	TOTAL NON-OPERATING EXPENSE	**$ 70,773**	**$ 69,360**	**$ 59,360**



TAB 30

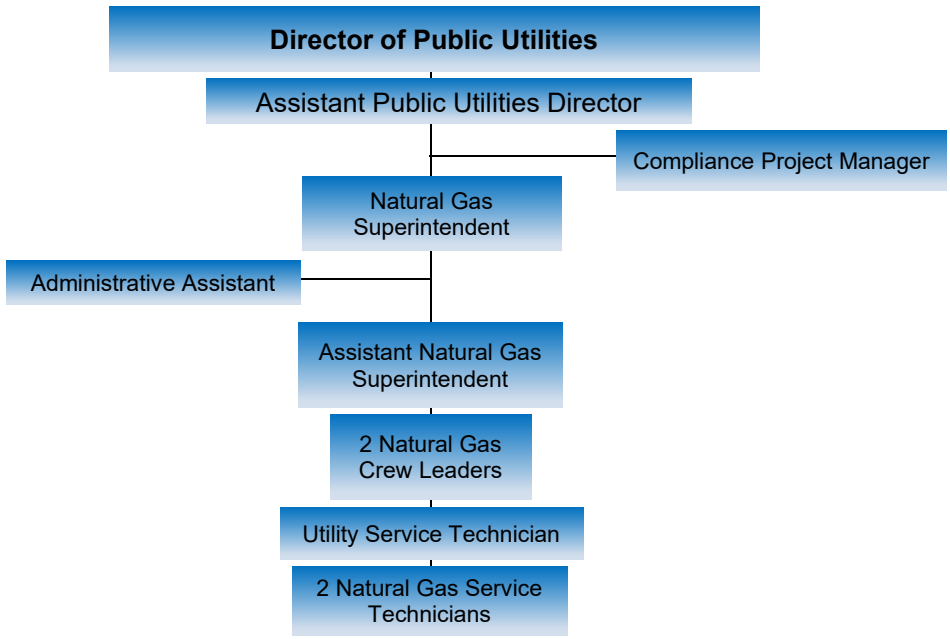
515 Natural Gas Fund

FUND - 515 - NATURAL GAS FUND **DEPT - 4700, 4705**

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

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

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



Full-Time Employees by Fiscal Year
FY 2020: 7.84 FY 2021: 7.84 FY 2022: 7.84 FY 2023: 7.84 FY 2024: 8.18

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Operate system as safely as possible and comply with all State and Federal regulations.	Ongoing	Comply with PSC regulations and complete inpspections as required.
2. Expand system into unserviced areas.	Ongoing	Expand into unserved areas to aquire new gas customers.
3. Expand and enhance customer incentive programs to encourage the use of Natural Gas.	Ongoing	Continue to expand incentive programs to encourage natural gas usage.
4. Design improvements to Tap Station to increase natural gas volume to keep up with future growth.	Ongoing	Have design work completed for installation in FY 2025.

OBJECTIVES FOR FISCAL YEAR 2024

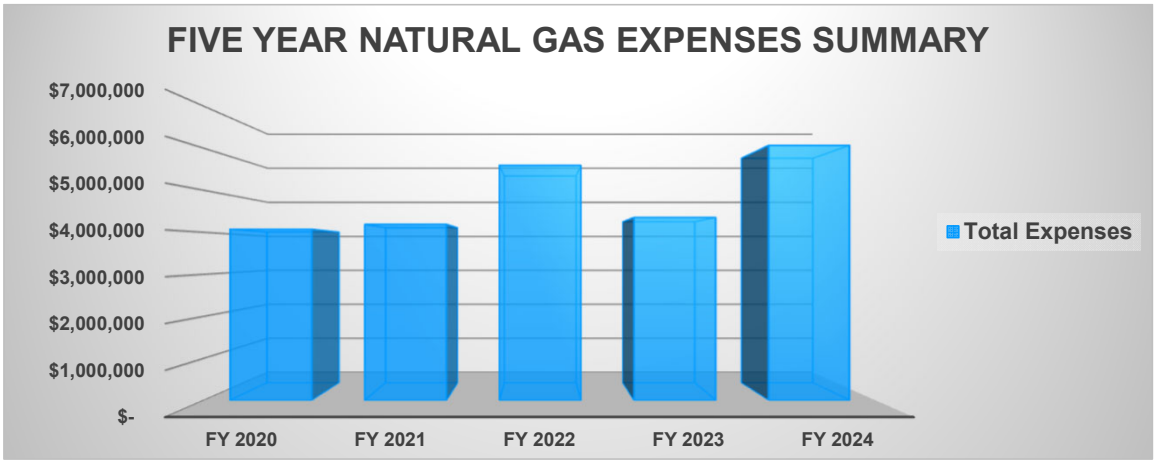
1. Implement work order system to integrate Billing Incode with Hiperweb work order system to track Incode Service orders and dispatch crews more efficiently.
2. Continue to operate Natural Gas System safely and adhere to PSCrules and regulations.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Dollar amount of fixed assets	$ 5,216,214	$ 5,208,667	$ 5,826,431	$ 6,244,099	$ 8,511,000
Long term debt outstanding	$ 64,477	$ 32,720	$ -	$ -	$ -
Long term debt as % of fixed assets	1%	1%	0%	0%	0%
Long term debt outstanding per capital	$2.56	$1.05	$0.00	$0.00	$0.00
Annual debt service payment	33,337	33,337	32,720	-	-
Net income or (loss)	$ 464,930	$ 891,307	$ 345,831	$ 701,650	$ 1,377,144
Number of full time employees	7.84	7.84	7.84	7.84	8.18
Net income or (loss) per employee	$ 59,302	$ 113,687	$ 44,111.05	$ 89,496.17	$ 168,355
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Thousands MCF gas purchased	551,978	537,509	533,208	548,000	568,000
Thousands MCF gas sold	557,071	534,840	533,208	548,000	568,000
Lost and unaccounted for	0	0	0	0	0
Number of residential customers	1,563	1,600	1,643	1,650	1,660
Number of commercial customers	468	470	484	488	490
Number of industrial customers	4	4	5	5	5
Number of leaks repaired	1	2	0	2	1
Total miles of main	151	131	153	154	154
Total number of gas services	3,102	3,131	3,142	3,153	3,153

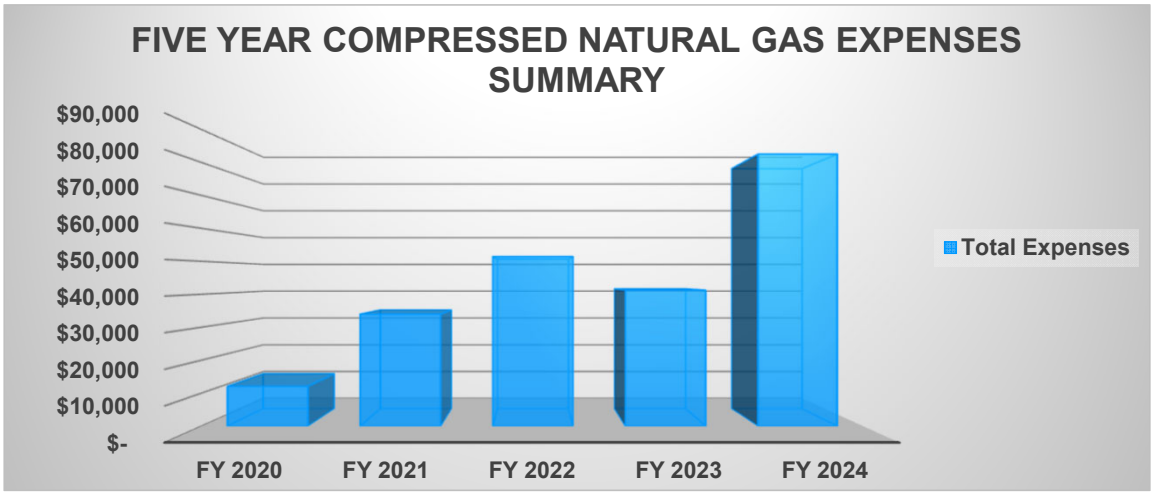
NATURAL GAS EXPENSES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 632,799	$ 423,077	$ 444,581	$ 527,910	$ 619,595	17.37%
Purchase/Contract Services	$ 150,688	$ 183,622	$ 213,798	$ 197,285	$ 223,970	13.53%
Supplies	$ 1,907,579	$ 2,170,904	$ 3,478,078	$ 2,427,950	$ 4,003,100	64.88%
Capital Outlay (Minor)	$ 11,957	$ 17,353	$ 29,179	$ 15,000	$ 16,500	10.00%
Interfund Dept. Charges	$ 172,584	$ 166,888	$ 208,945	$ 211,805	$ 221,031	4.36%
Depreciation	$ 256,615	$ 251,353	$ 261,759	$ -	$ -	0.00%
Other Costs	$ 22,282	$ 44,829	$ 38,029	$ 55,390	$ 74,600	34.68%
Debt Services	$ 2,286	$ 1,344	$ 393	$ -	$ -	0.00%
Non-Operating Expenses	$ 916,925	$ 931,630	$ 915,630	$ 917,660	$ 907,660	-1.09%
Total Expenses	$ 4,073,715	$ 4,191,000	$ 5,590,392	$ 4,353,000	$ 6,066,456	39.36%



COMPRESSED NATURAL GAS EXPENSES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ 76	$ 832	$ 3,981	$ 8,000	$ 20,500	156.25%
Supplies	$ 11,985	$ 33,135	$ 47,431	$ 33,250	$ 62,000	86.47%
Total Expenses	$ 12,061	$ 33,967	$ 51,412	$ 41,250	$ 82,500	100.00%



FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3444101	Residential NG Charges	$ 579,987	$ 565,000	$ 600,000
3444102	Metter Residential NG Charges	$ 23,346	$ 19,000	$ 23,000
3444103	Compressed Natural Gas Charges	$ 48,854	$ 48,000	$ 50,000
3444201	Commercial NG Charges	$ 2,793,028	$ 2,427,500	$ 3,100,000
3444202	Metter Commercial NG Charges	$ 173,263	$ 155,000	$ 175,000
3444301	HLF Firm Industrial NG Charges	$ 377,011	$ 530,000	$ 550,000
3444302	Metter HLF Firm Ind. NG Charges	$ 56,687	$ 15,000	$ 50,000
3444401	Interruptible Ind. NG Charges	$ 1,400,616	$ 1,135,000	$ 1,500,000
3444402	Metter Interruptible Ind. NG Charges	$ -	$ -	$ -
3444502	Franchise Tax - Metter	$ 10,048	$ 8,000	$ 9,000
3444601	Transportation Fees	$ 31,270	$ 25,000	$ 1,000
3444701	Gas Service Fees	$ 1,053	$ 1,500	$ 2,000
	Sub-total: Natural Gas Charges	*$ 5,495,163*	*$ 4,929,000*	*$ 6,060,000*
3469101	Gas Tap Fees	$ 4,802	$ 4,000	$ 4,000
3469102	Metter Gas Tap Fees	$ -	$ 600	$ 600
3469201	Late Payment Penalties and Interest	$ 39,344	$ 25,000	$ 35,000
3469202	Meter Late Penalties and Interest	$ 2,927	$ 1,800	$ 3,000
3469301	Reconnection Fees	$ 7,200	$ 5,000	$ 3,500
	Sub-total: Other Fees	*$ 54,273*	*$ 36,400*	*$ 46,100*
	TOTAL CHARGES FOR SERVICES	$ 5,549,436	$ 4,965,400	$ 6,106,100
	TOTAL OPERATING REVENUES	**$ 5,549,436**	**$ 4,965,400**	**$ 6,106,100**
	OPERATING EXPENSES:	**DEPT- 4700 - NATURAL GAS**		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 378,161	$ 430,085	$ 506,060
5113001	Overtime	$ 14,392	$ 13,000	$ 13,000
	Sub-total: Salaries and Wages	*$ 392,553*	*$ 443,085*	*$ 519,060*
5122001	Social Security (FICA) Contributions	$ 26,571	$ 30,245	$ 39,710
5124001	Retirement Contributions	$ 15,856	$ 44,500	$ 51,910
5127001	Workers Compensation	$ 6,400	$ 6,975	$ 6,115
5129002	Employee Drug Screening Tests	$ 400	$ 305	$ -
5129006	Vehicle Allowance	$ 2,801	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 52,028*	*$ 84,825*	*$ 100,535*
	TOTAL PERSONAL SERVICES	$ 444,581	$ 527,910	$ 619,595
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ 4,926	$ 10,000	$ 12,000
5213001	Computer Programming Fees	$ -	$ 15	$ -
	Sub-total: Prof. and Tech. Services	*$ 4,926*	*$ 10,015*	*$ 12,000*
5221001	Cleaning Services	$ 2,840	$ 2,500	$ 3,600
5222001	Rep. and Maint. (Equipment)	$ 32,161	$ 16,700	$ 16,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 12,426	$ 12,000	$ 12,000
5222003	Rep. and Maint. (Labor)	$ 21,111	$ 15,000	$ 15,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 12,816	$ 4,095	$ 4,000
5222005	Rep. and Maint. (Office Equipment)	$ 1,147	$ 1,200	$ 1,200
5222006	Rep. And Maint. (Other Equipment)	$ 785	$ 500	$ 1,000
5222103	Rep. and Maint. Computers	$ 16,880	$ 16,585	$ 16,250
5223200	Rentals	$ 2,234	$ 2,900	$ 3,100
	Sub-total: Property Services	*$ 102,400*	*$ 71,480*	*$ 72,150*

FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
5231001	Insurance, Other than Benefits	$ 33,934	$ 39,990	$ 41,980
5232001	Communication Devices/Service	$ 13,843	$ 11,510	$ 14,940
5232006	Postage	$ 122	$ 240	$ 250
5233001	Advertising/Public Awareness	$ 385	$ 1,000	$ 1,000
5234001	Printing and Binding	$ -	$ 50	$ 50
5235001	Travel	$ 1,216	$ 2,500	$ 3,000
5236001	Dues and Fees	$ 9,404	$ 12,500	$ 15,600
5237001	Education and Training	$ 390	$ 2,000	$ 9,000
5238501	Contract Labor	$ 24,455	$ 21,000	$ 26,000
5239101	Other-Inspections	$ 22,723	$ 25,000	$ 28,000
	Sub-total: Other Purchased Services	*$ 106,472*	*$ 115,790*	*$ 139,820*
	TOTAL PURCHASED SERVICES	$ 213,798	$ 197,285	$ 223,970
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 5,596	$ 3,600	$ 3,600
5311002	Gas System Parts and Materials	$ 62,665	$ 60,000	$ 60,000
5311003	Chemicals	$ 831	$ 12,000	$ 16,800
5311005	Uniforms	$ 3,740	$ 5,500	$ 5,500
5311105	Gas System Meters and Repair Parts	$ 38,268	$ 46,000	$ 57,000
5312300	Electricity	$ 13,167	$ 13,000	$ 13,500
5312700	Gasoline/Diesel/CNG	$ 19,238	$ 19,000	$ 19,700
5312800	Stormwater	$ 900	$ 900	$ 900
5313001	Provisions	$ 116	$ 750	$ 800
5314001	Books and Periodicals	$ 174	$ 200	$ 200
5315201	Natural Gas Purchased	$ 3,318,387	$ 2,250,000	$ 3,807,100
5315901	Gas Appliance Purchases	$ 10,137	$ 12,000	$ 12,000
5316001	Small Tools and Equipment	$ 4,859	$ 5,000	$ 6,000
	TOTAL SUPPLIES	$ 3,478,078	$ 2,427,950	$ 4,003,100
54	CAPITAL OUTLAY (MINOR)			
5411500	Easements	$ 5,775	$ 5,000	$ 6,500
5423001	Furniture and Fixtures	$ 371	$ 500	$ 500
5424001	Computers	$ 30	$ -	$ -
5425001	Other Equipment	$ 23,003	$ 9,500	$ 9,500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 29,179	$ 15,000	$ 16,500
55	INTERFUND/DEPT. CHARGES			
5510001	Indirect Cost for Meter Reader	$ 52,905	$ 52,905	$ 52,905
5510004	Indirect Cost for Customer Service	$ 12,725	$ 13,625	$ 14,620
5510005	Indirect Cost for GIS	$ 14,275	$ 4,500	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 12,015	$ 16,120
5524001	Self-funded Insurance (Medical)	$ 115,040	$ 118,735	$ 120,915
5524002	Life and Disability	$ 2,416	$ 2,455	$ 2,711
5524003	Wellness Program	$ 440	$ 1,720	$ 1,910
5524004	OPEB	$ 11,144	$ 5,850	$ 5,850
	TOTAL INTERFUND/INTERDEPT.	$ 208,945	$ 211,805	$ 221,031
56	DEPRECIATION			
5610001	Depreciation	$ 261,759	$ -	$ -
	TOTAL DEPRECIATION	$ 261,759	$ -	$ -

FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
57	OTHER COSTS			
5711001	Screven County Property Taxes	$ 788	$ 850	$ 800
5712001	State Sales Taxes	$ 1,167	$ -	$ -
5712002	Franchise Fees - Metter	$ 8,919	$ 8,740	$ 9,000
5732002	Customer Assistance Program	$ 22,089	$ 40,000	$ 59,000
5733000	Solid Waste Disposal Fees	$ 139	$ -	$ -
5734001	Miscellaneous Expenses	$ (85)	$ 500	$ 500
5740001	Bad Debts	$ 5,000	$ 5,000	$ 5,000
5741001	Collection Costs	$ 13	$ 300	$ 300
	TOTAL OTHER COSTS	$ 38,029	$ 55,390	$ 74,600
	Sub-total Natural Gas Expenses	**$ 4,674,369**	**$ 3,435,340**	**$ 5,158,796**
		DEPT - 4705 - COMPRESSED NATURAL GAS		
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 150	$ 2,000	$ 4,000
5222003	Rep. and Maint. (Labor)	$ 637	$ 1,000	$ 2,000
	Sub-total: Property Services	$ 787	$ 3,000	$ 6,000
5238501	Contract Labor/Services	$ 3,194	$ 5,000	$ 14,500
	Sub-total: Other Purchased Services	$ 3,194	$ 5,000	$ 14,500
	TOTAL PURCHASED SERVICES	$ 3,981	$ 8,000	$ 20,500
53	SUPPLIES			
5311002	Parts and Materials	$ 304	$ 4,000	$ 6,000
5312300	Electricity	$ 10,796	$ 10,000	$ 11,000
5315201	Natural Gas Purchased	$ 36,331	$ 19,250	$ 45,000
	TOTAL SUPPLIES	$ 47,431	$ 33,250	$ 62,000
	Sub-Total Compressed Natural Gas Expenses	**$ 51,412**	**$ 41,250**	**$ 82,500**
	TOTAL OPERATING EXPENSES	**$ 4,725,781**	**$ 3,476,590**	**$ 5,241,296**
	NON-OPERATING REVENUES			
36-38	MISCELLANEOUS REVENUE			
3610001	Interest Revenue	$ 316	$ -	$ -
3890002	SONAT Marketing Refund	$ 3,583	$ 3,500	$ 3,500
3890003	MGAG Portfolio Refund	$ 152,737	$ 120,000	$ 120,000
3890102	MGAG Cust. Appl Reimbursement	$ 800	$ 1,000	$ 1,000
3890103	Gas Appliance Sales	$ 5,519	$ 4,000	$ 2,000
3890200	Sale of Pipe	$ 5,286	$ 2,000	$ 3,500
	TOTAL MISCELLANEOUS	$ 168,241	$ 130,500	$ 130,000
39	OTHER FINANCING SOURCES			
3912005	Transfer in from 2013 SPLOST	$ 265,705	$ -	$ -
3912010	Transfer in from 2019 SPLOST	$ -	$ -	$ 1,290,000
3922000	Sale of Assets	$ 4,253	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 269,958	$ -	$ 1,290,000
	TOTAL NON-OPERATING REVENUE	**$ 438,199**	**$ 130,500**	**$ 1,420,000**

FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	NON-OPERATING EXPENSES			
5823002	One Georgia Loan Interest	$ 393	$ -	$ -
6110001	Transfer to General Fund	$ 870,000	$ 870,000	$ 870,000
6110002	Transfer to Health Insurance Fund	$ 5,630	$ 7,660	$ 7,660
6110500	Transfer to Central Services Fund	$ 40,000	$ 40,000	$ 30,000
	TOTAL NON-OPERATING EXPENSE	**$ 916,023**	**$ 917,660**	**$ 907,660**

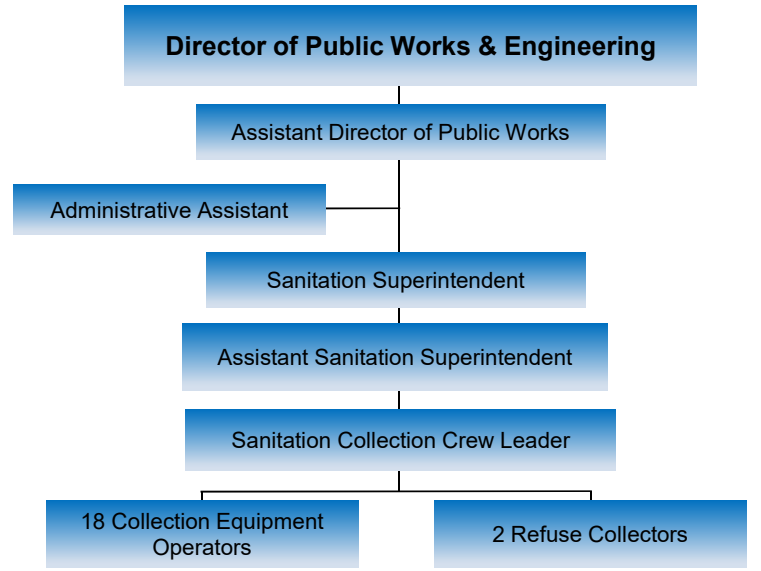


TAB 31

541 Solid Waste Collection Fund

FUND - 541 - SOLID WASTE COLLECTION FUND **DEPT - 4521, 4522, 4523, 4585**

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



Full-Time Employees by Fiscal Year
FY 2020: 19 FY 2021: 19 FY 2022: 19 FY 2023: 19 FY 2024: 19

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Maintain a healthy environment by removal and disposal of garbage, yard waste, and other debris in a timely manner.	Ongoing	Ongoing
2. To provide citizens a community that promotes health through good infrastructure while preserving the environment for future generations.	Ongoing	Ongoing
3. Provide effective communication with the public and explore ways to improve customer service and communication.	Ongoing	Ongoing
FY 2024		
1. Explore additional services to provide to City residents and businesses to improve customer service.	Ongoing	Complete

OBJECTIVES FOR FISCAL YEAR 2024

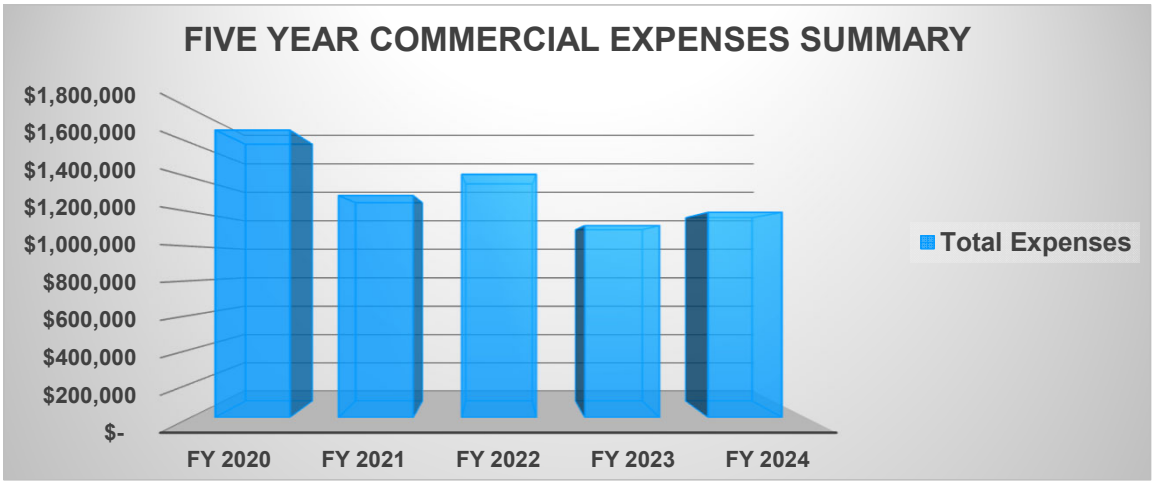
1. Continue to complete all assigned routes efficiently and effectively.
2. Implement GPS technology, where to optimize and track collection routes.
3. Explore additional ways to improve efficiency.
4. Improve recycling and waste reductions opportunities.
5. Explore options for bulk waste collection.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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Operating expenses for commercial collection	$1,429,922	$1,054,511	$1,417,961	$1,120,440	$1,197,625
Number of commercial customers at FY end	1,000	1,000	1,100	1,150	1,150
Total tons of commercial garbage collected	13,504	14,400	14,500	14,500	14,500
Average number of dumpsters emptied per day	490	490	490	490	490
Number of commercial collection FTE employees	3	3	3	3	3
Operating expenses for residential collection	$776,917	$941,687	$1,081,387	$1,016,910	$1,059,010
Number of residential customers at FY end	7,000	6,900	7,000	7,500	7,500
Total tons of residential garbage collected	5,504	4,840	5,520	6,000	6,000
Average number of polycarts emptied per truck per day	880	880	900	1,500	1,500
Number of residential collection FTE employees	6	6	6	6	6
Operating expenses for yard waste collection	$668,256	$710,392	$758,639	$787,365	$836,560
Number of yard waste customers at FY end	8,200	8,100	8,200	8,200	8,400
Total tons of yard waste collected	4,675	4,000	4,850	5,000	5,000
Number of yard waste collection FTE employees	9	9	9	9	9
Operating expenses for rolloff collection	$288,997	$328,172	$346,793	$331,515	$353,195
Number of rolloff containers collected at FY end	1,500	1,400	1,500	1,400	1,500
Total tons of rolloff waste collected	3,182	2,900	3,150	3,500	3,500
Number of rolloff collection FTE employees	1	1	1	1	1
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Containers repaired/painted by employees	42	35	35	40	40
Containers repaired/painted by contractor	50	50	25	35	35
Cost per container repaired/painted by contractor	$430	$430	$650	$650	$700
Average response time - service request	24 hrs	24 hrs	24 hrs	24 hrs	24 hrs

EXPENSES SUMMARY (COMMERCIAL)

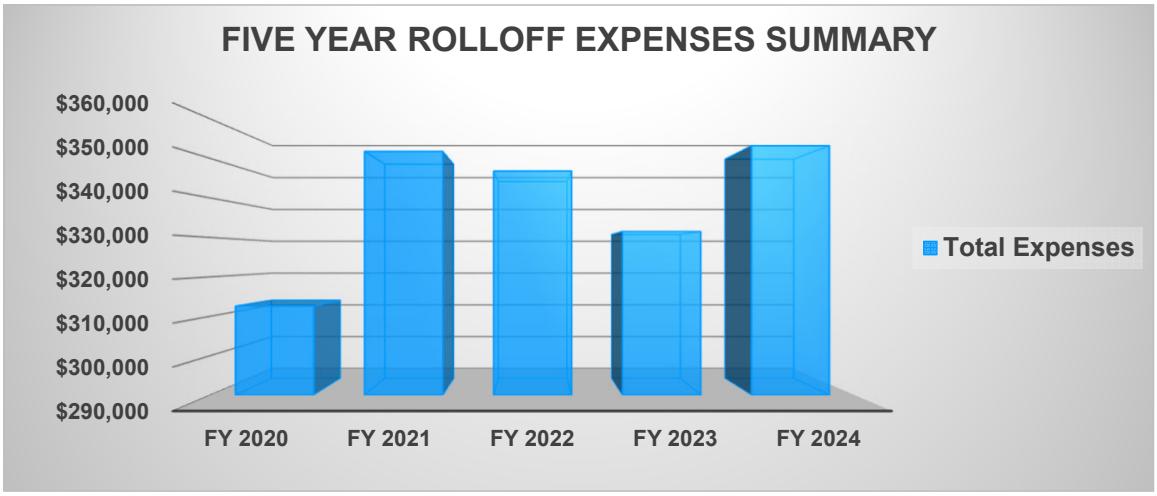
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 580,303	$ 158,723	$ 143,249	$ 185,185	$ 192,440	3.92%
Purchase/Contract Services	$ 201,735	$ 162,579	$ 238,916	$ 172,815	$ 179,790	4.04%
Supplies	$ 43,590	$ 45,394	$ 48,260	$ 49,900	$ 50,100	0.40%
Capital Outlay (Minor)	$ 63,290	$ 38,130	$ 122,500	$ 75,000	$ 75,000	0.00%
Interfund Dept. Charges	$ 51,356	$ 39,823	$ 44,264	$ 35,540	$ 23,795	-33.05%
Depreciation	$ 245,636	$ 240,956	$ 197,277	$ -	$ -	0.00%
Other Costs	$ 489,648	$ 609,862	$ 623,495	$ 602,000	$ 676,500	12.38%
Total Expenses	$ 1,675,558	$ 1,295,467	$ 1,417,961	$ 1,120,440	$ 1,197,625	6.89%



EXPENSES SUMMARY (RESIDENTIAL)						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 250,375	$ 264,724	$ 297,430	$ 344,125	$ 328,285	-4.60%
Purchase/Contract Services	$ 120,068	$ 154,909	$ 178,364	$ 159,995	$ 173,730	8.58%
Supplies	$ 34,309	$ 34,108	$ 37,465	$ 42,210	$ 42,710	1.18%
Capital Outlay (Minor)	$ -	$ -	$ 40,135	$ 25,000	$ 40,000	0.00%
Interfund Dept. Charges	$ 186,844	$ 222,025	$ 197,238	$ 207,880	$ 212,885	2.41%
Depreciation	$ 107,676	$ 107,676	$ 101,020	$ -	$ -	0.00%
Other Costs	$ 165,322	$ 250,873	$ 229,735	$ 237,700	$ 261,400	9.97%
Non-Operating Expenses	$ 898,920	$ 815,505	$ 949,505	$ 1,057,665	$ 1,137,665	7.56%
Total Expenses	$ 1,763,513	$ 1,849,820	$ 2,030,892	$ 2,074,575	$ 2,196,675	5.89%



EXPENSES SUMMARY (ROLLOFF)						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 55,832	$ 59,267	$ 59,060	$ 59,740	$ 64,100	7.30%
Purchase/Contract Services	$ 31,288	$ 51,046	$ 43,586	$ 40,065	$ 39,460	-1.51%
Supplies	$ 15,999	$ 12,082	$ 19,618	$ 16,150	$ 19,300	19.50%
Capital Outlay (Minor)	$ 46,390	$ -	$ -	$ 75,000	$ 75,000	0.00%
Interfund Dept. Charges	$ 12,483	$ 211	$ 215	$ 360	$ 335	-6.94%
Depreciation	$ 23,588	$ 23,588	$ 46,060	$ -	$ -	0.00%
Other Costs	$ 127,005	$ 205,566	$ 178,254	$ 140,200	$ 155,000	10.56%
Total Expenses	$ 312,585	$ 351,760	$ 346,793	$ 331,515	$ 353,195	6.54%



EXPENSES SUMMARY (YARDWASTE)						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 371,347	$ 385,477	$ 366,625	$ 456,655	$ 481,950	5.54%
Purchase/Contract Services	$ 108,503	$ 101,167	$ 116,437	$ 111,690	$ 116,580	4.38%
Supplies	$ 44,167	$ 37,134	$ 59,205	$ 51,610	$ 57,000	10.44%
Capital Outlay		$ 14,700	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 60,839	$ 60,852	$ 76,412	$ 62,310	$ 60,930	-2.21%
Depreciation	$ 3,654	$ 3,654	$ 28,046	$ -	$ -	0.00%
Other Costs	$ 83,400	$ 111,062	$ 111,914	$ 105,100	$ 120,100	14.27%
Total Expenses	$ 671,910	$ 714,046	$ 758,639	$ 787,365	$ 836,560	6.25%



FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
	Refuse Collection			
	CHARGES FOR SERVICES			
34	*Refuse Collection Charges*			
3441101	Residential Refuse Collection Charge	$ 946,867	$ 970,000	$ 1,040,000
3441102	Commercial Refuse Collection Charge	$ 105,240	$ 115,000	$ 117,000
3441103	Refuse Administrative Fee	$ 540	$ -	$ -
3441104	Commercial Dumpster Fee	$ 1,097,866	$ 1,130,000	$ 1,229,000
3441105	Commercial Dumpster Extra Fee	$ 6,016	$ 5,000	$ 5,000
3441106	City Polycart Fee (Tippage Fees)	$ 332,130	$ 335,000	$ 388,000
3441107	Residential Dumpster Fee	$ 1,514,921	$ 1,545,115	$ 1,690,000
3441108	Purchase of Polycarts	$ 70	$ -	$ -
3441109	Yard Waste Refuse Collection	$ 289,400	$ 300,000	$ 385,000
3441200	Rolloff Tippage Fees	$ 187,833	$ 220,000	$ 238,000
3441201	Rolloff Collection Fees	$ 179,157	$ 200,000	$ 249,000
	Sub-total: Refuse Collection Charges	*$ 4,660,040*	*$ 4,820,115*	*$ 5,341,000*
3441901	Late Payment P & I: Collection	$ 85,634	$ 70,000	$ 85,000
	Sub-total: Other Fees	*$ 85,634*	*$ 70,000*	*$ 85,000*
	TOTAL CHARGES FOR SERVICE	$ 4,745,674	$ 4,890,115	$ 5,426,000
	TOTAL OPERATING REVENUES	**$ 4,745,674**	**$ 4,890,115**	**$ 5,426,000**
	OPERATING EXPENSES:			
		DEPT - 4521 - COMMERCIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 121,337	$ 120,560	$ 127,985
5113001	Overtime	$ 33,328	$ 28,000	$ 28,000
	Sub-total: Salaries and Wages	*$ 154,665*	*$ 148,560*	*$ 155,985*
5122001	Social Security (FICA) Contributions	$ 10,988	$ 11,395	$ 11,935
5124001	Retirement Contributions	$ (32,239)	$ 14,895	$ 15,600
5127001	Workers Compensation	$ 9,335	$ 10,175	$ 8,920
5129002	Employee Drug Screening Test	$ 500	$ 160	$ -
	Sub-total: Employee Benefits	*$ (11,416)*	*$ 36,625*	*$ 36,455*
	TOTAL PERSONAL SERVICES	$ 143,249	$ 185,185	$ 192,440
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 10,686	$ 12,000	$ 12,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 94,146	$ 65,000	$ 65,000
5222003	Rep. and Maint. (Labor)	$ 101,818	$ 65,000	$ 65,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 3,388	$ 1,500	$ 1,000
5222103	Rep. and Maint. Computers	$ 680	$ 680	$ 180
5223200	Rentals	$ 228	$ 230	$ -
	Sub-total: Property Services	*$ 210,946*	*$ 144,410*	*$ 143,180*
5231001	Insurance, Other than Benefits	$ 24,005	$ 25,205	$ 31,875
5232001	Communication Devices/Service	$ 3,459	$ 2,700	$ 4,235
5236001	Dues and Fees	$ 506	$ 500	$ 500
5237001	Education and Training	$ -	$ -	$ -
	Sub-total: Other Purchased Services	*$ 27,970*	*$ 28,405*	*$ 36,610*
	TOTAL PURCHASED SERVICES	$ 238,916	$ 172,815	$ 179,790

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 622	$ 750	$ 500
5311003	Chemicals	$ 2,619	$ 1,600	$ 2,000
5311005	Uniforms	$ 1,699	$ 1,950	$ 2,000
5312300	Electricity	$ 8,976	$ 8,500	$ 8,500
5312700	Gasoline/Diesel/CNG	$ 33,642	$ 36,500	$ 36,500
5316001	Small Tools and Equipment	$ 702	$ 600	$ 600
	TOTAL SUPPLIES	$ 48,260	$ 49,900	$ 50,100
54	CAPITAL OUTLAY			
5425001	Other Equipment	$ 122,500	$ 75,000	$ 75,000
	TOTAL CAPITAL OUTLAY	$ 122,500	$ 75,000	$ 75,000
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 4,760	$ 1,500	$ 2,000
5524001	Self-funded Insurance (Medical)	$ 27,190	$ 30,890	$ 19,360
5524002	Life and Disability	$ 600	$ 625	$ 560
5524003	Wellness Program	$ 165	$ 575	$ 575
5524004	OPEB	$ 11,549	$ 1,950	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 44,264	$ 35,540	$ 23,795
56	DEPRECIATION			
5610001	Depreciation	$ 197,277	$ -	$ -
	TOTAL DEPRECIATION	$ 197,277	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 622,260	$ 600,000	$ 675,000
5734001	Miscellaneous Expenses	$ 1,235	$ 2,000	$ 1,500
	TOTAL OTHER COSTS	$ 623,495	$ 602,000	$ 676,500
	Sub-total Commercial Expenses	**$ 1,417,961**	**$ 1,120,440**	**$ 1,197,625**
	DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 215,942	$ 264,350	$ 250,775
5113001	Overtime	$ 15,403	$ 13,000	$ 13,000
	Sub-total: Salaries and Wages	*$ 231,345*	*$ 277,350*	*$ 263,775*
5122001	Social Security (FICA) Contributions	$ 16,612	$ 16,915	$ 20,180
5124001	Retirement Contributions	$ 27,164	$ 28,300	$ 26,375
5127001	Workers Compensation	$ 18,789	$ 20,475	$ 17,955
5129001	Employee Physicals	$ 3,050	$ 600	$ -
5129002	Employee Drug Screening Tests	$ 470	$ 485	$ -
	Sub-total: Employee Benefits	*$ 66,085*	*$ 66,775*	*$ 64,510*
	TOTAL PERSONAL SERVICES	$ 297,430	$ 344,125	$ 328,285
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 3,230	$ 1,600	$ 1,600
5222002	Rep. and Maint. (Vehicles-Parts)	$ 99,978	$ 65,000	$ 65,000
5222003	Rep. and Maint. (Labor)	$ 37,799	$ 51,730	$ 60,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 1,594	$ 1,500	$ 1,000
5222005	Rep. and Maint. (Office Equipment)	$ 1,720	$ 1,600	$ 1,600
5222103	Rep. and Maint. Computers	$ 4,195	$ 4,505	$ 7,140
	Sub-total: Property Services	*$ 148,516*	*$ 125,935*	*$ 136,340*

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
5231001	Insurance, Other than Benefits	$ 20,464	$ 23,125	$ 24,275
5232001	Communication Devices/Service	$ 6,748	$ 5,120	$ 7,115
5233001	Advertising	$ 506	$ 315	$ 500
5235001	Travel	$ 87	$ 2,000	$ 2,000
5236001	Dues and Fees	$ 2,043	$ 2,000	$ 2,000
5237001	Education and Training	$ -	$ 1,500	$ 1,500
	Sub-total: Other Purchased Services	*$ 29,848*	*$ 34,060*	*$ 37,390*
	TOTAL PURCHASED SERVICES	$ 178,364	$ 159,995	$ 173,730
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 680	$ 1,000	$ 1,000
5311002	Parts and Materials	$ 3,000	$ 3,800	$ 3,800
5311003	Chemicals	$ 620	$ 1,100	$ 1,100
5311005	Uniforms	$ 3,251	$ 4,000	$ 4,500
5312700	Gasoline/Diesel/CNG	$ 26,317	$ 29,000	$ 29,000
5312800	Stormwater	$ 2,910	$ 2,910	$ 2,910
5316001	Small Tools and Equipment	$ 687	$ 400	$ 400
	TOTAL SUPPLIES	$ 37,465	$ 42,210	$ 42,710
54	CAPITAL OUTLAY			
5425001	Other Equipment	$ 40,135	$ 25,000	$ 40,000
	TOTAL CAPITAL OUTLAY	$ 40,135	$ 25,000	$ 40,000
55	INTERFUND/INTERDEPT CHARGES			
5510004	Indirect Cost Allocation for Customer Service	$ 148,465	$ 158,970	$ 170,540
5510005	Indirect Cost Allocation for GIS	$ 14,275	$ 4,500	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 3,280	$ 4,400
5524001	Self-funded Insurance (Medical)	$ 30,505	$ 35,125	$ 27,675
5524002	Life and Disability	$ 1,008	$ 1,415	$ 1,170
5524003	Wellness Program	$ 385	$ 1,340	$ 1,150
5524004	OPEB	$ 2,600	$ 3,250	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 197,238	$ 207,880	$ 212,885
56	DEPRECIATION			
5610001	Depreciation	$ 101,020	$ -	$ -
	TOTAL DEPRECIATION	$ 101,020	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 219,846	$ 220,000	$ 250,000
5734001	Miscellaneous Expenses	$ 1,525	$ 1,800	$ 1,500
5740001	Bad Debts	$ 7,431	$ 15,000	$ 9,000
5741001	Collection Costs	$ 933	$ 900	$ 900
	TOTAL OTHER COSTS	$ 229,735	$ 237,700	$ 261,400
	Sub-total Residential Expenses	**$ 1,081,387**	**$ 1,016,910**	**$ 1,059,010**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
		DEPT - 4523 - ROLLOFF COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 37,529	$ 37,280	$ 40,105
5113001	Overtime	$ 8,244	$ 10,000	$ 10,000
	Sub-total: Salaries and Wages	$ 45,773	$ 47,280	$ 50,105
5122001	Social Security (FICA) Contributions	$ 3,468	$ 1,875	$ 3,835
5124001	Retirement Contributions	$ 4,440	$ 4,730	$ 5,010
5127001	Workers Compensation	$ 5,299	$ 5,775	$ 5,065
5129002	Employee Drug Screen Test	$ 80	$ 80	$ 85
	Sub-total: Employee Benefits	$ 13,287	$ 12,460	$ 13,995
	TOTAL PERSONAL SERVICES	$ 59,060	$ 59,740	$ 64,100
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ -	$ 100	$ 500
5222002	Rep. and Maint. (Vehicle Parts)	$ 11,002	$ 15,000	$ 12,000
5222003	Rep. and Maint. (Labor)	$ 23,615	$ 15,000	$ 15,000
	Sub-total: Property Services	*$ 34,617*	*$ 30,100*	*$ 27,500*
5231001	Insurance, Other than Benefits	$ 5,729	$ 7,680	$ 8,060
5232001	Communication Devices/Service	$ 2,840	$ 2,285	$ 3,400
5238501	Contract Labor/Services	$ 400	$ -	$ 500
	Sub-total: Other Purchased Services	$ 8,969	$ 9,965	$ 11,960
	TOTAL PURCHASED SERVICES	$ 43,586	$ 40,065	$ 39,460
53	SUPPLIES			
5311001	Office Supplies/General Supplies	$ 58	$ -	$ 150
5311003	Chemicals	$ 435	$ 300	$ 300
5311005	Uniforms	$ 437	$ 650	$ 650
5312700	Gasoline/Diesel	$ 18,688	$ 15,000	$ 18,000
5316001	Small Tools and Equipment	$ -	$ 200	$ 200
	TOTAL SUPPLIES	$ 19,618	$ 16,150	$ 19,300
54	CAPITAL OUTLAY			
5425001	Other Equipment	$ -	$ 75,000	$ 75,000
	TOTAL CAPITAL OUTLAY	$ -	$ 75,000	$ 75,000
55	INTERFUND/INTERDEPT CHARGES			
5524002	Life and Disability	$ 160	$ 165	$ 140
5524003	Wellness Program	$ 55	$ 195	$ 195
	TOTAL INTERFUND/INTERDEPT.	$ 215	$ 360	$ 335
56	DEPRECIATION			
5610001	Depreciation	$ 46,060	$ -	$ -
	TOTAL DEPRECIATION	$ 46,060	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 178,254	$ 140,000	$ 155,000
5734001	Miscellaneous Expenses	$ -	$ 200	$ -
	TOTAL OTHER COSTS	$ 178,254	$ 140,200	$ 155,000
	Sub-total Rolloff Expenses	**$ 346,793**	**$ 331,515**	**$ 353,195**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
		DEPT - 4585 - YARD WASTE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 257,721	$ 338,930	$ 359,110
5113001	Overtime	$ 30,453	$ 30,000	$ 30,000
	Sub-total: Salaries and Wages	*$ 288,174*	*$ 368,930*	*$ 389,110*
5122001	Social Security (FICA) Contributions	$ 20,665	$ 22,665	$ 29,770
5124001	Retirement Contributions	$ 31,529	$ 36,925	$ 38,910
5127001	Workers Compensation	$ 25,282	$ 27,550	$ 24,160
5129002	Employee Drug Screening Tests	$ 975	$ 585	$ -
	Sub-total: Employee Benefits	*$ 78,451*	*$ 87,725*	*$ 92,840*
	TOTAL PERSONAL SERVICES	$ 366,625	$ 456,655	$ 481,950
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 3,230	$ 2,500	$ 2,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 63,254	$ 50,000	$ 55,000
5222003	Rep. and Maint. (Labor)	$ 29,880	$ 40,000	$ 35,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 280	$ 550	$ 500
5222103	Rep. and Maint. Computers	$ 1,135	$ 1,135	$ 300
	Sub-total: Property Services	*$ 97,779*	*$ 94,185*	*$ 93,300*
5231001	Insurance, Other than Benefits	$ 12,564	$ 13,195	$ 17,615
5232001	Communication Devices/Service	$ 5,619	$ 3,810	$ 5,665
5236001	Dues and Fees	$ 475	$ -	$ -
5237001	Education and Training	$ -	$ 500	$ -
	Sub-total: Other Purchased Services	*$ 18,658*	*$ 17,505*	*$ 23,280*
	TOTAL PURCHASED SERVICES	$ 116,437	$ 111,690	$ 116,580
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 550	$ 250
5311003	Chemicals	$ -	$ 600	$ 500
5311005	Uniforms	$ 5,602	$ 5,875	$ 6,000
5312700	Gasoline/Diesel/CNG	$ 53,523	$ 44,235	$ 50,000
5313001	Provisions	$ 80	$ -	$ -
5316001	Small Tools and Equipment	$ -	$ 350	$ 250
	TOTAL SUPPLIES	$ 59,205	$ 51,610	$ 57,000
55	INTERFUND/INTERDEPT CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 4,760	$ 1,500	$ 2,000
5524001	Self-funded Insurance (Medical)	$ 65,210	$ 52,790	$ 51,060
5524002	Life and Disability	$ 1,452	$ 1,750	$ 1,600
5524003	Wellness Program	$ 440	$ 1,720	$ 1,720
5524004	OPEB	$ 4,550	$ 4,550	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 76,412	$ 62,310	$ 60,930
56	DEPRECIATION			
5610001	Depreciation	$ 28,046	$ -	$ -
	TOTAL DEPRECIATION	$ 28,046	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 111,584	$ 105,000	$ 120,000
5734001	Miscellaneous Expenses	$ 330	$ 100	$ 100
	TOTAL OTHER COSTS	$ 111,914	$ 105,100	$ 120,100
	Sub-total Yard Waste Expenses	**$ 758,639**	**$ 787,365**	**$ 836,560**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
3890300	Sale of Scrap	$ 10,672	$ -	$ -
3922000	Sale of Assets	$ 16,752	$ -	$ -
	TOTAL NON-OPERATING REVENUES	$ 27,424	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 27,424**	**$ -**	**$ -**
61	**NON-OPERATING EXPENSES**			
9000-6110001	Transfer to General Fund	$ 900,000	$ 1,010,000	$ 1,100,000
9000-6110002	Transfer to Health Insurance Fund	$ 9,505	$ 7,665	$ 7,665
9000-6110500	Transfer to Central Services	$ 40,000	$ 40,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	**$ 949,505**	**$ 1,057,665**	**$ 1,137,665**

TAB 32

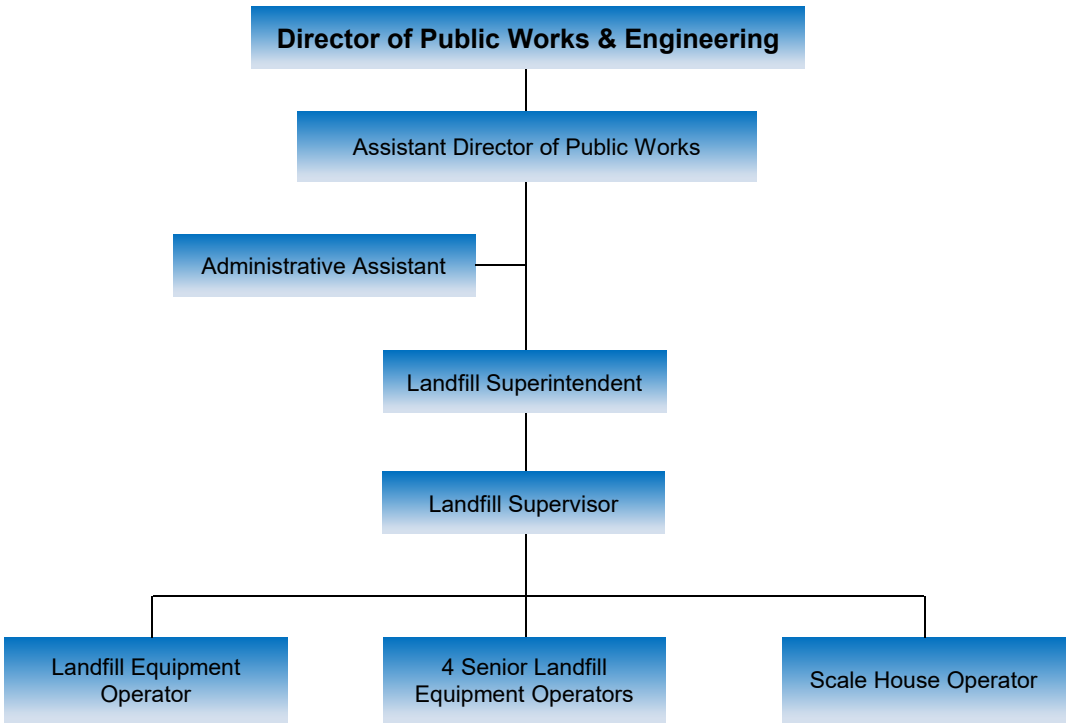
542 Solid Waste Disposal

FUND - 542 - SOLID WASTE DISPOSAL FUND **DEPT - 4530**

This fund accounts for the receipts and disbursements to operate the jointly owned City/County transfer station, inert landfill and the post-closure costs for the closed landfill located on Landfill Rd off North Main St. Included are the costs to transport and dispose of the solid waste at the Superior Landfill near Savannah, GA and scrap tires with Quality Tire near Jackson, GA. Both transportation services are provided by contract with a trucking company. The cost of transportation is currently equivalent to approximately $13.39 per ton. The disposal agreement with Superior Landfill began in 2021 and was renewed in 2022. The disposal agreement with Quality Tire was renewed in 2022.

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

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



Full-Time Employees by Fiscal Year

FY 2020: 8 FY 2021: 8 FY 2022: 8 FY 2023: 8 FY 2024: 8

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Maintain a healthy environment by properly disposing of all solid waste, yard debris, scrap tires and white goods (scrap metal)	Completed	In Progress
2. Educate the public and private sectors of our community through educational tours of the solid waste disposal facility and Inert Landfill.	Completed	In Progress
3. Continue to build the inert landfill in an environmentally friendly way and according to EPD guidelines. Life expectancy 2 years	Completed	In Progress
4. Purchase land to the north of the current inert landfill for future generations. Approximaely 25-30 life span	In Progress	In Progress

OBJECTIVES FOR FISCAL YEAR 2024

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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Animals	5	5	5	5	5
Bulkwaste	15,000	15,000	15,500	15,500	15,000
Cardboard	1,000	1,000	1,000	1,000	1,000
Cover dirt	25	25	25	1,000	1,000
Demolition	12,000	12,300	13,500	14,000	15,000
Household	34,000	34,500	33,500	34,000	34,000
Inert	7,400	7,400	7,400	8,500	9,000
Paper	425	425	425	425	425
Sweepings	500	500	500	350	350
Tires	300	300	300	425	425
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Total tons disposed of in Inert Landfill	8,400	8,500	8,500	9,000	9,000
Total tons transported to Broadhurst Landfill	61,500	61,500	61,500	64,000	64,000

EXPENSES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 527,672	$ 338,548	$ 356,257	$ 419,895	$ 446,135	6.25%
Purchase/Contract Services	$ 275,796	$ 221,346	$ 219,773	$ 258,355	$ 247,835	-4.07%
Supplies	$ 65,910	$ 49,848	$ 71,941	$ 62,360	$ 76,650	22.92%
Capital Outlay (Minor)	$ 686	$ -	$ 2,425	$ 16,700	$ 4,000	-76.05%
Interfund Dept. Charges	$ 114,235	$ 117,741	$ 128,735	$ 136,305	$ 128,335	-5.85%
Depreciation	$ 297,382	$ 277,628	$ 309,656	$ -	$ -	0.00%
Other Costs	$ 2,491,806	$ 2,958,574	$ 2,574,654	$ 2,827,930	$ 3,084,500	9.07%
Non-Operating Expenses	$ 362,675	$ 435,170	$ 419,170	$ 419,435	$ 409,435	-2.38%
Total Expenses	**$ 4,136,162**	**$ 4,398,855**	**$ 4,082,611**	**$ 4,140,980**	**$ 4,396,890**	**6.18%**



FUND 542 - SOLID WASTE DISPOSAL FUND **DEPT - 4530 - LANDFILL**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
	Landfill/Transfer Station			
34	CHARGES FOR SERVICES			
3441502	Sanitation Contractor Tipping Fees	$ 452,619	$ 430,000	$ 575,000
3441503	Individuals Tipping Fees	$ 155,904	$ 155,000	$ 200,000
3441504	Government Agencies Tipping Fees	$ 2,097,051	$ 2,275,000	$ 2,500,000
	Sub-total: Landfill/TS Charges	*$ 2,705,574*	*$ 2,860,000*	*$ 3,275,000*
3441901	Late Payment P and I: Landfill	$ 17,178	$ 10,000	$ 15,000
	Sub-total: Other Fees	*$ 17,178*	*$ 10,000*	*$ 15,000*
	TOTAL CHARGES FOR SERVICES	$ 2,722,752	$ 2,870,000	$ 3,290,000
	TOTAL OPERATING REVENUES	**$ 2,722,752**	**$ 2,870,000**	**$ 3,290,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 290,913	$ 332,335	$ 352,830
5113001	Overtime	$ 10,797	$ 10,000	$ 10,000
	Sub-total: Salaries and Wages	*$ 301,710*	*$ 342,335*	*$ 362,830*
5122001	Social Security (FICA) Contributions	$ 20,991	$ 20,870	$ 27,760
5124001	Retirement Contributions	$ 12,920	$ 34,590	$ 36,285
5127001	Workers Compensation	$ 20,156	$ 21,965	$ 19,260
5129002	Employee Drug Screening Tests	$ 480	$ 135	$ -
	Sub-total: Employee Benefits	*$ 54,547*	*$ 77,560*	*$ 83,305*
	TOTAL PERSONAL SERVICES	$ 356,257	$ 419,895	$ 446,135
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 38,638	$ 70,000	$ 45,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 12,277	$ 15,000	$ 12,000
5222003	Rep. and Maint. (Labor)	$ 38,412	$ 50,000	$ 50,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 8,397	$ 6,000	$ 6,000
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 200	$ 200
5222103	Rep. and Maint. Computers	$ 7,255	$ 7,875	$ 7,680
5223200	Rentals	$ -	$ 500	$ 500
	Sub-total: Property Services	*$ 104,979*	*$ 149,575*	*$ 121,380*
5231001	Insurance, Other than Benefits	$ 30,370	$ 31,890	$ 36,950
5232001	Communication Devices/Service	$ 6,526	$ 4,995	$ 2,905
5233001	Advertising	$ -	$ 545	$ 250
5235001	Travel	$ -	$ 750	$ 750
5236001	Dues and Fees	$ 1,054	$ 850	$ 850
5237001	Education and Training	$ -	$ 750	$ 750
5238501	Contract Labor/Services	$ 14,025	$ 4,000	$ 4,000
5239008	Other services: Tire Disposal	$ 62,819	$ 65,000	$ 80,000
	Sub-total: Other Purchased Services	*$ 114,794*	*$ 108,780*	*$ 126,455*
	TOTAL PURCHASED SERVICES	$ 219,773	$ 258,355	$ 247,835

FUND 542 - SOLID WASTE DISPOSAL FUND **DEPT - 4530 - LANDFILL**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 2,775	$ 5,000	$ 2,500
5311002	Parts and Materials	$ 859	$ 900	$ 900
5311003	Chemicals	$ 1,303	$ 1,200	$ 1,200
5311005	Uniforms	$ 2,642	$ 3,200	$ 3,000
5312300	Electricity	$ 4,804	$ 6,000	$ 5,500
5312400	Bottled Gas	$ 14	$ 100	$ 50
5312700	Gasoline/Diesel/CNG	$ 56,206	$ 42,460	$ 60,000
5316001	Small Tools and Equipment	$ 3,338	$ 3,500	$ 3,500
	TOTAL SUPPLIES	$ 71,941	$ 62,360	$ 76,650
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 2,425	$ 16,700	$ 4,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,425	$ 16,700	$ 4,000
55	INTERFUND/DEPT. CHARGES			
5510004	Indirect Cost Allocation - Customer Service	$ 38,180	$ 40,880	$ 43,855
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 2,730	$ 3,665
5524001	Self-funded Insurance (Medical)	$ 79,340	$ 84,225	$ 72,435
5524002	Life and Disability	$ 1,561	$ 1,740	$ 1,650
5524003	Wellness Program	$ 385	$ 1,530	$ 1,530
5524004	OPEB	$ 9,269	$ 5,200	$ 5,200
	TOTAL INTERFUND/INTERDEPT.	$ 128,735	$ 136,305	$ 128,335
56	DEPRECIATION			
5610001	Depreciation	$ 309,656	$ -	$ -
	TOTAL DEPRECIATION	$ 309,656	$ -	$ -
57	OTHER COSTS			
5710103	Payment to Bulloch County	$ 122,000	$ 122,000	$ 122,000
5733002	Air Rights	$ 1,392,527	$ 1,550,000	$ 1,600,000
5733003	Transportation Fees	$ 1,036,836	$ 1,150,000	$ 1,350,000
5733004	Toxic Waste Disposal	$ -	$ 500	$ -
5734001	Miscellaneous Expenses	$ 967	$ 4,930	$ 2,500
5740001	Bad Debts	$ 22,324	$ 500	$ 10,000
	TOTAL OTHER COSTS	$ 2,574,654	$ 2,827,930	$ 3,084,500
	TOTAL OPERATING EXPENSES	**$ 3,663,441**	**$ 3,721,545**	**$ 3,987,455**
	NON-OPERATING REVENUES			
39	OTHER FINANCING SOURCES			
3912010	Transfer from 2019 SPLOST	$ 1,392,528	$ 2,800,000	$ 1,196,890
	TOTAL OTHER FINANCING SOURCES	$ 1,392,528	$ 2,800,000	$ 1,196,890
	TOTAL NON-OPERATING REVENUES	**$ 1,392,528**	**$ 2,800,000**	**$ 1,196,890**
61	**NON-OPERATING EXPENSES**			
6110001	Transfer to General Fund	$ 374,000	$ 374,000	$ 374,000
6110002	Transfer to Health Insurance Fund	$ 5,170	$ 5,435	$ 5,435
6110500	Transfer to Central Service Fund	$ 40,000	$ 40,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	**$ 419,170**	**$ 419,435**	**$ 409,435**

TAB 33

601 Health Insurance Fund

FUND - 601 - HEALTH INSURANCE FUND **DEPT - 1500 - GENERAL ADMINISTRATION**

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

STATEMENT OF SERVICE

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

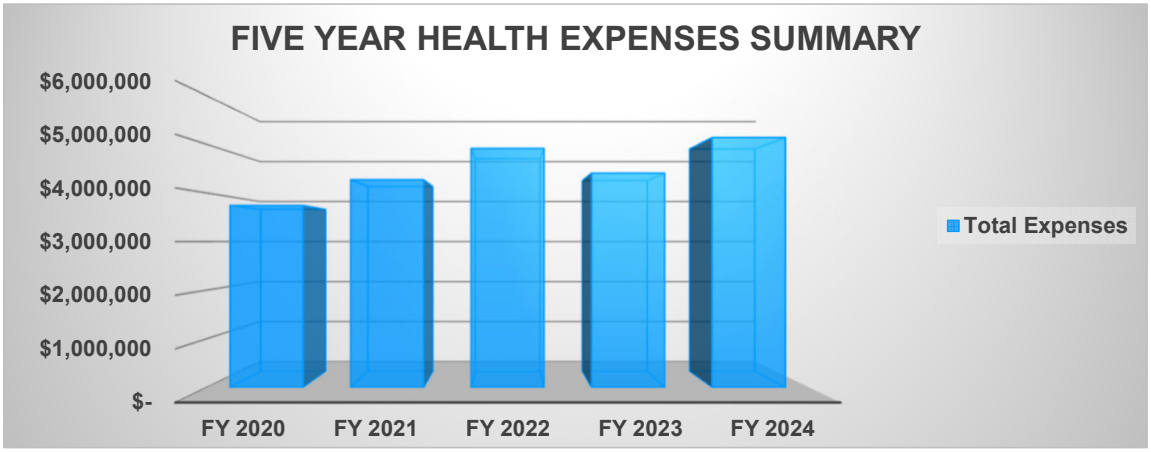
It is critical that adequate reserves be set aside in good claims years, so that when a bad claims year hits, the fund is financially strong. This removes the possibility of spikes in rates for both the City and its employees, or serious cuts in the level of benefits provided.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Number of total full time employee positions	322	323	339	356	357
Number of total full time employee vacancies	44	45	41	40	40
Number of eligible employees	322	323	339	356	357
Number of retired employees covered	6	10	16	19	21
Number of employees with single coverage	127	118	129	114	143
Number of employees with family coverage	167	177	174	184	184
Percentage of eligible employees enrolled in the	91%	91%	89%	84%	92%
Total number of covered lives including dependents	636	650	610	617	630
Total Expenses	$ 3,742,558	$ 4,270,461	$ 4,913,077	$ 4,407,500	$ 5,137,500
Average annual expense per covered life	$ 5,884.53	$ 6,569.94	$ 8,054.22	$ 7,143.44	$ 8,154.76
Average annual expense per eligible employee	$ 11,622.85	$ 13,221.24	$ 14,492.85	$ 12,380.62	$ 14,390.76
Average annual expense per covered employee	$ 12,730	$ 14,476	$ 16,215	$ 14,790	$ 15,711

EXPENSES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Interfund Dept. Charges	$ 3,742,558	$ 4,270,461	$ 4,913,077	$ 4,407,500	$ 5,137,500	16.56%
Total Expenses	$ 3,742,558	$ 4,270,461	$ 4,913,077	$ 4,407,500	$ 5,137,500	16.56%



FUND 601 - HEALTH INSURANCE FUND **DEPT - 1500 - GENERAL ADMINISTRATION**

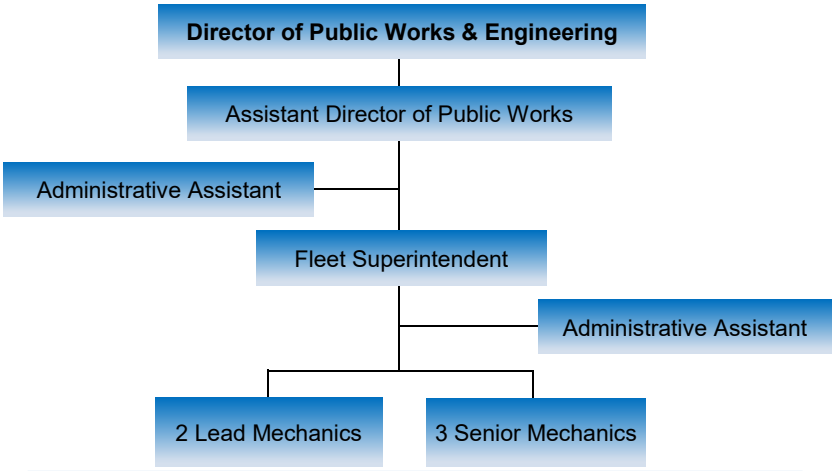
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
3492001	Health Premiums - Employer	$ 3,181,545	$ 3,099,700	$ 3,318,110
3492002	Health Premiums - Employee	$ 880,440	$ 978,670	$ 1,039,545
3492003	Flex Account	$ 143,855	$ 140,000	$ 140,000
3492006	Clinic Copays	$ 1,162	$ 1,500	$ -
3851001	OPEB Contribution	$ 531,304	$ -	$ 530,000
	TOTAL OPERATING REVENUES	**$ 4,738,306**	**$ 4,219,870**	**$ 5,027,655**
	OPERATING EXPENSES:			
5521001	Administrative Fees	$ 172,674	$ 150,000	$ 155,000
5521002	Flex Account Fees	$ 5,185	$ 5,000	$ 5,000
5521004	Stop Loss Premium	$ -	$ -	$ 1,000,000
5521101	Clinic Administration Fees	$ 262,670	$ 235,000	$ 260,000
5522001	Health Insurance Claims	$ 4,327,416	$ 3,875,000	$ 3,575,000
5523001	Flex Account Expenses	$ 143,555	$ 140,000	$ 140,000
5734001	Miscellaneous Expense	$ 1,577	$ 2,500	$ 2,500
	TOTAL OPERATING EXPENSES	**$ 4,913,077**	**$ 4,407,500**	**$ 5,137,500**
	NON-OPERATING REVENUES			
39	OTHER FINANCING SOURCES			
3912001	Transfer In - General Fund	$ 101,745	$ 98,255	$ 98,255
3912008	Transfer In - Fire Fund	$ 28,845	$ 32,090	$ 32,090
3912009	Transfer In - Central Services Fund	$ 3,415	$ 2,720	$ 2,720
3912100	Transfer In - Natural Gas Fund	$ 5,630	$ 7,660	$ 7,660
3912200	Transfer In - Water and Sewer Fund	$ 36,185	$ 37,320	$ 37,320
3912300	Transfer In - Solid Waste Disposal Fund	$ 5,170	$ 5,435	$ 5,435
3912400	Transfer In - Solid Waste Collection Fund	$ 9,505	$ 7,665	$ 7,665
3912600	Transfer In - Stormwater Fund	$ 5,630	$ 4,210	$ 4,210
3912806	Transfer In - Fleet Fund	$ 3,875	$ 4,735	$ 4,735
	TOTAL OTHER FINANCING SOURCES	$ 200,000	$ 200,090	$ 200,090
	TOTAL NON-OPERATING REVENUES	**$ 200,000**	**$ 200,090**	**$ 200,090**

TAB 34

602 Fleet Management Fund

FUND - 602 - FLEET MANAGEMENT FUND **DEPT - 4900**

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



Full-Time Employees by Fiscal Year

FY 2020: 7 FY 2021: 7 FY 2022: 7 FY 2023: 7 FY 2024: 7

STATEMENT OF SERVICE

For FY 2024, each General fund user will be charged a $90.00 per hour service rate. The Fire Department rate is $65.00 per service hour. Enterprise fund users will be charged a $90.00 per hour service rate. These rates will continue to be evaluated semi-annually for adjustment, as needed. There will continue to be a 10% mark-up on parts, 20% mark-up sublet work, and 5% mark-up for shop supplies. Computerized records of all maintenance on each piece of equipment will continue to be maintained and a preventive maintenance schedule, as established in conjunction with each department, will be continued. This, in conjunction with routine training, has resulted in more dependable equipment and vehicle service resulting in extended usage, reduced downtime and reduced life cycle costs.

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Provide superior preventative and unscheduled maintenance of the City fleet with rates below private market labor rates.	In Progress	In Progress
2. Keep all city vehicles and equipment operating in a safe and efficient manner with minimal downtime.	In Progress	In Progress
3. Provide technical support and guidance for all departments.	In Progress	In Progress
FY 2024		
1. Explore additional ways to reduce sublets/outsourcing to provide quicker response and lower customer maintenance costs.	In Progress	In Progress

OBJECTIVES FOR FISCAL YEAR 2024

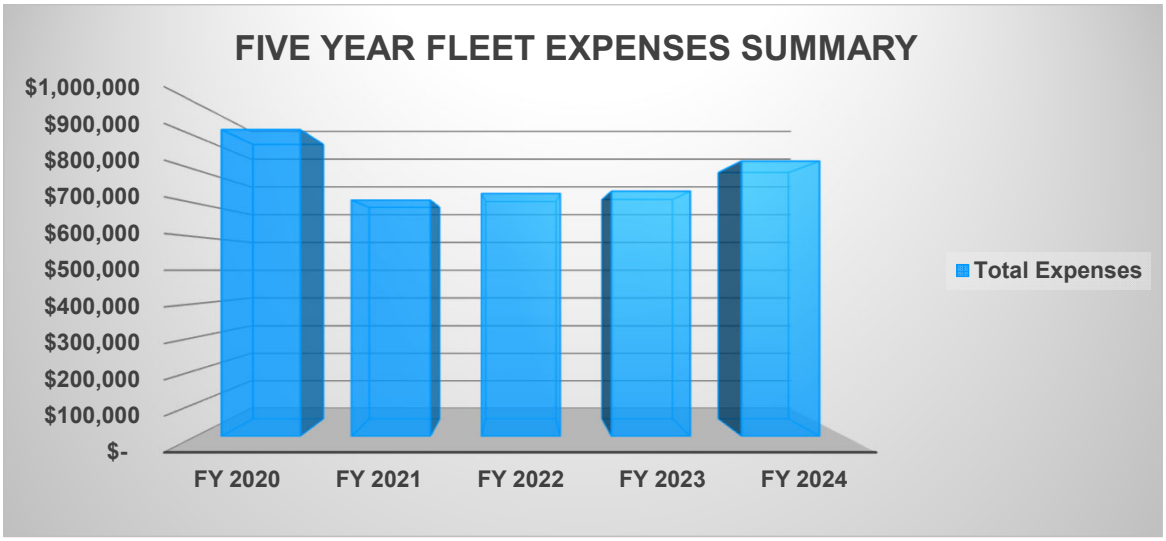
1. Continue to complete maintenance and repairs on all city vehicles and equipment in a timely and safe manner.
2. Continue to remain available at all times and continue to provide open communication with all city departments.
3. Reduce the costs incurred by sublet work by remaining current with equipment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

PERFORMANCE MEASURES

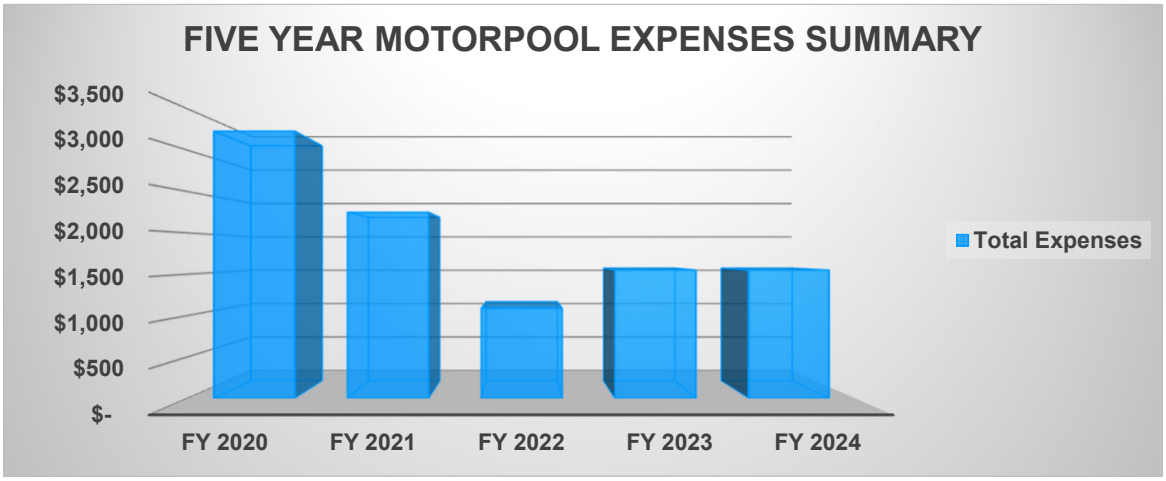
WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Total number of vehicle and equipment in City fleet	528	531	569	575	575
Number of police patrol vehicles	70	73	73	78	78
Number of other automobiles in fleet	30	32	32	32	32
Number of pickup trucks in fleet	48	68	85	85	85
Number of midsize trucks in fleet	47	44	0	0	0
Number of heavy duty trucks in fleet	55	48	52	52	52
Number of fire trucks	12	11	11	11	11
Number of commercial garbage trucks	6	6	6	6	7
Number of residential garbage trucks	6	6	4	4	5
Number of knuckle boom loaders in fleet	6	6	7	7	7
Number of rolloff trucks in fleet	3	3	4	4	4
Number of off road equipment, tractors, etc.	39	34	51	51	51
Number of loader trailers in fleet	24	21	25	25	25
Number of small/medium duty trailers	42	43	38	38	39
Number of light duty equipment (mowers, UTV's, compressors and other small tools)	137	136	180	182	185
PRODUCTIVITY MEASURES	**2020 ACTUAL**	**2021 ACTUAL**	**2022 ACTUAL**	**2023 PROJECTED**	**2024 BUDGET**
Number of repair orders	3850	3484	3654	3700	3800
Number of preventive maintenance performed	2500	2160	2341	2150	2500
Number of unscheduled services performed	1310	1324	1313	1550	1500

EXPENSES SUMMARY (FLEET)

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 489,652	$ 329,115	$ 311,182	$ 370,445	$ 438,120	18.27%
Purchase/Contract Services	$ 196,468	$ 152,726	$ 187,634	$ 156,625	$ 181,105	15.63%
Supplies	$ 61,833	$ 53,452	$ 50,973	$ 51,020	$ 52,370	2.65%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	-
Interfund Dept. Charges	$ 65,441	$ 60,475	$ 74,280	$ 111,513	$ 118,985	6.70%
Depreciation	$ 58,806	$ 51,729	$ 60,531	$ -	$ -	0.00%
Other Costs	$ 2,222	$ 2,314	$ 733	$ 1,700	$ 750	-55.88%
Non-Operating Expense	$ 45,765	$ 59,875	$ 43,875	$ 44,735	$ 34,735	-22.35%
Total Expenses	$ 920,187	$ 709,686	$ 729,208	$ 736,038	$ 826,065	12.23%



EXPENSES SUMMARY (MOTORPOOL)						
	Actual	Actual	Actual	Projected	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Purchase/Contract Services	$ 1,939	$ 2,186	$ 630	$ 1,200	$ 1,000	-16.67%
Supplies	$ 1,291	$ 62	$ 459	$ 350	$ 550	57.14%
Total Expenses	$ 3,230	$ 2,248	$ 1,089	$ 1,550	$ 1,550	0.00%



FUND 602 - FLEET MANAGEMENT FUND **DEPT - 4900 - FLEET MAINTENANCE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3417501	Vehicle Parts	$ 589,992	$ 550,000	$ 550,000
3417502	Misc. Parts	$ 18,652	$ 21,000	$ 22,000
3417503	Less: Cost of Parts and Fluids	$ (554,374)	$ (495,495)	$ (495,495)
3417504	Labor Charges	$ 372,736	$ 457,000	$ 620,000
3417505	Sublet	$ 178,115	$ 175,000	$ 175,000
	TOTAL CHARGES FOR SERVICES	$ 605,121	$ 707,505	$ 871,505
	TOTAL OPERATING REVENUES	**$ 605,121**	**$ 707,505**	**$ 871,505**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 267,447	$ 299,095	$ 353,210
5113001	Overtime	$ 5,691	$ 11,760	$ 15,000
	Subtotal: Salaries and Wages	*$ 273,138*	*$ 310,855*	*$ 368,210*
5122001	Social Security (FICA) Contributions	$ 19,239	$ 21,630	$ 28,170
5124001	Retirement Contributions	$ 11,516	$ 29,895	$ 34,940
5127001	Workers Compensation	$ 7,114	$ 7,755	$ 6,800
5129002	Employee Drug Screen Test	$ 175	$ 310	$ -
	Subtotal: Employee Benefits	*$ 38,044*	*$ 59,590*	*$ 69,910*
	TOTAL PERSONAL SERVICES	$ 311,182	$ 370,445	$ 438,120
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 5,352	$ 2,615	$ 4,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 4,503	$ 5,000	$ 4,500
5222003	Rep. and Maint. (Labor)	$ 1,842	$ 2,500	$ 2,500
5222004	Rep. and Maint. (Buildings/Grounds)	$ 10,426	$ 3,000	$ 2,500
5222005	Rep. and Maint. (Office Equipment)	$ 1,147	$ 1,200	$ 1,200
5222102	Software Support	$ 2,220	$ 3,500	$ 2,200
5222103	Rep. and Maint. Computers	$ 5,826	$ 5,850	$ 5,835
5223200	Rentals	$ 1,233	$ 1,000	$ 1,200
	Subtotal: Property Services	*$ 32,549*	*$ 24,665*	*$ 23,935*
5231001	Insurance, Other than Benefits	$ 21,132	$ 22,995	$ 24,145
5232001	Communication Devices/Service	$ 3,046	$ 2,890	$ 2,425
5233001	Advertising	$ -	$ 225	$ -
5235001	Travel	$ 257	$ 2,500	$ 2,000
5236001	Dues and Fees	$ 592	$ 850	$ 600
5237001	Education and Training	$ 3,848	$ 2,500	$ 3,000
5239101	Other Services	$ 126,210	$ 100,000	$ 125,000
	Subtotal: Other Purchased Services	*$ 155,085*	*$ 131,960*	*$ 157,170*
	TOTAL PURCHASED SERVICES	$ 187,634	$ 156,625	$ 181,105

FUND 602 - FLEET MANAGEMENT FUND **DEPT - 4900 - FLEET MAINTENANCE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 9,614	$ 9,000	$ 9,000
5311003	Chemicals	$ 350	$ 500	$ 350
5311005	Uniforms	$ 2,768	$ 2,900	$ 2,900
5312300	Electricity	$ 16,900	$ 19,000	$ 19,000
5312700	Gasoline/Diesel/CNG	$ 10,346	$ 8,000	$ 9,500
5312800	Stormwater	$ 1,620	$ 1,620	$ 1,620
5316001	Small Tools and Equipment	$ 9,375	$ 10,000	$ 10,000
	TOTAL SUPPLIES	$ 50,973	$ 51,020	$ 52,370
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ -	$ 31,138	$ 41,790
5524001	Self-funded Insurance (Medical)	$ 65,600	$ 73,430	$ 69,690
5524002	Life and Disability	$ 1,471	$ 1,705	$ 1,615
5524003	Wellness Program	$ 275	$ 1,340	$ 1,340
5524004	OPEB	$ 6,934	$ 3,900	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 74,280	$ 111,513	$ 118,985
56	DEPRECIATION			
5610001	Depreciation	$ 60,531	$ -	$ -
	TOTAL DEPRECIATION	$ 60,531	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 358	$ 1,200	$ 500
5734001	Miscellaneous Expenses	$ 375	$ 500	$ 250
	TOTAL OTHER COSTS	$ 733	$ 1,700	$ 750
	Subtotal Fleet Operating Expenses	**$ 685,333**	**$ 691,303**	**$ 791,330**

FUND 602 - FLEET MANAGEMENT FUND **DEPT - 4900 - FLEET MAINTENANCE**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
FUND 602 - FLEET MANAGEMENT FUND		**DEPT - 4905 - Motorpool Division**		
	OPERATING EXPENSES:			
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 155	$ 600	$ 500
5222003	Rep. and Maint. (Labor)	$ 475	$ 600	$ 500
	TOTAL PURCHASED SERVICES	$ 630	$ 1,200	$ 1,000
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 50	$ 50
5312700	Gasoline/Diesel/CNG	$ 459	$ 300	$ 500
	TOTAL SUPPLIES	$ 459	$ 350	$ 550
	Subtotal Motorpool Expenses	**$ 1,089**	**$ 1,550**	**$ 1,550**
	TOTAL OPERATING EXPENSES	**$ 686,422**	**$ 692,853**	**$ 792,880**
	NON-OPERATING REVENUES			
39	OTHER FINANCING SOURCES			
3921001	Sale of Assets	$ 3,124	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 3,124	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 3,124**	**$ -**	**$ -**
61	**NON-OPERATING EXPENSE**			
6110002	Transfer to Health Insurance Fund	$ 3,875	$ 4,735	$ 4,735
6110500	Transfer to Central Service Fund	$ 40,000	$ 40,000	$ 30,000
	Subtotal Non-Operating Expenses	**$ 43,875**	**$ 44,735**	**$ 34,735**
	TOTAL NON-OPERATING EXPENSES	**$ 43,875**	**$ 44,735**	**$ 34,735**

TAB 35

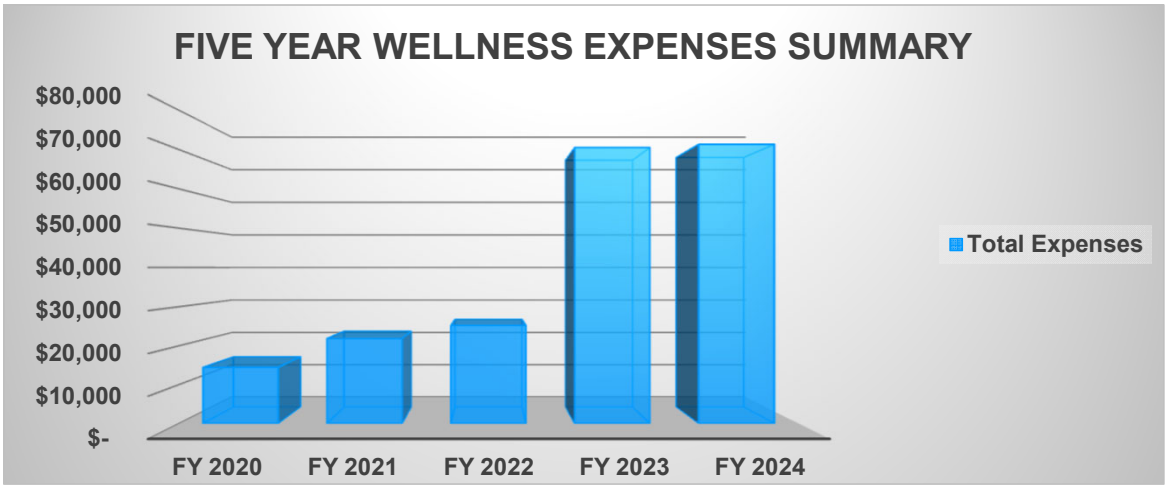
604 Wellness Program Fund

FUND - 604 - WELLNESS PROGRAM FUND **DEPT - 1500 - GENERAL ADMINISTRATION**

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

EXPENSES SUMMARY

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Purchase/Contract Services	$ 739	$ 12,616	$ 10,000	$ 60,105	$ 58,790	-2.19%
Supplies	$ 6,718	$ 6,322	$ 6,672	$ 6,500	$ 8,700	33.85%
Capital Outlay (Minor)	$ 7,003	$ -	$ 6,367	$ 2,800	$ 2,800	0.00%
Other Costs	$ -	$ 2,927	$ 2,219	$ 1,095	$ 1,000	-8.68%
Total Expenses	$ 14,460	$ 21,865	$ 25,258	$ 70,500	$ 71,290	1.12%



FUND 604 - WELLNESS PROGRAM FUND **DEPT - 1500 - GENERAL ADMINISTRATION**

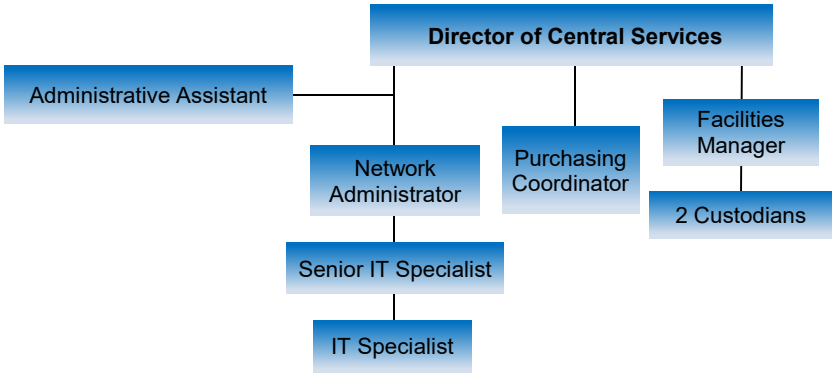
Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
3492005	Wellness Dues	$ 18,565	$ 69,280	$ 71,290
	TOTAL OPERATING REVENUES	**$ 18,565**	**$ 69,280**	**$ 71,290**
	OPERATING EXPENSES:			
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ -	$ -	$ 790
5222004	Rep. and Maint. (Bldgs/Grounds)	$ -	$ 2,105	$ -
5237001	Education and Training	$ 10,000	$ 10,000	$ 10,000
5238501	Contract Labor/Services	$ -	$ 48,000	$ 48,000
	TOTAL PURCHASED SERVICES	$ 10,000	$ 60,105	$ 58,790
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ -	$ 200
5312300	Electricity	$ 6,631	$ 6,500	$ 6,500
5316001	Small Tools and Equipment	$ 41	$ -	$ 2,000
	TOTAL SUPPLIES	$ 6,672	$ 6,500	$ 8,700
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 6,367	$ 2,800	$ 2,800
	TOTAL CAPITAL OUTLAY (MINOR)	$ 6,367	$ 2,800	$ 2,800
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 2,219	$ 1,095	$ 1,000
	TOTAL OTHER COSTS	$ 2,219	$ 1,095	$ 1,000
	TOTAL OPERATING EXPENSES	**$ 25,258**	**$ 70,500**	**$ 71,290**

TAB 36

605 Central Services Fund

FUND - 605 - CENTRAL SERVICES FUND **DEPT - 1535 & 1565**

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



Full-Time Employees by Fiscal Year

FY 2020: 7 FY 2021: 7 FY 2022: 5 FY 2023: 6 FY 2024: 6

IT & PURCHASING

STATEMENT OF SERVICE

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

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2023		
1. Reducing Help Desk ticket completion times.	ongoing	further reduction
2. Increasing mobility efforts for City Departments.	ongoing	addition of sources
3. Developing and implementing City iOS applications.	ongoing	ongoing
4. Creating tools for Public Information.	ongoing	additions and upgrades
FY 2024		
1. Establish and promote our MFBE program to reach the goal of 20% of expenditures.	meeting goals	continued improvement
2. Form a "Right Start" program for all formal bid processes. This will provide a more efficient bid/proposal process from start to finish.	program complete	full program established
3. Continue to develop our cloud storage capabilities	ongoing	adding areas to include

OBJECTIVES FOR FISCAL YEAR 2024

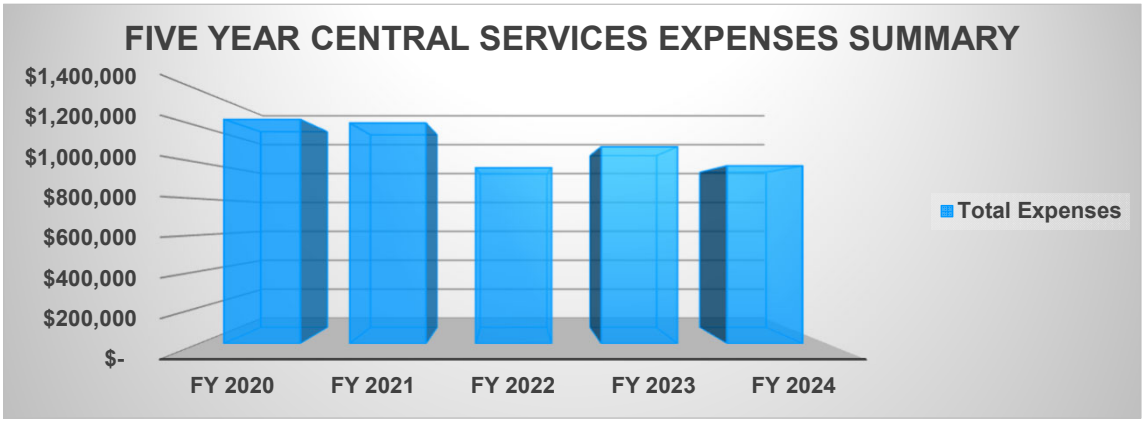
1. To continue to find ways to implement higher technology while finding efficiencies for the City of Statesboro.
2. Have a centralized GIS (Geographical Information System) for all City's GIS Data with access for Employees and Officials in a user friendly way.
3. Increase interactive availability for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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Windows PC's	240	245	245	273	280
Macintosh PC's	7	7	7	5	5
Windows Servers	15	15	15	12	12
Linux Servers	1	1	1	0	0
Verizon Cellular Devices	275	280	280	180	190
Email Accounts	310	330	330	325	340

PRODUCTIVITY MEASURES	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 PROJECTED	2024 BUDGET
Training Classes	8	6	6	6	6
iPhone/iPad/Web Applications	10	10	10	10	10
Helpdesk Tickets	1127	1300	1300	1425	1500

EXPENSES SUMMARY						
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ 580,091	$ 371,975	$ 339,484	$ 404,650	$ 462,390	14.27%
Purchase/Contract Services	$ 371,192	$ 499,178	$ 487,556	$ 426,740	$ 407,035	-4.62%
Supplies	$ 54,157	$ 41,422	$ 21,679	$ 45,895	$ 13,500	-70.59%
Capital Outlay (Minor)	$ 82,992	$ 153,801	$ 12,321	$ 148,985	$ 41,000	-72.48%
Interfund Dept. Charges	$ 54,631	$ 54,842	$ 73,872	$ 58,439	$ 55,665	-4.75%
Depreciation	$ 93,174	$ 93,961	$ 32,607	$ -	$ -	0.00%
Other Costs	$ 837	$ -	$ -	$ -	$ -	0.00%
Non-Operating Expense	$ 1,525	$ 3,415	$ 3,415	$ 2,720	$ 2,720	0.00%
Total Expenses	$ 1,238,599	$ 1,218,594	$ 970,934	$ 1,087,429	$ 982,310	-9.67%



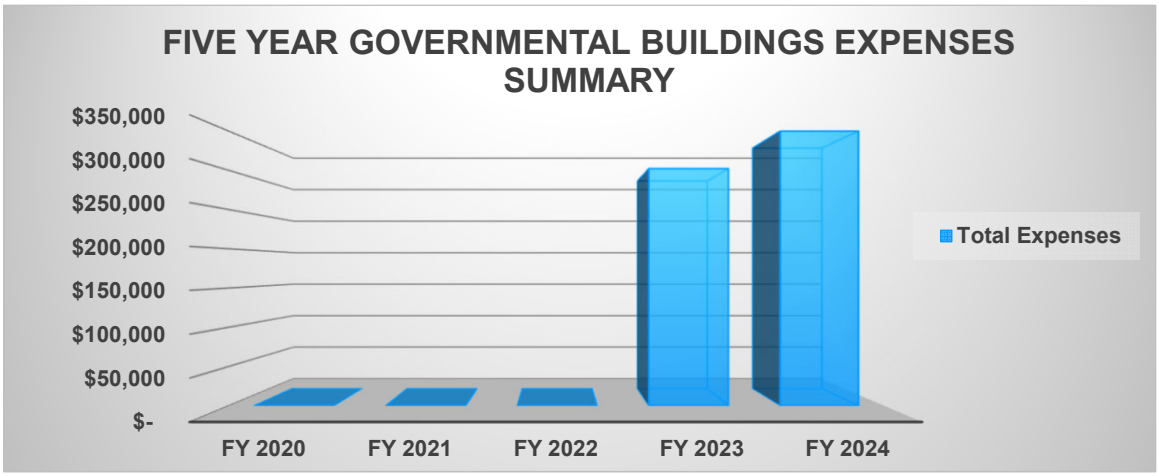
Full-Time Employees by Fiscal Year
FY 2020: 0 FY 2021: 0 FY 2022: 0 FY 2023: 2 FY 2024: 2

GOVERNMENTAL BUILDINGS

STATEMENT OF SERVICE

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

EXPENSES SUMMARY						
	Actual FY 2020	Actual FY 2021	Actual FY 2022	Projected FY 2023	Budget FY 2024	Percentage Inc./Dec.
Personal Services/Benefits	$ -	$ -	$ -	$ 116,240	$ 136,870	17.75%
Purchase/Contract Services	$ -	$ -	$ -	$ 100,145	$ 162,485	62.25%
Supplies	$ -	$ -	$ -	$ 61,030	$ 67,035	9.84%
Capital Outlay	$ -	$ -	$ -	$ 1,000	$ 500	-50.00%
Interfund Dept. Charges	$ -	$ -	$ -	$ 23,505	$ 23,565	0.26%
Other Costs	$ -	$ -	$ -	$ 200	$ 200	0.00%
Total Expenses	$ -	$ -	$ -	$ 302,120	$ 390,655	29.30%



FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3417002	Indirect Cost Allocation GIS	$ 95,165	$ 30,000	$ 40,000
3417007	Indirect Cost Allocation Government Buildings	$ -	$ 301,190	$ 390,640
3417506	Device/User Charges	$ 691,077	$ 747,395	$ 754,210
	TOTAL CHARGES FOR SERVICE	$ 786,242	$ 1,078,585	$ 1,184,850
	TOTAL OPERATING REVENUES	**$ 786,242**	**$ 1,078,585**	**$ 1,184,850**
		DEPT - 1535 - CENTRAL SERVICES		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 290,422	$ 337,527	$ 384,935
5113001	Overtime	$ 3,471	$ 2,500	$ 2,500
	Subtotal: Salaries and Wages	*$ 293,893*	*$ 340,027*	*$ 387,435*
5122001	Social Security (FICA) Contributions	$ 21,505	$ 23,972	$ 29,640
5124001	Retirement Contributions	$ 17,722	$ 34,003	$ 38,745
5127001	Workers Compensation	$ 595	$ 648	$ 570
5129006	Vehicle Allowance	$ 5,769	$ 6,000	$ 6,000
	Subtotal: Employee Benefits	*$ 45,591*	*$ 64,623*	*$ 74,955*
	TOTAL PERSONAL SERVICES	$ 339,484	$ 404,650	$ 462,390
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 12	$ 100	$ 100
5222003	Rep. and Maint. (Labor)	$ 46	$ 100	$ 100
5222004	Rep. and Maint. (Building/Grounds)	$ 4,765	$ 2,500	$ -
5222102	Software Support	$ 326,088	$ 256,000	$ 260,000
5222103	Rep. and Maint. (Computers)	$ 15,260	$ 15,260	$ 15,620
5223200	Rentals	$ 25,198	$ 30,000	$ 27,000
	Subtotal: Property Services	*$ 371,369*	*$ 303,960*	*$ 302,820*
5231001	Insurance, Other than Benefits	$ 21,920	$ 23,020	$ 36,915
5232001	Communication Devices/Service	$ 60,235	$ 46,000	$ 7,000
5232005	Internet	$ 23,490	$ 25,000	$ 25,000
5232006	Postage	$ 628	$ 200	$ 200
5233001	Advertising	$ 180	$ -	$ -
5235001	Travel	$ 593	$ 1,500	$ 1,500
5236001	Dues and Fees	$ -	$ 100	$ 100
5237001	Education and Training	$ 356	$ 3,500	$ 3,500
5238501	Contract Services	$ 8,785	$ 23,460	$ 30,000
	Subtotal: Other Purchased Services	*$ 116,187*	*$ 122,780*	*$ 104,215*
	TOTAL PURCHASED SERVICES	$ 487,556	$ 426,740	$ 407,035
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 2,214	$ 5,595	$ 1,000
5311005	Uniforms	$ 515	$ 500	$ 1,000
5311107	Software Applications	$ 30	$ 24,000	$ -
5311108	Software Application Upgrade	$ 3,000	$ -	$ -

FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
5312300	Electricity	$ 6,631	$ 7,000	$ 7,000
5312700	Gasoline/Diesel/CNG	$ 47	$ 300	$ 300
5313001	Provisions	$ 117	$ 200	$ 400
5314001	Books and Periodicals	$ 184	$ 100	$ 200
5316001	Small Tools and Equipment	$ 2,872	$ 200	$ 1,000
5316003	Computer Accessories	$ 5,309	$ 5,000	$ 500
5316006	Cellular Phone Equipment	$ 760	$ 3,000	$ 2,100
	TOTAL SUPPLIES	$ 21,679	$ 45,895	$ 13,500
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 1,088	$ 500	$ 1,000
5424001	Computers	$ (851)	$ 126,000	$ 20,000
5424002	Network Infrastructure	$ 12,084	$ 20,000	$ 20,000
5425001	Other Equipment	$ -	$ 2,485	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 12,321	$ 148,985	$ 41,000
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 64,195	$ 51,656	$ 49,550
5524002	Life and Disability	$ 1,408	$ 1,737	$ 1,720
5524003	Wellness Program	$ 385	$ 1,146	$ 1,145
5524004	OPEB	$ 7,884	$ 3,900	$ 3,250
	TOTAL INTERFUND/DEPT.CHARGES	$ 73,872	$ 58,439	$ 55,665
56	DEPRECIATION			
5610001	Depreciation	$ 32,607	$ -	$ -
	TOTAL DEPRECIATION	$ 32,607	$ -	$ -
	Subtotal Central Services Expenses	**967,519**	**1,084,709**	**979,590**
		DEPT -1565- GOVERNMENT BUILDINGS		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ -	$ 97,460	$ 115,745
5113001	Overtime	$ -	$ 160	$ 100
	Subtotal: Salaries and Wages	*$ -*	*$ 97,620*	*$ 115,845*
5122001	Social Security (FICA) Contributions	$ -	$ 8,035	$ 8,860
5124001	Retirement Contributions	$ -	$ 7,400	$ 9,370
5127001	Workers Compensation	$ -	$ 3,185	$ 2,795
5129002	Employee Drug Screening Test	$ -	$ -	$ -
	Subtotal: Employee Benefits	*$ -*	*$ 18,620*	*$ 21,025*
	TOTAL PERSONAL SERVICES	$ -	$ 116,240	$ 136,870
52	PURCHASE/CONTRACT SERVICES			
5221001	Cleaning Services	$ -	$ -	$ 20,000
5222001	Rep. and Maint (Equipment)	$ -	$ -	$ 300
5222002	Rep. and Maint. (Vehicles-Parts)	$ -	$ 150	$ 50
5222003	Rep. and Maint. (Labor)	$ -	$ 250	$ 150
5222004	Rep. and Maint. (Building/Grounds)	$ -	$ 70,560	$ 90,000
5222103	Rep. and Maint. Computers	$ -	$ -	$ 2,460
5223200	Rentals	$ -	$ 1,000	$ 5,000

FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
	Subtotal: Property Services	*$ -*	*$ 71,960*	*$ 117,960*
5231001	Insurance, Other than Benefits	$ -	$ 2,980	$ 3,125
5232001	Communication Devices/Service	$ -	$ -	$ 1,400
5238501	Contract Services	$ -	$ 25,000	$ 40,000
5238502	Recycling	$ -	$ 205	$ -
	Subtotal: Other Purchased Services	*$ -*	*$ 28,185*	*$ 44,525*
	TOTAL PURCHASED SERVICES	$ -	$ 100,145	$ 162,485
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 10,280	$ 13,000
5311002	Parts and Materials	$ -	$ 900	$ 500
5311003	Chemicals	$ -	$ 5,000	$ 5,000
5311005	Uniforms	$ -	$ 500	$ 750
5312300	Electricity	$ -	$ 40,000	$ 42,000
5312700	Gasoline/Diesel/CNG	$ -	$ 1,315	$ 2,500
5312700	Stormwater	$ -	$ 2,535	$ 2,535
5316001	Small Tools and Equipment	$ -	$ 500	$ 750
	TOTAL SUPPLIES	$ -	$ 61,030	$ 67,035
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 1,000	$ 500
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 1,000	$ 500
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ -	$ 21,265	$ 21,265
5524002	Life and Disability	$ -	$ 365	$ 425
5524003	Wellness Program	$ -	$ 575	$ 575
5524004	OPEB	$ -	$ 1,300	$ 1,300
	TOTAL INTERFUND/DEPT.CHARGES	$ -	$ 23,505	$ 23,565
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ 200	$ 200
	TOTAL OTHER COSTS	$ -	$ 200	$ 200
	Subtotal Govern Buildings Expenses	**$ -**	**$ 302,120**	**$ 390,655**
	TOTAL OPERATING EXPENSES	**$ 967,519**	**$ 1,386,829**	**$ 1,370,245**
	NON-OPERATING REVENUES			
39	OTHER FINANCING SOURCES			
3912001	Transfer In - General Fund	$ 40,000	$ 40,000	$ 30,000
3912008	Transfer In - Fire Fund	$ 40,000	$ 40,000	$ 30,000
3912010	Transfer from 2019 SPLOST	$ -	$ -	$ 18,000
3912100	Transfer In - Natural Gas Fund	$ 40,000	$ 40,000	$ 30,000
3912200	Transfer In - Water/Sewer Fund	$ 40,000	$ 40,000	$ 30,000
3912300	Transfer In - Solid Waste Disposal Fund	$ 40,000	$ 40,000	$ 30,000
3912400	Transfer In - Solid Waste Collection Fund	$ 40,000	$ 40,000	$ 30,000

FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
3912600	Transfer In - Stormwater Fund	$ 40,000	$ 40,000	$ 30,000
3912806	Transfer In - Fleet Fund	$ 40,000	$ 40,000	$ 30,000
	TOTAL OTHER FINANCING SOURCES	$ 320,000	$ 320,000	$ 258,000
	TOTAL NON-OPERATING REVENUES	**$ 320,000**	**$ 320,000**	**$ 258,000**
61	**NON-OPERATING EXPENSES**			
6110002	Transfer to Health Insurance Fund	$ 3,415	$ 2,720	$ 2,720
	TOTAL NON-OPERATING EXPENSES	**$ 3,415**	**$ 2,720**	**$ 2,720**

TAB 37

Capital Improvements Program

CAPITAL IMPROVEMENTS PROGRAM

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

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

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

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

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

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

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

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

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

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

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

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

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

This section includes a summary sheet of all City capital projects and the funding sources. The project sheets include a department project number, a detailed description of the project with an explanation as to why this project is needed, the funding source(s), the year the project is proposed and the impact on the FY 2023 operating budget. Following the project sheets is a summary of projects by fiscal year for each fund.

Included in this CIP, are projects that are proposed to be funded with sources that need to be voted on by the citizens or voted on by Council. The newest funding source is a 2019 SPLOST. This additional 1% tax must be used for capital items and the proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

The following abbreviations are used to distinguish the department:

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

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
CS-4	Servers	$ 18,000	$ 18,000					$ 36,000
ENG-5-R	Engineering Division Vehicles					$ 45,000		$ 45,000
ENG-89	Eastside Cemetery Fence				$ 235,000	$ 200,000		$ 435,000
ENG-92	West Main Streetscape Improvements	$ 200,000	$ 2,300,000					$ 2,500,000
ENG-96	Traffic Studies and Planning	$ 150,000		$ 150,000				$ 300,000
ENG-114	Roadway Geometric Improvements		$ 445,000	$ 175,000				$ 620,000
ENG-115b	South Main Street (Blue Mile) Phase II	$ 285,000	$ 200,000	$ 4,850,000				$ 5,335,000
ENG-115c	South Main Street (Blue Mile) Phase III				$ 300,000	$ 300,000	$ 3,000,000	$ 3,600,000
ENG-122	Sidewalk Projects	$ 625,000	$ 200,000			$ 250,000	$ 1,785,000	$ 2,860,000
ENG-123	Intersection Improvements	$ 100,000	$ 1,000,000	$ 500,000				$ 1,600,000
	Intersection Improvements	$ 850,000	$ 500,000	$ 1,000,000	$ 750,000	$ 70,000	$ 700,000	$ 3,870,000
	Intersection Improvements			$ 1,000,000				$ 1,000,000
ENG-124	Roadway Improvements	$ 100,000	$ 1,000,000	$ 60,000	$ 400,000			$ 1,560,000
ENG-125	Striping & Signage Improvements	$ 125,000	$ 75,000	$ 125,000	$ 75,000	$ 125,000	$ 75,000	$ 600,000
ENG-127	Traffic Calming & Pedestrian Crossings	$ 100,000	$ 100,000	$ 100,000	$ 150,000	$ 100,000	$ 100,000	$ 650,000
ENG-128	Resurfacing & Road Rehabilitation	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 6,000,000
	Resurfacing & Road Rehabilitation	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,800,000
ENG-129	Anderson Street Paving	$ 65,000	$ 275,000					$ 340,000
ENG-130	New Roads and Roadway Extensions				$ 1,000,000	$ 1,000,000		$ 2,000,000
ENG-131	Public Parking Lots				$ 500,000		$ 500,000	$ 1,000,000
ENG-134b	Transit System	$ 300,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 3,300,000
ENG-135	Citywide Trails, Parks & Greenspaces	$ 220,000	$ 220,000	$ 220,000	$ 555,000	$ 555,000	$ 555,000	$ 2,325,000
	Citywide Trails, Parks & Greenspaces				$ 1,150,000	$ 2,620,000	$ 1,000,000	$ 4,770,000
ENG-136	Subdivision Incentive Program	$ -	$ 250,000		$ 250,000			$ 500,000
ENG-137	Roadway Improvements	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 200,000	$ 200,000	$ 1,000,000
ENG-139	Traffic Signals Maintenance	$ 35,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 285,000
ENG-141	Whitesville Community Park	$ 300,000						$ 300,000
	Whitesville Community Park	$ 200,000						$ 200,000
	Whitesville Community Park	$ 1,250,000						$ 1,250,000
	ENG TOTAL 2018 TSPLOST	**$ 3,070,000**	**$ 4,775,000**	**$ 5,350,000**	**$ -**	**$ -**	**$ -**	**$ 13,195,000**
	ENG TOTAL 2019 SPLOST	**$ 220,000**	**$ 220,000**	**$ 220,000**	**$ -**	**$ -**	**$ -**	**$ 660,000**
	ENG TOTAL 2023 TSPLOST	**$ 1,315,000**	**$ 3,370,000**	**$ 3,410,000**	**$ 5,875,000**	**$ 6,315,000**	**$ 8,510,000**	**$ 28,795,000**
	ENG SPLOST GRAND TOTALS EACH FY	**$ 4,605,000**	**$ 8,365,000**	**$ 8,980,000**	**$ 5,875,000**	**$ 6,315,000**	**$ 8,510,000**	**$ 42,650,000**
GBD-1	Rehabilitation of Administrative Facilities			$ 1,500,000				$ 1,500,000
GBD-3	Renovations to Administrative Facilities					$ 100,000		$ 100,000
GBD-4	Renovations to Cultural Facilities					$ 50,000		$ 50,000
GBD-8	New Roof for Municipal Court Complex		$ 20,000					$ 20,000
GBD-9	Roof Replaced for Police Department		$ 35,000					$ 35,000
GBD-10	Repair and New Roof for Mulitple Pump Houses		$ 35,000					$ 35,000
GBD-11	Pave Mobile Device Repair			$ 15,000				$ 15,000
PRK-4-R	Replacement Crewcab Work Trucks	$ 60,000			$ 60,000			$ 120,000
PRK-11-R	Replace Work Truck		$ 60,000			$ 60,000		$ 120,000
PRK-23	McTell Trail Addition			$ 50,000				$ 50,000
PRK-35	High Body Hydraulic Dump Trailer				$ 17,000			$ 17,000

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
STS-31	Sidewalk Repairs	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 600,000
STS-74-R	Work Truck Replacement	$ 60,000		$ 60,000		$ 60,000		$ 180,000
STS-80-R	Landscape Truck Replacement		$ 60,000		$ 60,000			$ 120,000
STS-89	Dirt Pit							Unfunded
STS-101	Shelters		$ 200,000					$ 200,000
STS-103-R	Backhoe Replacement		$ 250,000					$ 250,000
STS-111-R	Tractor Replacement			$ 75,000				$ 75,000
STS-121-R	Message Boards	$ 40,000			$ 50,000	$ 50,000	$ 50,000	$ 190,000
STS-122-R	Skid Steer with Attachments	$ 200,000						$ 200,000
STS-123	Training and Meeting Facilities			$ 500,000				$ 500,000
	STS TOTAL 2018 TSPLOST	**$ 340,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 340,000**
	STS TOTAL 2019 SPLOST	**$ -**	**$ 250,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 325,000**
	STS TOTAL 2023 TSPLOST	**$ -**	**$ 100,000**	**$ 100,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 650,000**
	STS SPLOST GRAND TOTAL EACH FY	**$ 340,000**	**$ 250,000**	**$ 75,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 1,315,000**
FD-50	Unit/Support Vehicle Replacement	$ 50,000						$ 50,000
FD-69	FD Facility Upgrades	$ 200,000						$ 200,000
FD-71-R	SCBA Replacement and Purchase					$ 45,000		$ 45,000
FD-73-R	Engine Replacement		$ 750,000				$ 1,500,000	$ 2,250,000
FD-77	Range Classroom-Training Grounds Upgrades				$ 50,000			$ 50,000
FD-80-R	Air Compressor Replacement			$ 150,000				$ 150,000
FD-81-R	SCBA Bottle Replacement and Purchase		$ 40,000		$ 40,000			$ 80,000
FD-84-R	Portable Radio Replacement		$ 100,000	$ 100,000				$ 200,000
FD-85	Fire Station - #3	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 1,050,000
	Fire Station - #4						$ 400,000	$ 400,000
	FD TOTAL 2019 SPLOST	**$ 250,000**	**$ 140,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 390,000**
	FD SPLOST GRAND TOTAL EACH FY	**$ 250,000**	**$ 140,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 390,000**
FMD-6-R	Heavy Equipment Service Truck			$ 140,000				$ 140,000
FMD-22	Overhead Crane					$ 100,000		$ 100,000
FMD-23	Tire Building		$ 90,000					$ 90,000
FMD-24-R	Medium Duty Service Truck Replacement	$ 50,000						$ 50,000
FMD-29	Vehicle Shelter				$ 90,000			$ 90,000
FMD-32	4 Wheel Alignment System		$ 35,000					$ 35,000
FMD-37-R	Motorpool Vehicle Replacement			$ 30,000				$ 30,000
FMD-41	Replace Golfcart						$ 15,000	$ 15,000

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
NGD-11	Gas System Expansion	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 900,000
NGD-48-R	Heavy Duty Trencher			$ 115,000				$ 115,000
NGD-55-R	Air Compressor				$ 15,000			$ 15,000
NGD-57-R	Backhoe			$ 130,000				$ 130,000
NGD-64	Metter Industrial Park Expansion		$ 226,500					$ 226,500
NGD-69-R	Replace Directional Boring Machine		$ 300,000					$ 300,000
NGD-71	Gateway Phase II Utility Improvements	$ 200,000						$ 200,000
NGD-75-R	Replace Service Trucks	$ 80,000			$ 45,000	$ 100,000	$ 60,000	$ 285,000
NGD-88	Subdivision Incentive		$ 250,000		$ 250,000			$ 500,000
NGD-90	Akins Boulevard Extension	$ 100,000						$ 100,000
NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 60,000	$ 60,000	$ 320,000
NGD-96	Gas Pressure/Volumne Improvement Project		$ 7,200,000		$ 3,900,000		$ 4,900,000	$ 16,000,000
NGD-100	Northpoint Warehouse Complex	$ 940,000						$ 940,000
NGD-101	2" Pipe Trailer	$ 20,000						$ 20,000
NGD-102	Replace Donnie Simmons Way Rectifier and Anode Bed	$ 45,000						$ 45,000
	NGD TOTAL 2019 SPLOST	**$ 1,290,000**	**$ 150,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 1,590,000**
	NGD SPLOST GRAND TOTAL EACH FY	**$ 2,295,000**	**$ 150,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 1,590,000**
PD-1-R	Police Vehicles and Conversions	$ 741,305	$ 741,305	$ 566,272				$ 2,048,882
PD-1-R	Police Vehicles and Conversions			$ 175,033	$ 741,305	$ 741,305	$ 741,305	$ 2,398,948
PD-40	SPD UPS Replacement	$ 25,035						$ 25,035
	SPD UPS Replacement	$ 47,577						$ 47,577
	PD TOTAL 2013 SPLOST	**$ 47,577**						$ 47,577
	PD TOTAL 2019 SPLOST	**$ 766,340**	**$ 741,305**	**$ 566,272**	**$ -**	**$ -**	**$ -**	**$ 2,073,917**
	PD SPLOST GRAND TOTAL EACH FY	**$ 813,917**	**$ 741,305**	**$ 566,272**	**$ -**	**$ -**	**$ -**	**$ 2,121,494**
STM-2	Drainage Basin H&H Modeling/Engineering/Surveying	$ 200,000	$ 150,000					$ 350,000
STM-19-R	Dumptruck				$ 150,000			$ 150,000
STM-21	Acquisition of Property		$ 100,000					$ 100,000
STM-24	CDBG Grant Matching Funds			$ 250,000				$ 250,000
STM-26	W. Main Street at Foss Street Intersection Drainage			$ 300,000				$ 300,000
STM-32	Chandler Road at Paulson Stadium					$ 100,000		$ 100,000
STM-34	Little Lotts Creek Flood Control Project (Creek on Blue Mile)	$ 2,750,000	$ 7,750,000	$ 5,000,000				$ 15,500,000
	Little Lotts Creek Flood Control Project	$ 8,120,000	$ 3,000,000	$ 3,000,000				$ 14,120,000
STM-35	Morris Street Storm Drainage Improvements						$ 400,000	$ 400,000
STM-37	Pitt Moore Street Drainage Upgrades					$ 200,000		$ 200,000
STM-38	Donnie Simmons Way Culvert Crossing Upgrades	$ 400,000						$ 400,000
STM-39	Statesboro Place Circle Drainage Upgrades					$ 150,000		$ 150,000
STM-40	Chandler Road near Olympic Blvd. Culvert Replacement			$ 1,500,000				$ 1,500,000
STM-42	Bland Avenue Drainage Improvements		$ 250,000					$ 250,000
STM-43	Henry St. at W. Moore St. Drainage Upgrdes		$ 150,000					$ 150,000
STM-45	Little Lotts Creek Tributary at Brannen Street				$ 1,000,000			$ 1,000,000
STM-47	Donnie Simmons Drainage Upgrades					$ 500,000		$ 500,000

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
SWC-1-R	Knuckleboom Loader Truck Replacement	$ 230,000					$ 230,000	$ 460,000
SWC-8-R	Automated Residential SideArm Garbage Truck	$ 425,000						$ 425,000
SWC-9-R	Commercial Front Loading Garbage Truck			$ 425,000	$ 425,000	$ 425,000		$ 1,275,000
SWC-14	Activity Recorder		$ 60,000					$ 60,000
SWC-21-R	Roll Off Trucks & Conversion		$ 255,000		$ 255,000			$ 510,000
SWC-30	Renovations to Sanitation Building	$ 70,000						$ 70,000
SWC-31	Red Iron Paint for Shelters					$ 84,000		$ 84,000
SWD-11-R	Wheel Loader Replacement		$ 225,000	$ 375,000				$ 600,000
SWD-16-R	Pickup Truck Replacement	$ 90,000						$ 90,000
SWD-22	Expansion & Renov. of Transfer Station						$ 1,250,000	$ 1,250,000
SWD-33-R	Excavator Replacement					$ 300,000		$ 300,000
SWD-40-R	Small Tractor				$ 50,000			$ 50,000
SWD-54-R	20ft. Rotary Mower Replacement			$ 35,000				$ 35,000
SWD-55-R	Large Tractor Replacement			$ 75,000				$ 75,000
	SWD TOTAL 2019 SPLOST	**$ -**	**$ -**	**$ 110,000**	**$ -**	**$ -**	**$ -**	**$ 110,000**
	SWD SPLOST GRAND TOTAL EACH FY	**$ -**	**$ -**	**$ 110,000**	**$ -**	**$ -**	**$ -**	**$ 110,000**
WWD-14-A	Sewer Lining	$ 800,000	$ 150,000		$ 150,000	$ 150,000	$ 150,000	$ 1,400,000
WWD-14 (W)	Replace Water Main on West Main Street			$ 500,000				$ 500,000
WWD-32 (A)	Extension of Water & Sewer to Unserved Areas		$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
	Extension of Water & Sewer to Unserved Areas	$ 2,500,000						$ 2,500,000
WWD-37	Generators for Sewage Pump Stations	$ 115,000	$ 115,000	$ 115,000	$ 115,000	$ 115,000		$ 575,000
WWD-133-R	Replace F-150 Truck	$ 40,000	$ 40,000	$ 40,000				$ 120,000
WWD-136-R	Replace F-150 Extended Cab Truck		$ 40,000		$ 45,000			$ 85,000
WWD-138-R	Replace F-350 Extended Cab Truck		$ 80,000				$ 80,000	$ 160,000
WWD-166	Rep. Water Main on E. Olliff St., N. Main St. to N. Zetterower	$ 180,000						$ 180,000
WWD-171-R	Replace 2005 John Deere Backhoe		$ 150,000					$ 150,000
WWD-174	Extend Water and Sewer Service on Hwy 67 South	$ 600,000						$ 600,000
WWD-181	Incentive Program to extend Water&Sewer Utilities		$ 400,000		$ 400,000			$ 800,000
WWD-187	Upgrade Sewer on Northside Dr. East & East Main St.	$ 500,000						$ 500,000
WWD-188	Upgrade Sewer on Fair Rd. - South Zetterower Ave. to Herty Dri	$ 352,000						$ 352,000
WWD-189-R	Replace Pump and Motor on Wells	$ 75,000	$ 75,000					$ 150,000
WWD-195	Install Water Fill Station on Briarwood Road	$ 45,000						$ 45,000
WWD-196	Install Water Main on S&S Railroad Bed & Burkhalter Rd	$ 1,550,000						$ 1,550,000
WWD-197	Install Sewer Main Lift Station S&S Railroad Bed & Burkhalter R	$ 2,660,000						$ 2,660,000
WWD-198	Highway 67 Water Main Extension		$ 6,900,000					$ 6,900,000
WWD-199	Highway 67 Sewer Main Extension		$ 15,500,000					$ 15,500,000
WWD-200	Install Sewer Main at Highway 301 & I-16 Industrial Complex				$ 6,700,000			$ 6,700,000
WWD-201	Upgrades to East Main Street Lift Station	$ 50,000						$ 50,000

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
WTP-2-R	Replace Heavy Duty Utility Trucks	$ 75,000	$ 75,000	$ 75,000				$ 225,000
WTP-3	Rehab Concrete Basins at WWTP		$ 400,000					$ 400,000
WTP-4-R	Replace Half Ton Utility Trucks		$ 40,000					$ 40,000
WTP-5	Wastewater Equipment Upgrades	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 450,000
WTP-10	New Waste Water Treatment Plant			$ 80,000,000				$ 80,000,000
WTP-14	Replace Rotary fine Screens at WWTP			$ 1,500,000				$ 1,500,000
WTP-15	Upgrade Gril Removal System at WWTP					$ 500,000		$ 500,000
WTP-16	WWTP Motor Soft Starts for Exisitng Equipment		$ 60,000					$ 60,000
WTP-18	Replace Filter Cloth in Disk Filter Units at the WWTP		$ 200,000					$ 200,000
WTP-19-R	Replace Ottawa Yard Jockey			$ 120,000				$ 120,000
WTP-20-R	Replace CAT Telehandler Forklift				$ 100,000			$ 100,000
WTP-22	Upgrade Aeration System			$ 750,000				$ 750,000
WTP-23-R	Replace New Holland Skid Steer	$ 80,000						$ 80,000
WTP-25	SCADA Software Upgrade	$ 50,000						$ 50,000
	WWD TOTAL 2019 SPLOST	**$ 2,465,000**	**$ 265,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,730,000**
	WWD SPLOST GRAND TOTALS EACH FY	**$ 2,465,000**	**$ 265,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,730,000**
	WTP TOTAL 2019 SPLOST	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
	WTP SPLOST GRAND TOTAL EACH FY	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
	Total Uses of Cash	**$ 31,738,917**	**$ 55,890,805**	**$ 108,596,305**	**$ 22,823,305**	**$ 11,905,305**	**$ 20,301,305**	**$ 251,255,942**
	Sources of Cash							
	Operating Income	$ 3,757,000	$ 3,291,500	$ 1,395,000	$ 1,825,000	$ 1,109,000	$ 885,000	$ 12,262,500
	ATC Fees for WWTP	$ 75,000	$ 675,000	$ 825,000	$ 75,000	$ 575,000	$ 75,000	$ 2,300,000
	2013 SPLOST Proceeds	$ 47,577	$ -	$ -	$ -	$ -	$ -	$ 47,577
	2019 SPLOST Proceeds	$ 5,009,340	$ 1,784,305	$ 2,621,272	$ -	$ -	$ -	$ 9,414,917
	2018 TSPLOST	$ 3,410,000	$ 4,775,000	$ 5,350,000	$ -	$ -	$ -	$ 13,535,000
	General Fund Capital Improvements Program	$ -	$ 200,000	$ 50,000	$ 17,000	$ 45,000	$ -	$ 312,000
	GDOT Grant	$ 8,120,000	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	$ 14,120,000
	GEFA Loan	$ 5,410,000	$ 7,750,000	$ 5,000,000	$ -	$ -	$ -	$ 18,160,000
	GMA Lease Pool	$ 170,000	$ 870,000	$ 230,000	$ 270,000	$ 120,000	$ -	$ 1,660,000
	ARPA Funds	$ 2,700,000	$ -	$ -	$ -	$ -	$ -	$ 2,700,000
	GTIB Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
	2023 TSPLOST	$ 1,315,000	$ 3,470,000	$ 3,510,000	$ 6,025,000	$ 6,465,000	$ 8,660,000	$ 29,445,000
	Possible 2025 SPLOST	$ -	$ -	$ 5,140,033	$ 3,536,305	$ 3,116,305	$ 5,306,305	$ 17,098,948
	GDOT LMIG	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,800,000
	CDBG	$ 1,250,000	$ -	$ -	$ -	$ -	$ -	$ 1,250,000
	Financing for Fire Station #3	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 1,050,000
	Loan/Bond	$ -	$ 29,600,000	$ 80,000,000	$ 10,600,000	$ -	$ 4,900,000	$ 125,100,000
	Total Sources of Cash	**$ 31,738,917**	**$ 55,890,805**	**$ 108,596,305**	**$ 22,823,305**	**$ 11,905,305**	**$ 20,301,305**	**$ 251,255,942**

Project **CS-4** **Server**

Description
For Data Storage
As the fleet of computers increases and the need for more network security grows, more servers to store and access data are needed. Servers facilitate data exchanges, which is the basis for nearly all Information Technology

Funding	Projected FY2024	Projected FY 2025	Projected FY 2026	Projected FY2027	Projected FY2028	Projected FY2029	Total
2019 SPLOST	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	**$ 36,000**
Total	**$ 18,000**	**$ 18,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,000**

Impact on FY 2024 Operating Budget
No impact

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

Description
Replace/purchase pickup trucks in Engineering. Next Vehicle to be replaced #4052 2017 Ford F-150

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
CIP Fund	$ -	$ -	$ -	$ -	$ 45,000	$ -	**$ 45,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**	**$ -**	**$ 45,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-89** **Eastside Cemetery Fence**

Description
Install new ornamental security fence around Eastside Cemetery property. New fence will provide for increased security and improve aesthetics. Previous incidents in the cemetery and concerns presented by the public have indicated to staff that providing the most basic of security measures for the cemetery is important. There would be two construction phases. Phase I to be performed in FY27 along the south side from Northside Drive to Packinghouse Road. Phase II will be performed in FY28 along the West side from the main entrance the the existing fence along the North side then along the north side between the private cemetery and the city cemetery.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ -	$ 235,000	$ 200,000	$ -	**$ 435,000**
Total	**$ -**	**$ -**	**$ -**	**$ 235,000**	**$ 200,000**	**$ -**	**$ 435,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-92** **West Main Streetscape**

Description
Perform roadway, intersection, and sidewalk improvements on West Main Street. Aesthetic theme to match East Main Streetscape Project. Phase I of the Downtown Streetscape Project involved upgrading East Main St. between North/South Main St. to Railroad St. West Main Street Streetscape project is Phase II. This project would go from the Main & Main intersection to College Street. Improvements to the W. Main St./S. College St. intersection were completed in FY2013.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 200,000	$ 2,300,000	$ -	$ -	$ -	$ -	**$ 2,500,000**
Total	**$ 200,000**	**$ 2,300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**

Impact on FY 2024 Operating Budget
No impact

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

Description
Performing citywide transportation master planning in FY2022. FY2024 funding will be to perform studies in areas of priority identified in the transportation master plan.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 150,000	$ -	$ -	$ -	$ -	$ -	**$ 150,000**
2023 TSPLOST	$ -	$ -	$ 150,000	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-114** **Roadway Geometric Improvements**

Description
These projects include making roadway geometric safety improvements at various locations which have sharp curves, limited sight distance, need terminus improvements, or to address neighborhood safety concerns. Possible locations include Georgia Ave., West Jones Ave., Edwina Dr., Quail Run, Rountree St. and other various neighborhood dead-end streets.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ -	$ 445,000	$ 175,000	$ -	$ -	$ -	**$ 620,000**
Total	**$ -**	**$ 445,000**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ 620,000**

Impact on FY 2024 Operating Budget
No impact

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

Description
This project has been identified by the community as a high priority due to the fact that S. Main St. acts as a major gateway to downtown Statesboro and it serves as a natural connection between the GSU Campus and downtown Statesboro. This project will be completed in three phases. Phase II is from the proposed GDOT Roundabout project to Grady St. Improvements will include the installation of decorative sidewalks, decorative crosswalks on the side streets, decorative street lighting, benches and bike racks. Engineering will be performed in FY24, Right-of-Way acquisition in FY25, and construction in FY26. Some costs of the project will be the relocation of overhead power lines, telephone lines and cable to underground. It will include realignment of the Grady Street Intersection.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 285,000	$ 200,000	$ 4,850,000	$ -	$ -	$ -	**$ 5,335,000**
Total	**$ 285,000**	**$ 200,000**	**$ 4,850,000**	**$ -**	**$ -**	**$ -**	**$ 5,335,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-115c** **S. Main Street (Blue Mile) Phase III**

Description
This project has been identified by the community as a high priority due to the fact that S. Main St. acts as a major gateway to downtown Statesboro and it serves as a natural connection between the GSU Campus and downtown Statesboro. This project will be completed in three phases. Phase III is from Grady St. to East Main St. Improvements will include the installation of decorative sidewalks, decorative crosswalks on the side streets, decorative street lighting, benches and bike racks. Engineering will be performed in FY27, Right-of-Way acquisition in FY28, and construction in FY29. Some costs of the project will be the relocation of overhead power lines, telephone lines and cable to underground.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2023 TSPLOST	$ -	$ -	$ -	$ 300,000	$ 300,000	$ 3,000,000	**$ 3,600,000**
Total	**$ -**	**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	**$ 3,000,000**	**$ 3,600,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-122c** **Hwy. 24 (E. Main St.) Sidewalk from Hwy 80 to Packinghouse Rd.**

Description
This project consists of the design and construction of a 5' sidewalk from existing sidewalk at Hwy. 80 intersection of E. Main St. to the proposed sidewalk project ending at Packinghouse intersection. This project will finish the network that connects Mill Creek to the high school and downtown. This project will include engineering, drainage, sidewalk easement or property acquisition needed to construct the sidewalk and related roadway improvements. GDOT has included an LMIG grant to improve existing drainage.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
GDOT LMIG Grant	$ 145,000	$ -	$ -	$ -	$ -	$ -	**$ 145,000**
Total	**$ 145,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 145,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-122i** **N. College St. Sidewalk from Proctor St. to Hwy 80**

Description
This project will consist of 5' sidewalk from Proctor St. to Northside Dr. This area is commercial and residential adjacent to downtown. Currently, pedestrians walk in the roadway due to no sidewalks in this area; this project will provide a safe area to walk to and from destinations. This project will include any drainage infrastructure, easements, and property acquisition needed for the construction of the sidewalk.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ 175,000	$ -	$ -	$ -	$ -	$ -	**$ 175,000**
Total	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**

Impact on FY 2023 Operating Budget
No impact

Project **ENG-122j** **N. Zetterower Ave. Sidewalk from Hill St. to Hwy 80**

Description
This project will consist of a 5' sidewalk from Hill St. to Northside Dr (HWY 80). This project consists of completing a sidewalk along the full length of Zetterower continuously. This is a major city route with heavy traffic, including large trucks. This sidewalk will give pedestrians a safe place to walk along this corridor.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ 170,000	$ -	$ -	$ -	$ -	$ -	**$ 170,000**
Total	**$ 170,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 170,000**

Impact on FY 2023 Operating Budget
No impact

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

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

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ -	$ 200,000	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-122n** **E. Grady Street Sidewalk from S. Main Street to Mulberry Street**

Description
This project will consist of the construction of a 5' sidewalk along East Grady Street from South Main Street to Mulberry Street. This section of East Grady Street crosses the Willie McTell walking trail. This project will extend the existing sidewalk from South Main Street to Mulberry Street which will provide connectivity from McTell Trail to South Main St. and S. Zetterower Avenue. This project will include any drainage infrastructures, easements and property acquisitions needed to install the sidewalk.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ 135,000	$ -	$ -	$ -	$ -	$ -	**$ 135,000**
Total	**$ 135,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 135,000**

Impact on FY 2024 Operating Budget
No impact

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

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

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ -	$ -	$ -	$ -	$ 65,000	$ 535,000	**$ 600,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,000**	**$ 535,000**	**$ 600,000**

Impact on FY 2024 Operating Budget
No impact

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

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

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ -	$ -	$ -	$ -	$ 150,000	$ 1,250,000	**$ 1,400,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 1,250,000**	**$ 1,400,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-122s** **Stambuk Lane Sidewalk**

Description
This project will consist of the construction of a 5' sidewalk along the west side of Stambuck lane from The Connection Apartments to Public Storage. This will provide sidewalk connectivity from the residential areas south of the bypass with the Brampton Road commercial area north of the bypass. This project proposes to close the gap. This road is traveled by pedestrians and motorists, which makes the risk of conflicts very high. This sidewalk will give pedestrians a safe place to walk outside of the roadway. This project will include any drainage infrastructures, easements, and property acquisitions needed to install the sidewalk.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ -	$ -	$ -	$ -	$ 35,000	$ -	**$ 35,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**	**$ -**	**$ 35,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-123a** **S. Main St. (US301) @ Fair Rd. (SR 67) Improvements**

Description
Improvements to the intersection that may include geometric modifications, traffic signal, or roundabout. This intersection has been identified as one of the City's highest accident locations due to its current alignment, heavy volume of traffic and confluence with an active railroad track. Re-aligning this intersection and installing a traffic signal would improve its safety significantly. This general area is also the potential location for a potential East-West connector road. This is a GDOT STIP project. Funding in this CIP is to support GDOT; City's participation commitment is property acquisition.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	
2018 TSPLOST	$ -	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
GTIB Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	**$ 1,000,000**
Total	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2024 Operating Budget
No impact

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

Description
This intersection is located in the west downtown area. All three roadways at this intersection are major routes for city traffic and intersect at a skewed angle which also causes sight distance issues and long vehicle queues on Johnson and MLK. This project will realign the intersection to improve intersection efficiency and safety and include any drainage infrastructure, easements and property acquisitions needed to complete the work. Design in FY2023, property acquisition in FY2024, and construction in FY2026.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ 600,000	$ -	$ 1,000,000	$ -	$ -	$ -	**$ 1,600,000**
Total	**$ 600,000**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 1,600,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-123e** **Brampton Ave. @ Bermuda Run Improvements**

Description
This intersection is currently an all stop control. As this area has grown, traffic has increased at an exponential rate. Before the all stop control was implemented, there were long queues and delays on the side streets. This caused an increase in right angle accidents. This project is for the design and installation of a possible roundabout.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ -	$ -	$ -	$ -	$ 70,000	$ 700,000	**$ 770,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,000**	**$ 700,000**	**$ 770,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-123f** **Cawana Rd @ Brannen St & Cawana Rd @ S&S Railroad Bed Rd Intersection Improvements**

Description
This area is currently growing with the construction of schools, churches, walking trails, and residential housing. The area is still largely undeveloped, but expected to become a prime area for development. This CIP is to prepare for that growth. A traffic study of this area indicated intersection improvements would improve the level of service of this road network due to increased traffic upon development. This CIP will help construct those improvements as they are needed (e.g. construct designated right/left turn lanes).

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 100,000	$ 1,000,000	$ -	$ -	$ -	$ -	**$ 1,100,000**
Total	**$ 100,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,100,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-123g** **New Traffic Signals**

Description
These projects include installation of new traffic signals or modification/improvements to existing traffic signals including improved signal detection (i.e. camera detection) systems. Possibly East Main at N Zetterower or improvements to Buckhead @ Brannen & Zetterower @ Brannen.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ 250,000	$ -	$ -	$ 250,000	$ -	$ -	**$ 500,000**
Total	**$ 250,000**	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-123h** **Intersection Improvements**

Description
As traffic increases in Statesboro, intersections have become congested resulting in a decrease level of service and substantial queue creating delay. This CIP provides funding for intersection improvements as identified by traffic studies.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ -	$ 500,000	$ -	$ 500,000	$ -	$ -	**$ 1,000,000**
Total	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-124b** **Brannen St. @ Little Lotts Creek Roadway Drainage Improvements**

Description
Brannen Street routinely overtops during heavy rains. This project will try to eliminate the flooding of the roadway during regular heavy rain events. Upsize the 36' corrugated metal pipe to alleviate surface water flooding. A drainage study will be prepared before construction commences to properly size this network.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2023 TSPLOST	$ -	$ -	$ 60,000	$ 400,000	$ -	$ -	**$ 460,000**
Total	**$ -**	**$ -**	**$ 60,000**	**$ 400,000**	**$ -**	**$ -**	**$ 460,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-124f** **SR67/Fair Road Widening and Right Turn Lane**

Description
This project would construct a right turn lane along the east side of SR 67/Fair Road from Pitt Moore Road to Zetterower Ave. This is to alleviate the issues cused by several businesses routinely having drive thru traffic back up into the travel lanes. It would also improve the radius of the existing right turn lane onto Zetterower Ave.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 100,000	$ -	$ -	$ -	$ -	$ -	**$ 100,000**
2023 TSPLOST	$ -	$ 1,000,000	$ -	$ -	$ -	$ -	**$ 1,000,000**
Total	**$ 100,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,100,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-125** **Street Maintenance Improvements**

Description
Perform maintenance of City street network including, pavement markings, signs, asphalt repair, and traffic signals.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 125,000	$ 75,000	$ -	$ -	$ -	$ -	**$ 200,000**
2023 TSPLOST	$ -	$ -	$ 125,000	$ 75,000	$ 125,000	$ 75,000	**$ 400,000**
Total	**$ 125,000**	**$ 75,000**	**$ 125,000**	**$ 75,000**	**$ 125,000**	**$ 75,000**	**$ 600,000**

Impact on FY 2024 Operating Budget
Decrease General Fund maintenance expenses

Project **ENG-127** **Traffic Calming & Pedestrian/Bicycle Safety**

Description
Includes studies and construction. Significant increases in pedestrian and vehicular traffic in several areas of the city have resulted in potentially dangerous conflicts between the two modes of travel. Locations with high pedestrian counts could possibly benefit significantly by installing traffic calming measures such as raised crossings, bulb-out islands, brighter striping, or refuge islands similar to those installed on Lanier Drive and Lester Road in recent years. Potential improvements include pedestrian safety along Fair Road, Chandler Road, etc, and bicycle related safety improvements.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2023 TSPLOST	$ 100,000	$ 100,000	$ 100,000	$ 150,000	$ 100,000	$ 100,000	**$ 650,000**
Total	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 150,000**	**$ 100,000**	**$ 100,000**	**$ 650,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-128** **Resurfacing & Road Rehabilitation**

Description
Perform resurfacing and/or rehabilitation of city streets. Approximately 8 miles (with GDOT LMIG) per year.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	**$ 2,000,000**
2023 TSPLOST	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	**$ 4,000,000**
Total	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 6,000,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-129** **Anderson Street Paving**

Description
Perform paving and related improvements along Anderson Street. This is the last remaining dirt road in the city. This CIP has been on the books for years but has been delayed due to funding. Approval of the 2023 TSPLOST will allow for funding. Additional ROW will be required as it is currently approx. 30' and 50' minimum will be required to construct a 20' roadway with drainage.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2023 TSPLOST	$ 65,000	$ 275,000	$ -	$ -	$ -	$ -	**$ 340,000**
Total	**$ 65,000**	**$ 275,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 340,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-130** **New Roads and Roadway Extensions**

Description
Construct new roads or extend existing roadways based on recommendations from the transportation master plan to improve connectivity and operational efficiency.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2023 TSPLOST	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	$ -	**$ 2,000,000**
Total	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ 1,000,000**	**$ -**	**$ 2,000,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-131** **Public Parking Lots**

Description
This CIP is to improve existing parking lots or provide additional parking areas to accommodate downtown businesses, parks, government facilities, etc. Proposed transportation master plan may identify locations.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ -	$ 500,000	$ -	$ 500,000	**$ 1,000,000**
Total	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**	**$ 1,000,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-134b** **Implementation of a Limited Transit System**

Description
Implementation of limited transit system as provided in the transit feasibility study and implementation plan. Increase number of routes and expand route schedule in FY2025.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
2023 TSPLOST	$ -	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	**$ 3,000,000**
Total	**$ 300,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 3,300,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-135** **Citywide Trails, Parks and Greenspaces**

Description
Improvements to Luetta Moore Park and Rev. W.D. Kent Park are underway in FY2021. The City has financed this project - 2019 SPLOST proceeds from the City and County will repay the financing outlay beginning in FY2022 and it is anticipated that the County will pursue a 2025 SPLOST referendum to provide funding for the balance of financing. Funding in FY2027 and FY2028 from the 2023 TSPLOST is for continuation of bicycle/pedestrian trails within Statesboro including continuation of Rev. Julius Abraham Trail to Williams Road at the BOE Central Office, expansion of McTell Trail north of East Main Street, or connectivity of McTell Trail and S&S Greenway.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2019 SPLOST	$ 220,000	$ 220,000	$ 220,000	$ -	$ -	$ -	**$ 660,000**
Bulloch Co.	$ 200,000	$ 200,000	$ 200,000	$ -	$ -	$ -	**$ 600,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 555,000	$ 555,000	$ 555,000	**$ 1,665,000**
2023 TSPLOST	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	**$ 3,000,000**
Total	**$ 420,000**	**$ 420,000**	**$ 420,000**	**$ 1,555,000**	**$ 1,555,000**	**$ 1,555,000**	**$ 5,925,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-135a** **Bicycle Pedestian Trail Connecting S&S Railroad Trail to Mill Creek Park**

Description
This project would construct bicycle and pedestian improvements along Cawana Road and Beasley Road. This could be a 10' bike/ped trail along one side or on street bicycle lanes with a sidewalk along one side or some combination of these. It would include drainage improvements where needed and the additional right of way where needed. This would include the maintenance resurfacing of Cawana and Beasley Roads. This is a distance of approximately 2 miles.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2023 TSPLOST	$ -	$ -	$ -	$ 150,000	$ 1,620,000	$ -	**$ 1,770,000**
Total	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 1,620,000**	**$ -**	**$ 1,770,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-136** **Subdivision Incentive Program**

Description
This CIP is to provide engineering and infrastructure incentives to promote the development of R-8 (GICH), R-15 or R-20 subdivisions within the city limits. Utility incentives will be paid separately from the respective fund.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2023 TSPLOST	$ -	$ 250,000	$ -	$ 250,000	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ 250,000**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-137** **Roadway Improvements**

Description
Minor modifications, infrastructure installations, aesthetic improvements along roadways (widening, cul-de-sacs, utilities, street lighting, landscaping, etc.), bus shelters, bus lanes, etc.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ 150,000	$ -	$ -	$ -	$ -	$ -	**$ 150,000**
2023 TSPLOST	$ -	$ 150,000	$ 150,000	$ 150,000	$ 200,000	$ 200,000	**$ 850,000**
Total	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 200,000**	**$ 200,000**	**$ 1,000,000**

Impact on FY 2024 Operating Budget
No impact

Project **ENG-139** **Traffic Signal Maintenance**

Description
Repair and maintenance of traffic signals (cabinets, controllers, bulbs, contract services, etc).

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ 35,000	$ -	$ -	$ -	$ -	$ -	**$ 35,000**
2023 TSPLOST	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 250,000**
Total	**$ 35,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 285,000**

Impact on FY 2024 Operating Budget
Decrease General Fund maintenance expenses

Project **ENG-141** **Whitesville Community Park CDBG Project**

Description

Community Development Block Grant to support the City of Statesboro in the execution of redevelopment of Whitesville Park, Whitesville housing rehabilitation, and improvement of Raymond Street Ext and Tamo Lane. This project would widen the streets to a minimum of 20' and add a rollover gutter on each side for improved drainage. The existing streets have a Right of Way width of approximately 30' so additional ROW will be acquired where needed.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2023 TSPLOST	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
ARPA	$ 200,000	$ -	$ -	$ -	$ -	$ -	**$ 200,000**
CDBG Grant	$ 1,250,000	$ -	$ -	$ -	$ -	$ -	**$ 1,250,000**
Total	**$ 1,450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,450,000**

Impact on FY 2024 Operating Budget

No impact.

Project **FD-50** **Unit/Support Vehicle Replacment**

Description

The current Unit/ Support Vehicles will be reallocated for other uses within the Fire Department which will then allow the surplus of those vehicles that have reached the serviceable life. The new vehicles will be purchased under the current State of Georgia contract. The estimated costs include all emergency lighting, sirens, as well as items needed for assigned use.

Funding	**Proposed FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
Total	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget

No impact

Project **FD-69** **FD Facility Upgrades**

Description

The Fire Department buildings are in need of upgrades and renovations to allow for the storage of equipment and vehicles. Many of the apparatus have water tanks that are required to be in climate control storage so weathering will not freeze or damage equipment or water tanks. Also, this project will be the primary funding for potential extensive renovations for Station 2.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 200,000	$ -	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2023 Operating Budget

No Impact

Project **FD-71** **SCBA Replacement and Purchase**

Description

Self-Contained Breathing Apparatus (SCBA) must be replaced after a period of time with mandated safety requirements. Older SCBAs are more prone to malfunctions and higher maintenance cost. New standards and technology found in new SCBAs are also beneficial. Cost would replace approximately 10 SCBA units per year over a 3 year period.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 45,000	$ -	**$ 45,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**	**$ -**	$ 45,000

Impact on FY 2024 Operating Budget

No Impact

Project FD-73 Engine and Aerial Apparatus Replacment

Description
The Fire Department has developed a Apparatus Replacement and Reallocation program per NFPA standards. The current Engine 3 is set to reach it's 10 year front-line status as of 2023 and Tower 1 in 2028. *One of the current reserve engines and Ladder 1 would be surplused as a result.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
GMA Lease Pool	$ -	$ 750,000	$ -	$ -	$ -	$ -	**$ 750,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	**$ 1,500,000**
Total	**$ -**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ 2,250,000**

Impact on FY 2024 Operating Budget
No Impact

Project FD-77 Range Classroom-Training Ground Upgrades

Description
The Fire Department utilizes the Training Center for a variety of operations and evolutions. Within this, the Burn Facility as well as the Tower has certain components that will need to be replaced and repaired due to this training. This project will allow those items and components to be replaced to ensure there is no lapse in training.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Budget	$ -	$ -	$ -	$ 50,000	$ -	$ -	**$ 50,000**
Total	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget
No Impact

Project FD-80 Air Compressor Replacement

Description
Firefighters are required to utilize SCBA in dangerous environments which require a breathing air compressor to fill the storage tanks for this equipment. The department utilizes two compressors, one at each station, and plans should be made to replace the one located at station 2 due to age and signs of major mechanical failure. In addition, air quality testing concerns are present.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 Splost	$ -		$ 150,000	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2024 Operating Budget
No Impact

Project FD-81 SCBA Bottle Replacement and Purchase

Description
Self-Contained Breathing Apparatus (SCBA) Bottles must be replaced after a period of time with mandated safety requirements. Older SCBA bottles are more prone to malfunctions and no longer meet NFPA standards after a certain length of time.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2019 SPLOST	$ -	$ 40,000	$ -	$ -	$ -	$ -	**$ 40,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 40,000	$ -	$ -	**$ 40,000**
Total	**$ -**	**$ 40,000**	**$ -**	**$ 40,000**	**$ -**	**$ -**	**$ 80,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FD-84** **Portable Radio Replacement**

Description
The current radios are in need of upgrading within the next few years as they are becoming outdated as well as becoming more difficult to repair and replace with the current system. This should also reduce the number of issues that are occurring with the current radios that have created some safety concerns.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ -	$ 100,000	$ -	$ -	$ -	$ -	**$ 100,000**
Possible 2025 SPLOST	$ -	$ -	$ 100,000	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ 100,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FD-85** **Fire Station**

Description
As the population grows, so too does the need to ensure that the citizens have proper fire service response. This project will improve the response time to locations outside of the current stations as well improve the overall customer service. The cost includes only the estimated building cost and possible land acquisition.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Financing	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	**$ 1,050,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ -	$ 400,000	**$ 400,000**
Total	**$ 175,000**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ 1,450,000**

Impact on FY 2023 Operating Budget
No Impact

Project **FMD-6** **Heavy Equipment Service Truck**

Description
Replacement of heavy duty service trucks to ensure reliability and help reduce service downtime for other departments.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
GMA Lease Pool	$ -	$ -	$ 140,000	$ -	$ -	$ -	**$ 140,000**
Total	**$ -**	**$ -**	**$ 140,000**	**$ -**	**$ -**	**$ -**	**$ 140,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FMD-22** **Overhead Crane**

Description
Install overhead crane in heavy equipment area to safely lift large parts and equipment. Use of an overhead crane will improve safety - mechanics currently use a forklift and man-power.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 100,000	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FMD-23** **Tire Building**

Description
Replace shipping containers currently used to new store tires with a climate controlled building to keep inventory of tires for Police, Fire and all other departments. This will increase shelf life of tire inventory and the safety of our customers using these tires.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ -	$ 90,000	$ -	$ -	$ -	$ -	**$ 90,000**
Total	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FMD-24** **Medium Duty Service Truck Replacement**

Description
Maintain 15 year replacement cycle for light duty service trucks to ensure reliability and help reduce downtime for other departments. Replace 2008 model truck in FY2024.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
GMA Lease Pool	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
Total	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget
Reduce maintenance costs

Project **FMD-29** **Vehicle Shelter**

Description
Provide sheltered storage of Fleet vehicles and out of service/damaged vehicles (Police, Fire, etc.) for parts or long-term maintenance.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ -	$ -	$ -	$ 90,000	$ -	$ -	**$ 90,000**
Total	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FMD-32** **4 Wheel Alignment System**

Description
Purchase new alignment equipment to perform alignment services in-house. This will reduce sublets and save other departments a considerable amount in downtime and maintenance costs over time.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ -	$ 35,000	$ -	$ -	$ -	$ -	**$ 35,000**
Total	**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FMD-37** **Motorpool Vehicle Replacement**

Description
Replace existing Motorpool vehicles that have exceeded their service life with fuel efficient, low-emission, hybrid vehicles. In FY2025 replace 2000 model Motorpool/parts truck and in FY2028 replace 2003 model Motorpool/parts truck - these trucks are used to transport parts and light equipment by the parts clerk and Fleet personnel or for short-term use by other departments.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
GMA Lease Pool	$ -	$ -	$ 30,000	$ -	$ -	$ -	**$ 30,000**
Total	**$ -**	**$ -**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ 30,000**

Impact on FY 2024 Operating Budget
No Impact

Project **FMD-41** **Replace Golfcart**

Description
Replace the golfcart for yard travel. The golfcart is 20+ years old needs to be replaced with a 4010 Model Kawasaki Mule or equivalent.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 15,000	**$ 15,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ 15,000**

Impact on FY2024 Operating Budget
No Impact

Project **GBD-1** **Rehabilitation of Administrative Facilities**

Description
Replacement of the mechanical, electrical, boiler, and thermostatic control systems at City Hall. The Jaeckel Hotel was renovated and repurposed into Statesboro's City Hall in 1996. Although the chiller and dehumidifier systems have been replaced, the interior air handlers, boiler and thermostats must be replaced. In addition to being expensive to maintain, some of the equipment is obsolete. Based on the age of these systems (30 years), it is time to replace the system in its entirety and include computer controlled upgrades to the thermostatic control systems to improve the building's overall energy efficiency. Funding in FY2026 is for the replacement of the HVAC system, lighting, and ceiling in City Hall.

Funding	**Adopted FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	**$ 1,500,000**
Total	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **GBD-3** **Renovations to Administrative Facilities**

Description
Renovations to existing City facilities including structural, roofing, exterior facade, interior improvements, etc. Funding for FY2023 is for continued interior improvements to City Hall and Joe Brannen Hall. Funding in FY2028 is for interior/exterior painting of city hall.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 100,000	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

Impact on FY 2024 Operating Budget
No Impact

Project GBD-4 Renovations to Cultural Facilities

Description
Renovations to existing City facilities including structural, roofing, exterior facade, interior improvements, etc. Funding for FY2027 is for painting of the Averitt Arts Center.

Funding	Adopted FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 50,000	$ -	**$ 50,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget
No impact

Project GBD-8 New Roof for Municipal Court Complex

Description
New roof for Municipal Court/IT Building is needed due to missing shingles, the age of the entire roof and leaking flashing.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Revenue	$ -	$ 20,000	$ -	$ -	$ -	$ -	**$ 20,000**
Total	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

Impact on FY 2024 Operating Budget
No Impact

Project GBD-9 Roof Replaced for Police Department

Description
Due to deterioration of the shingles, re-roofingof the police department facility is necessary.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Revenue	$ -	$ 35,000	$ -	$ -	$ -	$ -	**$ 35,000**
Total	**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2024 Operating Budget
No Impact

Project GBD-10 Repair and New Roof for Multiple Pumphouses

Description
Multiple roofs need to replaced due to major deterioration and rot to the roof structures.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Water/Sewer Fund	$ -	$ 35,000	$ -	$ -	$ -	$ -	**$ 35,000**
Total	**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2024 Operating Budget
No Impact

Project GBD-11 Pave Mobile Device Repair Area

Description
Due to the ongoing upkeep of our rolling fleet, IT needs an area to efficiently and safely work on mobile IT issues in cty vehicles. Due to the nature of IT equipment, a place that can be covered to keep rain out would also be beneficial. This will also help to aleviate the erosion problems.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Revenue	$ -	$ -	$ 15,000	$ -	$ -	$ -	**$ 15,000**
Total	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ 15,000**

Impact on FY 2024 Operating Budget
No Impact

Project **NGD-11** **System Expansion**

Description

As part of our master plan and the goal of expanding our system into new areas each year, we are proposing two miles (15,000' of 4" pipe) of new main this year. Reinvesting a portion of the system revenues back into the system is a way of insuring the continued growth and health of our system.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 150,000	$ 150,000	$ 150,000	$ -	$ -	$ -	**$ 450,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	**$ 450,000**
Total	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 900,000**

Impact on FY 2024 Operating Budget
Increase in revenue

Project **NGD-48** **Heavy Duty Trencher**

Description
This is the planned replacement of an existing 1998, 8020 Ditch Witch trencher that we purchased used in 2000. The current unit will be 28 years old at the time of replacement.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ 115,000	$ -	$ -	$ -	**$ 115,000**
Total	**$ -**	**$ -**	**$ 115,000**	**$ -**	**$ -**	**$ -**	**$ 115,000**

Impact on FY 2024 Operating Budget
No Impact

Project **NGD-55** **Air Compressor**

Description
Replacement of the existing Gas Distribution towable air compressor.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ 15,000	$ -	$ -	**$ 15,000**
Total	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ 15,000**

Impact on FY 2024 Operating Budget
No Impact

Project **NGD-57** **Backhoe**

Description
Routine replacement of the existing 1998 backhoe unit.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ 130,000	$ -	$ -	$ -	**$ 130,000**
Total	**$ -**	**$ -**	**$ 130,000**	**$ -**	**$ -**	**$ -**	**$ 130,000**

Impact on FY 2024 Operating Budget
No Impact

Project **NGD-64** **Metter Industrial Park Expansion**

Description

7,000 feet of 4" gas main to serve Airport Industrial Park

7,000' - 4" pipe @ $30.00/ft. = $210,000
1 - Interstate Bore = $8,000
Engineering Permits = $8,500

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 226,500	$ -	$ -	$ -	$ -	**$ 226,500**
Total	**$ -**	**$ 226,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 226,500**

Impact on FY 2024 Operating Budget

No Impact

Project **NGD-69** **Replace Directional Boring Machine**

Description

Replace 2006 Directional Boring Machine

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 300,000	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2024 Operating Budget

No Impact

Project **NGD-71** **Gateway Phase II Utility Improvements**

Description

Install regulator station and 4" PE to serve new industrial customers in Gateway Park.

Engineering & Permits = $30,000
Regulator Station = $25,000
Meter Station = $25,000
Hot taps = $20000
2500' - 4" PE Pipe = $100,000

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 200,000	$ -	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2024 Operating Budget

Increase in revenue

Project **NGD-75** **Replace Service Trucks**

Description

Replace 2019 F250 pickup truck. *(FY2029)*
Replace 2014 F450 service body truck. *(FY2024)*
Replace 2015 F450 enclosed service truck with on-board generator and air compressor. *(FY2028)*
Replace 2018 F350 CNG tool body, truck will be rotated to on-call truck. *(Scheduled to complete in FY2023 potential carryover)*
Replace 2021 F150 utility service technician truck *(FY2027)*

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 80,000	$ -	$ -	$ 45,000	$ 100,000	$ 60,000	**$ 285,000**
Total	**$ 80,000**	**$ -**	**$ -**	**$ 45,000**	**$ 100,000**	**$ 60,000**	**$ 285,000**

Impact on FY 2024 Operating Budget

Decrease in repairs & maintenace

Project **NGD-88** **Subdivision Incentive**

Description
Natural gas infrastructure to serve 60 lot subdivision.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 250,000	$ -	$ 250,000	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ 250,000**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
Increase in revenue

Project **NGD-90** **Akins Boulevard Extension**

Description
Install 4" P.E. to serve Akins Boulevard Extension

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 100,000	$ -	$ -	$ -	$ -	$ -	**$ 100,000**
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2024 Operating Budget
Increase in revenue

Project **NGD-92** **Natural Gas Main and Service Rehabilitation**

Description
Replace steel natural gas pipelines with new PE in an effort to begin reducing the amount of steel pipe in the ground.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	**$ 100,000**
Possible 2025 SPLOST	$ -	$ -	$ 50,000	$ 50,000	$ 60,000	$ 60,000	**$ 220,000**
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 60,000**	**$ 60,000**	**$ 320,000**

Impact on FY 2024 Operating Budget
No Impact

Project **NGD-96** **Gas Pressure/Volume Improvement Project**

Description
This will include the installation of a new tap station and approximately 22 miles of 8" high pressure steel gas main.
The current tap station was built in the late 1950's and is in need of several improvements. These upgrades will
help the City serve future natural gas demands. This is projected to be completed in 3 phases.
Phase 1 = New tap station and approximately 8 miles of 8" high pressure steel main. *(FY2025)*
Phase 2 = Approximately 6 miles of 8" high pressure steel main. *(FY2027)*
Phase 3 = Approximately 8 miles of 8" high pressure steel main. *(FY2029)*

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Loan Proceeds	$ -	$ 7,200,000	$ -	$ -	$ -	$ -	**$ 7,200,000**
Loan/Bond	$ -	$ -	$ -	$ 3,900,000	$ -	$ 4,900,000	**$ 8,800,000**
Total	**$ -**	**$ 7,200,000**	**$ -**	**$ 3,900,000**	**$ -**	**$ 4,900,000**	**$ 16,000,000**

Impact on FY 2024 Operating Budget
No Impact

Project **NGD-100** **Bulloch County Logistics Center**

Description
Installation of approximately 4800 ft of high pressure steel pipe, 11,600 ft of 4" PE pipe, and a new regulator station.

Engineering and Permits = $100,000
Regulator Station = $50,000
11,600 ft of 4" PE = $406,000
4,800 ft of 6" High Pressure Steel = $384,000

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 940,000	$ -	$ -	$ -	$ -	$ -	**$ 940,000**
Total	**$ 940,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 940,000**

Impact on FY 2024 Operating Budget
Increase in revenue

Project **NGD-101** **2" Pipe Trailer**

Description
Replace homemade 2" pipe trailer that is over 20 years old with new trailer to make loading and unloading safer and more efficient.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 20,000	$ -	$ -	$ -	$ -	$ -	**$ 20,000**
Total	**$ 20,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

Impact on FY 2024 Operating Budget
No Impact

Project **NGD-102** **Replace Donnie Simmons Way Rectifier and Anode Bed**

Description
Existing rectifier and anode bed are over 40 years old. They are starting to fail and must be replaced in order to stay in compliance with Public Service Commission rules and regulations.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 45,000	$ -	$ -	$ -	$ -	$ -	**$ 45,000**
Total	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

Impact on FY 2024 Operating Budget
No Impact

Project **PD-1** **SPD Police Vehicles**

Description
The Police Department has attempted to rotate a percentage of the patrol vehicles out of the fleet due to excessive mileage and high maintenance cost. Pricing will be recalculated annually. The projections listed below replace a minimum of 11 vehicles and equipment for the vehicles in in FY2024, 11 in FY2025, 11 in FY2026, 11 in FY2027, 11 in FY2028 and 11 in FY 2029. The departments submitted projections reflect the current agency size and does not account for any new positions that could be added in future years.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 741,305	$ 741,305	$ 566,272	$ -	$ -	$ -	**$ 2,048,882**
Possible 2025 SPLOST	$ -	$ -	$ 175,033	$ 741,305	$ 741,305	$ 741,305	**$ 2,398,948**
Total	**$ 741,305**	**$ 741,305**	**$ 741,305**	**$ 741,305**	**$ 741,305**	**$ 741,305**	**$ 4,447,830**

Impact on FY 2024 Operating Budget
Decrease in repairs and maintenance

Project **PD-40** **SPD UPS Replacement**

Description
The Police Department will need to replace the dispatch UPS system that originally came with the building when it was constructed in 2006. The UPS recommended is smaller than the one currently in place and it has been determined we only need this level of UPS due to the capacity of the emergency generator at SPD.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2019 SPLOST	$25,035	$ -	$ -	$ -	$ -	$ -	**$ 25,035**
2013 SPLOST	$ 47,577	$ -	$ -	$ -	$ -	$ -	**$ 47,577**
Total	**$ 72,612**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 72,612**

Impact on FY 2024 Operating Budget
No Impact

Project **PRK-4** **Replace Crewcab Work Trucks**

Description
Replace trucks used to transport mowing equipment and multiple personnel. These trucks have landscape beds or tool bodies on them. Replace 2004 truck, unit 7236, in FY2024. Current trucks will rotate down to replace older trucks being used by Traffic Operations.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
GMA Lease Pool	$ 60,000	$ -	$ -	$ 60,000	$ -	$ -	**$ 120,000**
Total	**$ 60,000**	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ 120,000**

Impact on FY 2024 Operating Budget
No Impact

Project **PRK-11** **Replace Work Truck**

Description
Replace 2013 truck, unit 7318, work truck that has reached the end of its life cycle. Current trucks will rotate down to replace older trucks being used by Traffic Operations.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
GMA Lease Pool	$ -	$ 60,000	$ -	$ -	$ 60,000	$ -	**$ 120,000**
Total	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ 120,000**

Impact on FY 2024 Operating Budget
No Impact

Project **PRK-23** **McTell Trail Addition**

Description
Acquire vacant lot adjacent to McTell Trail (coordinate with DSDA) to protect trail, expand park area along trail, and provide parking area on trail for the public and special events. Acquisition of the vacant property helps protect the integrity of McTell Trail and will enhance the quality and use of the trail for the public. Staff will research if grant opportunities are available.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
CIP Fund	$ -	$ -	$ 50,000	$ -	$ -	$ -	**$ 50,000**
Total	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget
No Impact

Project **PRK-35** **High Body Hydraulic Dump Trailer**

Description

High body hydraulic dump trailer used in Parks and Cemetery maintenance. Larger trailer to increase ability to perform work and with less travel to landscaped areas. Currently, Parks Division only has low profile trailers and identified a need for a high body trailer for dirt and mulch.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
CIP Fund	$ -	$ -	$ -	$ 17,000	$ -	$ -	**$ 17,000**
Total	**$ -**	**$ -**	**$ -**	**$ 17,000**	**$ -**	**$ -**	**$ 17,000**

Impact on FY 2024 Operating Budget

No Impact

Project **STM-2** **Drainage Basin H&H Modeling/Engineering/Surveying**

Description

Ongoing research, engineering and surveying for drainage projects to be completed under the Comprehensive Stormwater Management Program. As the City grows, there will be a need to conduct additional H&H modeling to add to the existing Master Plan. This CIP will be used in areas where master planning identifies problems in known drainage areas where flooding occurs such as Chandler Road, Little Lotts Creek tributary along McTell Trail, etc.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 200,000	$ 150,000	$ -	$ -	$ -	$ -	**$ 350,000**
Total	**$ 200,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**

Impact on FY 2024 Operating Budget

No Impact

Project **STM-19-R** **Dumptruck**

Description

Replace old 1997 dumptruck that has exceeded its useful life.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
GMA Lease Pool	$ -	$ -	$ -	$ 150,000	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2024 Operating Budget

No Impact

Project **STM-21** **Acquisition of Property**

Description

Purchase of property for public use for wetlands, flood plain preservation, and to reduce the impact of flooding or reduce the impacts on wetlands.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 100,000	$ -	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2024 Operating Budget

No Impact

Project **STM-24** **CDBG Grant Matching Funds**

Description
Community Development Block Grants have been a sucessful tool in the past to leverage local funds with federal funds to maximize the impact of stormwater improvement projects. This CIP will allocate the matching funds for these types of grants.

Funding

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ 250,000	$ -	$ -	$ -	**$ 250,000**
Total	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-26** **West Main Street at Foss Street Intersection Drainage Improvements**

Description
There has been a history of flooding at this intersection. The City has worked with Bulloch County School Board to lessen the impact but several upgrades need to be performed. It is proposed to install larger pipes to increase the drainage flow and install curb and gutter along the south side of West Main Street from Bay Street to Foss Street. This CIP is where master planning has identified a problem to be corrected or in areas of known drainage deficiencies. This project is currently under evaluation, pending implementation of other project(s) in the area.

Funding

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ 300,000	$ -	$ -	$ -	**$ 300,000**
Total	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ 300,000**

No Impact

Project **STM-32** **Chandler Road at Paulson Stadium**

Description
Chandler Road near the GSU Stadium holds water along the sides of the road. This is due to no drainage ditch or storm drainage in that area. It is proposed to grade a shallow swale and install storm drain piping with an inlet to collect stormwater.

Funding

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 100,000	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-34** **Little Lotts Creek Flood Control Project (Creek on the Blue Mile)**

Description
Creek on the Blue Mile project, a flood control and economic development project. Funding began in FY2020 on the environmental feasibility study. Funding appropriation began in FY2022 for design and permitting and in FY2025 for construction.

Funding

	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
GEFA Loan	$ 2,750,000	$ 7,750,000	$ 5,000,000	$ -	$ -	$ -	**$ 15,500,000**
GDOT Grant	$ 8,120,000	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	**$ 14,120,000**
Total	**$ 10,870,000**	**$ 10,750,000**	**$ 8,000,000**	**$ -**	**$ -**	**$ -**	**$ 29,620,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-35** **Morris Street Storm Drainage Improvements**

Description
This area of the community has been the initial phase of storm water system hydrological/hydrology modeling studies. In accordance with that study, it was found that the storm pipe from Green Street to Donnie Simmons Way was significantly undersized. This is causing an open ditch to overflow and flood yards and homes. This project will remove the exisitng pipe and replace it with a larger diameter pipe to accommodate stormwater and prevent overflowing of the open ditch. This project will also include sidewalk and asphat replacement, easements and utility relocations needed to upgrade the storm pipe.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 400,000	**$ 400,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ 400,000**

Impact on FY 2024 Operating Budget
No impact

Project **STM-37** **Pitt-Moore Street Drainage Upgrades**

Description
There are no roadway ditches/swales or storm drainage structures in this area to convey stormwater runoff. Water runs along the roadway and stands at low point and along road. It is proposed to add roadside swales and storm piping to handle runoff to outfall from Faculty Blvd. to Fair road (S.R. 67)

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 200,000	$ -	**$ 200,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ 200,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-38** **Donnie Simmons Way Culvert Crossing Upgrades**

Description
The culvert under Donnie Simmons Way between Kent Street and Morris Drive has outlived its useful life. This culvert has two different sized pipes with different invert elevations.. This is causing erosion along the outfall of the culvert and backing up the stormwater upstream. It is proposed to replace existing culvert with concrete box culverts,add concrete headwalls. This project will include construction, temporary easements, and utility relocations needed to replace existing culvert and storm structures.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 400,000	$ -	$ -	$ -	$ -	$ -	**$ 400,000**
Total	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-39** **Statesboro Place Circle Drainage Upgrades**

Description
Statesboro Place Circle provides access to several commercial and apartment developments. The roadway was installed with no curb inlets to remove stormwater from the road. At the moment, most of the stormwater stays on the roadway posing a risk of hydroplaning and accelerating the deterioration of the roadway asphalt. It is proposed to install a curb inlet at the low point in the road and pipe the stormwater to an appropriate outfall location.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 150,000	$ -	**$ 150,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ 150,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-40** **Chandler Road near Olympic Blvd.**

Description
This location experiences flooding events consistently during heavy rains. This stormwater has flood the the nearby parking lots including vehicles. It is believed that the culvert under Chandler Road is undersized and will need to be upgraded. This project will include a drainage study, to appropriately size the culvert and any other structures needed, easement, and utility relocations needed to upgrade the culvert.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	**$ 1,500,000**
Total	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-42** **Bland Avenue Drainage Improvements**

Description
Bland Avenue connects West Gentilly Street to Georgia Avenue. This road collects and holds water during rain events. This is due to no drainage infrastructure existing along the roadway. This project will consist of studing and designing a working drainage system for Bland Avenue. This project will include any clearing and grubbing, easements, property acquisition, utility relocations for the purpose of installing the drainage system on Bland Avenue.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 250,000	$ -	$ -	$ -	$ -	**$ 250,000**
Total	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-43** **Henry St. At W. Moore St. Drainage Upgrades**

Description
There is a run of 18" reinforced concrete pipe parallel to Henry Street, just south of Moore Street that appears to have leaking joints. As a result, sinkholes are appearing along this run of pipe. This project proposes to replace the entire length pipe to create better seals at the joints. This will also provide an opportunity to resize the proposed pipe to eliminate any undersized section. Easements, property acquisition, and utility relocations are also included in this project for the purpose of replacing the pipe.

Funding

	Projected FY 2024	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 150,000	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ 150,000**		**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-45** **Little Lotts Creek Tributary at Brannen Street**

Description
This location routinely experiences flooding events during heavy rains. The drainage canal from downtown frequently overtops Brannen Street and inundates downstream properties, including the railroad tracks to Claude Howard Lumber and Memorial Park. This project will also alleviate flooding in areas further downstream including South Zetterower Avenue and College Plaza.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	**$ 1,000,000**
Total	**$ -**	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STM-47** **Donnie Simmons Drainage upgrades**

Description
As part of the Task Order #2, the city's consultant identified a segment of storm pipe system that is undersized and causing flooding. This project will upgrade this system to handle up to a twenty-five year storm event. This project will help aclimate street flooding in the area of Garfield Street, Baldwin Street and Anthony Street.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 500,000	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STS-31** **Sidewalk Repair & Replace**

Description
Contract to vendor to repair and replace sidewalks, handicap ramps, driveway aprons, curbs, and trip hazards to meet ADA standards. Repair and replace up to 1,750 feet per year.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2018 TSPLOST	$ 100,000	$ -	$ -	$ -	$ -	$ -	**$ 100,000**
2023 TSPLOST	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**
Total	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 600,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STS-74** **Work Truck Replacement**

Description
To replace existing medium duty work trucks that are over 10 years of age equipped with service bodies. Replace older trucks in regular rotation.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
GMA Lease Pool	$ 60,000	$ -	$ 60,000	$ -	$ 60,000	$ -	**$ 180,000**
Total	**$ 60,000**	**$ -**	**$ 60,000**	**$ -**	**$ 60,000**	**$ -**	**$ 180,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STS-80** **Landscape Truck Replacement**

Description
To replace medium duty transport trucks that are over 10 years of age. These trucks are used to transport mowing equipment and multiple personnel.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
GMA Lease Pool	$ -	$ 60,000	$ -	$ 60,000	$ -	$ -	**$ 120,000**
Total	**$ -**	**$ 60,000**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ 120,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STS-89** **Dirt Pit**

Description

To purchase property to be used as a borrow pit for the City. Ownership will ensure a guaranteed supply of materials. Current borrow pits utilized are nearing end of useful life. New pits are difficult to locate.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Unfunded	$ -	$ 90,000	$ -	$ -	$ -	$ -	**$ 90,000**
Total	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2024 Operating Budget

No Impact

Project **STS-101** **Shelters**

Description

Extend existing shelters in Street Division yard, from chemical area to tractor shelter, to cover equipment to comply with EPD regulations.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
CIP Fund	$ -	$ 200,000	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2024 Operating Budget

No Impact

Project **STS-103** **Backhoe Replacement**

Description

Replace existing 2002 Caterpillar backhoe which has reached the end of its useful life.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ -	$ 250,000	$ -	$ -	$ -	$ -	**$ 250,000**
Total	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2024 Operating Budget

Repairs and maintenance costs will be reduced.

Project **STS-111** **Tractor Replacement**

Description

Replace existing tractors used to maintain both street and drainage right of ways. Replace 2017 tractor in FY2027. Keeps with a ten year rotation.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ -	$ -	$ 75,000	$ -	$ -	$ -	**$ 75,000**
Total	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2024 Operating Budget

No Impact

Project **STS-121** **Message Boards**

Description
To replace existing 2008 message boards. These units are used to guide and warn motorist of various traffic issues. We currently have 1 unit that is at the end of it's life cycle. Replacement cycle will be 3 units every 10 years.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 40,000	$ -	$ -	$ -	$ -	$ -	
2023 TSPLOST	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 50,000	**$ 150,000**
Total	**$ 40,000**	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 190,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STS-122** **Skid Steer with Attachments**

Description
Skid steer used to clip roads, mulch tress and underbrush, dress road shoulders, any and all work on City streets and right-of-way. Use 2023 TSPLOST if 2018 TSPLOST funds are not available.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2018 TSPLOST	$ 200,000	$ -	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2024 Operating Budget
No Impact

Project **STS-123** **Training/Meeting Facilities**

Description
This CIP is to demolish the existing Quonset Hut building and construct a new metal building. This building proposed will allow for training, meeting, event space for Public Works personnel. This space will also allow the City to host state and regional training classes. This project will reduce travel and lodging expenses for the City. This CIP will cover the demolishing of the existing building, design, and construction of the new training facilities.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
No impact.

Project **SWC-1** **Knuckleboom Loader Truck Replacement**

Description
Maintain replacement schedule for the knuckleboom loader trucks due to heavy wear from daily use. The next replacement is a 2011 diesel truck and loader in FY2024. Budget does not include CNG outfitting because tanks cannot be placed on truck.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ 230,000	$ -	$ -	$ -	$ -	$ 230,000	**$ 460,000**
Total	**$ 230,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 230,000**	**$ 460,000**

Impact on FY 2024 Operating Budget
Decrease repair & maintenance

Project **SWC-8** **Automated Residential Sidearm Garbage Truck Replacement**

Description
Maintain a 10 year replacement schedule for the residential refuse trucks. Budget figure includes CNG fueled trucks. Replace 2012 model truck in 2024.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ 425,000	$ -	$ -	$ -	$ -	$ -	**$ 425,000**
Total	**$ 425,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 425,000**

Impact on FY 2024 Operating Budget
Decrease repair & maintenance

Project **SWC-9** **Commercial Front Loading Garbage Truck Replacement**

Description
Maintain a 10 year replacement schedule for three commercial refuse trucks. Budget figure includes CNG fueled trucks. Replaced 2012 model truck in FY2026 and replace a 2013 model truck in FY2027 and replace a 2014 model in FY2028.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ -	$ -	$ 425,000	$ 425,000	$ 425,000	$ -	**$ 1,275,000**
Total	**$ -**	**$ -**	**$ 425,000**	**$ 425,000**	**$ 425,000**	**$ -**	**$ 1,275,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWC-14** **Activity Recorder**

Description
Continuance of a project that began in FY2012. Purchase of vehicle cameras, GPS data tracking and RFID system which records field data, vehicle route, stops and speed to reduce cost and improve productivity. Purchase of onboard dash camera system to record route data.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ -	$ 60,000	$ -	$ -	$ -	$ -	**$ 60,000**
Total	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWC-21** **Roll-off Trucks & Conversions**

Description
Purchase of new truck or conversion of existing truck for roll-off container service to replace older equipment and to maintain dependable service and save

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ -	$ 255,000	$ -	$ 255,000	$ -	$ -	**$ 510,000**
Total	**$ -**	**$ 255,000**	**$ -**	**$ 255,000**	**$ -**	**$ -**	**$ 510,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWC-30** **Renovations to Sanitation Building**

Description
Renovation to add another office space in existing Sanitation building for Assistant Sanitation Superintendent and renovation of existing Sanitation restroom to uni-sex restroom and shower to accommodate employees during times of manadatory overnight/extended stays.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 70,000	$ -	$ -	$ -	$ -	$ -	**$ 70,000**
Total	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,000**

Impact on FY2024 Operating Budget
No impact

Project **SWC-31** **Red Iron Paint for Shelters**

Description
Paint all exposed primer coated red iron on open shelters. This will protect the metal, thereby adding to its longevity and will reduce future maintenance costs.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 84,000	$ -	**$ 84,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 84,000**	**$ -**	**$ 84,000**

Impact on FY2024 Operating Budget
Reduce Maintenance cost

Project **SWD-11** **Wheel Loader Replacement**

Description
Loader replacement in FY 2025 is to replace the 2011 loader used for the inert landfill operation. The loader replacement in FY2026 is to replace 2021 loader used at the transfer station. This amount includes several implement attachments. The loaders are on five year replacement rotation to reduce maintenance costs.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 225,000	$ 375,000	$ -	$ -	$ -	**$ 600,000**
Total	**$ -**	**$ 225,000**	**$ 375,000**	**$ -**	**$ -**	**$ -**	**$ 600,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWD-16** **Pickup Truck Replacement**

Description
Replace 2019 and a 2014 pickup truck. The 2019 model truck is starting to fail and the cost of repairs makes its replacement practical. The 2014 will maintain the 10 year replacement rotation.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 90,000	$ -	$ -	$ -	$ -	$ -	**$ 90,000**
Total	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWD-22** **Expansion and renovation of Transfer Station**

Description
Metal building with concrete tipping floor and recessed truck well for scales was constructed in 1998-99. The current transfer station was designed for a maximum of 250 tons per day. These limits are sometimes exceeded on a daily basis. Per EPD permit, the tipping floor is required to be cleared on a daily basis. This CIP will provide engineering and construction. Current estimate is approximately **$3,000,000**. Full funding can be obtained from a GEFA loan or revenue bonds and repayed by a combination of possible SPLOST ($1,000,000) and the remainder from operating income.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ -	$ 1,250,000	**$ 1,250,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,250,000**	**$ 1,250,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWD-33** **Excavator Replacement**

Description
Replace existing 2012 excavator. Excavator is used to continue inert landfill operations.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 300,000	$ -	**$ 300,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ 300,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWD-40** **Small Tractor**

Description
Replace 2021 Small tractor used to cut around landfill and fence line. Maintains a 7 year rotation to reduce cost.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ 50,000	$ -	$ -	**$ 50,000**
Total	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget
No Impact

Project **SWD-54** **20-ft Rotary Mower Replacement**

Description
Replaces 20-foot flex-wing mower used to keep the landfill and wetlands maintained. Maintain a 7 year rotation of rotary mowers.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ -	$ -	$ 35,000	$ -	$ -	$ -	**$ 35,000**
Total	**$ -**	**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2023 Operating Budget
No Impact

Project **SWD-55** **Large Tractor Replacement**

Description
Replaces existing 2019 John Deere 6135E large tractor. This tractor is used to maintain the landfill cap and wetlands. Replacement cycle to maintain a 7 year rotation of tractors.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2019 SPLOST	$ -	$ -	$ 75,000	$ -	$ -	$ -	**$ 75,000**
Total	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2024 Operating Budget
No Impact

Project **(A) WWD-14** **Sewer Lining (2019 SPLOST)**

PROJECTS:
FY 2024: West Jones Area Sewer Rehab - $650,000 *(WWD-14-F)*
FY 2025: Chandler Road to Lanier Dr. 3600' (Players Club Apts.) - $650,000 *(WWD-14-M)*
FY 2026: Sewer Rehab - $150,000 *(WWD-14-H)*
FY 2027: Sewer Rehab

Description
Sewer lining to reduce inflow and infiltration

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
2019 SPLOST	$ 800,000	$ 150,000	$ -	$ -	$ -	$ -	**$ 950,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	**$ 450,000**
Total	**$ 800,000**	**$ 150,000**	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 1,400,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-14-W** **Replace Water Main on West Main Street**

Description
Replace approximately 2,650 feet of the existing 4" and 6" cast iron water main and service lines on West Main Street with a new 8" PVC main. Replacement will be from Foss Street then east to the railroad tracks. The water main will be replaced due to the West Main Street Scape Project. The majority of the cost is associated with replacing the sidewalk on one side of road ($195,000) and for design and contingency funds.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Possible 2025 SPLOST	$ -	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **(A) WWD-32** **Extension of Water and Sewer to Unserved Areas**
Reoccuring amount each year - $100,000

PROJECTS:
FY2024: Oakcrest Subdivision Sewer Extensions - $1,500,000.00 *(WWD-32-C)*
FY2024: Cawana/Burkhalter Road Area W/S Extensions - $325,000.00 *(WWD-32-F)*
FY2024: Extend Sewer Main on East Oliff Street - $200,000.00 *(WWD-32-G)*
FY2024: Merrywood Subdivision Sewer Extensions - $2,500,000 *(WWD-32-H)*

Description
Provide water and sewer infrastructure to areas inside the city limits not yet served by these utilities.

Funding	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Total
Operating Income	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**
ARPA	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	**$ 2,500,000**
Total	**$ 2,500,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 3,000,000**

Impact on FY 2024 Operating Budget
Increased Operating Expense Offset By Increased Revenues

Project **WWD-37** **Generators for Sewage Pump Stations**

Description
Program to retro-fit all sewage pump stations with emergency power generators to be in compliance to EPD regulations. This would limit the potential of overflows due to power outage. Currently we have 26 sewage pump stations in the collection system, of these only 21 have emergency power capability. Proposed amount should retro-fit one station per year with a generator.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 115,000	$ 115,000	$ -	$ -	$ -	$ -	**$ 230,000**
Possible 2025 SPLOST	$ -	$ -	$ 115,000	$ 115,000	$ 115,000	$ -	**$ 345,000**
Total	**$ 115,000**	**$ 115,000**	**$ 115,000**	**$ 115,000**	**$ 115,000**	**$ -**	**$ 575,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-133** **Replace Water/Sewer Utility Trucks**

Description
Replace Unit #86 2008 F150 Service Truck (2024)
Replace Unit #83 2008 F150 Service Truck (2025)
Replace Unit #89 2006 F150 Service Truck (2026)

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 40,000	$ 40,000	$ 40,000	$ -	$ -	$ -	**$ 120,000**
Total	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ 120,000**

Impact on FY 2024 Operating Budget
Decrease repairs & maintenance

Project **WWD-136** **Replace Service Trucks**

Description
Replace Unit #72 Extended Cab 2012(2024)
Replace Unit #73 Extended Cab 2012 F150 service truck. (2025)
Replace Unit #74 Extended Cab 2012 F150 service truck. (2027)

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 40,000	$ -	$ 45,000	$ -	$ -	**$ 85,000**
Total	**$ -**	**$ 40,000**	**$ -**	**$ 45,000**	**$ -**	**$ -**	**$ 85,000**

Impact on FY 2024 Operating Budget
Decrease repairs & maintenance

Project **WWD-138** **Replace Utility Truck**

Description
Replace Unit #84 2012 F450 Utility Truck
Replace Unit #76 2015 F450 Utility Truck

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 80,000	$ -	$ -	$ -	$ 80,000	**$ 160,000**
Total	**$ -**	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ 80,000**	**$ 160,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-166** **Replace 25' Water Main on East Olliff Street, North Main Street to North Zetterower Avenue and Broad Street from Savannah Avenue to West Jones Avenue.**

Description
Replace 1,800 feet of lead joint 8" water main on East Olliff St., N. Main St. to N. Zetterower Ave and Broad Street from Savannah Avenue to West Jones Avenue. This is an old cast ironmain that has a history of leaks, it also contains lead joints that need to be removed from the system.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 180,000	$ -	$ -	$ -	$ -	$ -	**$ 180,000**
Total	**$ 180,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 180,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-171** **Replace 2005 John Deere Backhoe**

Description
Replace 2005 John Deere backhoe due to age and condition.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 150,000	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-174** **Extend Water and Sewer Service on Hwy 67 South**

Description
Extend water and sewer service on Hwy 67 South 1 mile and install sewer pump station
***This is a high growth area and is part of the City's Master Plan for water & sewer extensions.*

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 600,000	$ -	$ -	$ -	$ -	$ -	**$ 600,000**
Total	**$ 600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,000**

Impact on FY 2024 Operating Budget
Increase revenue

Project **WWD-181** **Incentive Program to Extend Water & Sewer Utilities to Potential Subdivision**

Description
Incentive Program to extend water and sewer utilities to potential subdivision. Water: $2600/Lot, Sewer: $3800/ Lot.
Based on 60 lots for Water and Sewer = $400,000
***This program is to encourage the construction of new single family homes within the City limits.*

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 400,000	$ -	$ 400,000	$ -	$ -	**$ 800,000**
Total	**$ -**	**$ 400,000**	**$ -**	**$ 400,000**	**$ -**	**$ -**	**$ 800,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-187** **Line Sewer on Northside Drive East and East Main Street**

Description
Line approximately 6,200 feet of sewer main on Northside Drive East from Cone Crescent Ave. to Carmel Dr., Lee St. to East Main St. including E. Main St. to North Gordon St. This project is a part of the City's master plan to reduce inflow and infiltration of ground water into the sewer collection system.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 500,000	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-188** **Line sewer on Fair Road - South Zetterower Avenue to Herty Drive**

Description
Line approximately 3,200 feet of sewer main on Fair Road from S. Zetterower Ave. to Herty Dr. 1,900 feet will need to be completed at night.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 352,000	$ -	$ -	$ -	$ -	$ -	**$ 352,000**
Total	**$ 352,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 352,000**

Impact on FY 2024 Operating Budget
Increase revenue

Project **WWD-189** **Replace Pump and Motor at Well #2, Well #4, Well #6**

Description
Replace pump and motor at wells in the event of failure.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 75,000	$ 75,000		$ -	$ -	$ -	**$ 150,000**
Total	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2024 Operating Budget
Decrease repair & maintenance

Project **WWD-195** **Install Water Fill Station on Briarwood Road**

Description
Install bulk water fill station for commercial customers needing temporary water access.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 45,000	$ -	$ -	$ -	$ -	$ -	**$ 45,000**
Total	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**

Impact on FY 2024 Operating Budget
Increase revenue

Project **WWD-196** **Install Water Main on S & S Railroad Bed and Burkhalter Road**

Description
Install 9200 feet of 12-inch water main loop line on S & S Railroad Bed and Burkhalter Road

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ 1,550,000	$ -	$ -	$ -	$ -	$ -	**$ 1,550,000**
Total	**$ 1,550,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,550,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-197** **Install Sewer Main and Lift Station on S & S Railroad Bed and Burkhalter Road**

Description
Install sewer main and lift station on S & S Railroad Bed and Burkhalter Road

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
GEFA LOAN	$ 2,660,000	$ -	$ -	$ -	$ -	$ -	**$ 2,660,000**
Total	**$ 2,660,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,660,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-198** **Highway 67 Water Main Extension**

Description
Extend 9,200 feet of 12-inch water main on Highway 67

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Loan/Bonds	$ -	$ 6,900,000	$ -	$ -	$ -	$ -	**$ 6,900,000**
Total	**$ -**	**$ 6,900,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,900,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-199** **Highway 67 Sewer Main Extension**

Description
Extend 59,000 feet of 12" sewer main on Highway 67

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Loan/Bonds	$ -	$ 15,500,000	$ -		$ -	$ -	**$ 15,500,000**
Total	**$ -**	**$ 15,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-200** **Install Sewer Main at Highway 301 & I-16 Industrial Park**

Description
Install 39,000 feet of parallel sewer main and system upgrades at the Highway 301 and I-16 Industrial Comlex.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Loan/Bonds	$ -	$ -	$ -	$ 6,700,000	$ -	$ -	**$ 6,700,000**
Total	**$ -**	**$ -**	**$ -**	**$ 6,700,000**	**$ -**	**$ -**	**$ 6,700,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WWD-201** **Upgrades to East Main Street Lift Station**

Description
Upgrade plumbing and electrical to lift station.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
Total	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget
Decreased Operation Cost & Maintenance

Project **WTP-2** **Replace Heavy Duty Utility Trucks**

Description
Replace units: 7235: (F-350) FY 2024
5281: (F-350) FY 2025
9923: (F-450) FY 2026

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 75,000	$ 75,000	$ 75,000	$ -	$ -	$ -	**$ 225,000**
Total	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 225,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WTP-3** **Rehab Concrete Basins at WWTP**

Description
Rehab existing concrete basins at the Wastewater Treatment Plant. Existing units are in excess of 40 years old and have stress cracks and structural issues.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
ATC Fees for WWTP		$ 400,000	$ -	$ -	$ -	$ -	**$ 400,000**
Total	**$ -**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WTP-4** **Replace Half Ton Utility Trucks**

Description
Replace units: 7889: (2015 F-150) FY 2025

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 40,000	$ -	$ -	$ -	$ -	**$ 40,000**
Total	**$ -**	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WTP-5** **Wastewater Equipment Upgrades**

Description
Funds are for unanticipated or emergency equipment upgrades or replacement.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
ATC Fees for WWTP	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	**$ 450,000**
Total	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ 450,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WTP-10** **New 4 MGD Satellite WWTP with Associated Upgrades to Existing 10 MGD WWTP**

Description
NOTE: Upgrades and new construction typically run approximately $20.00 per gallon.
***The existing WWTP is in excess of 50 years of age and has exceeded its design life by many years. It is in need of major upgrades or replacement to avoid failures that could cause permit violations. The new 4 MGD WWTP will alleviate extra flows* associated with increase loading from the industrial parks and other expected growth on 301 South.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Loan/Bonds	$ -	$ -	$ 80,000,000	$ -	$ -	$ -	**$ 80,000,000**
Total	**$ -**	**$ -**	**$ 80,000,000**	**$ -**	**$ -**	**$ -**	**$ 80,000,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WTP-14** **Replace Rotary Fine Screens at WWTP**

Description
The WWTP currently has four (4) 5 MGD rotary fine screens, essential to the operation of the plant, which are in excess of 25+ years old. Due to the age and 24 hours per day operation of many moving parts (chains, sprockets, gear boxes,etc.), these units need to be replaced.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
2019 SPLOST	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	**$ 1,500,000**
Total	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WTP-15** **Upgrade Grit Removal System at WWTP**

Description
The WWTP currently has two (2) Pista Grit removal units. Due to age and current conditions, these units need to be upgraded for better removal efficiency of harmful solids.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
ATC Fees for WWTP	$ -	$ -	$ -	$ -	$ 500,000		**$ 500,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**

Impact on FY 2024 Operating Budget
No Impact

Project **WTP-16** **WWTP Motor Soft Sarts for Existing Equipment**

Description
To increase motor life span, efficiency and to lwer peak demands to georgia Power charges. FY 2023 - Purchase of (10) Heavy Duty soft starts @ $8,000 and FY 2024 - Purchase of (10) Medium Duty soft starts @ $6,000

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ 60,000	$ -	$ -	$ -	$ -	**$ 60,000**
Total	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**

Impact on FY 2024 Operating Budget
Decrease maintenance costs

Project **WTP-18** **Replace Filter Cloth in Disk Filter Units at the WWTP**

Description
The cloth media disk filter cloths are rated with a 5 - 7 year life span. Current cloth media was installed in 2017 and needs to be replaced.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
ATC Fees for WWTP	$ -	$ 200,000	$ -	$ -	$ -	$ -	**$ 200,000**
Total	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2024 Operating Budget
No impact

Project **WTP-19** **Replace 2001 Ottawa WWTP Yard Jockey**

Description
Due to the age and current condition, this unit will need to be replaced with a new unit.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ 120,000	$ -	$ -	$ -	**$ 120,000**
Total	**$ -**	**$ -**	**$ 120,000**	**$ -**	**$ -**	**$ -**	**$ 120,000**

Impact on FY 2024 Operating Budget
No impact

Project **WTP-20** **Replace 2004 CAT TH360B Telehandler Forklift**

Description
Due to the age and current condition, this unit will need to be replaced with a new unit.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ -	$ -	$ -	$ 100,000	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2024 Operating Budget
No impact

Project **WTP-22** **Upgrade Aeration System**

Description
Due to the State of Georgia environmental regulations, the aeration system will need to be upgraded to include new diffusers (existing are 30+ years old), mixers, and baffle curtains to meet limitations for nitrogen and phosphorus.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
ATC Fees for WWTP	$ -	$ -	$ 750,000	$ -	$ -	$ -	**$ 750,000**
Total	**$ -**	**$ -**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ 750,000**

Impact on FY 2024 Operating Budget
No impact

Project **WTP-23** **Replace 1990 New Holland Skid Steer**

Description
Due to the age and current condition, this unit will need to be replaced with a new unit.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 80,000	$ -	$ -	$ -	$ -	$ -	**$ 80,000**
Total	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,000**

Impact on FY 2024 Operating Budget
Decrease repair & maintenance

Project **WTP-25** **SCADA Software Upgrade**

Description
The SCADA software, which monitors and controls the water system, sewage pump stations, WWTP, etc., is in need of an upgrade to improve functionality.

Funding	**Projected FY 2024**	**Projected FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Total**
Operating Income	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
Total	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2024 Operating Budget
No impact

SUMMARY OF PROJECTS BY FISCAL YEAR
AMERICAN RESCUE PLAN ACT (ARPA) FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	ARPA Proceeds for:							
	Community Park	$ 200,000						$ 200,000
	Water Sewer Infrastructure	$ 2,500,000						$ 2,500,000
	Total Revenues	**$ 2,700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,700,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-141	Whitesville Community Park	$ 200,000						$ 200,000
WWD-32 (H)	Merrywood Subdivision Sewer Extensions	$ 2,500,000						$ 2,500,000
	Total Proposed Expenditures	**$ 2,700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,700,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
FIRE DISTRICT FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Fire Fund	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
	2019 SPLOST	$ 250,000	$ 140,000	$ -	$ -	$ -	$ -	$ 390,000
	Possible 2025 SPLOST	$ -	$ -	$ 250,000	$ 40,000	$ 45,000	$ 1,900,000	$ 2,235,000
	GMA Lease Pool	$ -	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
	Financing for Fire Station #3	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 1,050,000
	Total Revenues	**$ 425,000**	**$ 1,065,000**	**$ 425,000**	**$ 265,000**	**$ 220,000**	**$ 2,075,000**	**$ 4,475,000**
	Capital Projects							
Project								
Number	**Project**							
FD-50	Unit/Support Vehicle Replacement	$ 50,000						$ 50,000
FD-69	FD Facility Upgrades (Station 2 Renovations)	$ 200,000						$ 200,000
FD-71-R	SCBA Replacement and Purchase					$ 45,000		$ 45,000
FD-73-R	Engine Replacement						$ 1,500,000	$ 1,500,000
FD-73-R	Engine Replacement		$ 750,000					$ 750,000
FD-77	Range Classroom-Training Grounds Upgrades				$ 50,000			$ 50,000
FD-80-R	Air Compressor Replacement			$ 150,000				$ 150,000
FD-81-R	SCBA Bottle Replacement and Purchase		$ 40,000		$ 40,000			$ 80,000
FD-84-R	Portable Radio Replacement		$ 100,000	$ 100,000				$ 200,000
FD-85	Fire Station - #3	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 1,050,000
FD-85	Fire Station - #4						$ 400,000	$ 400,000
	Proposed Capital Expenditures	**$ 425,000**	**$ 1,065,000**	**$ 425,000**	**$ 265,000**	**$ 220,000**	**$ 2,075,000**	**$ 4,475,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
CAPITAL IMPROVEMENTS PROGRAM FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY2028	FY 2029	TOTALS
	Revenues							
	Transfer from General Fund	$ -	$ 50,000	$ 40,000	$ 20,000	$ 45,000	$ 40,000	$ 195,000
	GMA Lease Pool	$ 120,000	$ 120,000	$ 60,000	$ 120,000	$ 120,000	$ -	$ 540,000
	Total Revenues	**$ 120,000**	**$ 170,000**	**$ 100,000**	**$ 140,000**	**$ 165,000**	**$ 40,000**	**$ 735,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-5-R	Engineering Division Vehicles					$ 45,000		$ 45,000
PRK-4-R	Replacement Crewcab Work Trucks	$ 60,000			$ 60,000			$ 120,000
PRK-11-R	Replace Work Truck		$ 60,000			$ 60,000		$ 120,000
PRK-23	McTell Trail Addition			$ 50,000				$ 50,000
PRK-35	High Body Hydraulic Dump Trailer				$ 17,000			$ 17,000
STS-74-R	Work Truck Replacement	$ 60,000		$ 60,000		$ 60,000		$ 180,000
STS-80-R	Landscape Truck Replacement		$ 60,000		$ 60,000			$ 120,000
STS-101	Shelters		$ 200,000					$ 200,000
	Proposed Capital Expenditures	**$ 120,000**	**$ 320,000**	**$ 110,000**	**$ 137,000**	**$ 165,000**	**$ -**	**$ 852,000**
	Total Proposed Expenditures	**$ 120,000**	**$ 320,000**	**$ 110,000**	**$ 137,000**	**$ 165,000**	**$ -**	**$ 852,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
2013 SPLOST FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	2013 SPLOST Proceeds for:							
	Public Safety Projects	$ 47,577						$ 47,577
	Total Revenues	**$ 47,577**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,577**
	Capital Projects							
Project								
Number	**Project**							
PD-40	SPD UPS Replacement	$ 47,577						$ 47,577
	Proposed Capital Expenditures	**$ 47,577**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,577**

SUMMARY OF PROJECTS BY FISCAL YEAR
2018 TSPLOST FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	TSPLOST Proceeds	$ 1,032,000	$ -	$ -	$ -			$ 1,032,000
	GTIB Grant	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
	LMIG	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 600,000
	Total Revenues	**$ 1,332,000**	**$ 300,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,632,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-92	West Main Streetscape Improvements	$ 200,000	$ 2,300,000					$ 2,500,000
ENG-96	Traffic Studies and Planning	$ 150,000						$ 150,000
ENG-115b	S. Main Street (Blue Mile) Phase II	$ 285,000	$ 200,000	$ 4,850,000				$ 5,335,000
ENG-122	Installation of Sidewalks	$ 625,000	$ 200,000					$ 825,000
ENG-123	Intersection Improvements	$ 100,000	$ 1,000,000	$ 500,000				$ 1,600,000
				$ 1,000,000				$ 1,000,000
ENG-124	Roadway Improvements	$ 100,000						$ 100,000
ENG-125	Striping & Signage Improvements	$ 125,000	$ 75,000					$ 200,000
ENG-128	Resurfacing & Road Rehabilitation	$ 1,000,000	$ 1,000,000					$ 2,000,000
		$ 300,000	$ 300,000					$ 600,000
ENG-134b	Transit System	$ 300,000						$ 300,000
ENG-137	Roadway Improvements	$ 150,000						$ 150,000
ENG-139	Traffic Signal Maintenance	$ 35,000						$ 35,000
STS-31	Sidewalk Repairs	$ 100,000						$ 100,000
STS-121-R	Message Boards	$ 40,000						$ 40,000
STS-122-R	Skid Steer with Attachments	$ 200,000						$ 200,000
	Proposed Capital Expenditures	**$ 3,710,000**	**$ 5,075,000**	**$ 6,350,000**	**$ -**	**$ -**	**$ -**	**$ 15,135,000**
	Total Proposed Expenditures	**$ 3,710,000**	**$ 5,075,000**	**$ 6,350,000**	**$ -**	**$ -**	**$ -**	**$ 15,135,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
2019 SPLOST FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	2019 SPLOST Proceeds for:							
	Intergovernmental Revenue - Bulloch County	$ 200,000	$ 200,000	$ 200,000	$ -	$ -	$ -	$ 600,000
	Police Department Equipment	$ 754,768	$ 754,768	$ 188,692	$ -	$ -	$ -	$ 1,698,228
	Fire Department Equipment	$ 1,015,515	$ 1,015,515	$ 253,879	$ -	$ -	$ -	$ 2,284,909
	SWD Air Rights/Equipment	$ 1,966,670	$ 1,966,670	$ 491,668	$ -	$ -	$ -	$ 4,425,008
	Public Works Projects	$ 192,766	$ 192,766	$ 48,192	$ -	$ -	$ -	$ 433,724
	Greenspace Projects	$ 338,040	$ 338,040	$ 84,510	$ -	$ -	$ -	$ 760,590
	City Structures - Government Buildings	$ 353,405	$ 353,405	$ 88,351	$ -	$ -	$ -	$ 795,161
	Cultural Facillities Projects - Government Bldgs.	$ 82,880	$ 82,880	$ 20,720	$ -	$ -	$ -	$ 186,480
	Economic Development	$ 307,309	$ 307,309	$ 76,827	$ -	$ -	$ -	$ 691,445
	Water Sewer Projects	$ 1,177,551	$ 1,177,551	$ 294,388	$ -	$ -	$ -	$ 2,649,490
	Natural Gas Projects	$ 307,309	$ 307,309	$ 76,827	$ -	$ -	$ -	$ 691,445
	Solid Waste Collection Projects	$ 76,827	$ 76,827	$ 19,207	$ -	$ -	$ -	$ 172,861
	Information Technology Projects	$ 49,821	$ 49,821	$ 12,455	$ -	$ -	$ -	$ 112,097
	Total Revenues	**$ 6,822,861**	**$ 6,822,861**	**$ 1,855,715**	**$ -**	**$ -**	**$ -**	**$ 15,501,437**
	Capital Projects							
Project								
Number	**Project**							
CS-4	Servers	$ 18,000	$ 18,000					$ 36,000
ENG-135	Parks Renovations - Debt Service	$ 220,000	$ 220,000	$ 220,000				$ 660,000
	Bulloch County Contribution - Debt Service	$ 200,000	$ 200,000	$ 200,000				$ 600,000
STS-103-R	Backhoe Replacement		$ 250,000					$ 250,000
STS-111-R	Tractor Replacement			$ 75,000				$ 75,000
FD-50	Unit/Support Vehicle Replacement	$ 50,000						$ 50,000
FD-69	FD Facility Upgrades	$ 200,000						$ 200,000
FD-81-R	SCBA Bottle Replacement and Purchase		$ 40,000					$ 40,000
FD-84-R	Portable Radio Replacement		$ 100,000					$ 100,000
NGD-11	Gas System Expansion	$ 150,000	$ 150,000	$ 150,000				$ 450,000
NGD-71	Gateway Phase II Utility Improvements	$ 200,000						$ 200,000
NGD-100	Northpoint Warehouse Complex	$ 940,000						$ 940,000
PD-1-R	Police Vehicles and Conversions	$ 741,305	$ 741,305	$ 566,272				$ 2,048,882
PD-40	SPD UPS Replacement	$ 25,035						$ 25,035

SUMMARY OF PROJECTS BY FISCAL YEAR
2019 SPLOST FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
SWD-54-R	20ft. Rotary Mower Replacement			$ 35,000				$ 35,000
SWD-55-R	Large Tractor Replacement			$ 75,000				$ 75,000
WWD-14-A	Water and Sewer Rehab	$ 800,000	$ 150,000					$ 950,000
WWD-37	Generators for Sewage Pumps	$ 115,000	$ 115,000					$ 230,000
WWD-196	Install Water Main on S&S Railrd Bed & Burkhalter	$ 1,550,000						$ 1,550,000
WTP-14	Replace Rotary fine Screens at WWTP			$ 1,500,000				$ 1,500,000
	Proposed Capital Expenditures	**$ 5,209,340**	**$ 1,984,305**	**$ 2,821,272**	**$ -**	**$ -**	**$ -**	**$ 10,014,917**
	Total Proposed Expenditures	**$ 5,209,340**	**$ 1,984,305**	**$ 2,821,272**	**$ -**	**$ -**	**$ -**	**$ 10,014,917**

SUMMARY OF PROJECTS BY FISCAL YEAR
2023 TSPLOST

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	TSPLOST Proceeds Roads	$ 4,194,000	$ 5,592,000	$ 5,592,000	$ 5,592,000	$ 5,592,000	$ 1,398,000	$ 27,960,000
	TSPLOST Proceeds Transit	$ 450,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 150,000	$ 3,000,000
	ARPA	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ 200,000
	LMIG	$ 1,250,000		$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 2,450,000
	Total Revenues	**$ 6,094,000**	**$ 6,192,000**	**$ 6,492,000**	**$ 6,492,000**	**$ 6,492,000**	**$ 1,848,000**	**$ 33,610,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-96	Traffic Studies and Planning			$ 150,000				$ 150,000
ENG-114	Roadway Geometric Improvements		$ 445,000	$ 175,000				$ 620,000
ENG-115c	South Main Street (Blue Mile) Phase III				$ 300,000	$ 300,000	$ 3,000,000	$ 3,600,000
ENG-122	Installation of Sidewalks					$ 250,000	$ 1,785,000	$ 2,035,000
ENG-123	Intersection Improvments	$ 850,000	$ 500,000	$ 1,000,000	$ 750,000	$ 70,000	$ 700,000	$ 3,870,000
ENG-124	Roadway Improvements		$ 1,000,000	$ 60,000	$ 400,000			$ 1,460,000
ENG-125	Striping & Signage Improvements			$ 125,000	$ 75,000	$ 125,000	$ 75,000	$ 400,000
ENG-127	Traffic Calming & Pedestrian Crossings	$ 100,000	$ 100,000	$ 100,000	$ 150,000	$ 100,000	$ 100,000	$ 650,000
ENG-128	Resurfacing & Road Rehabilitation			$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 4,000,000
				$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,200,000
ENG-129	Anderson Street Paving	$ 65,000	$ 275,000					$ 340,000
ENG-130	New Roads and Roadway Extensions				$ 1,000,000	$ 1,000,000		$ 2,000,000
ENG-134b	Transit System		$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 3,000,000
ENG-135	Citywide Trails, Parks and Greenspaces				$ 1,150,000	$ 2,620,000	$ 1,000,000	$ 4,770,000
ENG-136	Subdivision Incentive Program		$ 250,000		$ 250,000			$ 500,000
ENG-137	Roadway Improvements		$ 150,000	$ 150,000	$ 150,000	$ 200,000	$ 200,000	$ 850,000
ENG-139	Traffic Signal Maintenance		$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
ENG-141	Whitesville Community Park CDBG Project	$ 300,000						$ 300,000
	ARPA	$ 200,000						$ 200,000
	CDBG	$ 1,250,000						$ 1,250,000
STS-31	Sidewalk Repairs		$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
STS-121-R	Message Boards				$ 50,000	$ 50,000	$ 50,000	$ 150,000
	Proposed Capital Expenditures	**$ 2,765,000**	**$ 3,470,000**	**$ 3,810,000**	**$ 6,325,000**	**$ 6,765,000**	**$ 8,960,000**	**$ 32,095,000**
	Total Proposed Expenditures	**$ 2,765,000**	**$ 3,470,000**	**$ 3,810,000**	**$ 6,325,000**	**$ 6,765,000**	**$ 8,960,000**	**$ 32,095,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
WATER AND WASTEWATER FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Water and Sewer Funds	$ 4,140,308	$ 4,140,308	$ 4,140,308	$ 4,140,308	$ 4,140,308	$ 4,140,308	$ 24,841,848
	Miscellaneous Income	$ 213,374	$ 213,374	$ 213,374	$ 213,374	$ 213,374	$ 213,374	$ 1,280,244
	ATC Fees for WWTP	$ 75,000	$ 675,000	$ 825,000	$ 75,000	$ 575,000	$ 75,000	$ 2,300,000
	GEFA Loan	$ 2,660,000	$ -	$ -	$ -	$ -	$ -	$ 2,660,000
	2019 SPLOST	$ 2,465,000	$ 265,000	$ 1,500,000	$ -	$ -	$ -	$ 4,230,000
	ARPA	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
	Possible 2025 SPLOST	$ -	$ -	$ 615,000	$ 265,000	$ 265,000	$ 150,000	$ 1,295,000
	Loan/Bonds	$ -	$ 22,400,000	$ 80,000,000	$ 6,700,000	$ -	$ -	$ 109,100,000
	Total Revenues	**$ 12,053,682**	**$ 27,693,682**	**$ 87,293,682**	**$ 11,393,682**	**$ 5,193,682**	**$ 4,578,682**	**$ 148,207,092**
	Existing Expenditures							
	Transfer to General Fund	$ 631,151	$ 631,151	$ 631,151	$ 631,151	$ 631,151	$ 631,151	$ 3,786,906
	Transfer to Fire Fund (governmental rate)	$ 825,000	$ 825,000	$ 825,000	$ 825,000	$ 825,000	$ 825,000	$ 4,950,000
	Transfer to Health Insurance Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	2020 Revenue Bond Payments	$ 1,100,797	$ 1,096,666	$ 1,090,014	$ 1,091,683	$ 1,091,683	$ 1,091,683	$ 6,562,526
	Total Expenditures	**$ 2,586,948**	**$ 2,582,817**	**$ 2,571,165**	**$ 2,572,834**	**$ 2,572,834**	**$ 2,572,834**	**$ 15,459,432**
	Capital Projects							
Project								
Number	**Project**							
WWD-14 (A)	Sewer Lining	$ 800,000	$ 150,000		$ 150,000	$ 150,000	$ 150,000	$ 1,400,000
WWD-14 (W)	Replace Water Main on West Main Street			$ 500,000				$ 500,000
WWD-32 (A)	Extension of Water & Sewer to Unserved Areas		$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
	Extension of Water & Sewer to Unserved Areas	$ 2,500,000						$ 2,500,000
WWD-37	Generators for Sewage Pump Stations	$ 115,000	$ 115,000	$ 115,000	$ 115,000	$ 115,000		$ 575,000
WWD-133-R	Replace F-150 Truck	$ 40,000	$ 40,000	$ 40,000				$ 120,000
WWD-136-R	Replace F-150 Extended Cab Truck		$ 40,000		$ 45,000			$ 85,000
WWD-138-R	Replace F-350 Extended Cab Truck		$ 80,000				$ 80,000	$ 160,000
WWD-166	Rep. Water Main on E. Olliff St., N. Main St. to N. Zetterower	$ 180,000						$ 180,000
WWD-171-R	Replace 2005 John Deere Backhoe		$ 150,000					$ 150,000
WWD-174	Extend Water and Sewer Service on Hwy 67 South	$ 600,000						$ 600,000
WWD-181	Incentive Program to extend Water&Sewer Utilities		$ 400,000		$ 400,000			$ 800,000
WWD-187	Upgrade Sewer on Northside Dr. East & East Main St.	$ 500,000						$ 500,000
WWD-188	Upgrade Sewer on Fair Rd. - South Zetterower Ave. to Herty Drive	$ 352,000						$ 352,000
WWD-189-R	Replace Pump and Motor at Wells	$ 75,000	$ 75,000					$ 150,000
WWD-195	Install Water Fill Station on Briarwood Road	$ 45,000						$ 45,000
WWD-196	Install Water Main on S & S Railroad Bed and Burkhalter Road	$ 1,550,000						$ 1,550,000
WWD-197	Install Sewer Main and Lift Station on S & S Railroad Bed and Burkhalter Rd	$ 2,660,000						$ 2,660,000
WWD-198	Highway 67 Water Main Extension		$ 6,900,000					$ 6,900,000
WWD-199	Highway 67 Sewer Main Extension		$ 15,500,000					$ 15,500,000
WWD-200	Install Sewer Main at Highway 301 & I-16 Industrial Complex				$ 6,700,000			$ 6,700,000
WWD-201	Upgrades to East Main Street Lift Station	$ 50,000						$ 50,000
	Proposed Capital Expenditures	$ 9,467,000	$ 23,550,000	$ 755,000	$ 7,510,000	$ 365,000	$ 330,000	$ 41,977,000
WTP-2-R	Replace Heavy Duty Utility Trucks	$ 75,000	$ 75,000	$ 75,000				$ 225,000

SUMMARY OF PROJECTS BY FISCAL YEAR
WATER AND WASTEWATER FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
WTP-3	Rehab Concrete Basins at WWTP (WWD-122)		$ 400,000					$ 400,000
WTP-4-R	Replace Half Ton Utility Trucks		$ 40,000					$ 40,000
WTP-5	Wastewater Equipment Upgrades (WWD-148)	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 450,000
WTP-10	New Waste Water Treat Plant			$ 80,000,000				$ 80,000,000
WTP-14	Replace Rotary Fine Screens at WWTP			$ 1,500,000				$ 1,500,000
WTP-15	Upgrade Grit Removal System at WWTP					$ 500,000		$ 500,000
WTP-16	WWTP Motor Soft Starts for Existing Equipment		$ 60,000					$ 60,000
WTP-18	Replace Filter Cloth in Disk Filter Units at the WWTP		$ 200,000					$ 200,000
WTP-19-R	Replace Ottawa Yard Jockey			$ 120,000				$ 120,000
WTP-20-R	Replace CAT Telehandler Forklift				$ 100,000			$ 100,000
WTP-22	Upgrade Aeration System			$ 750,000				$ 750,000
WTP-23-R	Replace New Holland Skid Steer	$ 80,000						$ 80,000
WTP-25	SCADA Software Upgrade	$ 50,000						$ 50,000
	Proposed Capital Expenditures	$ 280,000	$ 850,000	$ 82,520,000	$ 175,000	$ 575,000	$ 75,000	$ 84,475,000
	Total Proposed Expenditures	**$ 12,333,948**	**$ 26,982,817**	**$ 85,846,165**	**$ 10,257,834**	**$ 3,512,834**	**$ 2,977,834**	**$ 141,911,432**

SUMMARY OF PROJECTS BY FISCAL YEAR
STORMWATER SYSTEM FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Storm Water Funds	$ 619,515	$ 619,515	$ 619,515	$ 619,515	$ 619,515	$ 619,515	$ 3,717,090
	GEFA Loan	$ 2,750,000	$ 7,750,000	$ 5,000,000	$ -	$ -	$ -	$ 15,500,000
	GDOT Grant	$ 8,120,000	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	$ 14,120,000
	GMA Lease Pool	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ 150,000
	Possible 2025 SPLOST	$ -	$ -	$ 2,050,000	$ 1,000,000	$ 950,000	$ -	$ 4,000,000
	Total Revenues	**$ 11,489,515**	**$ 11,369,515**	**$ 10,669,515**	**$ 1,769,515**	**$ 1,569,515**	**$ 619,515**	**$ 37,487,090**
	Existing Expenditures							
	Repayment of GMA Lease Pool	$ 60,000	$ 100,000	$ 85,000	$ -	$ 60,000	$ 60,000	$ 365,000
	Repayment of GEFA Loan	$ 150	$ 712,505	$ 712,505	$ 712,505	$ 712,505	$ 712,505	$ 3,562,675
	Transfer to General Fund	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 150,000
	Transfer to Health Insurance Fund	$ 4,210	$ -	$ -	$ -	$ -	$ -	$ 4,210
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Total Expenditures	**$ 119,360**	**$ 867,505**	**$ 852,505**	**$ 762,505**	**$ 822,505**	**$ 822,505**	**$ 4,246,885**
	Capital Projects							
Project								
Number	**Project**							
STM-2	Drainage Basin H&H Modeling/Engineering/Surveying	$ 200,000	$ 150,000					$ 350,000
STM-19-R	Dumptruck				$ 150,000			$ 150,000
STM-21	Acquisition of Property		$ 100,000					$ 100,000
STM-24	CDBG Grant Matching Funds			$ 250,000				$ 250,000
STM-26	W. Main Street at Foss Street Intersection Drainage			$ 300,000				$ 300,000
STM-32	Chandler Road at Paulson Stadium					$ 100,000		$ 100,000
STM-34	Creek on Blue Mile (Little Lotts Creek)							
	Creek on Blue Mile (Little Lotts Creek)	$ 2,750,000	$ 7,750,000	$ 5,000,000				$ 15,500,000
	Creek on Blue Mile (Little Lotts Creek)	$ 8,120,000	$ 3,000,000	$ 3,000,000				$ 14,120,000
STM-35	Morris Street Storm Drainage Improvements						$ 400,000	$ 400,000
STM-37	Pitt Moore Street Drainage Upgrades					$ 200,000		$ 200,000
STM-38	Donnie Simmons Way Culvert Crossing Upgrades	$ 400,000						$ 400,000
STM-39	Statesboro Place Circle Drainage Upgrades					$ 150,000		$ 150,000
STM-40	Chandler Road near Olympic Blvd. Culvert Replacement			$ 1,500,000				$ 1,500,000
STM-42	Bland Avenue Drainage Improvements		$ 250,000					$ 250,000
STM-43	Henry St. at W. Moore St. Drainage Upgrades		$ 150,000					$ 150,000
STM-45	Little Lots Creek Tributary at Brannen Street				$ 1,000,000			$ 1,000,000
STM-47	Donnie Simmons Drainage upgrades					$ 500,000		$ 500,000
	Proposed Capital Expenditures	**$ 11,470,000**	**$ 11,400,000**	**$ 10,050,000**	**$ 1,150,000**	**$ 950,000**	**$ 400,000**	**$ 35,420,000**
	Total Proposed Expenditures	**$ 11,589,360**	**$ 12,267,505**	**$ 10,902,505**	**$ 1,912,505**	**$ 1,772,505**	**$ 1,222,505**	**$ 39,666,885**
	Increase (decrease) in Cash	**$ (99,845)**	**$ (897,990)**	**$ (232,990)**	**$ (142,990)**	**$ (202,990)**	**$ (602,990)**	**$ (2,179,795)**

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Natural Gas Funds	$ 932,470	$ 932,470	$ 932,470	$ 932,470	$ 932,470	$ 932,470	$ 5,594,820
	Miscellaneous Income	$ 130,500	$ 130,500	$ 130,500	$ 130,500	$ 130,500	$ 130,500	$ 783,000
	2019 SPLOST	$ 1,290,000	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 1,590,000
	Possible 2025 SPLOST	$ -	$ -	$ 50,000	$ 200,000	$ 210,000	$ 210,000	$ 670,000
	Loan/Bond	$ -	$ 7,200,000	$ -	$ 3,900,000	$ -	$ 4,900,000	$ 16,000,000
	Total Revenues	**$ 2,352,970**	**$ 8,412,970**	**$ 1,262,970**	**$ 5,162,970**	**$ 1,272,970**	**$ 6,172,970**	**$ 24,637,820**
	Existing Expenditures							
	Transfers to General Fund	$ 870,000	$ 870,000	$ 870,000	$ 870,000	$ 870,000	$ 870,000	$ 5,220,000
	Transfer to Health Insuance Fund	$ 7,660	$ 7,660	$ 7,660	$ 7,660	$ 7,660	$ 7,660	$ 45,960
	Transfers to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Total Expenditures	**$ 907,660**	**$ 907,660**	**$ 907,660**	**$ 902,660**	**$ 902,660**	**$ 902,660**	**$ 5,430,960**
	Capital Projects							
Project								
Number	**Project**							
NGD-11	Gas System Expansion	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 900,000
NGD-48-R	Heavy Duty Trencher			$ 115,000				$ 115,000
NGD-55-R	Air Compressor				$ 15,000			$ 15,000
NGD-57-R	Backhoe			$ 130,000				$ 130,000
NGD-64	Metter Industrial Park Expansion		$ 226,500					$ 226,500
NGD-69-R	Replace Directional Boring Machine		$ 300,000					$ 300,000
NGD-71	Gateway Phase II Utility Improvements	$ 200,000						$ 200,000
NGD-75-R	Replace Service Trucks	$ 80,000			$ 45,000	$ 100,000	$ 60,000	$ 285,000
NGD-88	Subdivision Incentive		$ 250,000		$ 250,000			$ 500,000
NGD-90	Akins Boulevard Extension	$ 100,000						$ 100,000
NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 60,000	$ 60,000	$ 320,000
NGD-96	Gas Pressure/Volume Improvement Project Ph I		$ 7,200,000					$ 7,200,000
	Gas Pressure/Volume Improvement Project Ph II and Ph III				$ 3,900,000		$ 4,900,000	$ 8,800,000
NGD-100	Northpoint Warehouse Complex	$ 940,000						$ 940,000
NGD-101	2" Pipe Trailer	$ 20,000						$ 20,000
NGD-102	Replace Donnie Simmons Way Rectifier and Anode Bed	$ 45,000						$ 45,000
	Proposed Capital Expenditures	**$ 1,585,000**	**$ 8,176,500**	**$ 445,000**	**$ 4,410,000**	**$ 310,000**	**$ 5,170,000**	**$ 20,096,500**
	Total Proposed Expenditures	**$ 2,492,660**	**$ 9,084,160**	**$ 1,352,660**	**$ 5,312,660**	**$ 1,212,660**	**$ 6,072,660**	**$ 25,527,460**

SUMMARY OF PROJECTS BY FISCAL YEAR
SOLID WASTE COLLECTION FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Solid Waste Collection Funds	$ 1,979,610	$ 1,979,610	$ 1,979,610	$ 1,979,610	$ 1,979,610	$ 1,979,610	$ 11,877,660
	Total Revenues	**$ 1,979,610**	**$ 1,979,610**	**$ 1,979,610**	**$ 1,979,610**	**$ 1,979,610**	**$ 1,979,610**	**$ 11,877,660**
	Existing Expenditures							
	Transfer to General Fund	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 6,600,000
	Transfer to Health Insurance	$ 7,665	$ -	$ -	$ -	$ -	$ -	$ 7,665
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Total Expenditures	**$ 1,137,665**	**$ 1,130,000**	**$ 1,130,000**	**$ 1,125,000**	**$ 1,125,000**	**$ 1,125,000**	**$ 6,772,665**
	Capital Projects							
Project								
Number	**Project**							
SWC-1-R	Knuckleboom Loader Truck Replacement	$ 230,000					$ 230,000	$ 460,000
SWC-8-R	Automated Residential SideArm Garbage Truck	$ 425,000						$ 425,000
SWC-9-R	Commercial Front Loading Garbage Truck			$ 425,000	$ 425,000	$ 425,000		$ 1,275,000
SWC-14	AVL and Cameras		$ 60,000					$ 60,000
SWC-21-R	Roll-off Trucks & Conversions		$ 255,000		$ 255,000			$ 510,000
SWC-30	Renovations to Sanitation Building	$ 70,000						$ 70,000
SWC-31	Red Iron Paint for Shelters					$ 84,000		$ 84,000
	Proposed Capital Expenditures	**$ 725,000**	**$ 315,000**	**$ 425,000**	**$ 680,000**	**$ 509,000**	**$ 230,000**	**$ 2,884,000**
	Total Proposed Expenditures	**$ 1,862,665**	**$ 1,445,000**	**$ 1,555,000**	**$ 1,805,000**	**$ 1,634,000**	**$ 1,355,000**	**$ 9,656,665**

SUMMARY OF PROJECTS BY FISCAL YEAR
SOLID WASTE DISPOSAL FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Solid Waste Disposal Funds	$ (697,455)	$ (697,455)	$ (697,455)	$ (697,455)	$ (697,455)	$ (697,455)	$ (4,184,730)
	2019 SPLOST	$ 1,966,667	$ 1,966,667	$ 491,667	$ -	$ -	$ -	$ 4,425,001
	Possible 2025 SPLOST	$ -	$ -	$ 1,475,000	$ 1,966,667	$ 1,966,667	$ 1,966,667	$ 7,375,001
	Total Revenues	**$ 1,269,212**	**$ 1,269,212**	**$ 1,269,212**	**$ 1,269,212**	**$ 1,269,212**	**$ 1,269,212**	**$ 7,615,272**
	Existing Expenditures							
	Accrued Closure/Post Closure	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 1,227,000
	Transfer to General Fund	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 374,000	$ 2,244,000
	Transfer to Health Insurance Fund	$ 5,435	$ 5,435	$ 5,435	$ 5,435	$ 5,435	$ 5,435	$ 32,610
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Total Expenditures	**$ 613,935**	**$ 613,935**	**$ 613,935**	**$ 608,935**	**$ 608,935**	**$ 608,935**	**$ 3,668,610**
	Capital Projects							
Project								
Number	**Project**							
SWD-11-R	Wheel Loader Replacement		$ 225,000	$ 375,000				$ 600,000
SWD-16-R	Pickup Truck Replacement	$ 90,000						$ 90,000
SWD-22	Expansion & Renov. of Transfer Station						$ 1,250,000	$ 1,250,000
SWD-33-R	Excavator Replacement					$ 300,000		$ 300,000
SWD-40-R	Small Tractor				$ 50,000			$ 50,000
SWD-54-R	20ft. Rotary Mower Replacement			$ 35,000				$ 35,000
SWD-55-R	Large Tractor Replacement			$ 75,000				$ 75,000
	Proposed Capital Expenditures	**$ 90,000**	**$ 225,000**	**$ 485,000**	**$ 50,000**	**$ 300,000**	**$ 1,250,000**	**$ 2,400,000**
	Total Proposed Expenditures	**$ 703,935**	**$ 838,935**	**$ 1,098,935**	**$ 658,935**	**$ 908,935**	**$ 1,858,935**	**$ 6,068,610**

SUMMARY OF PROJECTS BY FISCAL YEAR
FLEET MANAGEMENT FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Fleet Funds	$ 78,625	$ 78,625	$ 78,625	$ 78,625	$ 78,625	$ 78,625	$ 471,750
	GMA Lease Pool	$ 50,000	$ -	$ 170,000	$ -	$ -	$ -	$ 220,000
	Total Revenues	**$ 128,625**	**$ 78,625**	**$ 248,625**	**$ 78,625**	**$ 78,625**	**$ 78,625**	**$ 691,750**
	Existing Expenditures							
	Repayment of GMA Lease Pool	$ 18,333	$ 28,333	$ 56,333	$ 48,000	$ 48,000	$ 48,000	$ 246,999
	Transfer to Health Insurance Fund	$ 4,735	$ -	$ -	$ -	$ -	$ -	$ 4,735
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Total Expenditures	**$ 53,068**	**$ 58,333**	**$ 86,333**	**$ 73,000**	**$ 73,000**	**$ 73,000**	**$ 416,734**
	Capital Projects							
Project								
Number	**Project**							
FMD-6-R	Heavy Equipment Service Truck			$ 140,000				$ 140,000
FMD-22	Overhead Crane					$ 100,000		$ 100,000
FMD-23	Tire Building		$ 90,000					$ 90,000
FMD-24-R	Medium Duty Service Truck Replacement	$ 50,000						$ 50,000
FMD-29	Vehicle Shelter				$ 90,000			$ 90,000
FMD-32	4 Wheel Alignment System		$ 35,000					$ 35,000
FMD-37-R	Motorpool Vehicle Replacement			$ 30,000				$ 30,000
FMD-41	Replace Golfcart						$ 15,000	$ 15,000
	Proposed Capital Expenditures	**$ 50,000**	**$ 125,000**	**$ 170,000**	**$ 90,000**	**$ 100,000**	**$ 15,000**	**$ 550,000**
	Total Proposed Expenditures	**$ 103,068**	**$ 183,333**	**$ 256,333**	**$ 163,000**	**$ 173,000**	**$ 88,000**	**$ 966,734**

SUMMARY OF PROJECTS BY FISCAL YEAR
CENTRAL SERVICES FUND

		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTALS
	Revenues							
	Central Service Funds	$ (185,395)	$ (185,395)	$ (185,395)	$ (185,395)	$ (185,395)	$ (185,395)	$ (1,112,370)
	2019 SPLOST	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	$ 36,000
	Possible 2025 SPLOST	$ -	$ -	$ 1,500,000	$ -	$ 150,000	$ -	$ 1,650,000
	Transfer from General Fund	$ 30,000	$ 85,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 220,000
	Transfer from Fire Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Transfer from Natural Gas Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Transfer from Water and Sewer Fund	$ 30,000	$ 75,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 210,000
	Transfer from Solid Waste Disposal Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Transfer from Solid Waste Collection Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Transfer from Stormwater Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Transfer from Fleet Fund	$ 30,000	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 165,000
	Total Revenues	**$ 72,605**	**$ 172,605**	**$ 1,554,605**	**$ 14,605**	**$ 164,605**	**$ 14,605**	**$ 1,993,630**
	Existing Expenditures							
	Transfer to Health Insurance Fund	$ 2,720	$ -	$ -	$ -	$ -	$ -	$ 2,720
	Total Uses of Cash	**$ 2,720**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,720**
	Capital Projects							
Project								
Number	**Project**							
CS-4	Servers	$ 18,000	$ 18,000					$ 36,000
GBD-1	Rehabiliation of Administrative Facilities			$ 1,500,000				$ 1,500,000
GBD-3	Renovations to Administrative Facilities					$ 100,000		$ 100,000
GBD-4	Renovations to Cultural Facilities					$ 50,000		$ 50,000
GBD-8	New Roof for Municipal Court Complex		$ 20,000					$ 20,000
GBD-9	Roof Replaced for Police Department		$ 35,000					$ 35,000
GBD-10	Repair and New Roof for Multiple Pump Houses		$ 35,000					$ 35,000
GBD-11	Pave Mobile Device Repair			$ 15,000				$ 15,000
	Proposed Capital Expenditures	**$ 18,000**	**$ 108,000**	**$ 1,515,000**	**$ -**	**$ 150,000**	**$ -**	**$ 1,791,000**
	Total Proposed Expenditures	**$ 20,720**	**$ 108,000**	**$ 1,515,000**	**$ -**	**$ 150,000**	**$ -**	**$ 1,793,720**

TAB 38

Debt Service Schedules

DEBT SERVICE SCHEDULES

The City of Statesboro continues to be proactive in its fiscal management practices. This section summarizes the debt service obligations of the City at the beginning of FY 2024. These obligations represent the City's annual installment payments of principal and interest for previous capital improvement projects or acquisitions funded through debt financing.

According to the Georgia Constitution, a city's legal debt margin for general obligation debt is ten percent (10%) of the total assessed property values within the city limits. Currently, the City has no outstanding general obligation debt.

In 2020 in the Water and Sewer Fund, the City issued $11,631,000 in Water and Sewer Revenue Bonds. This debt was issued to refund and redeem all of the outstanding Water and Sewer Refunding Revenue Bonds in 2010 and to prepay three loans with the Georgia Environmental Facilities Authority, to provide funds sufficient to satisfy the Debt Service Reserve Requirement on the Bonds.

In August of 2019 in the Old Register Tax Allocation District Fund, the City issued $4,750,000 in Revenue Bonds. The debt was issued to provide for the cost of constructing certain public infrastructure improvements, capitalize interest during construction and pay for the costs of issuance associated with the 2019 Bond.

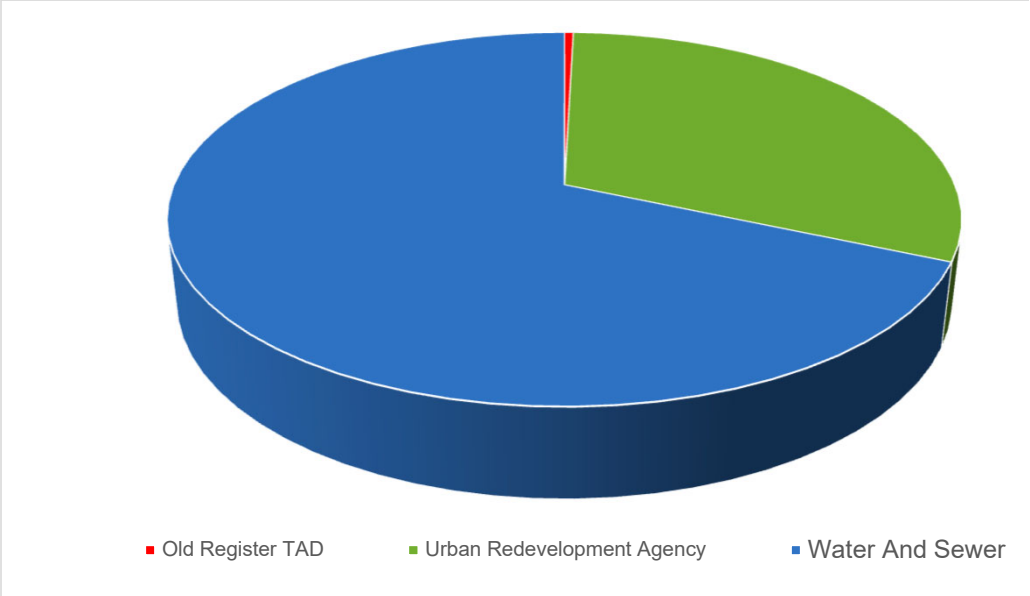
In February of 2021 in the 2019 SPLOST Fund thru the Urban Redevelopment Agency, the City issued $4,500,000 in Revenue Bonds. The debt was issued to provide for the cost of constructing and renovating two parks in the City limits, capitalize interest during construction and pay for the costs of issuance associated with the 2021 Bond.

Computation of Legal Debt Margin:

Gross Assessed Valuation (2022-2023)	$772,739,272
Legal Debt Limit – 10.00% of Grossed Assessed Value	$77,273,927
General Obligation Bonded Debt	0
Legal Debt Margin as of June 30, 2023	$695,465,345

OUTSTANDING DEBT

Old Register TAD	$ 52,012
Urban Redevelopment Agency	$ 3,790,000
Water And Sewer	$ 8,355,000



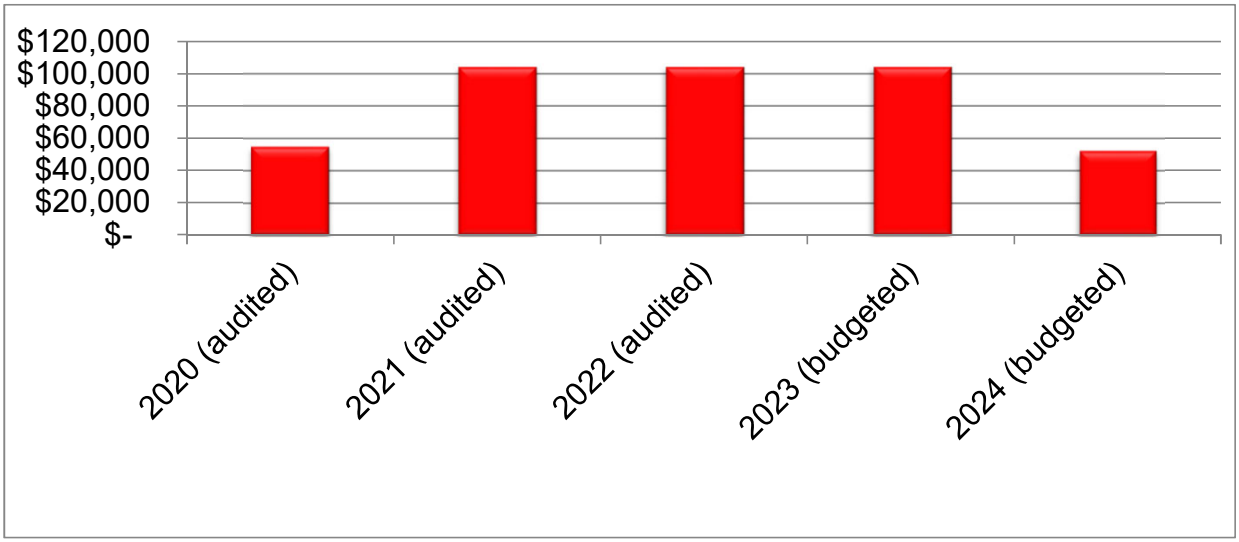
ANNUAL BOND PRINCIPAL AND INTEREST REQUIREMENTS

As of July 1, 2023

	2019 Old Register TAD Bond Dated 8/1/19-8/15/23 2.19% Fixed Rate			2021 Urban Redevelopment Agency Revenue Bond Dated 10/1/21-10/1/30 1.47% Fixed Rate			2020 Water Revenue Bonds Dated 4/1/20-4/1/33 2.14% Fixed Rate			
Year	Principal	Interest	Expense Total	Principal	Interest	Expense Total	Principal	Interest	Expense Total	Total
2024		$ 52,012	$ 52,012	$ 365,000	$ 53,030	$ 418,030	$ 922,000	$ 178,797	$ 1,100,797	$ 1,570,839
2025				$ 370,000	$ 47,628	$ 417,628	$ 937,000	$ 159,066	$ 1,096,066	$ 1,513,694
2026				$ 375,000	$ 42,152	$ 417,152	$ 951,000	$ 139,014	$ 1,090,014	$ 1,507,166
2027				$ 520,000	$ 35,574	$ 555,574	$ 973,000	$ 118,663	$ 1,091,663	$ 1,647,237
2028				$ 530,000	$ 27,857	$ 557,857	$ 964,000	$ 97,841	$ 1,061,841	$ 1,619,698
2029				$ 535,000	$ 20,028	$ 555,028	$ 836,000	$ 77,211	$ 913,211	$ 1,468,239
2030				$ 545,000	$ 12,091	$ 557,091	$ 753,000	$ 59,321	$ 812,321	$ 1,369,412
2031				$ 550,000	$ 4,043	$ 554,043	$ 764,000	$ 43,207	$ 807,207	$ 1,361,250
2032							$ 780,000	$ 26,857	$ 806,857	$ 806,857
2033							$ 475,000	$ 10,165	$ 485,165	$ 485,165
Total Expenses		**$ 52,012**	**$ 52,012**	**$ 3,790,000**	**$ 242,403**	**$ 4,032,403**	**$ 8,355,000**	**$ 910,142**	**$ 9,265,142**	**$ 13,349,557**

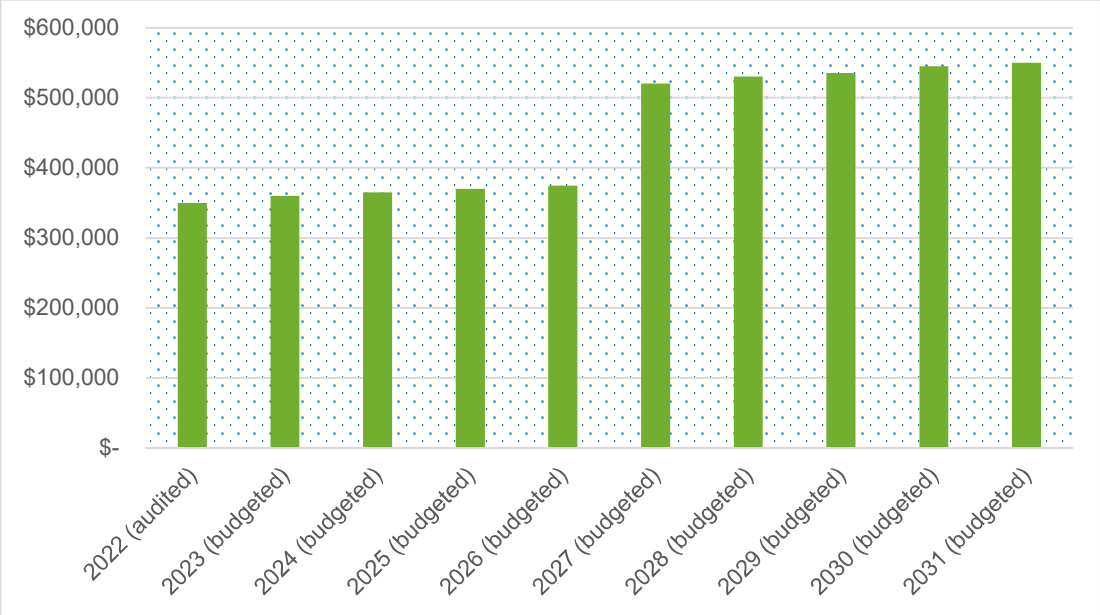
OLD REGISTER TAX ALLOCATION DISTRICT FUND
REVENUE BOND - INTEREST ONLY

2020 (audited)	$ 54,613
2021 (audited)	$ 104,025
2022 (audited)	$ 104,025
2023 (budgeted)	$ 104,025
2024 (budgeted)	$ 52,012



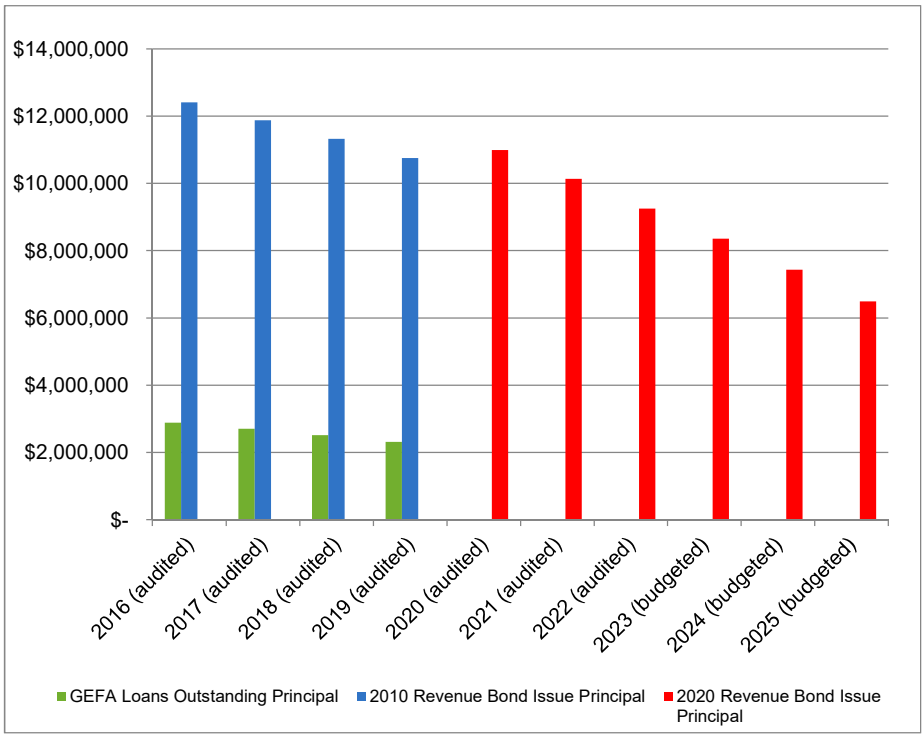
URBAN REDEVELOPMENT AGENCY
2021 URA REVENUE BOND

2022 (audited)	$ 350,000
2023 (budgeted)	$ 360,000
2024 (budgeted)	$ 365,000
2025 (budgeted)	$ 370,000
2026 (budgeted)	$ 375,000
2027 (budgeted)	$ 520,000
2028 (budgeted)	$ 530,000
2029 (budgeted)	$ 535,000
2030 (budgeted)	$ 545,000
2031 (budgeted)	$ 550,000



WATER AND SEWER
PEAK INDEBTEDNESS AND REPAYMENT PROGRESS

	GEFA Loans Outstanding Principal	2010 Revenue Bond Issue Principal	2020 Revenue Bond Issue Principal	TOTAL W & S Fund Debt
2016 (audited)	$ 2,888,633	$ 12,405,633	$ -	$ 15,294,266
2017 (audited)	$ 2,705,455	$ 11,873,058	$ -	$ 14,578,513
2018 (audited)	$ 2,514,343	$ 11,325,483	$ -	$ 13,839,826
2019 (audited)	$ 2,314,958	$ 10,752,908	$ -	$ 13,067,866
2020 (audited)	$ -	$ -	$ 10,990,000	$ 10,990,000
2021 (audited)	$ -	$ -	$ 10,132,000	$ 10,132,000
2022 (audited)	$ -	$ -	$ 9,254,000	$ 9,254,000
2023 (budgeted)	$ -	$ -	$ 8,355,000	$ 8,355,000
2024 (budgeted)	$ -	$ -	$ 7,433,000	$ 7,433,000
2025 (budgeted)	$ -	$ -	$ 6,496,000	$ 6,496,000



TAB 39

Glossary of Terms

Glossary of Terms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot - To divide an appropriation into amounts, this may be encumbered or expended during an allotment period.

Amortization - A tax deduction for the gradual consumption of the value of an asset.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio - The ratio at which the tax rate is applied to the tax base.

Asset - Resources owned or held by a government which has monetary value.

Attrition - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Audit – Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management and evaluation the overall financial presentation

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

Available (Undesignated) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget – A budget in which planned revenues available equal planned expenditures.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

> General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.
>
> Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Statesboro defines them as assets costing at least $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 Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - Assets which have a value of $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 real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits - Contribution made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - Payments to which local governmental units are entitled, pursuant to and allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government’s policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is July 1st through June 30th.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Governmental Fund – Funds generally used to account for tax-supported activities. There are five different types of governmental funds.

> Capital Project Fund: Type of fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.
>
> Debt Service Fund: Type of fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
>
> General Fund: Type of fund typically serves as the chief operating fund of a government. This fund is used to account for all financial resources except those required to be accounted for in another fund.

Permanent Fund: Type of fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposed that support the reporting government's programs.

Special Revenue Fund: Type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds.

Enterprise Fund: Type of fund used to report an activity for which a fee is charged to external users for goods or services.

Internal Service Fund: Type of fund that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. There are four different types of fiduciary funds.

Agency Funds: Type used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

Investment Trust Funds: Type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government.

Pension Trust Funds: Type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

Private-Purpose Trust Funds: Type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency such as data processing, or insurance funded from a central pool.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy - To impose taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

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

Major Fund – A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. They are funds whose revenues, expenditures/expenses, aggregate assets and deferred outflows of resources, or aggregate liabilities and deferred inflows of resources (excluding extraordinary items) are at least 10 percent of corresponding total for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Modified Accrual – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net Budget - The legally adopted budget less all inter-fund transfers and inter departmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Non-major Fund – They are funds whose revenues, expenditures/expenses, aggregate assets and deferred outflows of resources, or aggregate liabilities and deferred inflows of resources (excluding extraordinary items) are less than 10 percent of corresponding total for all governmental or enterprise funds and less than 5 percent of the aggregate amount for all governmental and enterprise funds for the same item.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific well-defined and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes items such as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost of personnel, materials and equipment required for a department to function.

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go-Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving objectives.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. The cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational unit for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program including fees for services, license and permit fees, and fines.

Purpose - A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

Revenue - Sources of income financing the operations of government.

Service Level - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Structurally Balanced Budget – one that supports financial sustainability for multiple years into the future.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services, which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of wages.

Working Capital - Excess of current assets over current liabilities.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2080 to arrive at the equivalent number of “work years” for the position.

Source: The Best of Government

Budgeting A Guide to Preparing Budget

Documents By: Dennis Strachota

Government Finance Officers Association, 1994

ACRONYMS

ATC	Aid to Construction
BOE	Board of Education
CDBG	Community Development Block Grant
CHIP	Community Housing Improvement Program
CID	Criminal Investigations Division
CIP	Capital Improvements Program
CJIS	Criminal Justice Information System
COLA	Cost of Living Adjustment
DABC	Development Authority of Bulloch County
DCA	Department of Community Affairs
DDA	Direct Deposit Advices
DHR	Department of Human Resources
DNR	Department of Natural Resources
DSDA	Downtown Statesboro Development Authority
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
EPD	Environmental Protection Division
ERT	Emergency Response Team
FD	Fire Department
FEMA	Federal Emergency Management Agency
FTE	Full-Time Employee
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDOT	Georgia Department of Transportation
GEFA	Georgia Environmental Facilities Authority
GEMA	Georgia Emergency Management Agency
GFOA	Government Finance Officers Association
GMA	Georgia Municipal Association
GOHS	Governor's Office of Highway Safety
GPD	Gallons Per Day
GSU	Georgia Southern University
H/M	Hotel/Motel
HAZMAT	Hazardous Materials
HLF	High Load Factor
HVAC	Heating, Ventilation, Air-Conditioning
IACP	International Association of Chiefs of Police
IRS	Internal Revenue Service
ISO	Insurance Services Office
ISTEA	Intermodal Surface Transportation Efficiency Act
LARP	Local Assistance Resurfacing Program
LLF	Low Load Factor
LMIG	Local Maintenance Improvement Grant
LOST	Local Option Sales Tax
MGAG	Municipal Gas Authority of Georgia
NCIC	National Crime Information Center
NFPA	National Fire Protection Association
NG	Natural Gas
NPDES	National Pollutants Discharge Elimination System

ACRONYMS

OCGA	Official Code of Georgia Annotated
OSHA	Occupational Safety and Health Administration
OTC	Occupational Tax Certificate
PD	Police Department
PE	Professional Engineer
PI	Protective Inspections
PWD	Public Works Department
SAC	Statesboro Arts Council
SBCPRD	Statesboro/Bulloch County Parks & Recreation Department
SCVB	Statesboro Convention and Visitors Bureau
SONET	Southern Natural Gas' Online Service
SPLOST	Special Purpose Local Option Sales Tax
SWAT	Special Weapons and Tactics
SWC	Solid Waste Collection
SWD	Solid Waste Disposal
TAD	Tax Allocation District
TEA	Transportation Enhancement Act
TPA	Third-Party Administrator
TSPLOST	Transportation Special Purpose Local Option Sales Tax
W/S	Water/Sewer
WWTP	Waste-Water Treatment Plant





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