City of Statesboro, Georgia



Annual Budget

Fiscal Year Ending

June 30, 2025

City of Statesboro, Georgia



Annual Budget

Fiscal Year Ending

June 30, 2025

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Statesboro
Georgia

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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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 2027

Ginny Hendley
District 3



In office since January 2024
Current term expires December 2027

John Riggs
District 4



In office since January 2010
Current term expires December 2025

Shari Barr
District 5



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

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

Layne Phillips
Public Affairs Manager

Olympia Gaines
Assistant to City Manager

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


BORO
LORETTA'S WAY
BLUE MILE

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.

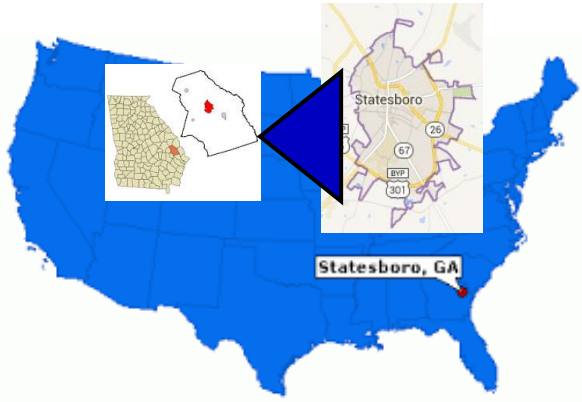
The City operates under the Council-Manager form of government, established by a 1999 Charter amendment. The Mayor is elected at large while the five council members are elected by district. All elections are non-partisan, and the terms are for four years, with half of the members elected every two years. 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 2024 was 35,234 with an average growth rate of 1.27% per year. If past trends continue, forecast of the population count would be 35,682 by 2025.The median age for the City of Statesboro is 22.6, which is not a surprising age seeing as Statesboro is home to one university and two colleges. The 2021 median income per household in Statesboro was $35,353 and the per capita income was $16,517. The unemployment rate for March 2024 for Statesboro was 3.0%, which is lower than the rate for the State of Georgia. The rate for this same period last year was 3.1%. The March 2024 unemployment rate for Bulloch County was 3.2%.

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 47" 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 24.2% 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 – Statesboro, now conveniently located on Georgia Southern's campus. 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 132 degree programs and 125 majors in its ten 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. Graduating students will receive associates, bachelors, masters, specialist or doctoral degrees. The University's 2024 spring enrollment of 26,100 students come from 50 states, District of Columbia, Puerto Rico, and foreign countries such as: Mexico, Nigeria and Honduras. Approximately 4,100 students graduated in May 2024 in one of five ceremonies held over the course of four days.



East Georgia State College is conveniently located in Nessmith-Lane on Georgia Southern University's Statesboro campus. Students can enjoy personalized instruction thanks to smaller class sizes, affording professors the opportunity to give each student individualized attention. Students are also provided access to student service opportunities available on the Georgia Southern University campus. The Bobcat to Eagle (B2E) Program allows students at EGSC – Statesboro to easily transition to Georgia Southern (or any other bachelor's degree program at another institution) after completing 30 credit hours in the program and maintaining a 2.5 or better GPA. The B2E Program allows students to experience the best of both worlds – smaller class sizes along with the large university student services and resources of Georgia Southern University and saving a lot of money in the process.



Ogeechee Technical College offers 36 programs of study including 29 diploma programs and 86 certificate programs as well as 28 Associate degrees in conjunction with Georgia Southern University and East Georgia College. In the academic year 2023 there were a total of 1,327 program awards to 790 graduating students. There are 15 public schools, 4 alternate learning centers, 3 private and parochial schools, one state charter school and one home school association in Bulloch County that educate the roughly 11,068 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 totaling more than 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 2,240 customers while water and sewer service is provided by the City to 12,862 customers with an average daily water consumption of 3.314 million gallons. Statesboro has 208.69 miles of sanitary sewer and 255.71miles 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 (KSBB) was established October 18, 2016, consists of six members who are Bulloch County residents and serve a two year term. Members are appointed by the Mayor and each City Councilmember shall have authority to appoint one member. Keep Statesboro-Bulloch Beautiful strives to educate and empower citizens and businesses with the resources needed to facilitate litter prevention, beautification, and community greening within the city of Statesboro and surrounding areas.

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.

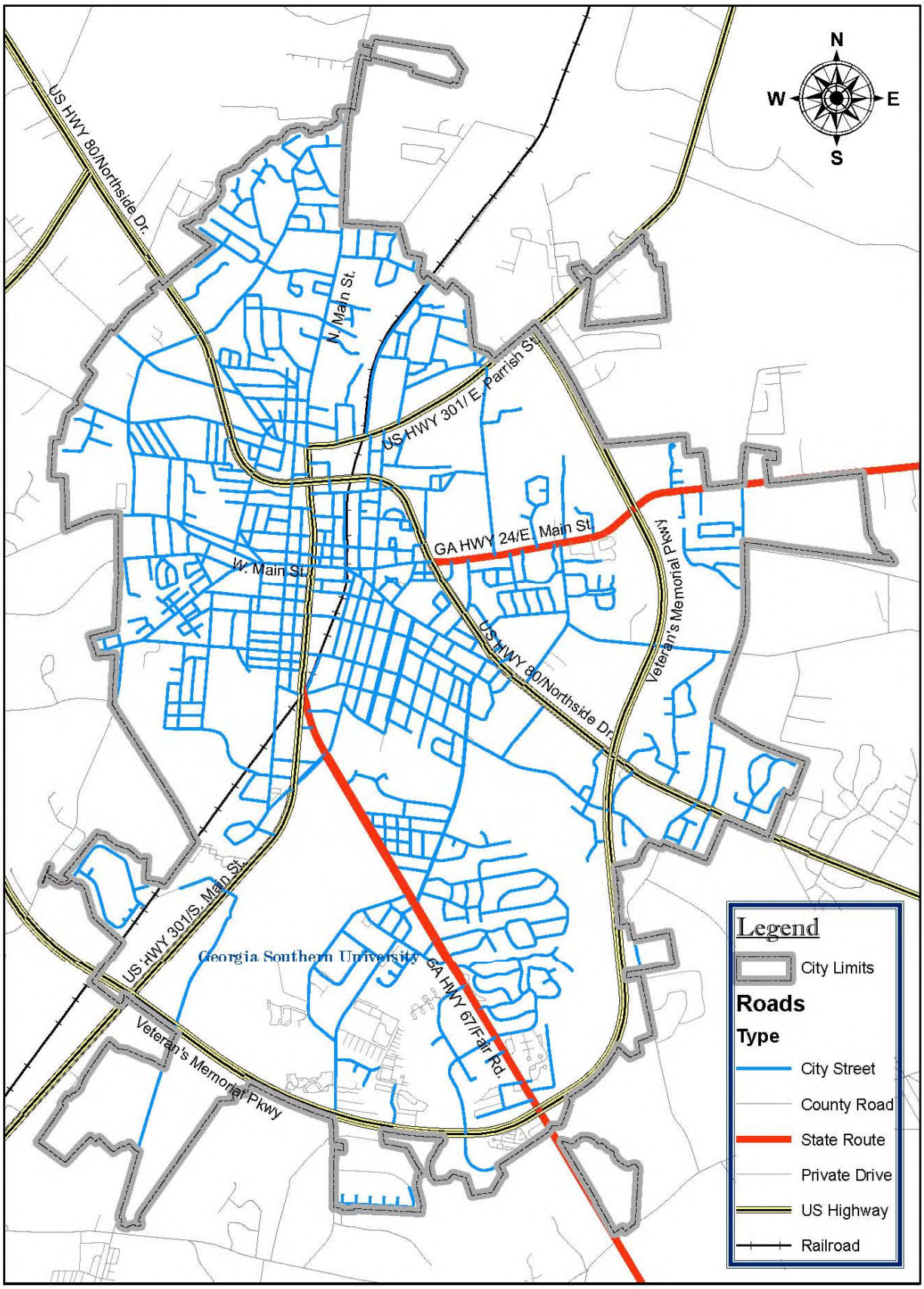
GREENER BORO COMMISSION

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




BORO
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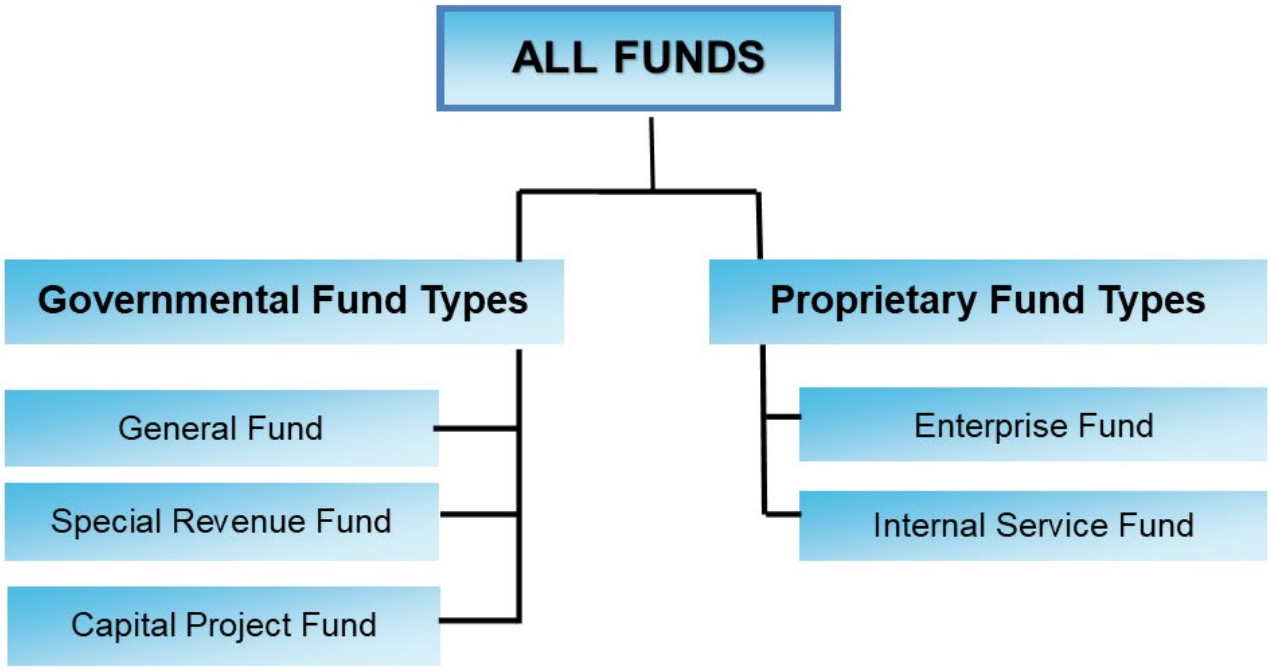
TAB 2

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-six 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, the 2023 TSPLOST Fund, and the Capital Improvements Program Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of each fund.

(2) Proprietary Funds

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

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to the other government units, on a cost reimbursement (internal fees and charges) basis. The City has four Internal Service Funds: the Health Insurance Fund, 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 basis: accrual and modified accrual. The basis of budgeting is the same as the basis of accounting. Accrual accounting is similar to private sector accounting, in that revenues are accrued when earned, and expenses are accrued when the financial transaction takes place. Proprietary Funds and Fiduciary Funds are accounted for on this basis, as they are operated very similarly to private businesses. In the Budget, these types of funds have a Budgeted Income Statement.

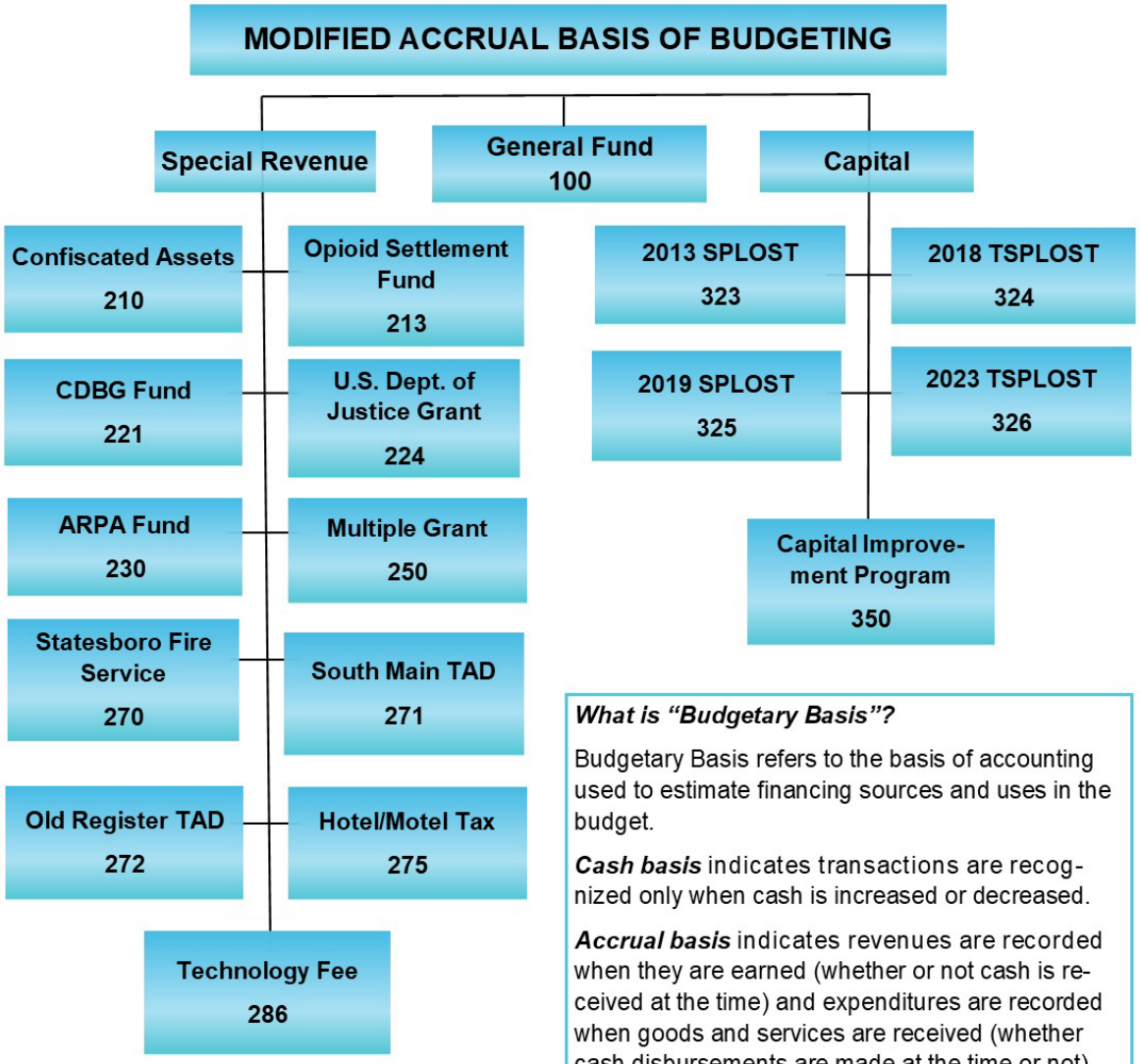
All Governmental Funds are accounted for using the modified accrual basis. Revenues are recognized in the accounting period in which they became available and measurable. The expenditures are recognized in the accounting period in which the fund liability is incurred. These funds reflect only available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

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 2024 Budget	FY 2025 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	Current	Current
341	Modified	Nonmajor	CDBG-EIP GRANT FUND	Current	Noncurrent
344	Modified	Nonmajor	LMIG FUND - AKINS BOULEVARD	Current	Noncurrent
345	Modified	Nonmajor	LMIG FUND - SOUTH MAIN STREET	Current	Noncurrent
350	Modified	Nonmajor	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current

Fund Number	Basis of Accounting	Major/ Nonmajor	**Types of Funds** Actual Funds	FY 2024 Budget	FY 2025 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
				29 Funds	26 Funds

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



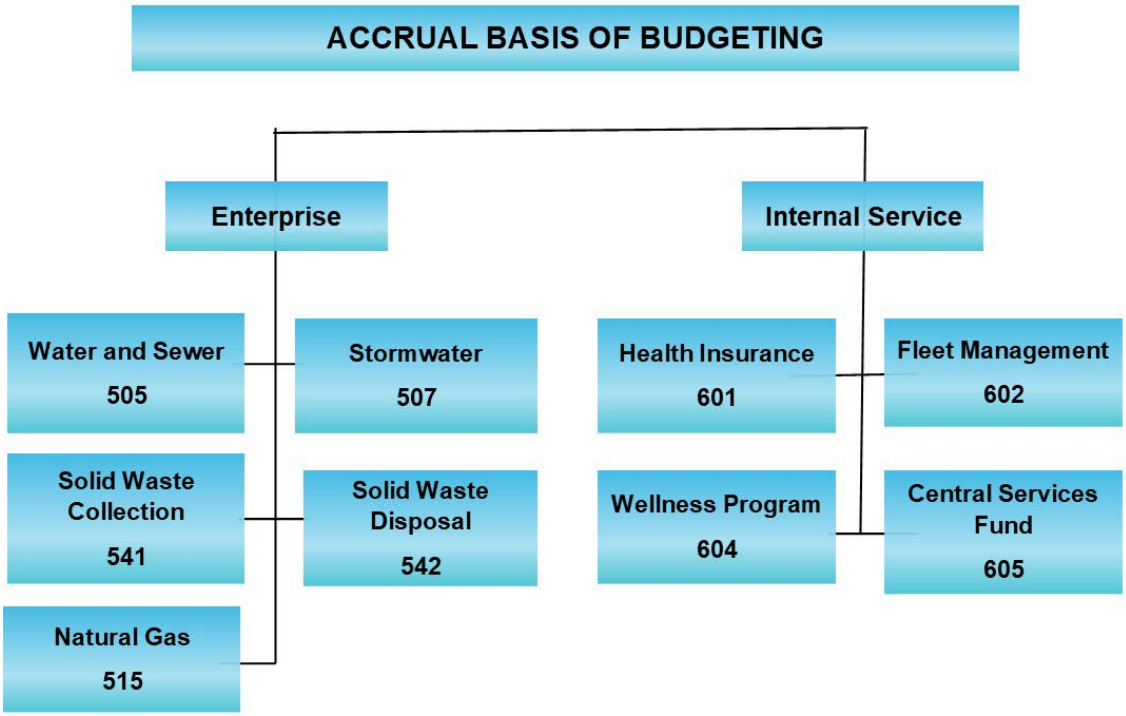
What is "Budgetary Basis"?

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
Solid Waste Collection
541
Solid Waste Disposal
542
Natural Gas
515
Health Insurance
601
Fleet Management
602
Wellness Program
604
Central Services Fund
605

The twenty-six funds are serviced by fifteen bank accounts, nine of which are major accounts, and six 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 January of 2024. It had been four years since the last update to the Plan. In the years between Plan updates, salaries and wages are adjusted by a cost of living adjustment to offset inflation.

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

Name of Fund Served	MAJOR BANKING ACCOUNTS							
	General Disbursement Account	Payroll Account	Sweep Investment Account	E-Government Sweep Investmen 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								■
350 CIP Projects	■		■					
Proprietary Funds:								
a) Enterprise:								
505 Water and Sewer	■	■	■	■				
507 Stormwater	■	■	■	■				
515 Natural Gas	■	■	■	■				
541 S W Collection	■	■	■	■				
542 S W Disposal	■	■	■	■				
b) Internal Service:								
601 Health Insurance	■		■					
602 Fleet Management	■	■	■					
604 Wellness Program Fund	■		■					
605 Central Services Fund	■	■	■					

Name of Fund Served	MINOR BANKING ACCOUNTS							
	Seized Property Account	State Confiscated Account	Federal Confiscated Account	Flexible Benefits Plan Account	South Main TAD	Old Register TAD		
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								
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 2025 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 2023 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.


BORO
LORETTA'S WAY
BLUE MILE

TAB 3

City Manager's Budget Message

CITY OF STATESBORO

COUNCIL
Phil Boyum
Paulette Chavers
Ginny Hendley
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 14, 2024

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 2025

Dear Ladies and Gentlemen:

I am pleased to present the Fiscal Year 2025 (FY 2025) Proposed Operating and Capital Budget for your consideration. The FY 2025 City of Statesboro budget for all appropriated funds totals $108,973,791 (including transfers between funds), which is a decrease of $8,787,732 from the FY 2024 budget.

The General Fund budget for FY 2025 is $25,340,025, or 23.3% of the total expenditures budget, which is an increase of $3,027,603 from the FY 2024 Budget and a decrease to Fund Balance of $730,755. The Statesboro Fire Service Fund budget for FY 2025 is $7,681,481 or 7.0% of the total expenditures budget, and is budgeted to use $35,476 of fund balance. The Water and Sewer Fund FY 2025 budget is $17,684,760, or 16.2% of the total expenditures budget. The FY 2025 Natural Gas Fund budget is $5,989,115, or 5.5% of the total expenditures budget. The Solid Waste Collection Fund FY 2025 budget is $5,362,600, or 4.9% of the total expenditures budget. The budget for the Solid Waste Disposal Fund for FY 2025 is $5,095,035, or 4.7% of the total expenditures budget.

The proposed FY 2025 budget allows for the continued high service levels of core city services. In addition, it prepares the City for fiscal stability to address anticipated record levels of growth. Over the past five years, the staff and elected officials have worked diligently to provide the best public services with the available resources while maintaining adequate reserves. This places the City on sound financial footing to address increased inflation, employment pressures and significant regional growth. The FY 2025 budget builds upon both of those efforts and sacrifices by the staff.

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

service delivery, capital improvement funding, and other operational and financial capabilities. The budget was prepared based on the priorities established at the 2024 Mayor and Council Retreat as well as the thorough review of the City's current financial status, revenue trends expenditure trends, projected growth and economic development in the City.

The FY 2025 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.

2024-2025
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 2024-2025 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, 2024 and June 30, 2025. 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 2025 fiscal year budget:

- Assumes 12% Property Tax Digest growth. $880,000
- Assumes an 8% increase in Insurance Premium Taxes. $237,000
- Assumes 6% increase in Georgia Power Franchise Fees. $111,000
- Assumes a 10% increase in residential and commercial sewer rates.
- Assumes increases in water tap fees, sewer tap fees and aid to construction fees.
- Assumes no increase in stormwater rates.
- Assumes no increase in solid waste collection rates.
- Assumes no increase in solid waste disposal rates.
- Assumes that business license renewals will remain close to present levels.
- Assumes Equity Transfers to the General Fund will be in the following amounts:

Natural Gas	$ 900,000
Waste Water	$ 631,150
Solid Waste Disposal	$ 375,000
Solid Waste Collection	$ 1,250,000
Storm Water	$ 25,000

- Assumes the Statesboro Fire Department will continue to be funded by a Bulloch County levy of 2.70 mill tax levied in the Statesboro Fire District which is expected to continue to provide about $2,379,225 for

funding the County portion of Fund. It is also assumed that $3,200,000 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. $200,000
- Assumes the continuation of Pay for Performance for employees. $550,000
- Assumes continuation of authorization for the Police Chief to over hire by four. $221,896
- Assumes the addition of a Senior Planner in the Department of Planning & Development. $93,000
- Assumes the addition of a Collection Equipment Operator and Refuse Collector in the Solid Waste Collection Fund. $129,900
- Assumes continuation of the Employee Annual Bonus at $500 per employee. $198,545

The FY 2025 budget, as initially prepared for discussion with the Mayor and City Council, was balanced with $730,755 in General Fund reserve. However, when the draft budget was presented at the May 14, 2024 work session, City Council was encouraged to consider a millage rate increase to minimize the amount of General Fund reserve drawn down. From the discussion during that meeting the final budget has been prepared based on a potential mill increase (currently set at 8.125 mills), pending the final tax digest report, and is balanced with $730,755 in General Fund reserves.

Major Topics

Background:

Statesboro has a vibrant and 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.

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

In 2018, the citizens of Statesboro and Bulloch County passed an additional one-cent 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 Downtown 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, including new Starbucks and Huey Magoo's restaurants. Work has begun on University Station, adjacent to Eagles Corner, which will include a mix of retail and restaurants and a second Chick Fil A restaurant has recently been opened.

These funding resources and initiatives place Statesboro at a competitive advantage for economic development within the Region. This will be critical given the ongoing construction of the $7.59 Billion Hyundai Motor Group Metaplant America 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 2025 budget links developed organizational goals and objectives with the financial resources available to fund them. The 2024 Mayor and Council Retreat concentrated on managing growth and economic development. Presentations were made by the Georgia Southern University Small Business Recruiter and the Executive Director of the Downtown Statesboro Development Authority. The presentations highlighted the small businesses that have opened throughout the City and downtown as well as potential development. Additional presentations were made by the City's Planning and Development Director, Public Utilities Director and Public Works and Engineering Director. Their presentations focused on the City's current and projected growth and how to manage it. Items included the new Unified Development Code, water and sewer improvement projects, and improvements to intersections, widening of roads, shared use of pathways, installation of turn lanes and improved connectivity within the City. To accomplish the priorities established by the Mayor and City Council during the 2024 Mayor and Council Retreat the following goals and objectives have been developed:

Goal 1: Support opportunities to increase revenue for the City of Statesboro.
Objectives:
A. Foster annexation of properties into the Statesboro corporate limits.
B. Prioritize support for utility extensions in "natural growth areas" around the City limits.

C. Ensure utility enterprise funds rates and fees remain competitively priced with peer cities and to support expansion of infrastructure in unserved areas.
D. Study potential impact fees to ensure new development does not adversely impact existing residents and utility customers.

Goal 2: Update City ordinances, plans and policies.
Objectives:
A. Continue work evaluating and updating ordinances, plans and policies to foster enhanced development and smart growth strategies.
B. Study and implement new plans and strategies that will position Statesboro for regional economic competitiveness.
C. Update the Strategic Plan for the City of Statesboro.
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 Downtown Master Plan.
C. Revitalize the city center to foster positive perceptions of downtown and improve the environment for downtown businesses.
D. Work with Business Innovation Group to encourage new business opportunities in Downtown.
E. Improve housing opportunities in Downtown and condition of neighborhoods adjacent to Downtown.
F. 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 Program and youth initiatives.
B. Coordinate with the Board of Education to support and promote educational initiatives.
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 and performance pay adjustments to City employees to combat inflationary increases and regional workforce challenges.
B. Develop and promote programs that retain and enhance the skills and value of City employees.
C. Study and implement programs and policies that support a diverse and inclusive employee work environment.

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, two work sessions were held to present the City's draft operating budget to the Mayor and City Council to review and provide feedback for the final budget.

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

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

Debt

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

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

The City of Statesboro's debt limit is $83,173,686, 10% of the estimated total assessed value of $831,736,860. The City currently has no general obligation bonds. However, the City's total debt is $16,978,875. In August 2023, the City of Statesboro issued $847,875 in three year interest only revenue bonds to fund infrastructure improvements in the Old Register TAD. In 2020 the City issued $11,631,000 in Water and Sewer Revenue Bonds to repay outstanding Georgia Environmental Facilities Authority Loans (GEFA) and to refund an outstanding revenue bond. In FY2021, the City, thru the Urban Redevelopment Agency, issued $4,500,000 in Revenue Bonds to fund park improvements.

Conclusion

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

The City of Statesboro's FY 2025 operating and capital budgets total $108,973,791 (including transfers). The proposed budget reflects the needs of a growing City and the funding priorities established by the City Council. With growth comes increased demand for services and infrastructure and it is my belief this budget addresses these demands in a fiscally responsible manner.

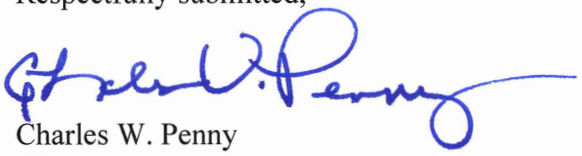
The FY 2025 budget as presented continues to provide these crucial services to a growing population while maintaining a low millage rate. The City's primary enterprise funds, Water/Sewer and Natural Gas have operating budgets of $17,684,760 and $5,989,115, respectively. Our Capital Improvements Program presents a 6 year plan for the acquisition, expansion and maintenance of the City's major assets totaling $258.9 million. In the preparation of this budget every effort has been made to continue to improve service levels, maintain a stable rate of taxation, improve the financial integrity of the City, and position the City for growth.

Copies of the proposed Budget and Capital Improvements Program were made available on file in the Director of Finance's Office and on the City's website on May 24, 2024. Adoption of the Budget Resolution will be placed on the June 18, 2024 City Council agenda for consideration with an effective date of July 1, 2024, 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


BORO
LORETTA'S WAY
BLUE MILE

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 2023 actual, FY 2024 budgeted and FY 2025 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	$311,855	$755,565	$357,195	$0	$1,018,175	$236,825	$546,670	$180,515	$444,540	$545,655	$530,915
Total Operating Budget	$311,855	$755,565	$357,195	$0	$1,018,175	$236,825	$546,670	$180,515	$444,540	$545,655	$530,915
Special Revenue Funds											
Confiscated Asset Fund											
Opioid Settlement Fund											
CDBG Housing Fund											
US Dept of Justice Grant Fund											
ARPA Fund											
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	$0	$0	$0	$0	$0	$0	$0
Capital Funds											
2013 SPLOST Fund											
2018 TSPLOST									$7,641,000		
2019 SPLOST Fund											
2023 TSPLOST									$2,535,000		
CDBG-EIP Grant Fund											
Capital Improvements											
Total Capital Funds	$0	$0	$0	$0	$0	$0	$0	$0	$10,176,000	$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				$5,177,500							
Fleet Management Fund											
Wellness Fund				$71,150							
Central Services Fund											
Total Internal Service Funds	$0	$0	$0	$5,248,650	$0	$0	$0	$0	$0	$0	$0
Total City Budget	**$311,855**	**$755,565**	**$357,195**	**$5,248,650**	**$1,018,175**	**$236,825**	**$546,670**	**$180,515**	**$10,620,540**	**$545,655**	**$530,915**

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	$1,914,925	$2,975,055	$6,378,490	$0	$544,435	$2,626,525	$646,550	$221,520	$620,340	$211,230	$121,410
Total Operating Budget	$1,914,925	$2,975,055	$6,378,490	$0	$544,435	$2,626,525	$646,550	$221,520	$620,340	$211,230	$121,410
Special Revenue Funds											
Confiscated Asset Fund	$1,500										
Opiod Settlement Fund	$5,000			$5,000							
CDBG Housing Fund									$25,000		
US Dept of Justice Grant Fund	$10,000										
ARPA Fund									$2,100,000		
Multiple Grant Fund											
Statesboro Fire Service Fund				$7,610,761							
Tax Allocation District Fund South Main											
Tax Allocation District Fund Old Register											
Hotel/Motel Fund											
Technology Fee Fund	$40,000										
Total Special Revenue Funds	$56,500	$0	$0	$7,615,761	$0	$0	$0	$0	$2,125,000	$0	$0
Capital Funds											
2013 SPLOST Fund											
2018 TSPLOST						$100,000					
2019 SPLOST Fund			$925,830	$2,130,000		$75,000					
2023 TSPLOST						$260,000					
CDBG-EIP Grant Fund											
Capital Improvements					$50,000		$60,000				
Total Capital Funds	$0	$0	$925,830	$2,130,000	$50,000	$435,000	$60,000	$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	**$1,971,425**	**$2,975,055**	**$7,304,320**	**$9,745,761**	**$594,435**	**$3,061,525**	**$706,550**	**$221,520**	**$2,745,340**	**$211,230**	**$121,410**

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	$569,200	$197,600	$3,384,835	$0	$0	$0	$0	$0	$0
Total Operating Budget	$569,200	$197,600	$3,384,835	$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			$462,000		$1,900,000				
Multiple Grant Fund									
Statesboro Fire Service Fund			$70,720						
Tax Allocation District Fund South Main									
Tax Allocation District Fund Old Register		$242,630							
Hotel/Motel Fund	$1,330,000		$70,000						
Technology Fee Fund									
Total Special Revenue Funds	$1,330,000	$242,630	$602,720	$0	$1,900,000	$0	$0	$0	$0
Capital Funds									
2013 SPLOST Fund									
2018 TSPLOST									
2019 SPLOST Fund		$417,630	$1,400,000		$915,000				
2023 TSPLOST									
CDBG-EIP Grant Fund									
Capital Improvements									
Total Capital Funds	$0	$417,630	$1,400,000	$0	$915,000	$0	$0	$0	$0
Enterprise Funds									
Water Sewer Fund		$146,495	$1,520,285	$4,573,190	$4,872,790	$25,000			
Stormwater Fund		$150	$58,405				$779,795		
Natural Gas Fund			$937,210						
Solid Waste Collection Fund			$1,286,700					$1,219,285	$1,298,560
Solid Waste Disposal Fund			$408,570						
Total Enterprise Funds	$0	$146,645	$4,211,170	$4,573,190	$4,872,790	$25,000	$779,795	$1,219,285	$1,298,560
Internal Service Funds									
Health Insurance Fund									
Fleet Management Fund			$34,290						
Wellness Fund									
Central Services Fund			$5,145						
Total Internal Service Funds	$0	$0	$39,435	$0	$0	$0	$0	$0	$0
Total City Budget	**$1,899,200**	**$1,004,505**	**$9,638,160**	**$4,573,190**	**$7,687,790**	**$25,000**	**$779,795**	**$1,219,285**	**$1,298,560**

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	$25,340,025
Total Operating Budget	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,340,025
Special Revenue Funds										
Confiscated Asset Fund										$1,500
Opioid Settlement Fund										$10,000
CDBG Housing Fund										$25,000
US Dept of Justice Grant Fund										$10,000
ARPA Fund										$4,462,000
Multiple Grant Fund										$0
Statesboro Fire Service Fund										$7,681,481
Tax Allocation District Fund South Main										$0
Tax Allocation District Fund Old Register										$242,630
Hotel/Motel Fund										$1,400,000
Technology Fee Fund										$40,000
Total Special Revenue Funds	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,872,611
Capital Funds										
2013 SPLOST Fund										$0
2018 TSPLOST										$7,741,000
2019 SPLOST Fund		$310,000		$150,000				$38,000	$600,000	$6,961,460
2023 TSPLOST										$2,795,000
CDBG-EIP Grant Fund										$0
Capital Improvements										$110,000
Total Capital Funds	$0	$310,000	$0	$150,000	$0	$0	$0	$38,000	$600,000	$17,607,460
Enterprise Funds										
Water Sewer Fund										$11,137,760
Stormwater Fund										$838,350
Natural Gas Fund				$3,945,530	$86,375					$4,969,115
Solid Waste Collection Fund	$293,650		$979,405							$5,077,600
Solid Waste Disposal Fund		$3,876,965								$4,285,535
Total Enterprise Funds	$293,650	$3,876,965	$979,405	$3,945,530	$86,375	$0	$0	$0	$0	$26,308,360
Internal Service Funds										
Health Insurance Fund										$5,177,500
Fleet Management Fund						$900,400	$1,650			$936,340
Wellness Fund										$71,150
Central Services Fund								$1,102,055	$519,865	$1,627,065
Total Internal Service Funds	$0	$0	$0	$0	$0	$900,400	$1,650	$1,102,055	$519,865	$7,812,055
Total City Budget	**$293,650**	**$4,186,965**	**$979,405**	**$4,095,530**	**$86,375**	**$900,400**	**$1,650**	**$1,140,055**	**$1,119,865**	**$90,940,511**

DESCRIPTION OF THE TOP FOUR MAJOR REVENUE SOURCES

Charges for Services, fees collected for services provided, make up $39,580,435 or 41.2 % of total revenues for the City of Statesboro. The General Fund charges for services include court costs, indirect cost allocation from the water and sewer fund, background check fees and cemetery fees and several other revenue line items. The City has five Enterprise Funds that charge for services. These charges are water and sewer sales, storm water fees, natural gas sales, refuse collections fees and refuse disposal fees.

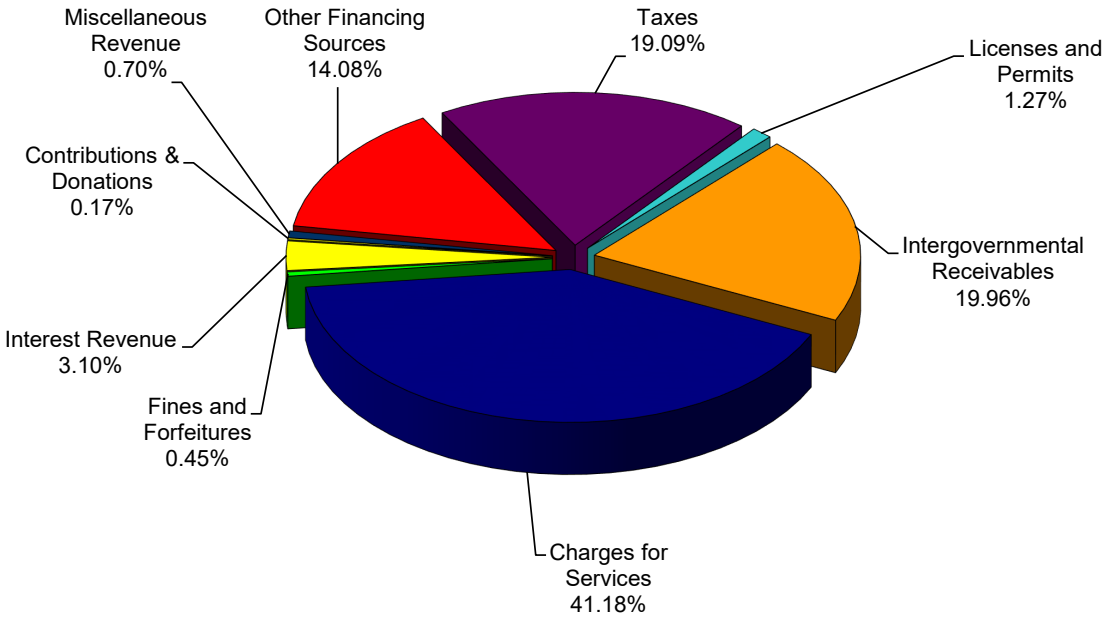
Intergovernmental Revenues make up $19,181,216 or 19.9 % of total revenues. This category includes grants – any grant received from a state or federal agency; and Special Purpose Local Option Sales Tax revenues – a sales tax that is remitted to the state by the vendor then disbursed to the County. The 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 $18,348,555 or 19.1 % of total revenues. Included in the taxes category are property taxes - ad valorem taxes levied on as assessed valuation of real and/or personal property; franchise fees – taxes imposed on the privilege of using public property for private purposes; alcohol taxes – levied on the distribution of distilled spirits, malt beverages, and wine; and insurance premium taxes – based on the gross direct premiums collected by all insurance companies doing business in the state. Also included are the two Tax Allocation Districts as well as the Hotel and Motel Taxes.

Other financing sources make up $13,532,160 or 14.1 % 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

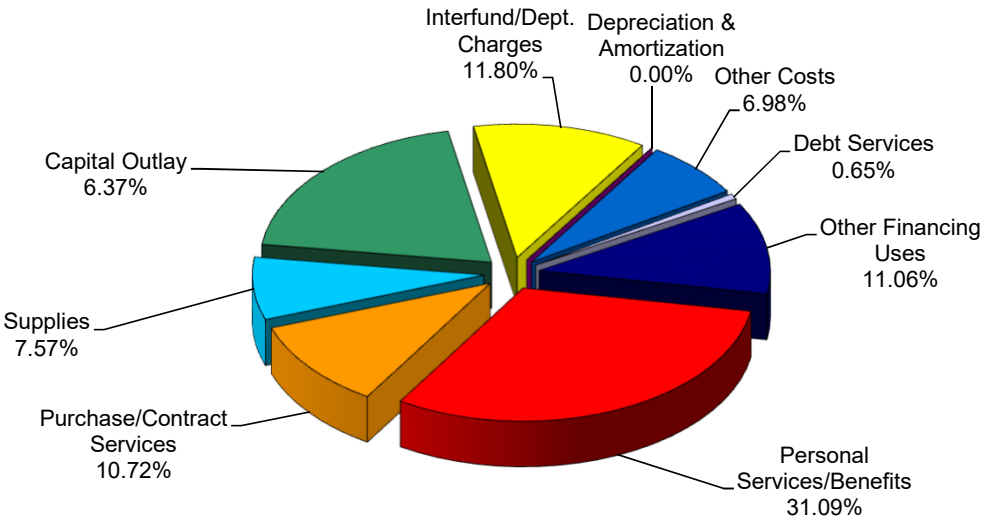
REVENUES BY SOURCE



	Governmental Funds	Proprietary Funds	Total All Funds
Taxes	$ 18,348,555	$ -	$ 18,348,555
(Property Taxes; Motor Vehicle; Franchise Taxes; Beer, Wine & Liquor; Insurance Premium Taxes)			
Licenses and Permits	$ 1,217,000	$ 5,500	$ 1,222,500
(Alcoholic Beverage; Business Licenses; Bank Licenses; Building Permits; Inspection Fees; Sign Permits)			
Intergovernmental Revenues	$ 16,411,216	$ 2,770,000	$ 19,181,216
(Grants; SPLOST funds)			
Charges for Services	$ 4,901,790	$ 34,678,645	$ 39,580,435
(Court Costs; Water & Sewer Charges; Stormwater; Natural Gas; Solid Waste Collection Fees; Solid Waste Disposal Tippage Fees; Fleet Charges)			
Fines and Forfeitures	$ 429,000	$ -	$ 429,000
(Municipal Court Fines; State and Federal Confiscated Funds)			
Interest Revenue	$ 2,979,948	$ -	$ 2,979,948
(Interest Earned)			
Contributions and Donations	$ 167,630	$ -	$ 167,630
(Contributions and Donations from Private Sources)			
Miscellaneous Revenue	$ 21,300	$ 655,740	$ 677,040
(Rents and Royalties; Reimbursement from Damaged Property; and Other {sale of pipe, scrap, concession revenue, sale of signs and posts})			
Other Financing Sources	$ 7,839,150	$ 5,693,010	$ 13,532,160
(Transfers in from Other Funds; Sale of Assets; Sale of Land, Loans; Grants)			
TOTAL	**$ 52,315,589**	**$ 43,802,895**	**$ 96,118,484**

SUMMARY OF ALL FUNDS

EXPENDITURES AND EXPENSES BY USE



	Governmental Funds	Proprietary Funds	Total All Funds
Personal Services/Benefits	$ 20,153,386	$ 8,124,445	$ 28,277,831
(Salaries; FICA; Retirement; Worker's Comp; Drug Screening)			
Purchase/Contract Services	$ 6,217,370	$ 3,527,655	$ 9,745,025
(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	$ 1,750,675	$ 5,130,475	$ 6,881,150
(Office Supplies; Uniforms; General Supplies; Electricity; Gasoline/Diesel; Food; Books/Periodicals; Small Tools & Equipment)			
Capital Outlay	$ 17,804,230	$ 225,200	$ 18,029,430
(Infrastructure Improvements; Machinery; Vehicles; Furniture & Fixtures; Technology Equipment)			
Interfund/Dept. Charges	$ 2,814,820	$ 8,206,390	$ 11,021,210
(Self-funded Medical insurance; Life and Disability; Wellness Program)			
Other Costs	$ 1,834,200	$ 4,509,000	$ 6,343,200
(Property Taxes; Bank Card Charges; Bad Debts; Solid Waste Disposal Fees)			
Debt Services	$ 440,230	$ 146,645	$ 586,875
(Repayment of long-term debts)			
Other Financing Uses	$ 5,805,185	$ 4,250,605	$ 10,055,790
(Transfers to Other Funds)			
TOTAL	**$ 56,820,096**	**$ 34,120,415**	**$ 90,940,511**

SUMMARY OF ALL FUNDS

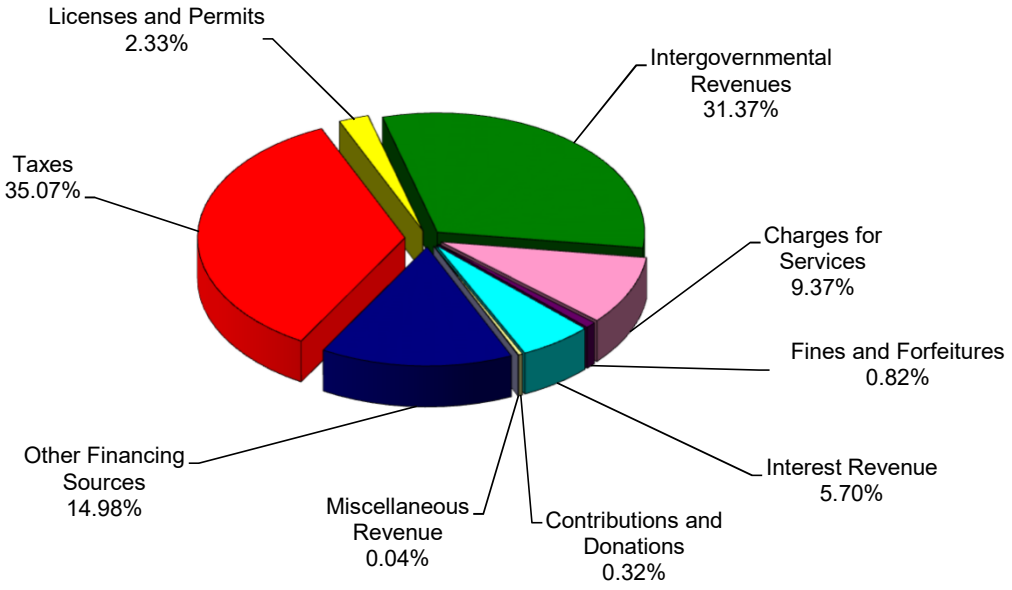
	Governmental Funds			Proprietary Funds		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ 13,971,942	$ 16,025,675	$ 18,348,555	$ -	$ -	$ -
32 Licenses and Permits	$ 1,078,423	$ 1,242,585	$ 1,217,000	$ 5,868	$ 3,000	$ 5,500
33 Intergovernmental Revenues	$ 18,205,983	$ 23,762,836	$ 16,411,216	$ 930,106	$ 2,780,000	$ 2,770,000
34 Charges for Services	$ 4,177,012	$ 4,818,968	$ 4,901,790	$ 32,288,834	$ 36,265,405	$ 34,678,645
35 Fines and Forfeitures	$ 439,511	$ 383,700	$ 429,000	$ -	$ -	$ -
36 Interest Revenue	$ 2,917,214	$ 3,438,000	$ 2,979,948	$ 152,344	$ -	$ -
37 Contributions and Donations	$ 120,532	$ 112,012	$ 167,630	$ 350,000	$ -	$ -
38 Miscellaneous Revenue	$ 20,483	$ 20,970	$ 21,300	$ 803,588	$ 490,280	$ 655,740
Subtotal:	*$ 40,931,100*	*$ 49,804,746*	*$ 44,476,439*	*$ 34,530,740*	*$ 39,538,685*	*$ 38,109,885*
Other Financing Sources						
39 Other Financing Sources	$ 6,760,050	$ 6,601,061	$ 7,839,150	$ 5,324,200	$ 8,161,130	$ 5,693,010
Total Financial Sources	**$ 47,691,150**	**$ 56,405,807**	**$ 52,315,589**	**$ 39,854,940**	**$ 47,699,815**	**$ 43,802,895**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 14,281,434	$ 17,555,057	$ 20,153,386	$ 5,700,826	$ 6,675,586	$ 8,124,445
52 Purchase/Contract Services	$ 4,276,795	$ 6,803,275	$ 6,217,370	$ 3,042,130	$ 3,566,040	$ 3,527,655
53 Supplies	$ 1,968,356	$ 1,823,573	$ 1,750,675	$ 5,498,163	$ 6,274,240	$ 5,130,475
54 Capital Outlay	$ 9,072,780	$ 25,634,746	$ 17,804,230	$ 240,204	$ 290,710	$ 225,200
55 Interfund/Dept. Charges	$ 2,792,820	$ 2,847,260	$ 2,814,820	$ 8,156,005	$ 8,113,917	$ 8,206,390
56 Depreciation & Amortization	$ -	$ -	$ -	$ 3,369,050	$ -	$ -
57 Other Costs	$ 1,758,215	$ 1,808,690	$ 1,834,200	$ 4,440,127	$ 4,802,575	$ 4,509,000
Subtotal:	*$ 34,150,400*	*$ 56,472,601*	*$ 50,574,681*	*$ 30,446,505*	*$ 29,723,068*	*$ 29,723,165*
Non-Operating Expenses						
58 Debt Services	$ 682,016	$ 421,102	$ 440,230	$ 180,794	$ 166,375	$ 146,645
61 Other Financing Uses	$ 7,575,560	$ 4,711,415	$ 5,805,185	$ 4,080,905	$ 4,074,806	$ 4,250,605
Total Use of Resources	**$ 42,407,976**	**$ 61,605,118**	**$ 56,820,096**	**$ 34,708,204**	**$ 33,964,249**	**$ 34,120,415**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 5,283,174	$ (5,199,311)	$ (4,504,507)	$ 5,146,736	$ 13,735,566	$ 9,682,480

SUMMARY OF ALL FUNDS

	Total		
	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:			
31 Taxes	$ 13,971,942	$ 16,025,675	$ 18,348,555
32 Licenses and Permits	$ 1,084,291	$ 1,245,585	$ 1,222,500
33 Intergovernmental Revenues	$ 19,136,089	$ 26,542,836	$ 19,181,216
34 Charges for Services	$ 36,465,846	$ 41,084,373	$ 39,580,435
35 Fines and Forfeitures	$ 439,511	$ 383,700	$ 429,000
36 Interest Revenue	$ 3,069,558	$ 3,438,000	$ 2,979,948
37 Contributions and Donations	$ 470,532	$ 112,012	$ 167,630
38 Miscellaneous Revenue	$ 824,071	$ 511,250	$ 677,040
Subtotal:	*$ 75,461,840*	*$ 89,343,431*	*$ 82,586,324*
Other Financing Sources			
39 Other Financing Sources	$ 12,084,250	$ 14,762,191	$ 13,532,160
Total Financial Sources	**$ 87,546,090**	**$ 104,105,622**	**$ 96,118,484**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 19,982,260	$ 24,230,643	$ 28,277,831
52 Purchase/Contract Services	$ 7,318,925	$ 10,369,315	$ 9,745,025
53 Supplies	$ 7,466,519	$ 8,097,813	$ 6,881,150
54 Capital Outlay (Minor)	$ 9,312,984	$ 25,925,456	$ 18,029,430
55 Interfund/Dept. Charges	$ 10,948,825	$ 10,961,177	$ 11,021,210
56 Depreciation & Amortization	$ 3,369,050	$ -	$ -
57 Other Costs	$ 6,198,342	$ 6,611,265	$ 6,343,200
Subtotal:	*$ 64,596,905*	*$ 86,195,669*	*$ 80,297,846*
Non-Operating Expenses			
58 Debt Services	$ 862,810	$ 587,477	$ 586,875
61 Other Financing Uses	$ 11,656,465	$ 8,786,221	$ 10,055,790
Total Use of Resources	**$ 77,116,180**	**$ 95,569,367**	**$ 90,940,511**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 10,429,910	$ 8,536,255	$ 5,177,973

SUMMARY OF GOVERNMENTAL FUNDS

REVENUES BY SOURCE

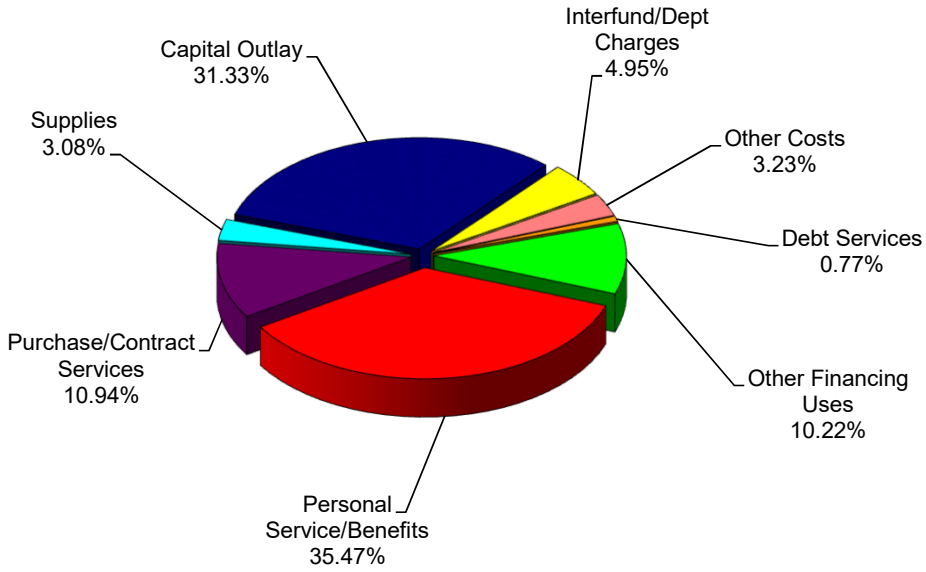


Taxes	$	18,348,555
Licenses and Permits	$	1,217,000
Intergovernmental Revenues	$	16,411,216
Charges for Services	$	4,901,790
Fines and Forfeitures	$	429,000
Interest Revenue	$	2,979,948
Contributions and Donations	$	167,630
Miscellaneous Revenue	$	21,300
Other Financing Sources	$	7,839,150
TOTAL	**$**	**52,315,589**

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

SUMMARY OF GOVERNMENTAL FUNDS

EXPENDITURES BY USE



Personal Service/Benefits	$	20,153,386
Purchase/Contract Services	$	6,217,370
Supplies	$	1,750,675
Capital Outlay	$	17,804,230
Interfund/Dept Charges	$	2,814,820
Other Costs	$	1,834,200
Debt Services	$	440,230
Other Financing Uses	$	5,805,185
TOTAL	**$**	**56,820,096**

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, and Capital Improvements Fund.

SUMMARY OF GOVERNMENTAL FUNDS

	100 General Fund			200 Special Revenue Funds		
	2023	2024	2025	2023	2024	2025
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ 12,224,558	$ 14,203,775	$ 16,223,555	$ 1,747,384	$ 1,821,900	$ 2,125,000
32 Licenses and Permits	$ 1,077,773	$ 1,238,300	$ 1,213,000	$ 650	$ 4,285	$ 4,000
33 Intergovernmental Revenues	$ 28,283	$ -	$ -	$ 1,230,901	$ 5,920,320	$ 752,980
34 Charges for Services	$ 2,075,262	$ 2,108,114	$ 2,184,765	$ 2,101,750	$ 2,710,854	$ 2,717,025
35 Fines and Forfeitures	$ 379,780	$ 354,500	$ 419,500	$ 59,731	$ 29,200	$ 9,500
36 Interest Revenue	$ 1,303,196	$ 1,275,000	$ 1,000,000	$ 426,303	$ 563,000	$ 325,000
37 Contributions and Donations	$ 32,016	$ 60,000	$ 50,000	$ 88,516	$ 52,012	$ 117,630
38 Miscellaneous Revenue	$ 20,463	$ 20,970	$ 21,300	$ 20	$ -	$ -
Subtotal:	*$ 17,141,331*	*$ 19,260,659*	*$ 21,112,120*	*$ 5,655,255*	*$ 11,101,571*	*$ 6,051,135*
Other Financing Sources						
39 Other Financing Sources	$ 3,319,982	$ 3,374,061	$ 3,497,150	$ 2,648,850	$ 3,032,000	$ 4,232,000
Total Financial Sources	**$ 20,461,313**	**$ 22,634,720**	**$ 24,609,270**	**$ 8,304,105**	**$ 14,133,571**	**$ 10,283,135**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 10,729,221	$ 12,613,642	$ 14,294,235	$ 3,552,213	$ 4,941,415	$ 5,859,151
52 Purch/Contract	$ 3,077,243	$ 3,373,607	$ 3,438,195	$ 1,199,552	$ 3,320,228	$ 2,779,175
53 Supplies	$ 1,595,281	$ 1,501,393	$ 1,459,475	$ 373,075	$ 322,180	$ 291,200
54 Capital Outlay	$ 106,377	$ 67,470	$ 50,400	$ 76,082	$ 3,236,365	$ 1,964,000
55 Interfund/Dept Chgs	$ 2,135,221	$ 2,029,575	$ 2,014,585	$ 657,599	$ 817,685	$ 800,235
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 458,663	$ 489,175	$ 500,700	$ 1,299,552	$ 1,319,515	$ 1,333,500
Subtotal:	*$ 18,102,006*	*$ 20,074,862*	*$ 21,757,590*	*$ 7,158,073*	*$ 13,957,388*	*$ 13,027,261*
Non-Operating Expenses						
58 Debt Services	$ 159,632	$ 100,000	$ 197,600	$ 104,025	$ 321,102	$ 242,630
61 Other Financing Uses	$ 3,163,605	$ 2,128,255	$ 3,384,835	$ 971,688	$ 565,090	$ 602,720
Total Use of Resources:	**$ 21,425,243**	**$ 22,303,117**	**$ 25,340,025**	**$ 8,233,786**	**$ 14,843,580**	**$ 13,872,611**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (963,930)	$ 331,603	$ (730,755)	$ 70,319	$ (710,009)	$ (3,589,476)

SUMMARY OF GOVERNMENTAL FUNDS

	300 Capital Project Funds			Total Governmental Funds		
	2023	2024	2025	2023	2024	2025
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ 13,971,942	$ 16,025,675	$ 18,348,555
32 Licenses and Permits	$ -	$ -	$ -	$ 1,078,423	$ 1,242,585	$ 1,217,000
33 Intergovernmental Revenues	$ 16,946,799	$ 17,842,516	$ 15,658,236	$ 18,205,983	$ 23,762,836	$ 16,411,216
34 Charges for Services	$ -	$ -	$ -	$ 4,177,012	$ 4,818,968	$ 4,901,790
35 Fines and Forfeitures	$ -	$ -	$ -	$ 439,511	$ 383,700	$ 429,000
36 Interest Revenue	$ 1,187,715	$ 1,600,000	$ 1,654,948	$ 2,917,214	$ 3,438,000	$ 2,979,948
37 Contributions and Donations	$ -	$ -	$ -	$ 120,532	$ 112,012	$ 167,630
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 20,483	$ 20,970	$ 21,300
Subtotal:	*$ 18,134,514*	*$ 19,442,516*	*$ 17,313,184*	*$ 40,931,100*	*$ 49,804,746*	*$ 44,476,439*
Other Financing Sources						
39 Other Financing Sources	$ 791,218	$ 195,000	$ 110,000	$ 6,760,050	$ 6,601,061	$ 7,839,150
Total Financial Sources	**$ 18,925,732**	**$ 19,637,516**	**$ 17,423,184**	**$ 47,691,150**	**$ 56,405,807**	**$ 52,315,589**
Expenditures and Expenses						
51 Pers Svc/Ben	$ -	$ -	$ -	$ 14,281,434	$ 17,555,057	$ 20,153,386
52 Purch/Contract	$ -	$ 109,440	$ -	$ 4,276,795	$ 6,803,275	$ 6,217,370
53 Supplies	$ -	$ -	$ -	$ 1,968,356	$ 1,823,573	$ 1,750,675
54 Capital Outlay	$ 8,890,321	$ 22,330,911	$ 15,789,830	$ 9,072,780	$ 25,634,746	$ 17,804,230
55 Interfund/Dept Chgs	$ -	$ -	$ -	$ 2,792,820	$ 2,847,260	$ 2,814,820
56 Deprec & Amort	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 1,758,215	$ 1,808,690	$ 1,834,200
Subtotal:	*$ 8,890,321*	*$ 22,440,351*	*$ 15,789,830*	*$ 34,150,400*	*$ 56,472,601*	*$ 50,574,681*
Non-Operating Expenses						
58 Debt Services	$ 418,359	$ -	$ -	$ 682,016	$ 421,102	$ 440,230
61 Other Financing Uses	$ 3,440,267	$ 2,018,070	$ 1,817,630	$ 7,575,560	$ 4,711,415	$ 5,805,185
Total Use of Resources:	**$ 12,748,947**	**$ 24,458,421**	**$ 17,607,460**	**$ 42,407,976**	**$ 61,605,118**	**$ 56,820,096**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 6,176,785	$ (4,820,905)	$ (184,276)	$ 5,283,174	$ (5,199,311)	$ (4,504,507)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	100 General Fund			Special Revenue Funds 210 Confiscated Asset Fund		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ 12,224,558	$ 14,203,775	$ 16,223,555	$ -	$ -	$ -
32 Licenses and Permits	$ 1,077,773	$ 1,238,300	$ 1,213,000	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 28,283	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,075,262	$ 2,108,114	$ 2,184,765	$ -	$ -	$ -
35 Fines and Forfeitures	$ 379,780	$ 354,500	$ 419,500	$ -	$ 1,050	$ 1,500
36 Interest Revenue	$ 1,303,196	$ 1,275,000	$ 1,000,000	$ -	$ -	$ -
37 Contributions and Donations	$ 32,016	$ 60,000	$ 50,000	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 20,463	$ 20,970	$ 21,300	$ -	$ -	$ -
Subtotal:	*$ 17,141,331*	*$ 19,260,659*	*$ 21,112,120*	*$ -*	*$ 1,050*	*$ 1,500*
Other Financing Sources						
39 Other Financing Sources	$ 3,319,982	$ 3,374,061	$ 3,497,150	$ -	$ -	$ -
Total Financial Sources	**$ 20,461,313**	**$ 22,634,720**	**$ 24,609,270**	**$ -**	**$ 1,050**	**$ 1,500**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 10,729,221	$ 12,613,642	$ 14,294,235	$ -	$ -	$ -
52 Purchase/Contract Services	$ 3,077,243	$ 3,373,607	$ 3,438,195	$ -	$ -	$ -
53 Supplies	$ 1,595,281	$ 1,501,393	$ 1,459,475	$ -	$ 1,050	$ 1,500
54 Capital Outlay (Minor)	$ 106,377	$ 67,470	$ 50,400	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ 2,135,221	$ 2,029,575	$ 2,014,585	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 458,663	$ 489,175	$ 500,700	$ -	$ -	$ -
Subtotal:	*$ 18,102,006*	*$ 20,074,862*	*$ 21,757,590*	*$ -*	*$ 1,050*	*$ 1,500*
Non-Operating Expenses						
58 Debt Services	$ 159,632	$ 100,000	$ 197,600	$ -	$ -	$ -
61 Other Financing Uses	$ 3,163,605	$ 2,128,255	$ 3,384,835	$ -	$ -	$ -
Total Use of Resources	**$ 21,425,243**	**$ 22,303,117**	**$ 25,340,025**	**$ -**	**$ 1,050**	**$ 1,500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (963,930)	$ 331,603	$ (730,755)	$ -	$ -	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	213 Opioid Settlement Fund			221 CDBG Housing Fund		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ 53,206	$ 16,680	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 53,206*	*$ 16,680*	*$ -*	*$ -*	*$ -*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 53,206**	**$ 16,680**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ 52,700	$ 10,000	$ -	$ 30,000	$ 25,000
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 52,700*	*$ 10,000*	*$ -*	*$ 30,000*	*$ 25,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ 52,700**	**$ 10,000**	**$ -**	**$ 30,000**	**$ 25,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 53,206	$ (36,020)	$ (10,000)	$ -	$ (30,000)	$ (25,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	224			230		
	US Department of Justice Grant Fund			ARPA Funds		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 1,015,931	$ 4,900,000	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ 6,525	$ 11,470	$ 8,000	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 403,508	$ 500,000	$ 250,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 6,525*	*$ 11,470*	*$ 8,000*	*$ 1,419,439*	*$ 5,400,000*	*$ 250,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 6,525**	**$ 11,470**	**$ 8,000**	**$ 1,419,439**	**$ 5,400,000**	**$ 250,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ 5,000	$ -	$ 183,013	$ 2,200,000	$ 2,100,000
53 Supplies	$ 2,050	$ 15,000	$ 10,000	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ 31,984	$ 10,000	$ -	$ -	$ 2,960,000	$ 1,900,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 10	$ 80,015	$ -
Subtotal:	*$ 34,034*	*$ 30,000*	*$ 10,000*	*$ 183,023*	*$ 5,240,015*	*$ 4,000,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 832,908	$ 438,000	$ 462,000
Total Use of Resources	**$ 34,034**	**$ 30,000**	**$ 10,000**	**$ 1,015,931**	**$ 5,678,015**	**$ 4,462,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (27,509)	$ (18,530)	$ (2,000)	$ 403,508	$ (278,015)	$ (4,212,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	250			270		
	Multiple Grant Fund			Statesboro Fire Service Fund		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 650	$ 4,285	$ 4,000
33 Intergovernmental Revenue	$ 179,697	$ 221,090	$ -	$ 35,273	$ 799,230	$ 752,980
34 Charges for Services	$ -	$ -	$ -	$ 2,049,397	$ 2,660,854	$ 2,657,025
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 5,237	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 20	$ -	$ -
Subtotal:	*$ 179,697*	*$ 221,090*	*$ -*	*$ 2,090,577*	*$ 3,464,369*	*$ 3,414,005*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ 2,648,850	$ 3,032,000	$ 4,232,000
Total Financial Sources	**$ 179,697**	**$ 221,090**	**$ -**	**$ 4,739,427**	**$ 6,496,369**	**$ 7,646,005**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ 3,552,213	$ 4,941,415	$ 5,859,151
52 Purchase/Contract Services	$ 43,095	$ 185,770	$ -	$ 582,364	$ 586,758	$ 624,175
53 Supplies	$ 136,602	$ 35,320	$ -	$ 234,423	$ 270,810	$ 279,700
54 Capital Outlay (Minor)	$ -	$ -	$ -	$ 29,776	$ 196,660	$ 44,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ 657,599	$ 817,685	$ 800,235
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ 32,685	$ 4,500	$ 3,500
Subtotal:	*$ 179,697*	*$ 221,090*	*$ -*	*$ 5,089,060*	*$ 6,817,828*	*$ 7,610,761*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ 72,102	$ 62,090	$ 70,720
Total Use of Resources	**$ 179,697**	**$ 221,090**	**$ -**	**$ 5,161,162**	**$ 6,879,918**	**$ 7,681,481**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ (421,735)	$ (383,549)	$ (35,476)

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		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ 393,103	$ 400,000	$ 600,000	$ 20,746	$ 121,900	$ 125,000
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 22,795	$ 63,000	$ 75,000	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 83,279	$ 52,012	$ 117,630
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 415,898*	*$ 463,000*	*$ 675,000*	*$ 104,025*	*$ 173,912*	*$ 242,630*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 415,898**	**$ 463,000**	**$ 675,000**	**$ 104,025**	**$ 173,912**	**$ 242,630**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ 374,999	$ 240,000	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay (Minor)	$ -	$ 55,380	$ -	$ -	$ -	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 374,999*	*$ 295,380*	*$ -*	*$ -*	*$ -*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 104,025	$ 321,102	$ 242,630
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 374,999**	**$ 295,380**	**$ -**	**$ 104,025**	**$ 321,102**	**$ 242,630**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 40,899	$ 167,620	$ 675,000	$ -	$ (147,190)	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Special Revenue Funds					
	275 Hotel/Motel Fund			286 Technology Fund		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ 1,333,535	$ 1,300,000	$ 1,400,000	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ -	$ -	$ -	$ 52,353	$ 50,000	$ 60,000
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 1,333,535*	*$ 1,300,000*	*$ 1,400,000*	*$ 52,353*	*$ 50,000*	*$ 60,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 1,333,535**	**$ 1,300,000**	**$ 1,400,000**	**$ 52,353**	**$ 50,000**	**$ 60,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ 16,081	$ 20,000	$ 20,000
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ -	$ -	$ 14,322	$ 14,325	$ 20,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,266,857	$ 1,235,000	$ 1,330,000	$ -	$ -	$ -
Subtotal:	*$ 1,266,857*	*$ 1,235,000*	*$ 1,330,000*	*$ 30,403*	*$ 34,325*	*$ 40,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 66,678	$ 65,000	$ 70,000	$ -	$ -	$ -
Total Use of Resources	**$ 1,333,535**	**$ 1,300,000**	**$ 1,400,000**	**$ 30,403**	**$ 34,325**	**$ 40,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ 21,950	$ 15,675	$ 20,000

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	323			324		
	2013 SPLOST Fund			2018 TSPLOST Fund		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ 7,143,526	$ 2,219,655	$ 1,000,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 116,367	$ 100,000	$ 75,000	$ 558,091	$ 700,000	$ 400,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 116,367*	*$ 100,000*	*$ 75,000*	*$ 7,701,617*	*$ 2,919,655*	*$ 1,400,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 116,367**	**$ 100,000**	**$ 75,000**	**$ 7,701,617**	**$ 2,919,655**	**$ 1,400,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 366,016	$ 2,686,997	$ -	$ 3,380,607	$ 8,568,105	$ 7,741,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 366,016*	*$ 2,686,997*	*$ -*	*$ 3,380,607*	*$ 8,568,105*	*$ 7,741,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 590,421	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 956,437**	**$ 2,686,997**	**$ -**	**$ 3,380,607**	**$ 8,568,105**	**$ 7,741,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (840,070)	$ (2,586,997)	$ 75,000	$ 4,321,010	$ (5,648,450)	$ (6,341,000)

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	325			326		
	2019 SPLOST Fund			2023 TSPLOST Fund		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ 8,055,134	$ 7,733,101	$ 8,466,236	$ -	$ 5,894,000	$ 6,192,000
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 513,257	$ 800,000	$ 1,129,948	$ -	$ -	$ 50,000
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 8,568,391*	*$ 8,533,101*	*$ 9,596,184*	*$ -*	*$ 5,894,000*	*$ 6,242,000*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 8,568,391**	**$ 8,533,101**	**$ 9,596,184**	**$ -**	**$ 5,894,000**	**$ 6,242,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 2,162,099	$ 7,704,600	$ 5,143,830	$ -	$ 1,315,000	$ 2,795,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 2,162,099*	*$ 7,704,600*	*$ 5,143,830*	*$ -*	*$ 1,315,000*	*$ 2,795,000*
Non-Operating Expenses						
58 Debt Services	$ 418,359	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 2,849,846	$ 2,018,070	$ 1,817,630	$ -	$ -	$ -
Total Use of Resources	**$ 5,430,304**	**$ 9,722,670**	**$ 6,961,460**	**$ -**	**$ 1,315,000**	**$ 2,795,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 3,138,087	$ (1,189,569)	$ 2,634,724	$ -	$ 4,579,000	$ 3,447,000

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Capital Projects Funds					
	341 CDBG-EIP Grant			344 LMIG-Akins		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ 750,000	$ -	$ 1,748,139	$ 1,245,760	$ -
34 Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 750,000*	*$ -*	*$ 1,748,139*	*$ 1,245,760*	*$ -*
Other Financing Sources						
39 Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ -**	**$ 750,000**	**$ -**	**$ 1,748,139**	**$ 1,245,760**	**$ -**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ 109,440	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ -	$ 640,560	$ -	$ 1,749,583	$ 1,152,675	$ -
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ -*	*$ 750,000*	*$ -*	*$ 1,749,583*	*$ 1,152,675*	*$ -*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ -**	**$ 750,000**	**$ -**	**$ 1,749,583**	**$ 1,152,675**	**$ -**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ -	$ -	$ -	$ (1,444)	$ 93,085	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

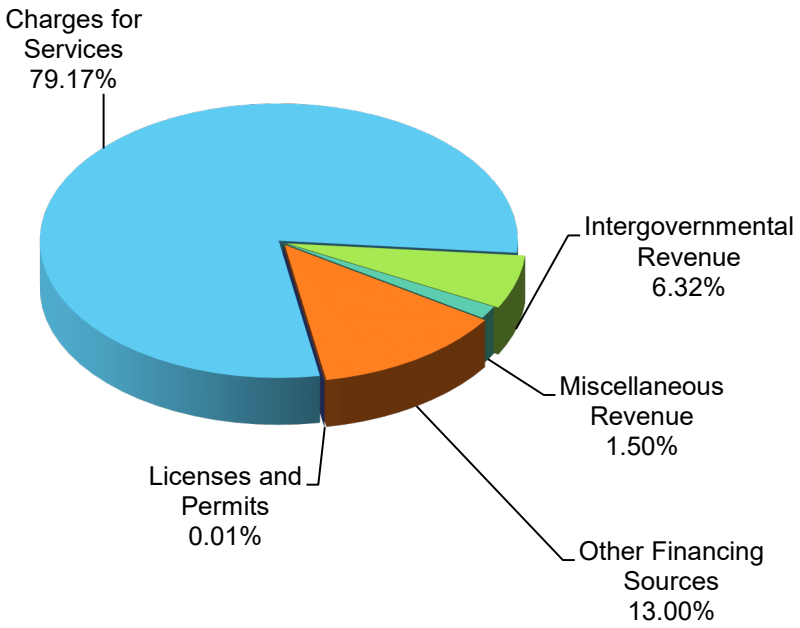
	Capital Projects Funds					
	345 LMIG-South Main			350 Capital Improvements Program Fund		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenue	$ -	$ -	$ -	$ -	$ -	$ -
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	$ 27,962	$ -	$ -	$ 763,256	$ 195,000	$ 110,000
Total Financial Sources	**$ 27,962**	**$ -**	**$ -**	**$ 763,256**	**$ 195,000**	**$ 110,000**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ -	$ -	$ -	$ -	$ -	$ -
52 Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	$ -
53 Supplies	$ -	$ -	$ -	$ -	$ -	$ -
54 Capital Outlay	$ 401,233	$ -	$ -	$ 830,783	$ 262,974	$ 110,000
55 Interfund/Dept. Charges	$ -	$ -	$ -	$ -	$ -	$ -
56 Depreciation & Amortization	$ -	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 401,233*	*$ -*	*$ -*	*$ 830,783*	*$ 262,974*	*$ 110,000*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -
Total Use of Resources	**$ 401,233**	**$ -**	**$ -**	**$ 830,783**	**$ 262,974**	**$ 110,000**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (373,271)	$ -	$ -	$ (67,527)	$ (67,974)	$ -

SUMMARY OF FINANCIAL SOURCES AND USES
GOVERNMENTAL FUNDS

	Total Governmental Funds		
	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:			
31 Taxes	$ 13,971,942	$ 16,025,675	$ 18,348,555
32 Licenses and Permits	$ 1,078,423	$ 1,242,585	$ 1,217,000
33 Intergovernmental Revenue	$ 18,205,983	$ 23,762,836	$ 16,411,216
34 Charges for Services	$ 4,177,012	$ 4,818,968	$ 4,901,790
35 Fines and Forfeitures	$ 439,511	$ 383,700	$ 429,000
36 Interest Revenue	$ 2,917,214	$ 3,438,000	$ 2,979,948
37 Contributions and Donations	$ 120,532	$ 112,012	$ 167,630
38 Miscellaneous Revenue	$ 20,483	$ 20,970	$ 21,300
Subtotal:	$ 40,931,100	$ 49,804,746	$ 44,476,439
Other Financing Sources			
39 Other Financing Sources	$ 6,760,050	$ 6,601,061	$ 7,839,150
Total Financial Sources	**$ 47,691,150**	**$ 56,405,807**	**$ 52,315,589**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 14,281,434	$ 17,555,057	$ 20,153,386
52 Purchase/Contract Services	$ 4,276,795	$ 6,803,275	$ 6,217,370
53 Supplies	$ 1,968,356	$ 1,823,573	$ 1,750,675
54 Capital Outlay	$ 9,072,780	$ 25,634,746	$ 17,804,230
55 Interfund/Dept. Charges	$ 2,792,820	$ 2,847,260	$ 2,814,820
56 Depreciation & Amortization	$ -	$ -	$ -
57 Other Costs	$ 1,758,215	$ 1,808,690	$ 1,834,200
Subtotal:	$ 34,150,400	$ 56,472,601	$ 50,574,681
Non-Operating Expenses			
58 Debt Services	$ 682,016	$ 421,102	$ 440,230
61 Other Financing Uses	$ 7,575,560	$ 4,711,415	$ 5,805,185
Total Use of Resources	**$ 42,407,976**	**$ 61,605,118**	**$ 56,820,096**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 5,283,174	$ (5,199,311)	$ (4,504,507)

SUMMARY OF PROPRIETARY FUNDS

REVENUES BY SOURCE

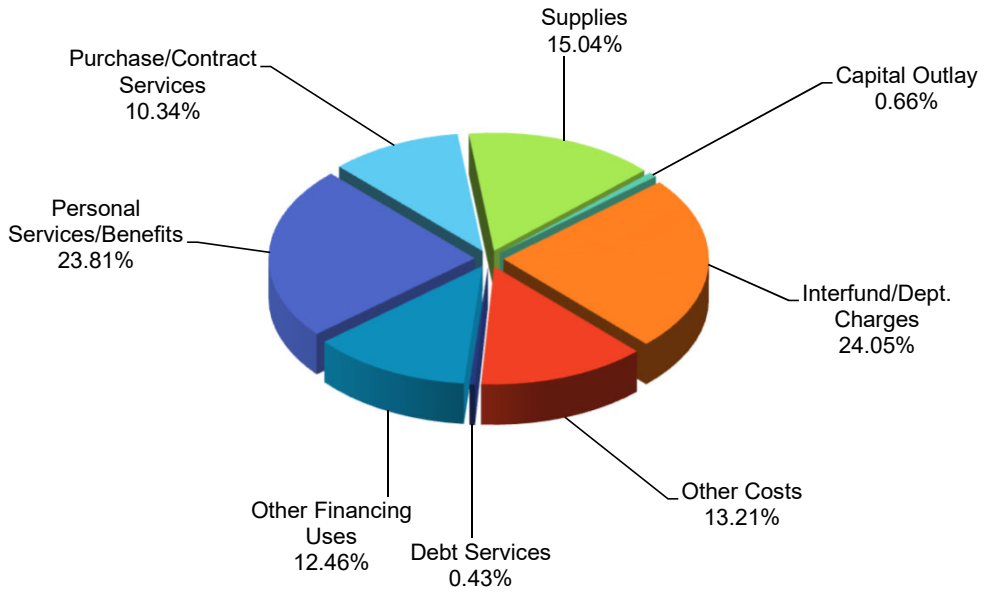


Licenses and Permits	$	5,500
Charges for Services	$	34,678,645
Intergovernmental Revenue	$	2,770,000
Miscellaneous Revenue	$	655,740
Other Financing Sources	$	5,693,010
TOTAL	**$**	**43,802,895**

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

SUMMARY OF PROPRIETARY FUNDS

EXPENSES BY SOURCE AND USE



Personal Services/Benefits	$	8,124,445
Purchase/Contract Services	$	3,527,655
Supplies	$	5,130,475
Capital Outlay	$	225,200
Interfund/Dept. Charges	$	8,206,390
Other Costs	$	4,509,000
Debt Services	$	146,645
Other Financing Uses	$	4,250,605
TOTAL	**$**	**34,120,415**

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		
	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:						
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ 5,868	$ 3,000	$ 5,500	$ -	$ -	$ -
33 Intergovernmental Revenues	$ 930,106	$ 2,780,000	$ 2,770,000	$ -	$ -	$ -
34 Charges for Services	$ 25,913,214	$ 29,110,105	$ 27,477,215	$ 6,375,620	$ 7,155,300	$ 7,201,430
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 152,344	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ 350,000	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 803,588	$ 490,280	$ 655,740	$ -	$ -	$ -
Subtotal:	*$ 28,155,120*	*$ 32,383,385*	*$ 30,908,455*	*$ 6,375,620*	*$ 7,155,300*	*$ 7,201,430*
Other Financing Sources						
39 Other Financing Sources	$ 4,097,635	$ 7,703,040	$ 4,615,000	$ 1,226,565	$ 458,090	$ 1,078,010
Total Financial Sources	**$ 32,252,755**	**$ 40,086,425**	**$ 35,523,455**	**$ 7,602,185**	**$ 7,613,390**	**$ 8,279,440**
Expenditures and Expenses:						
51 Personal Services/Benefits	$ 4,795,864	$ 5,642,416	$ 6,900,355	$ 904,962	$ 1,033,170	$ 1,224,090
52 Purchase/Contract Services	$ 1,967,383	$ 2,613,815	$ 2,625,710	$ 1,074,747	$ 952,225	$ 901,945
53 Supplies	$ 5,314,942	$ 6,132,085	$ 4,928,595	$ 183,221	$ 142,155	$ 201,880
54 Capital Outlay (Minor)	$ 126,249	$ 246,410	$ 186,700	$ 113,955	$ 44,300	$ 38,500
55 Interfund/Dept. Charges	$ 2,931,101	$ 2,778,202	$ 2,802,285	$ 5,224,904	$ 5,335,715	$ 5,404,105
56 Depreciation & Amortization	$ 3,283,016	$ -	$ -	$ 86,034	$ -	$ -
57 Other Costs	$ 4,435,753	$ 4,800,150	$ 4,506,900	$ 4,374	$ 2,425	$ 2,100
Subtotal:	*$ 22,854,308*	*$ 22,213,078*	*$ 21,950,545*	*$ 7,592,197*	*$ 7,509,990*	*$ 7,772,620*
Non-Operating Expenses						
58 Debt Services	$ 180,794	$ 166,375	$ 146,645	$ -	$ -	$ -
61 Other Financing Uses	$ 4,033,426	$ 4,037,351	$ 4,211,170	$ 47,479	$ 37,455	$ 39,435
Total Use of Resources	**$ 27,068,528**	**$ 26,416,804**	**$ 26,308,360**	**$ 7,639,676**	**$ 7,547,445**	**$ 7,812,055**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 5,184,227	$ 13,669,621	$ 9,215,095	$ (37,491)	$ 65,945	$ 467,385

SUMMARY OF PROPRIETARY FUNDS

	Total Proprietary Funds		
	2023 Actual	2024 Budgeted	2025 Adopted
Revenues:			
31 Taxes	$ -	$ -	$ -
32 Licenses and Permits	$ 5,868	$ 3,000	$ 5,500
33 Intergovernmental Revenues	$ 930,106	$ 2,780,000	$ 2,770,000
34 Charges for Services	$ 32,288,834	$ 36,265,405	$ 34,678,645
35 Fines and Forfeitures	$ -	$ -	$ -
36 Interest Revenue	$ 152,344	$ -	$ -
37 Contributions and Donations	$ 350,000	$ -	$ -
38 Miscellaneous Revenue	$ 803,588	$ 490,280	$ 655,740
Subtotal:	*$ 34,530,740*	*$ 39,538,685*	*$ 38,109,885*
Other Financing Sources			
39 Other Financing Sources	$ 5,324,200	$ 8,161,130	$ 5,693,010
Total Financial Sources	**$ 39,854,940**	**$ 47,699,815**	**$ 43,802,895**
Expenditures and Expenses:			
51 Personal Services/Benefits	$ 5,700,826	$ 6,675,586	$ 8,124,445
52 Purchase/Contract Services	$ 3,042,130	$ 3,566,040	$ 3,527,655
53 Supplies	$ 5,498,163	$ 6,274,240	$ 5,130,475
54 Capital Outlay (Minor)	$ 240,204	$ 290,710	$ 225,200
55 Interfund/Dept. Charges	$ 8,156,005	$ 8,113,917	$ 8,206,390
56 Depreciation & Amortization	$ 3,369,050	$ -	$ -
57 Other Costs	$ 4,440,127	$ 4,802,575	$ 4,509,000
Subtotal:	*$ 30,446,505*	*$ 29,723,068*	*$ 29,723,165*
Non-Operating Expenses			
58 Debt Services	$ 180,794	$ 166,375	$ 146,645
61 Other Financing Uses	$ 4,080,905	$ 4,074,806	$ 4,250,605
Total Use of Resources	**$ 34,708,204**	**$ 33,964,249**	**$ 34,120,415**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 5,146,736	$ 13,735,566	$ 9,682,480

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	505 Water and Sewer Fund			507 Stormwater		
	2023	2024	2025	2023	2024	2025
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 5,868	$ 3,000	$ 5,500
33 Intergovernmental Revenues	$ -	$ -	$ -	$ 930,106	$ 2,780,000	$ 2,770,000
34 Charges for Services	$ 11,170,623	$ 12,930,005	$ 12,474,000	$ 1,359,689	$ 1,358,000	$ 1,387,500
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ 152,344	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ 350,000	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 523,465	$ 352,910	$ 495,740	$ -	$ -	$ -
Subtotal:	*$ 12,196,432*	*$ 13,282,915*	*$ 12,969,740*	*$ 2,295,663*	*$ 4,141,000*	*$ 4,163,000*
Other Financing Sources						
39 Other Financing Sources	$ 1,980,197	$ 5,216,150	$ 2,815,000	$ 350,460	$ -	$ -
Total Financial Sources	**$ 14,176,629**	**$ 18,499,065**	**$ 15,784,740**	**$ 2,646,123**	**$ 4,141,000**	**$ 4,163,000**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 2,518,557	$ 3,144,276	$ 3,681,115	$ 333,078	$ 369,630	$ 441,395
52 Purch/Contract	$ 949,303	$ 1,425,660	$ 1,455,280	$ 138,513	$ 161,905	$ 119,890
53 Supplies	$ 1,354,709	$ 1,787,655	$ 1,946,985	$ 42,249	$ 47,185	$ 48,850
54 Capital Outlay	$ 20,907	$ 35,970	$ 41,500	$ -	$ 1,000	$ 1,500
55 Interfund/Dept Chgs	$ 2,123,985	$ 1,983,826	$ 1,968,700	$ 147,617	$ 147,065	$ 153,060
56 Deprec & Amort	$ 2,078,888	$ -	$ -	$ 230,007	$ -	$ -
57 Other Costs	$ 424,528	$ 412,310	$ 377,400	$ 13,047	$ 14,700	$ 15,100
Subtotal:	*$ 9,470,877*	*$ 8,789,697*	*$ 9,470,980*	*$ 904,511*	*$ 741,485*	*$ 779,795*
Non-Operating Expenses						
58 Debt Services	$ 180,651	$ 166,225	$ 146,495	$ 143	$ 150	$ 150
61 Other Financing Uses	$ 1,569,433	$ 1,523,381	$ 1,520,285	$ 69,221	$ 59,210	$ 58,405
Total Use of Resources:	**$ 11,220,961**	**$ 10,479,303**	**$ 11,137,760**	**$ 973,875**	**$ 800,845**	**$ 838,350**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 2,955,668	$ 8,019,762	$ 4,646,980	$ 1,672,248	$ 3,340,155	$ 3,324,650

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds					
	515 Natural Gas Fund			541 Solid Waste Collection		
Revenues:	2023 Actual	2024 Budgeted	2025 Adopted	2023 Actual	2024 Budgeted	2025 Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 5,671,452	$ 6,106,100	$ 4,837,665	$ 4,822,705	$ 5,426,000	$ 5,533,050
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ 251,436	$ 130,000	$ 160,000	$ 28,687	$ 7,370	$ -
Subtotal:	*$ 5,922,888*	*$ 6,236,100*	*$ 4,997,665*	*$ 4,851,392*	*$ 5,433,370*	*$ 5,533,050*
Other Financing Sources						
39 Other Financing Sources	$ 14,343	$ 1,290,000	$ 400,000	$ 217,245	$ -	$ -
Total Financial Sources	**$ 5,937,231**	**$ 7,526,100**	**$ 5,397,665**	**$ 5,068,637**	**$ 5,433,370**	**$ 5,533,050**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 515,160	$ 619,225	$ 742,775	$ 1,032,776	$ 1,061,750	$ 1,492,470
52 Purch/Contract	$ 171,653	$ 258,445	$ 270,885	$ 448,682	$ 521,520	$ 524,390
53 Supplies	$ 3,654,429	$ 4,051,125	$ 2,690,000	$ 178,470	$ 169,320	$ 165,610
54 Capital Outlay	$ 18,130	$ 16,870	$ 24,700	$ 74,155	$ 188,570	$ 115,000
55 Interfund/Dept Chgs	$ 213,348	$ 221,031	$ 230,495	$ 308,748	$ 297,945	$ 331,580
56 Deprec & Amort	$ 320,472	$ -	$ -	$ 372,519	$ -	$ -
57 Other Costs	$ 45,179	$ 74,600	$ 73,050	$ 1,148,316	$ 1,214,040	$ 1,161,850
Subtotal:	*$ 4,938,371*	*$ 5,241,296*	*$ 4,031,905*	*$ 3,563,666*	*$ 3,453,145*	*$ 3,790,900*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 917,660	$ 907,660	$ 937,210	$ 1,057,665	$ 1,137,665	$ 1,286,700
Total Use of Resources:	**$ 5,856,031**	**$ 6,148,956**	**$ 4,969,115**	**$ 4,621,331**	**$ 4,590,810**	**$ 5,077,600**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 81,200	$ 1,377,144	$ 428,550	$ 447,306	$ 842,560	$ 455,450

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Enterprise Funds 542 Solid Waste Disposal			Internal Service Funds 601 Health Insurance Fund		
	2023	2024	2025	2023	2024	2025
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 2,888,745	$ 3,290,000	$ 3,245,000	$ 4,700,174	$ 5,027,655	$ 4,874,450
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 2,888,745*	*$ 3,290,000*	*$ 3,245,000*	*$ 4,700,174*	*$ 5,027,655*	*$ 4,874,450*
Other Financing Sources						
39 Other Financing Sources	$ 1,535,390	$ 1,196,890	$ 1,400,000	$ 700,078	$ 200,090	$ 200,010
Total Financial Sources	**$ 4,424,135**	**$ 4,486,890**	**$ 4,645,000**	**$ 5,400,252**	**$ 5,227,745**	**$ 5,074,460**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 396,293	$ 447,535	$ 542,600	$ -	$ -	$ -
52 Purch/Contract	$ 259,232	$ 246,285	$ 255,265	$ -	$ -	$ -
53 Supplies	$ 85,085	$ 76,800	$ 77,150	$ -	$ -	$ -
54 Capital Outlay	$ 13,057	$ 4,000	$ 4,000	$ -	$ -	$ -
55 Interfund/Dept Chgs	$ 137,403	$ 128,335	$ 118,450	$ 5,028,673	$ 5,137,500	$ 5,177,500
56 Deprec & Amort	$ 281,130	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 2,804,683	$ 3,084,500	$ 2,879,500	$ -	$ -	$ -
Subtotal:	*$ 3,976,883*	*$ 3,987,455*	*$ 3,876,965*	*$ 5,028,673*	*$ 5,137,500*	*$ 5,177,500*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 419,447	$ 409,435	$ 408,570	$ -	$ -	$ -
Total Use of Resources:	**$ 4,396,330**	**$ 4,396,890**	**$ 4,285,535**	**$ 5,028,673**	**$ 5,137,500**	**$ 5,177,500**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ 27,805	$ 90,000	$ 359,465	$ 371,579	$ 90,245	$ (103,040)

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds					
	602 Fleet Management Fund			604 Wellness Program		
	2023	2024	2025	2023	2024	2025
Revenues:	**Actual**	**Budgeted**	**Adopted**	**Actual**	**Budgeted**	**Adopted**
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ -	$ -	$ -
33 Intergovernmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -
34 Charges for Services	$ 550,386	$ 871,505	$ 710,505	$ 69,074	$ 71,290	$ 71,290
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ -	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ -	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal:	*$ 550,386*	*$ 871,505*	*$ 710,505*	*$ 69,074*	*$ 71,290*	*$ 71,290*
Other Financing Sources						
39 Other Financing Sources	$ 210	$ -	$ -	$ -	$ -	$ -
Total Financial Sources	**$ 550,596**	**$ 871,505**	**$ 710,505**	**$ 69,074**	**$ 71,290**	**$ 71,290**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 350,668	$ 433,910	$ 513,010	$ -	$ -	$ -
52 Purch/Contract	$ 212,928	$ 185,070	$ 189,145	$ 59,469	$ 59,560	$ 59,600
53 Supplies	$ 51,608	$ 52,920	$ 62,645	$ 8,181	$ 8,700	$ 9,050
54 Capital Outlay	$ -	$ -	$ -	$ 195	$ 2,800	$ 2,500
55 Interfund/Dept Chgs	$ 112,422	$ 118,985	$ 135,550	$ -	$ -	$ -
56 Deprec & Amort	$ 50,217	$ -	$ -	$ -	$ -	$ -
57 Other Costs	$ 1,421	$ 1,995	$ 1,700	$ 2,613	$ 230	$ -
Subtotal:	*$ 779,264*	*$ 792,880*	*$ 902,050*	*$ 70,458*	*$ 71,290*	*$ 71,150*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ -	$ -	$ -
61 Other Financing Uses	$ 44,747	$ 34,735	$ 34,290	$ -	$ -	$ -
Total Use of Resources:	**$ 824,011**	**$ 827,615**	**$ 936,340**	**$ 70,458**	**$ 71,290**	**$ 71,150**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (273,415)	$ 43,890	$ (225,835)	$ (1,384)	$ -	$ 140

SUMMARY OF FINANCIAL SOURCES AND USES
PROPRIETARY FUNDS

	Internal Service Funds 605 Central Services Fund			Total Proprietary Funds		
	2023	2024	2025	2023	2024	2025
Revenues:	Actual	Budgeted	Adopted	Actual	Budgeted	Adopted
31 Taxes	$ -	$ -	$ -	$ -	$ -	$ -
32 Licenses and Permits	$ -	$ -	$ -	$ 5,868	$ 3,000	$ 5,500
33 Intergovernmental Revenues	$ -	$ -	$ -	$ 930,106	$ 2,780,000	$ 2,770,000
34 Charges for Services	$ 1,055,986	$ 1,184,850	$ 1,545,185	$ 32,288,834	$ 36,265,405	$ 34,678,645
35 Fines and Forfeitures	$ -	$ -	$ -	$ -	$ -	$ -
36 Interest Revenue	$ -	$ -	$ -	$ 152,344	$ -	$ -
37 Contributions and Donations	$ -	$ -	$ -	$ 350,000	$ -	$ -
38 Miscellaneous Revenue	$ -	$ -	$ -	$ 803,588	$ 490,280	$ 655,740
Subtotal	*$ 1,055,986*	*$ 1,184,850*	*$ 1,545,185*	*$ 34,530,740*	*$ 39,538,685*	*$ 38,109,885*
Other Financing Sources						
39 Other Financing Sources	$ 526,277	$ 258,000	$ 878,000	$ 5,324,200	$ 8,161,130	$ 5,693,010
Total Financial Sources	**$ 1,582,263**	**$ 1,442,850**	**$ 2,423,185**	**$ 39,854,940**	**$ 47,699,815**	**$ 43,802,895**
Expenditures and Expenses						
51 Pers Svc/Ben	$ 554,294	$ 599,260	$ 711,080	$ 5,700,826	$ 6,675,586	$ 8,124,445
52 Purch/Contract	$ 802,350	$ 707,595	$ 653,200	$ 3,042,130	$ 3,566,040	$ 3,527,655
53 Supplies	$ 123,432	$ 80,535	$ 130,185	$ 5,498,163	$ 6,274,240	$ 5,130,475
54 Capital Outlay	$ 113,760	$ 41,500	$ 36,000	$ 240,204	$ 290,710	$ 225,200
55 Interfund/Dept Chgs	$ 83,809	$ 79,230	$ 91,055	$ 8,156,005	$ 8,113,917	$ 8,206,390
56 Deprec & Amort	$ 35,817	$ -	$ -	$ 3,369,050	$ -	$ -
57 Other Costs	$ 340	$ 200	$ 400	$ 4,440,127	$ 4,802,575	$ 4,509,000
Subtotal:	*$ 1,713,802*	*$ 1,508,320*	*$ 1,621,920*	*$ 30,446,505*	*$ 29,723,068*	*$ 29,723,165*
Non-Operating Expenses						
58 Debt Services	$ -	$ -	$ -	$ 180,794	$ 166,375	$ 146,645
61 Other Financing Uses	$ 2,732	$ 2,720	$ 5,145	$ 4,080,905	$ 4,074,806	$ 4,250,605
Total Use of Resources:	**$ 1,716,534**	**$ 1,511,040**	**$ 1,627,065**	**$ 34,708,204**	**$ 33,964,249**	**$ 34,120,415**
Net Increase (Decrease) in Fund Balance or Retained Earnings	$ (134,271)	$ (68,190)	$ 796,120	$ 5,146,736	$ 13,735,566	$ 9,682,480

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

	100 General Fund	210 Confiscated Assets Fund	213 Opioid Settlement Fund	221 CDBG Housing Trust Fund
Beginning Unreserved Fund Balance Beginning Working Capital (6/24 Estimated)	**$ 7,717,310**	**$ 940**	**$ 52,703**	**$ 160,942**
Revenues	$ 21,112,120	$ 1,500	$ -	
Transfers In	$ 3,497,150			
Expenditures or Operating Expenses	$ (21,955,190)	$ (1,500)	$ (10,000)	$ (25,000)
Transfers Out	$ (3,384,835)			
Other Financing Sources				
Interfund Loans				
External Loans				
Other Sources of Cash Affecting WC				$ 12,900
Other Uses of Cash Affecting WC				
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Ending Unreserved Fund Balance Ending Working Capital (FY 2025 Budget)	**$ 6,986,555**	**$ 940**	**$ 42,703**	**$ 148,842**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 25,340,025**			
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**27.6%**			
Targeted % of Fund Balance or WC	**25.0%**	**NA**	**NA**	**NA**
Surplus Over Targeted Amounts Available for Capital Projects	**$ 651,549**	**NA**	**NA**	**NA**

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

	224 US DOJ Grant Fund	230 ARPA Fund	250 Multiple Grant Fund	270 SFS Fund
Beginning Unreserved Fund Balance	**$ 49,217**	**$ 408,937**	**$ -**	**$ 440,892**
Beginning Working Capital (6/24 Estimated)				
Revenues	$ 8,000	$ 4,462,000	$ -	$ 3,414,005
Transfers In			$ -	$ 4,232,000
Expenditures or Operating Expenses	$ (10,000)	$ (4,462,000)	$ -	$ (7,610,761)
Transfers Out				$ (70,720)
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 Ending Unreserved Fund Balance	**$ 47,217**	**$ 408,937**	**$ -**	**$ 405,416**
Ending Working Capital (FY 2025 Budget)				
Total Expenditures (Operating Expenses) and Transfers to Other Funds				**$ 7,681,481**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers				**5.3%**
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**	**17.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**	**$ (900,436)**

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

	271 South Main TAD Fund	272 Old Register TAD Fund	275 Hotel/Motel Tax Fund
Beginning Unreserved Fund Balance	**$ 1,622,832**	**$ -**	**$ -**
Beginning Working Capital (6/24 Estimated)			
Revenues	$ 675,000	$ 242,630	$ 1,400,000
Transfers In			
Expenditures or Operating Expenses		$ (242,630)	$ (1,330,000)
Transfers Out			$ (70,000)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance	**$ 2,297,832**	**$ -**	**$ -**
Ending Working Capital (FY 2025 Budget)			
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 2025 BUDGET SUMMARY AND RESERVE TARGETS

	286 Technology Fee Fund	323 2013 SPLOST Fund	324 2018 TSPLOST Fund
Beginning Unreserved Fund Balance **Beginning Working Capital (6/24 Estimated)**	**$ 40,003**	**$ 2,108,403**	**$ 16,708,049**
Revenues	$ 60,000	$ 75,000	$ 1,400,000
Transfers In			
Expenditures or Operating Expenses	$ (40,000)	$ -	$ (7,741,000)
Transfers Out			
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC			
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance **Ending Working Capital (FY 2025 Budget)**	**$ 60,003**	**$ 2,183,403**	**$ 10,367,049**
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 2025 BUDGET SUMMARY AND RESERVE TARGETS

	325 2019 SPLOST Fund	326 2023 TSPLOST Fund	350 CIP Fund	505 Water/WW Systems Fund
Beginning Unreserved Fund Balance	**$ 16,945,089**	**$ 4,400,000**	**$ -**	
Beginning Working Capital (6/24 Estimated)				**$ 13,245,369**
Revenues	$ 9,596,184	$ 6,242,000		$ 12,474,000
Transfers In			$ 60,000	$ 2,815,000
Expenditures or Operating Expenses	$ (6,961,460)	$ (2,795,000)	$ (110,000)	$ (9,470,980)
Transfers Out				$ (1,520,285)
Other Financing Sources				
Interfund Loans				
External Loans			$ 50,000	
Other Sources of Cash Affecting WC				$ 495,740
Other Uses of Cash Affecting WC				$ (6,693,495)
Transfer to Unreserved Fund Balance				
Transfer from (to) Restricted Assets				
Projected Ending Unreserved Fund Balance	**$ 19,579,813**	**$ 7,847,000**	**$ -**	
Ending Working Capital (FY 2025 Budget)				**$ 11,345,349**
Total Expenditures (Operating Expenses) and Transfers to Other Funds				**$ 17,684,760**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers				**64.2%**
Targeted % of Fund Balance or WC	**NA**	**NA**	**NA**	**17.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**NA**	**NA**	**NA**	**$ 8,338,940**

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

	507 Stormwater Fund	515 Natural Gas System Fund	541 Solid Waste Collection Fund
Beginning Unreserved Fund Balance			
Beginning Working Capital (6/24 Estimated)	**$ 2,678,755**	**$ 4,756,993**	**$ 3,642,304**
Revenues	$ 4,163,000	$ 4,837,665	$ 5,533,050
Transfers In		$ 400,000	
Expenditures or Operating Expenses	$ (779,795)	$ (4,031,905)	$ (3,790,900)
Transfers Out	$ (58,405)	$ (937,210)	$ (1,286,700)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC		$ 160,000	
Other Uses of Cash Affecting WC	$ (3,100,000)	$ (1,020,000)	$ (285,000)
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance			
Ending Working Capital (FY 2025 Budget)	**$ 2,903,555**	**$ 4,165,543**	**$ 3,812,754**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 3,938,200**	**$ 5,989,115**	**$ 5,362,600**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**73.7%**	**69.6%**	**71.1%**
Targeted % of Fund Balance or WC	**17.0%**	**17.0%**	**17.0%**
Surplus Over Targeted Amounts Available for Capital Projects	**$ 2,234,061**	**$ 3,147,393**	**$ 3,656,369**

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

	542 Solid Waste Disposal Fund	601 Health Insurance Fund	602 Fleet Manage-ment Fund
Beginning Unreserved Fund Balance			
Beginning Working Capital (6/24 Estimated)	**$ 1,959,500**	**$ 221,015**	**$ (440,187)**
Revenues	$ 3,245,000	$ 4,874,450	$ 710,505
Transfers In	$ 1,400,000	$ 200,010	
Expenditures or Operating Expenses	$ (3,876,965)	$ (5,177,500)	$ (902,050)
Transfers Out	$ (408,570)		$ (34,290)
Other Financing Sources			
Interfund Loans			
External Loans			
Other Sources of Cash Affecting WC			
Other Uses of Cash Affecting WC	$ (809,500)		$ (17,455)
Transfer to Unreserved Fund Balance			
Transfer from (to) Restricted Assets			
Projected Ending Unreserved Fund Balance			
Ending Working Capital (FY 2025 Budget)	**$ 1,509,465**	**$ 117,975**	**$ (683,477)**
Total Expenditures (Operating Expenses) and Transfers to Other Funds	**$ 5,095,035**	**$ 5,177,500**	**$ 953,795**
Fund Balance (or Working Capital) as a % of Expenditures (Expenses) and Transfers	**29.6%**	**2.3%**	**-71.7%**
Targeted % of Fund Balance or WC	**17.0%**	**9.0%**	**17%**
Surplus Over Targeted Amounts Available for Capital Projects	**$ 923,723**	**$ (570,148)**	**$ (346,301)**

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

	604 Wellness Program	605 Central Services Fund	TOTALS
Beginning Unreserved Fund Balance			**$ 50,655,317**
Beginning Working Capital (6/24 Estimated)	**$ 33,682**	**$ (516,342)**	**$ 25,581,089**
Revenues	$ 71,290	$ 1,545,185	**$ 86,142,584**
Transfers In		$ 878,000	**$ 13,482,160**
Expenditures or Operating Expenses	$ (71,150)	$ (1,621,920)	**$ (83,017,706)**
Transfers Out		$ (5,145)	**$ (7,776,160)**
Other Financing Sources			**$ -**
Interfund Loans			**$ -**
External Loans			**$ 50,000**
Other Sources of Cash Affecting WC			**$ 668,640**
Other Uses of Cash Affecting WC		$ (638,000)	**$ (12,563,450)**
Transfer to Unreserved Fund Balance			**$ -**
Transfer from (to) Restricted Assets			**$ -**
Projected Ending Unreserved Fund Balance			**$ 50,375,710**
Ending Working Capital (FY 2025 Budget)	**$ 33,822**	**$ (358,222)**	**$ 22,846,764**
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**	**$ 17,135,150**

RESOLUTION 2024-17: A RESOLUTION TO ADOPT THE FISCAL YEAR 2025 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 2025 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 2025 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 2025 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 2025, which begins July 1, 2024 and ends June 30, 2025.

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

Section 3. The "legal level of control" as defined in OCGA 36-81-2 is set at the departmental level, meaning that the City Manager in 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 2025 shown in this budget, as amended, is hereby formally adopted as the City's Pay Plan effective on July 1, 2024, 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 2025 - FY 2030. This Program is hereby adopted as the City's long-term financial plan unless further amended by resolution of the Mayor and City Council.

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

Adopted this 18th day of June, 2024.

CITY OF STATESBORO, GEORGIA

By: Jonathan M. McCollar, Mayor

Attest: Leah Harden, City Clerk

TAB 5

Financial Policies

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

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

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

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

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

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

CITY OF STATESBORO, GEORGIA

By: Jonathan McCollar , Mayor

Attest: Sue Starling, City Clerk

Financial Policies and Budget Preparation

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

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

Operating Budget Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Budget Policies

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

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

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

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

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

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 2025
Budget and CIP Preparation

Nov 1, 2023	Finance Department sends PowerPoint Presentation on completing CIP request sheets.
Nov 1,2023	Finance Director notifies Department Heads the CIP Sheets are available on the Budget Drive and to begin preparation of CIP requests.
Dec 1, 2023	Finance Department sends PowerPoint Presentation on submitting Operating Budget request. Including how to complete the New Personnel Request form, the Reclassification Request Form and the Change in Rates, Fees and Fines Form.
Dec 29, 2023	Departmental CIP Request must be completed on Server.
Jan 12, 2024	New Personnel Request Form and Reclassification Form due to both Finance Department and Human Resources Department.
Jan 15, 2024	Assistant City Manager, Human Resources Director and Finance Director review Personnel Requests.
Jan 19, 2024	Any proposed rate/fee/fine changes due to Finance Department.
Jan 22, 2024	Assistant City Manager and Finance Director meet to review Rates/Fees/Fines change requests.
Feb 14, 2024	All Revenue projections and all Operating Budget Requests must be completed on Server.
Feb 22-23, 2024	Leadership Team Retreat
Feb 29, 2024	Finance Department keys Personnel costs for all departments.
Mar 15-16, 2024	Council Retreat
Mar 18-22, 2024	Assistant City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
Mar 18-22, 2024	Assistant City Manager and Finance Director review each departmental budget.
March 29, 2024	All Performance Measures and Departmental Goals must be completed on Server.

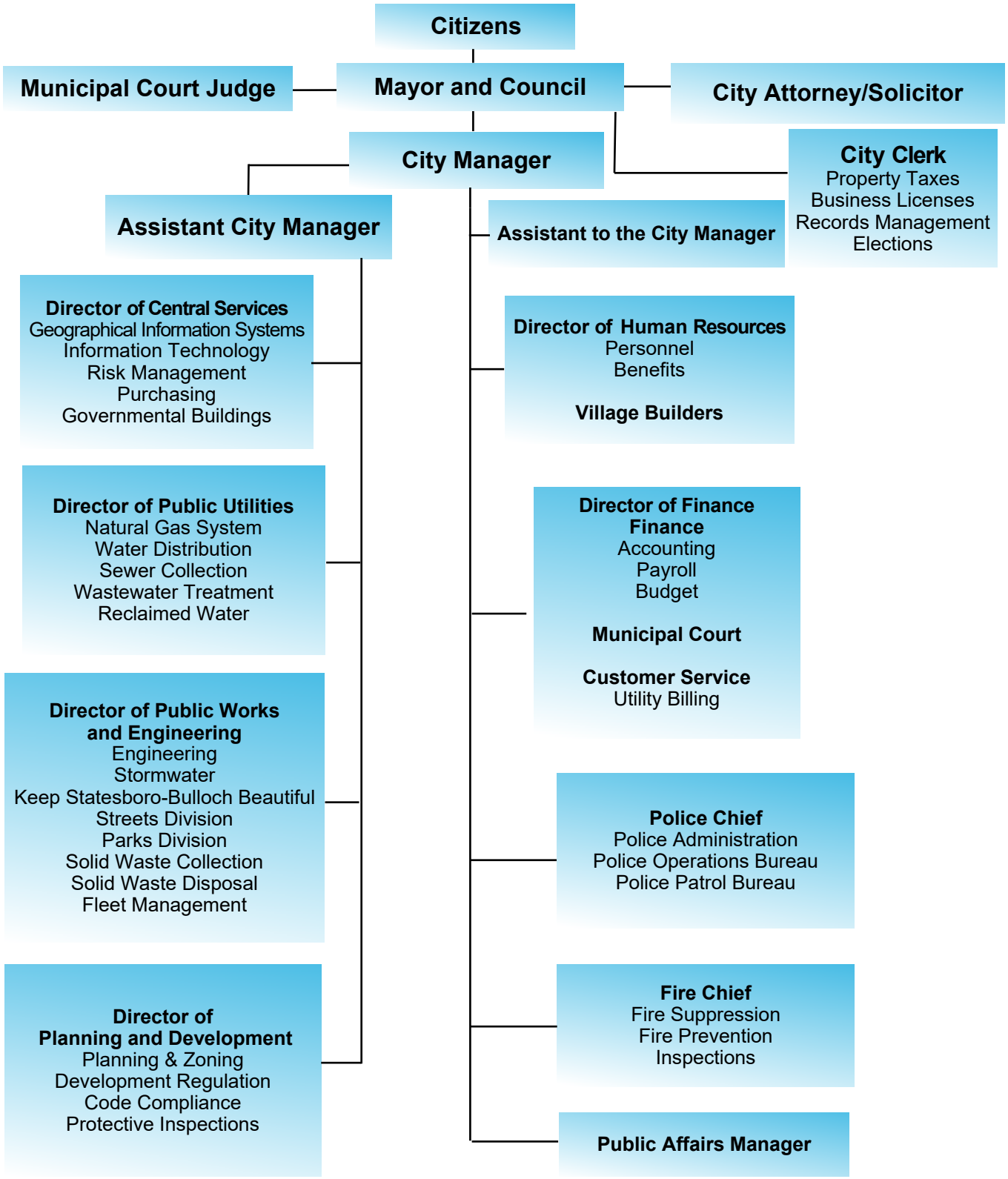
Apr 1, 2024	Assistant City Manager and Finance Director finalizes Expenditures/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager to review.
Apr 8-12, 2024	City Manager, Assistant City Manager and Finance Director review each department budget with Department Heads.
May 14,2024	City Council Budget Work Session
May 21, 2024	City Council schedules a Public Hearing on the Budget for June 4, 2024
May 10-24, 2024	City Manager, Assistant City Manager and Finance Director complete the Budget and CIP preparation, write Budget Message, Budget Resolution, and CIP Transmittal Letter.
May 28, 2024	Budget Ad to run in Statesboro Herald
June 4, 2024	Mayor and City Council conduct a Public Hearing on the Proposed Budget.
June 18, 2024	Mayor and Council adopt FY2025 Budget
June 25, 2024	Finance Director has Budget and CIP printed.
Sept-2024	City Council holds required Public Hearing and Adopts the Tax Rate Resolution, after receiving the Tax Digest from the County Tax Assessor’s Office.


BORO
LORETTA'S WAY
BLUE MILE

TAB 6

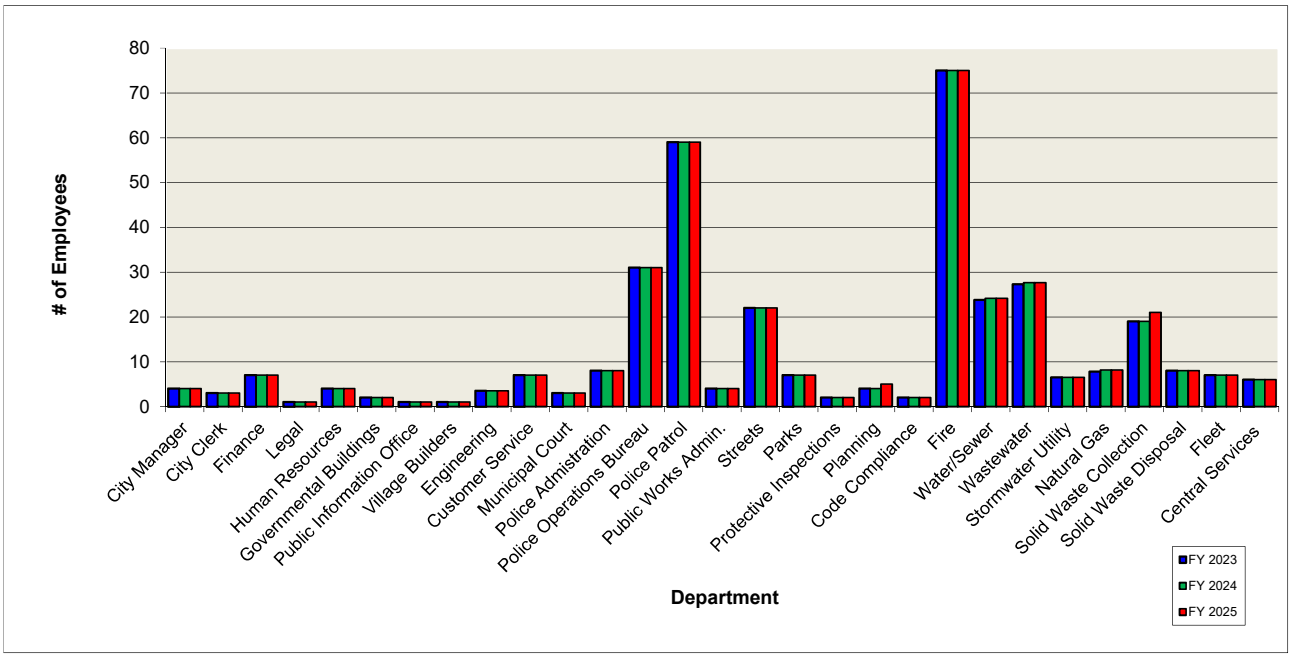
Authorized Personnel for FY 2025

ORGANIZATIONAL CHART FOR THE CITY OF STATESBORO



STAFFING COMPARISON BY DEPARTMENT
FULL-TIME EMPLOYEES

Departments	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
City Manager's Office	4	4	4
City Clerk's Office	3	3	3
Finance Department	7	7	7
Legal Division	1	1	1
Human Resources	4	4	4
Governmental Buildings Division	2	2	2
Public Information Office	1	1	1
Village Builders	1	1	1
Engineering	3.5	3.5	3.5
Customer Service Division	7	7	7
Municipal Court	3	3	3
Police Administration	8	8	8
Police Operations Bureau	31	31	31
Police Patrol Bureau	59	59	59
Public Works Administration	4	4	4
Public Works Streets Division	22	22	22
Public Works Parks Division	7	7	7
Protective Inspections Division	2	2	2
Planning and Development	4	4	5
Planning - Code Compliance	2	2	2
Fire Department	75	75	75
Water and Sewer Systems Divisions	23.83	24.16	24.16
Wastewater Treatment Plant Division	27.33	27.66	27.66
Stormwater Utility Fund	6.5	6.5	6.5
Natural Gas Fund	7.84	8.18	8.18
Solid Waste Collection Fund	19	19	21
Solid Waste Disposal Fund	8	8	8
Fleet Management Fund	7	7	7
Central Services Department	6	6	6
TOTAL Full-Time Employees	356	357	360



AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2023 Budget Full-time	FY 2023 Budget Part-time	FY 2024 Budget Full-time	FY 2024 Budget Part-time	FY 2025 Budget Full-time	FY 2025 Budget Part-time
GENERAL FUND:							
GENERAL GOVERNMENT AND LEGISLATIVE							
Mayor			1		1		1
Council Member			5		5		5
Sub-Total General Government & Legislative		0	6	0	6	0	6
CITY MANAGER'S OFFICE							
City Manager		1		1		1	
Assistant City Manager	28	1		1		1	
Assistant to City Manager	21					1	
Assistant to City Manager	20	1		1			
Executive Assistant	16	1		1		1	
Sub-Total City Manager's Office		4	0	4	0	4	0
CITY CLERK'S OFFICE							
City Clerk	23	1		1		1	
Records Manager	16	1		1		1	
Tax and License Coordinator	14	1		1		1	
Sub-Total City Clerk's Office		3	0	3	0	3	0
FINANCE DEPARTMENT							
Director of Finance	25	1		1		1	
Assistant Director of Finance	23	1		1		1	
Senior Accountant	19	1		1		1	
Accountant	17	1		1		1	
Payroll Specialist	14					1	
Accounting and Payroll Technician	12	1		1			
Accounts Payable and Accounting Technician	12	1		1		1	
Administrative Assistant	12	1		1		1	
Sub-Total Finance Department		7	0	7	0	7	0
LEGAL DIVISION							
City Attorney		1		1		1	
Sub-Total Legal Division		1	0	1	0	1	0
HUMAN RESOURCES							
Director of Human Resources	24	1		1		1	
HR Generalist	17	2		2		2	
Administrative Assistant	12	1		1		1	
Sub-Total Human Resources		4	0	4	0	4	0
PUBLIC INFORMATION							
Public Affairs Manager	22					1	
Public Information Officer	21	1		1			
Sub-Total Public Information Division		1	0	1	0	1	0
CUSTOMER SERVICE DIVISION							
Customer Service Supervisor	17					1	
Utility Billing Supervisor	16	1		1			
Utility Billing Clerk	12					1	
Utility Billing Clerk	11	1		1			
Senior Customer Service Representative	12					1	
Senior Customer Service Representative	11	1		1			
Customer Service Representative	10	3		3		3	
Administrative Clerk	9	1		1		1	
Sub-Total Customer Service Division		7	0	7	0	7	0
MUNICIPAL COURT							
Municipal Clerk of Court	19	1		1		1	
Deputy Clerk	10	2		2		2	
Judge			1		1		1
Sub-Total Municipal Court		3	1	3	1	3	1
VILLAGE BUILDERS							
Youth Program Coordinator	18	1		1		1	
Sub-Total Village Builders Division		1	0	1	0	1	0

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2023 Budget Full-time	FY 2023 Budget Part-time	FY 2024 Budget Full-time	FY 2024 Budget Part-time	FY 2025 Budget Full-time	FY 2025 Budget Part-time
ENGINEERING							
Assistant City Engineer	23	1		1		1	
Civil Engineer	21	1		1		1	
TSPLOST/Capital Projects Manager	21	1		1		1	
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Engineering Department		3.5	0	3.5	0	3.5	0
POLICE DEPARTMENT							
ADMINISTRATIVE BUREAU							
Police Chief	PD/8					1	
Police Chief	PD-10	1		1			
Deputy Police Chief	PD/7					1	
Deputy Police Chief	PD-9	1		1			
Captain	PD/6					1	
Captain	PD-8	1		1			
Lieutenant	PD/5					1	
Lieutenant	PD-7	1		1			
Sergeant	PD/4					2	
Sergeant	PD-6	2		2			
Community Information Specialist	14	1		1		1	
Administrative Assistant	12	1		1		1	
OPERATIONS BUREAU							
Captain	PD/6					1	
Captain	PD-8	1		1			
Sergeant	PD/4					2	
Sergeant	PD-6	2		2			
Detective, Senior	PD/3					5	
Detective, Senior	PD-5	5		5			
Corporal	PD/3					1	
Corporal	PD-5	1		1			
Detective	PD/2					3	
Detective	PD-4	3		3			
Advanced Patrol Officer	PD/2					2	
Advanced Patrol Officer	PD-3	2		2			
Police Officer	PD/1					1	
Police Officer	PD-2	1		1			
Communications Supervisor	19	1		1		1	
Assistant Communications Supervisor	17	2		2		2	
Records Supervisor	12	1		1		1	
Senior Communications Officer	14	3		3		3	
Communications Officer	13	7		7		7	
Administrative Assistant	12	1		1		1	
Records Technician	10	1	1	1	1	1	1
PATROL BUREAU							
Captain	PD/6					1	
Captain	PD-8	1		1			
Lieutenant	PD/5					2	
Lieutenant	PD-7	2		2			
Sergeant	PD/4					7	
Sergeant	PD-6	7		7			
Corporal	PD/3					7	
Corporal	PD-5	7		7			
Advanced Patrol Officer	PD/2					21	
Advanced Patrol Officer	PD-3	21		21			
Police Officer	PD/1					20	
Police Officer	PD-2	20		20			
Administrative Assistant	12	1		1		1	
Sub-Total Police Department		98	1	98	1	98	1
PUBLIC WORKS							
ADMINISTRATION DIVISION							
Director of Public Works and Engineering	26	1		1		1	
Assistant Director of Public Works	24					1	
Assistant Director of Public Works	23	1		1			

AUTHORIZED PERSONNEL								
Position Classification by	Position	FY 2023 Budget		FY 2024 Budget		FY 2025 Budget	
Fund and Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
KSBB Coordinator	16	1		1		1	
Administrative Assistant	12	1		1		1	
STREETS DIVISION							
Streets and Parks Superintendent	22					1	
Streets and Parks Superintendent	21	1		1			
Assistant Streets and Parks Superintendent	19					1	
Assistant Streets and Parks Superintendent	18	1		1			
Streets Supervisor	17					1	
Streets Supervisor	16	1		1			
Traffic Control Supervisor	17					1	
Traffic Signal Technician	16	1		1			
Heavy Equipment Crew Leader	15					1	
Heavy Equipment Crew Leader	14	1		1			
Senior Heavy Equipment Operator	14					8	
Senior Heavy Equipment Operator	13	8		8			
Heavy Equipment Operator	13					1	
Heavy Equipment Operator	12	1		1			
Street Maintenance Crew Leader	12	3		3		3	
Street Maintenance Worker	10					5	
Street Maintenance Worker	9	5		5			
PARKS DIVISION							
Parks Supervisor	17					1	
Parks Supervisor	16	1		1			
Groundskeeper	10					6	
Groundskeeper	9	6		6			
Sub-Total Public Works		33	0	33	0	33	0
PLANNING AND DEVELOPMENT							
Director of Planning and Development	24	1		1		1	
Planning and Housing Administrator	21	1		1		1	
Senior Planner	20					1	
Planner	18					1	
Planner	17	1		1			
Administrative Assistant	12	1		1		1	
CODE COMPLIANCE							
Senior Code Compliance Officer	16	1		1		1	
Code Compliance Officer	14	1		1		1	
PROTECTIVE INSPECTIONS DIVISION							
Chief Building Official	22					1	
Building Official	21	1		1			
Building Inspector	16	1		1		1	
Sub-Total Planning & Development		8	0	8	0	9	0
GENERAL FUND TOTAL		173.5	8	173.5	8	174.5	8
STATESBORO FIRE SERVICE FUND:							
FIRE DEPARTMENT							
Fire Chief	FD/7					1	
Fire Chief	25	1		1			
Deputy Fire Chief	FD/6					1	
Deputy Fire Chief	23	1		1			
Assistant Fire Chief	FD/5					1	
Assistant Fire Chief	22	1		1			
Fire Prevention Officer (Fire Marshal)	FD/5					1	
Fire Prevention Officer	22	1		1			
Battalion Chief	FD/4					4	
Battalion Chief	21	4		4			
Training Captain-FD	FD/3					1	
Training Captain-FD	20	1		1			
Administrative Captain	FD/3					1	
Administrative Captain	20	1		1			
Captain-FD	FD/3	6		6		12	
Lieutenant-FD	18	6		6			

AUTHORIZED PERSONNEL								
Position Classification by	Position	FY 2023 Budget		FY 2024 Budget		FY 2025 Budget	
Fund and Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Fire Inspector	FD/2					2	
Fire Inspector	16	2		2			
Firefighter Apparatus Operator	FD/2					12	
Firefighter Apparatus Operator	16	12		12			
Firefighter	FD/1					33	10
Firefighter	14	33	10	33	10		
Communications Officer	13	4		4		4	
Administrative Assistant	12	2		2		2	
Sub-Total Fire Department		75	10	75	10	75	10
STATESBORO FIRE SERVICE FUND TOTAL		75	10	75	10	75	10
WATER AND SEWER FUND:							
WATER AND SEWER SYSTEMS DIVISION							
Public Utilities Director	26	0.33		0.33		0.33	
Assistant Public Utilities Director	24			0.33		0.33	
Water and Sewer Superintendent	22					1	
Water and Sewer Superintendent	21	1		1			
Assistant Water and Sewer Superintendent	19					1	
Assistant Water and Sewer Superintendent	18	1		1			
Water and Sewer Supervisor	17					1	
Water and Sewer Supervisor	16	1		1			
Water and Sewer Crew Leader	15					6	
Water and Sewer Crew Leader	14	6		6			
Camera Crew Leader	15					1	
Camera Crew Leader	14	1		1			
Regulatory and IT Specialist	14	1		1		1	
Meter System Technician	12	2		2		2	
Water and Sewer Technician	14					6	
Water and Sewer System Operator	12	6		6			
Utility Service Technician	14					2	
Utility Service Technician	12	1		1			
Senior Water and Sewer Worker	12	1		1			
Camera Equipment Operator	14					1	
Camera Operator	12	1		1			
Water and Sewer Worker	12					1	
Water and Sewer Worker	9	1		1			
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Water and Sewer Division		23.83	0	24.16	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		0.33	
Wastewater Superintendent	22					1	
Wastewater Superintendent	21	1		1			
Maintenance Supervisor	17	1		1		1	
SCADA Administrator	17	1		1		1	
Laboratory Supervisor	17	1		1		1	
WWTP Operations Supervisor	17					1	
WWTP Operations Supervisor	16	1		1			
Laboratory Technician	14	2		2		2	
Maintenance Crew Leader	15					1	
Maintenance Crew Leader	14	1		1			
Chief WWTP Operator	15					4	
Chief WWTP Operator	14	4		4			
Electrical & Controls Technician	14					1	
Instrumentation Technician	14	1		1			
Industrial Maintenance Mechanic	14					4	
Electrical & Controls Crew Leader	16	1		1			
Maintenance Technician	12	3		3			
WWTP Operator III	14					9	
WWTP Operator	12	9		9			
Administrative Assistant	12	1		1		1	
Sub-Total Wastewater Division		27.33	0	27.66	0	27.66	0
WATER AND SEWER FUND TOTAL		51.16	0	51.82	0	51.82	0

AUTHORIZED PERSONNEL

Position Classification by Fund and Department	Position Grade	FY 2023 Budget Full-time	FY 2023 Budget Part-time	FY 2024 Budget Full-time	FY 2024 Budget Part-time	FY 2025 Budget Full-time	FY 2025 Budget Part-time
STORMWATER UTILITY FUND							
STORMWATER UTILITY FUND							
Stormwater Supervisor	17					1	
Stormwater Supervisor	16	1		1			
Stormwater Inspector	16					1	
Stormwater Technician	14	1		1			
Stormwater Crew Leader	15					1	
Heavy Equipment Crew Leader	14	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		0.34	
Natural Gas Superintendent	23					1	
Natural Gas Superintendent	22	1		1			
Assistant Natural Gas Superintendent	19					1	
Assistant Natural Gas Superintendent	18	1		1			
Natural Gas Crew Leader	15					2	
Natural Gas Crew Leader	14	2		2			
Utility Service Technician	14	1		1		1	
Natural Gas Technician	14					2	
Natural Gas Service Technician	13	2		2			
Administrative Assistant	12	0.5		0.5		0.5	
Sub-Total Natural Gas Department		7.84	0	8.18	0	8.18	0
NATURAL GAS FUND TOTAL		7.84	0	8.18	0	8.18	0
SOLID WASTE COLLECTION FUND							
SOLID WASTE COLLECTION FUND							
RESIDENTIAL SANITATION							
Sanitation Superintendent	21					1	
Sanitation Superintendent	20	1		1			
Assistant Sanitation Superintendent	17	1		1		1	
Collection Equipment Operator	14					3	
Collection Equipment Operator	12	2		2			
Refuse Collector	10					3	
Refuse Collector	10	2		2			
COMMERCIAL SANITATION							
Collection Equipment Operator	14					2	
Collection Equipment Operator	12	2		2			
ROLLOFF							
Collection Equipment Operator	14					1	
Collection Equipment Operator	12	1		1			
YARDWASTE							
Sanitation Collection Crew Leader	15					1	
Sanitation Collection Crew Leader	14	1		1			
Collection Equipment Operator	14					9	
Collection Equipment Operator	12	9		9			
Sub-Total Solid Waste Collection Division		19	0	19	0	21	0
SOLID WASTE COLLECTION FUND TOTAL		19	0	19	0	21	0
SOLID WASTE DISPOSAL FUND							
SOLID WASTE DISPOSAL FUND							
Landfill Superintendent	21					1	
Landfill Superintendent	20	1		1			
Landfill Supervisor	17					1	
Landfill Supervisor	16	1		1			
Senior Landfill Equipment Operator	14					2	

AUTHORIZED PERSONNEL								
Position Classification by	Position	FY 2023 Budget		FY 2024 Budget		FY 2025 Budget	
Fund and Department	Grade	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Senior Landfill Equipment Operator	13	2		2			
Landfill Equipment Operator	13					3	
Landfill Equipment Operator	12	3		3			
Scale House Operator	10	1		1		1	
Sub-Total Solid Waste Disposal Division		8	0	8	0	8	0
SOLID WASTE DISPOSAL FUND TOTAL		8	0	8	0	8	0
FLEET MANAGEMENT FUND							
FLEET MANAGEMENT FUND							
Fleet Superintendent	21					1	
Fleet Superintendent	20	1		1			
Lead Mechanic	17					2	
Lead Mechanic	16	2		2			
Senior Mechanic	15					3	
Senior Mechanic	14	3		3			
Administrative Assistant	12	1		1		1	
Sub-Total Fleet Management Fund		7	0	7	0	7	0
FLEET MANAGEMENT FUND TOTAL		7	0	7	0	7	0
CENTRAL SERVICES FUND							
CENTRAL SERVICES DIVISION							
Director of Central Services	24	1		1		1	
IT Manager	23					1	
Network Administrator	21	1		1			
Senior IT Support Specialist	19					2	
Senior IT Support Specialist	18	1		1			
IT Support Specialist	17	1		1			
Purchasing Coordinator	16					1	
Purchasing Coordinator	15	1		1			
Administrative Assistant	12	1		1		1	
Sub-Total Central Services Division		6	0	6	0	6	0
GOVERNMENT BUILDINGS DIVISION							
Facilities Manager	20	1		1		1	
Custodian	9					1	1
Custodian	7	1	1	1	1		
Sub-Total Government Buildings Division		2	1	2	1	2	1
CENTRAL SERVICES FUND TOTAL		8	1	8	1	8	1
TOTAL ALL FUNDS		356	19	357	19	360	19

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

TAB 7

Proposed Pay Plan & Fringe Benefits

General Government Employees

Grade	Minimum (Hourly - 40 Hour Employee)	Minimum Annual Salary	Mid-Point (Hourly - 40 Hour Employee)	Mid-Point Annual Salary	Maximum (Hourly - 40 Hour Employee)	Maximum Annual Salary
1	12.10	25,173.68	15.13	31,467.10	18.15	37,760.51
2	12.72	26,448.09	15.89	33,060.12	19.07	39,672.14
3	13.36	27,787.03	16.70	34,733.79	20.04	41,680.54
4	14.04	29,193.75	17.54	36,492.18	21.05	43,790.62
5	14.75	30,671.68	18.43	38,339.60	22.12	46,007.52
6	15.49	32,224.43	19.37	40,280.54	23.24	48,336.65
7	16.28	33,855.80	20.35	42,319.75	24.42	50,783.69
8	17.10	35,569.75	21.38	44,462.18	25.65	53,354.62
9	17.97	37,370.46	22.46	46,713.08	26.95	56,055.70
10	18.88	39,262.34	23.60	49,077.93	28.31	58,893.52
11	19.83	41,250.00	24.79	51,562.50	29.75	61,875.00
12	20.84	43,338.28	26.04	54,172.85	31.25	65,007.42
13	21.89	45,532.28	27.36	56,915.35	32.84	68,298.42
14	23.00	47,837.35	28.75	59,796.69	34.50	71,756.03
15	24.16	50,259.12	30.20	62,823.90	36.24	75,388.68
16	25.39	52,803.49	31.73	66,004.36	38.08	79,205.23
17	26.67	55,476.66	33.34	69,345.83	40.01	83,215.00
18	28.02	58,285.17	35.03	72,856.46	42.03	87,427.76
19	29.44	61,235.86	36.80	76,544.82	44.16	91,853.79
20	30.93	64,335.92	38.66	80,419.90	46.40	96,503.88
21	34.14	71,014.82	42.68	88,768.53	51.21	106,522.23
22	37.69	78,387.07	47.11	97,983.84	56.53	117,580.61
23	41.60	86,524.66	52.00	108,155.83	62.40	129,786.99
24	45.92	95,507.04	57.40	119,383.80	68.88	143,260.56
25	50.68	105,421.90	63.35	131,777.37	76.03	158,132.85
26	55.95	116,366.05	69.93	145,457.56	83.92	174,549.08
27	61.75	128,446.35	77.19	160,557.93	92.63	192,669.52
28	68.16	141,780.73	85.20	177,225.92	102.25	212,671.10

Fire

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
FD/1	24.16	17.26	50,259.12	30.20	21.57	62,823.90	36.24	25.89	75,388.68
FD/2	26.67	19.05	55,476.66	33.34	23.81	69,345.83	40.01	28.58	83,214.99
FD/3	29.44	21.03	61,235.86	36.80	26.29	76,544.83	44.16	31.54	91,853.79
FD/4	34.14	24.39	71,014.82	42.68	30.48	88,768.53	51.21	36.58	106,522.23
FD/5	37.69	26.92	78,387.07	47.11	33.65	97,983.84	56.53	40.38	117,580.61
FD/6	41.60	29.71	86,524.66	52.00	37.14	108,155.83	62.40	44.57	129,786.99
FD/7	50.68	36.20	105,421.90	63.35	45.25	131,777.38	76.03	54.30	158,132.85

Police

Grade	Minimum (Hourly)	Minimum (Annual Salary - 40 Hour Employee)	Midpoint (Hourly)	Midpoint (Annual Salary - 40 Hour Employee)	Maximum (Hourly)	Maximum (Annual Salary - 40 Hour Employee)
PD/1	$ 26.67	$ 55,476.66	$ 33.34	$ 69,345.83	$ 40.01	$ 83,215.00
PD/2	$ 28.02	$ 58,285.17	$ 35.03	$ 72,856.46	$ 42.03	$ 87,427.76
PD/3	$ 29.44	$ 61,235.86	$ 36.80	$ 76,544.82	$ 44.16	$ 91,853.79
PD/4	$ 30.93	$ 64,335.92	$ 38.66	$ 80,419.90	$ 46.40	$ 96,503.88
PD/5	$ 34.14	$ 71,014.82	$ 42.68	$ 88,768.53	$ 51.21	$ 106,522.23
PD/6	$ 37.69	$ 78,387.07	$ 47.11	$ 97,983.84	$ 56.53	$ 117,580.61
PD/7	$ 41.60	$ 86,524.66	$ 52.00	$ 108,155.83	$ 62.40	$ 129,786.99
PD/8	$ 50.68	$ 105,421.90	$ 63.35	$ 131,777.37	$ 76.03	$ 158,132.85

Employee Benefits Summary

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

Health/Dental Insurance Coverage:

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

Coverage		Employee Rates	City Rates	Total Cost
Gold				
	Employee Only	$ 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

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

Details of the coverage are available in the employee 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 Director of Human Resources for various occasions. Bereavement leave is granted with pay for a maximum of three (3) days for the death of a member of the immediate family. Jury service is granted with pay. Military Leave is granted with pay for a period not to exceed eighteen (18) calendar days in a 12-month period. For non-exempt Fire Department Personnel on a 28-day Work Period leave is granted with pay not to exceed six (6) shifts.

Paid Vacation Leave:

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

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

Paid Holidays:

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

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

Retirement Plan:

City employees are covered under the Georgia Municipal Association Retirement System. 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 January 1, 2020 contribute 3 percent to the retirement plan.

Deferred Compensation Plan:

City employees are eligible for the 457b Deferred Compensation Program administered by Nationwide through the Georgia Municipal Association. This is a voluntary benefit that allows employees to contribute a portion of their salary before and after federal taxes into a supplemental retirement account. Various options are available including fixed-rate annuities, publicly available mutual funds, and life insurance.

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 coursework. Those receiving assistance must submit grades and receipts to the Director of Human Resources 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 the fall of each calendar year.

Competitive Wages, Overtime Pay, and Compensatory Time:

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

Annual City Appreciation Luncheon:

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

Uniforms and Cleaning Services:

Uniforms are provided for city employees, other than clerical and others wearing normal 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.


BORO
LORETTA'S WAY
BLUE MILE

TAB 8

100 General Fund

THE GENERAL FUND

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

REVENUES AND OTHER FINANCING SOURCES

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

1. Taxes. This category provides $16,223,555 of the $25,340,025 of General Fund total funding, or 64.0%. The major source is property taxes. In 2011, our County Tax Assessor's Office adopted a policy to conduct property revaluations on an annual basis. The most current revaluation was done for FY 2024.

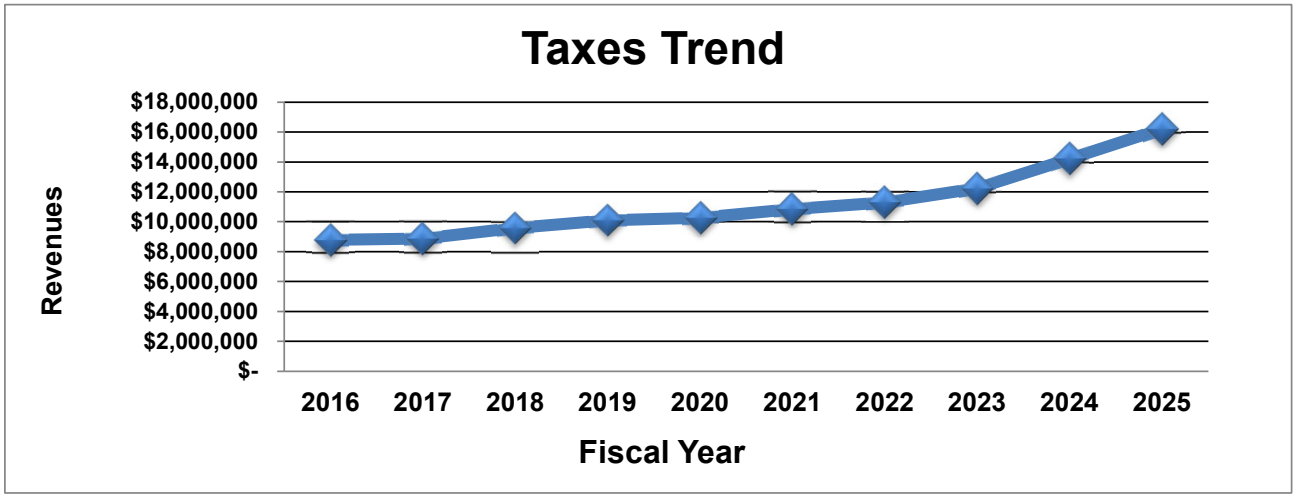
The City has an excellent collection ratio on this tax, which has been further improved by the use of annual tax lien sales which began in FY 2003. The projected collection rate for the current year's taxes is 99.0%. The other 1.0% will be collected during the following fiscal year.

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 increase by 17.9%. The Real Estate Transfer Tax ($1.00 per every $1,000 of value) on such sales is projected to decrease by 20.0%.

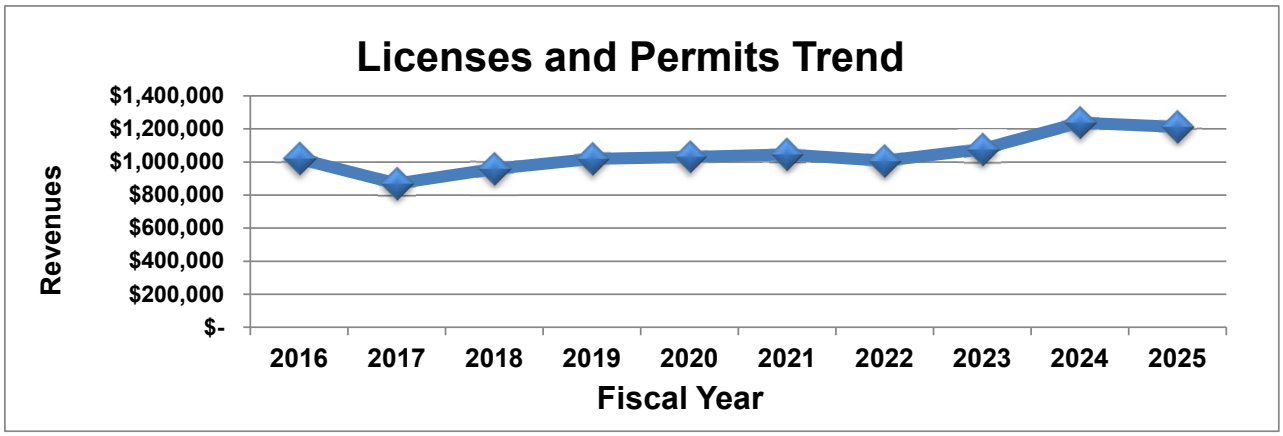
The other major source of taxes is the Franchise Fees paid by Georgia Power Company, Excelsior Electric Membership Cooperative, Vyve Broadband, Frontier Communications of Georgia, Bulloch Solutions, and Hargray. All six franchises are projected to increase by 4.0%.

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 increase by 2.6%.

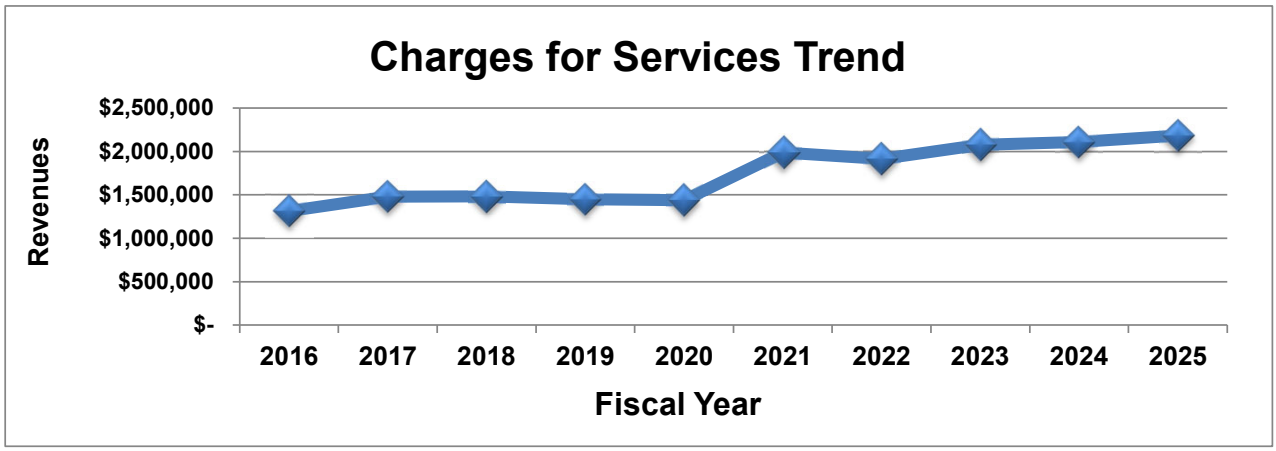
Total Taxes as a category is projected to increase by 14.2%.



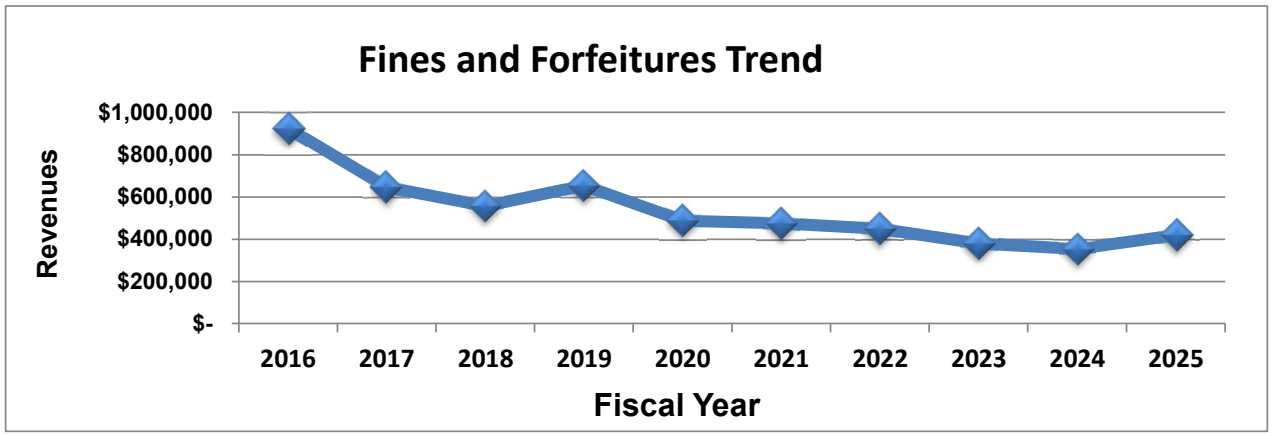
2. Licenses and Permits. This category provides $1,213,000 of the General Fund, or 4.8%. The primary sources of revenue are General Business Licenses, Alcoholic Beverages Licenses, Bank Licenses, and Inspection Fees. Alcoholic Beverages Licenses are projected to remain flat. The General Business Licenses are projected to remain flat. Total Licenses and Permits are projected to decrease under the FY 2025 Budget.



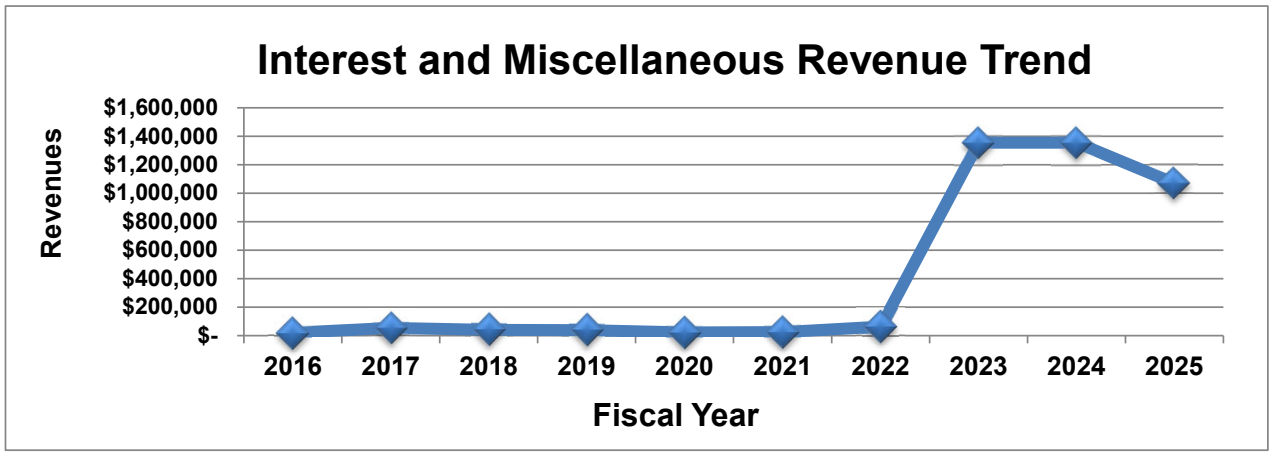
3. Charges for Services. This category provides $2,184,765 or 8.6% of the General Fund. The primary sources of revenue are Pretrial Diversion Fees, Revenues from Police Overtime, Account Establishment Charges and Indirect Cost from the Water and Sewer Fund. This source is projected to increase by 3.6%.



4. Fines and Forfeitures. This category provides $419,500 of the General Fund, or 1.7%, and includes the fines and forfeitures imposed by the Municipal Court for violations of the Municipal Code and minor violations and infractions of State Law dealing with traffic citations, DUI, and similar offenses. This source is projected to increase by 18.3%.



5. Miscellaneous Revenues. This category provides only $1,071,300 of the General Fund. It accounts for any donations, interest, and miscellaneous charges. This is a category that is expected to decrease by 21%.



In addition to these five revenue categories, there is one additional source of financing that must be considered. This is the **Other Sources of Financing,** which is primarily made up of the *Transfers from Other Funds.* This source of financing (it was counted as revenue in the transferring fund) contributes $3,497,150 or 13.8% 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 2025 Budget is projected to use $$730,755 of the fund balance.

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

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
31	TAXES			
3111000	Property Taxes - Current Year	$ 5,791,212	$ 7,515,985	$ 9,100,000
3111005	Refund of Taxes	$ 385	$ (3,000)	$ (1,000)
3113100	Motor Vehicle	$ 62,477	$ 40,000	$ 50,000
3113105	Title Ad Valorem Tax	$ 679,669	$ 575,000	$ 675,000
3113200	Mobile Home	$ 4,124	$ 2,200	$ 500
3113500	Railroad Equipment	$ 3,037	$ 2,500	$ 3,000
3116000	Real Estate Transfer (Intangible)	$ 104,027	$ 125,000	$ 100,000
3117101	Franchise Tax - Georgia Power	$ 1,708,139	$ 1,853,420	$ 1,964,625
3117102	Franchise Tax - EMC	$ 66,003	$ 66,400	$ 67,000
3117501	Franchise Tax - Vyve	$ 89,713	$ 90,000	$ 75,000
3117601	Franchise Tax - Frontier	$ 42,122	$ 40,000	$ 30,000
3117602	Franchise Tax - Bulloch Rural	$ 24,347	$ 27,000	$ 24,000
3117603	Franchise Tax - Hargray	$ 18,177	$ 16,000	$ 16,000
	Sub-total: General Property Taxes	*$ 8,593,432*	*$ 10,350,505*	*$ 12,104,125*
3142001	Beer and Wine	$ 515,053	$ 525,000	$ 515,000
3142002	Liquor - Wholesale	$ 118,045	$ 125,000	$ 118,000
3142003	Liquor - Retail	$ 236,512	$ 220,000	$ 260,000
	Sub-total: Select Sales & Use Taxes	*$ 869,610*	*$ 870,000*	*$ 893,000*
3162000	Insurance Premium Taxes	$ 2,736,805	$ 2,965,395	$ 3,202,630
	Sub-total: Business Taxes	*$ 2,736,805*	*$ 2,965,395*	*$ 3,202,630*
3191100	Real Property Tax Penalty and Interest	$ 17,054	$ 13,000	$ 16,000
3195001	FIFA Fee and Cost	$ 4,777	$ 2,000	$ 5,000
3199005	Tax Sale Advertising Fees	$ 2,880	$ 2,875	$ 2,800
	Sub-total: Penalties & Int. on Delinquent Taxes	*$ 24,711*	*$ 17,875*	*$ 23,800*
	TOTAL TAXES	$ 12,224,558	$ 14,203,775	$ 16,223,555
32	LICENSES AND PERMITS			
3211000	Alcoholic Beverages Licenses	$ 278,538	$ 290,000	$ 290,000
3211050	Bouncer Security Permit	$ 2,750	$ 2,000	$ 2,500
3212000	General Business Licenses	$ 285,493	$ 300,000	$ 285,000
3212200	Insurance License	$ 44,080	$ 45,000	$ 42,000
3212400	Bank License	$ 121,624	$ 120,000	$ 120,000
3219001	Alcoholic Beverages Application Fees	$ 3,590	$ 5,000	$ 5,000
3219002	Occupation Tax Administration Fees	$ 5,880	$ 5,000	$ 5,000
	Sub-total: Regulatory Fees	$ 741,955	$ 767,000	*$ 749,500*
3222102	Variance Requests	$ 450	$ 2,000	$ 2,000
3222300	Sign Permits	$ 7,173	$ 9,000	$ 9,000
3229901	Inspection Fees	$ 72,035	$ 90,000	$ 85,000
3229902	Engineering Misc. Fees	$ 7,145	$ 3,500	$ 7,000
3229903	Planning Misc. Fees	$ 3,235	$ 3,500	$ 5,000
3229904	Right of Way Fee	$ 32,059	$ 33,000	$ 32,000
3231000	Building Permits	$ 192,731	$ 314,000	$ 300,000
3231001	Building Permit App Review Fee	$ 9,057	$ 10,000	$ 16,000
3231300	Plumbing Permits	$ 1,236	$ 1,000	$ -
3231400	Electrical Permits	$ 1,790	$ 2,000	$ -
3231600	HVAC Permits	$ 962	$ 1,500	$ -
	Sub-total: Non-Business Licenses & Permits	$ 327,873	$ 469,500	*$ 456,000*

FUND 100 - GENERAL FUND

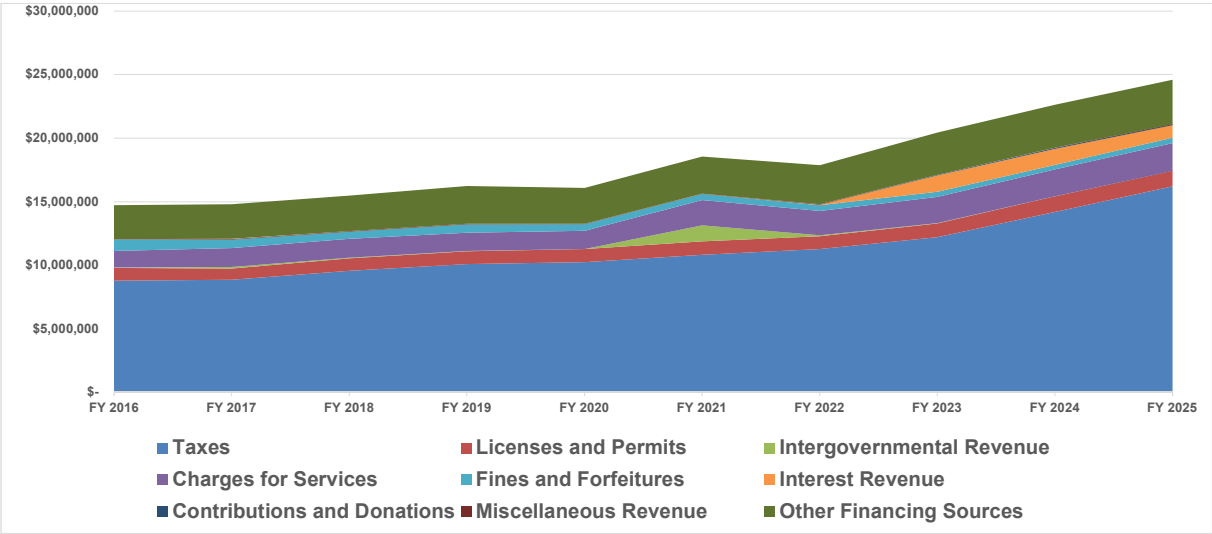
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
3241001	Business License Penalty	$ 7,945	$ 1,800	$ 7,500
	Sub-total: Penalties & Int. on Del. Lic. & Perm.	$ 7,945	$ 1,800	$ 7,500
	TOTAL LICENSES AND PERMITS	$ 1,077,773	$ 1,238,300	$ 1,213,000
33	OTHER INTERGOVERNMENTAL REVENUE			
3380010	Housing Authority Pilot Payment	$ 28,283	$ -	$ -
	TOTAL INTERGOVERNMENTAL REVENUE	$ 28,283	$ -	$ -
34	CHARGES FOR SERVICES			
3411005	Court Costs	$ 34,902	$ 32,000	$ 38,000
3411950	Pretrial Diversion Fees	$ 67,567	$ 75,000	$ 65,000
3413902	Noise Ordinance	$ 150	$ -	$ -
3417001	Indirect Cost Allocation from Water/Sewer Fund	$ 1,261,415	$ 1,297,454	$ 1,297,455
3417003	Indirect Cost Allocation from Stormwater Fund	$ 68,130	$ 72,910	$ 81,850
3417004	Indirect Cost Allocation from Natural Gas Fund	$ 13,625	$ 14,585	$ 16,370
3417005	Indirect Cost Allocation from SWC Fund	$ 158,970	$ 170,120	$ 190,980
3417006	Indirect Cost Allocation from SWD Fund	$ 40,880	$ 43,745	$ 49,110
3419100	Election Qualifying Fees	$ -	$ 1,800	$ -
	Sub-total: General Government	*$ 1,645,639*	*$ 1,707,614*	*$ 1,738,765*
3421001	Revenue - Extra Duty Police	$ 102,719	$ 90,000	$ 105,000
3421004	Revenue- School Resource Officer	$ 44,739	$ 50,000	$ 50,000
3464100	Background Check Fees	$ 7,899	$ 7,000	$ 7,000
	Sub-total: Other Fees	*$ 155,357*	*$ 147,000*	*$ 162,000*
3491000	Cemetery Fees	$ 38,858	$ 33,000	$ 25,000
3493000	Bad Check Fees	$ 3,535	$ 3,500	$ 4,000
3499001	Account Establishment Charge	$ 106,920	$ 102,000	$ 105,000
3499004	Convenience Fee	$ 124,953	$ 115,000	$ 150,000
	Sub-total: Other Charges for Services	*$ 274,266*	*$ 253,500*	*$ 284,000*
	TOTAL CHARGES FOR SERVICES	$ 2,075,262	$ 2,108,114	$ 2,184,765
35	FINES AND FORFEITURES			
3510001	Alcohol Related Citations	$ 10,750	$ 7,500	$ 7,500
3511700	Municipal Court Fines	$ 349,239	$ 325,000	$ 390,000
3514000	Jail Fees	$ 19,791	$ 22,000	$ 22,000
	TOTAL FINES AND FORFEITURES	$ 379,780	$ 354,500	$ 419,500
36	INVESTMENT INCOME			
3610001	Interest Income	$ 1,303,196	$ 1,275,000	$ 1,000,000
	TOTAL INVESTMENT INCOME	$ 1,303,196	$ 1,275,000	$ 1,000,000
37	CONTR. AND DON. FROM PRIV. SOURCES			
3710001	Contributions & Donations - Private	$ 32,016	$ 60,000	$ 50,000
	CONTR. AND DON. FROM PRIV. SOURCES	$ 32,016	$ 60,000	$ 50,000

FUND 100 - GENERAL FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
38	MISCELLANEOUS REVENUE			
3810001	Rent and Royalties	$ 815	$ 700	$ 500
3890100	Miscellaneous Income	$ 19,399	$ 20,000	$ 20,000
3890105	NSF Checks Charged Back	$ 35	$ 70	$ -
3890200	Sale of Pipe	$ 69	$ -	$ -
3890400	Concession Revenue	$ 145	$ 200	$ 800
	TOTAL MISCELLANEOUS REVENUE	$ 20,463	$ 20,970	$ 21,300
39	OTHER FINANCING SOURCES			
3930000	Proceeds from Lease	$ 155,131	$ -	$ -
	Sub-total: Debt Proceeds	*$ 155,131*	*$ -*	*$ -*
3912100	Operating Trans. in from Natural Gas	$ 870,000	$ 870,000	$ 900,000
3912200	Operating Trans. in from Water/Wastewater	$ 667,192	$ 631,151	$ 631,150
3912300	Operating Trans. in from S/W Disposal Fund	$ 374,000	$ 374,000	$ 375,000
3912400	Operating Trans. in from S/W Collection Fund	$ 1,010,000	$ 1,100,000	$ 1,250,000
3912500	Operating Trans. in from Hotel/Motel	$ 66,677	$ 65,000	$ 70,000
3912600	Operating Trans. in from Stormwater Fund	$ 25,000	$ 25,000	$ 25,000
3910700	Operating Trans. in from ARPA Fund	$ 100,043	$ 231,000	$ 231,000
	Sub-total: Operating Transfers in	*$ 3,112,912*	*$ 3,296,151*	*$ 3,482,150*
3921001	Sale of Assets	$ 28,539	$ 77,910	$ 15,000
3921002	Sale of Land	$ 23,400	$ -	$ -
	Sub-total: Proc. of General Fixed Asset Disp	*$ 51,939*	*$ 77,910*	*$ 15,000*
	TOTAL OTHER FINANCING SOURCES	$ 3,319,982	$ 3,374,061	$ 3,497,150
TOTAL REVENUES AND OTHER FINANCING SOURCES		**$ 20,461,313**	**$ 22,634,720**	**$ 24,609,270**
FUND BALANCE APPROPRIATED		**$ 963,930**	**$ -**	**$ 730,755**
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROPRIATED		**$ 21,425,243**	**$ 22,634,720**	**$ 25,340,025**

GENERAL FUND REVENUE TRENDS FY 2016-2025

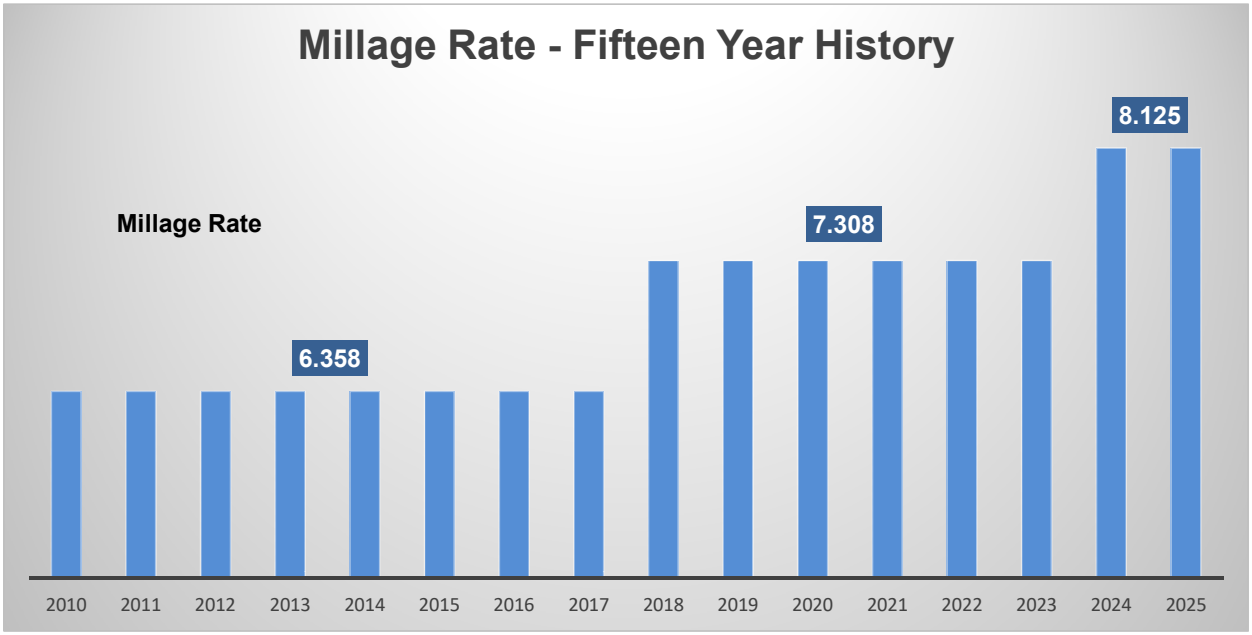
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025
Taxes	$ 8,792,817	$ 8,882,618	$ 9,588,758	$ 10,102,826	$ 10,267,694	$ 10,842,880	$ 11,292,167	$ 12,224,558	$ 14,203,775	$ 16,223,555
Licenses and Permits	$ 1,019,209	$ 870,501	$ 958,688	$ 1,017,802	$ 1,030,828	$ 1,045,632	$ 1,006,256	$ 1,077,773	$ 1,238,300	$ 1,213,000
Intergovernmental Revenue	$ -	$ 129,789	$ 73,167	$ 8,889	$ -	$ 1,271,918	$ 82,891	$ 28,283	$ -	$ -
Charges for Services	$ 1,315,120	$ 1,480,525	$ 1,483,030	$ 1,449,537	$ 1,438,541	$ 1,986,845	$ 1,912,900	$ 2,075,262	$ 2,108,114	$ 2,184,765
Fines and Forfeitures	$ 925,093	$ 646,626	$ 557,322	$ 654,431	$ 487,557	$ 474,368	$ 449,224	$ 379,780	$ 354,500	$ 419,500
Interest Revenue	$ -	$ -	$ -	$ 301	$ 1,705	$ -	$ 22,624	$ 1,303,196	$ 1,275,000	$ 1,000,000
Contributions and Donations	$ 2,653	$ 8,250	$ -	$ 1,913	$ 32,607	$ 500	$ 150	$ 32,016	$ 60,000	$ 50,000
Miscellaneous Revenue	$ 18,115	$ 53,933	$ 41,006	$ 38,422	$ 21,693	$ 23,204	$ 40,715	$ 20,463	$ 20,970	$ 21,300
Other Financing Sources	$ 2,671,055	$ 2,755,044	$ 2,798,896	$ 2,968,535	$ 2,816,582	$ 2,915,923	$ 3,072,169	$ 3,319,982	$ 3,374,061	$ 3,497,150
Total	**$ 14,744,062**	**$ 14,827,286**	**$ 15,500,867**	**$ 16,242,656**	**$ 16,097,207**	**$ 18,561,270**	**$ 17,879,096**	**$ 20,461,313**	**$ 22,634,720**	**$ 24,609,270**



Property Taxes
Property Value of $150,000

For residents of the City of Statesboro the total property tax is $8.125 per $1,000 of taxed value. The taxed value is calculated as 40% of the Market Value. Assuming property with a market value of $100,000, the result would be:

Projected Tax Bill: $487.50



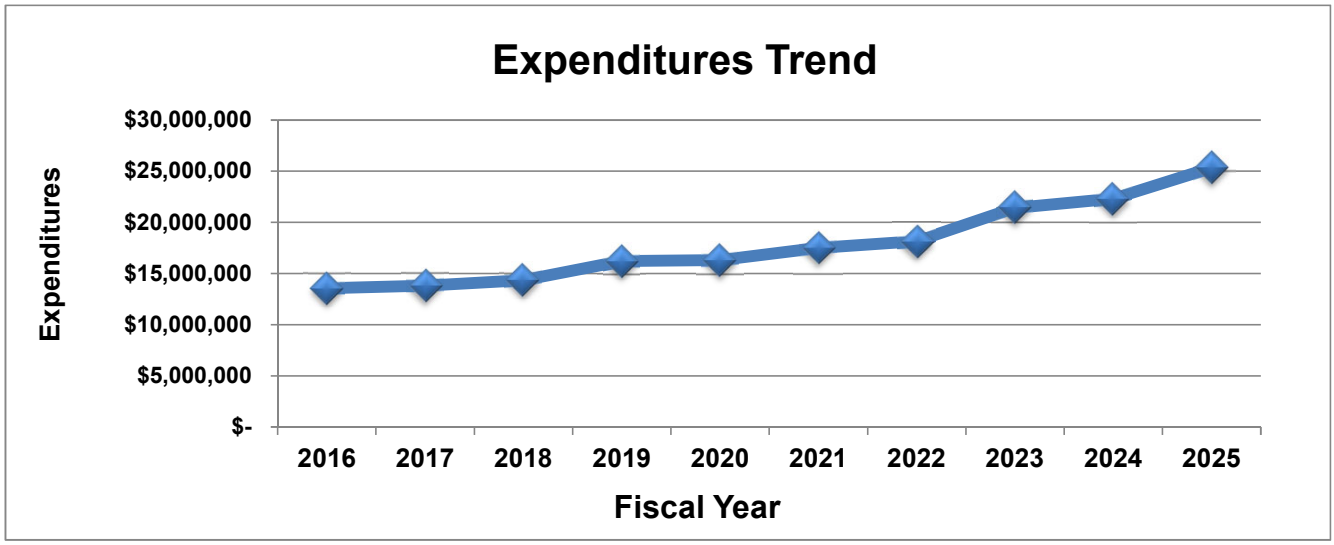
EXPENDITURES

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

The largest operating expense in most cases is the personnel and fringe benefits. A list of approved personnel positions by department and division is provided behind the tab entitled "Authorized Personnel for FY 2025" In addition, the Pay Plan for those positions is provided behind the tab entitled "Proposed Pay Plan and Fringe Benefits."

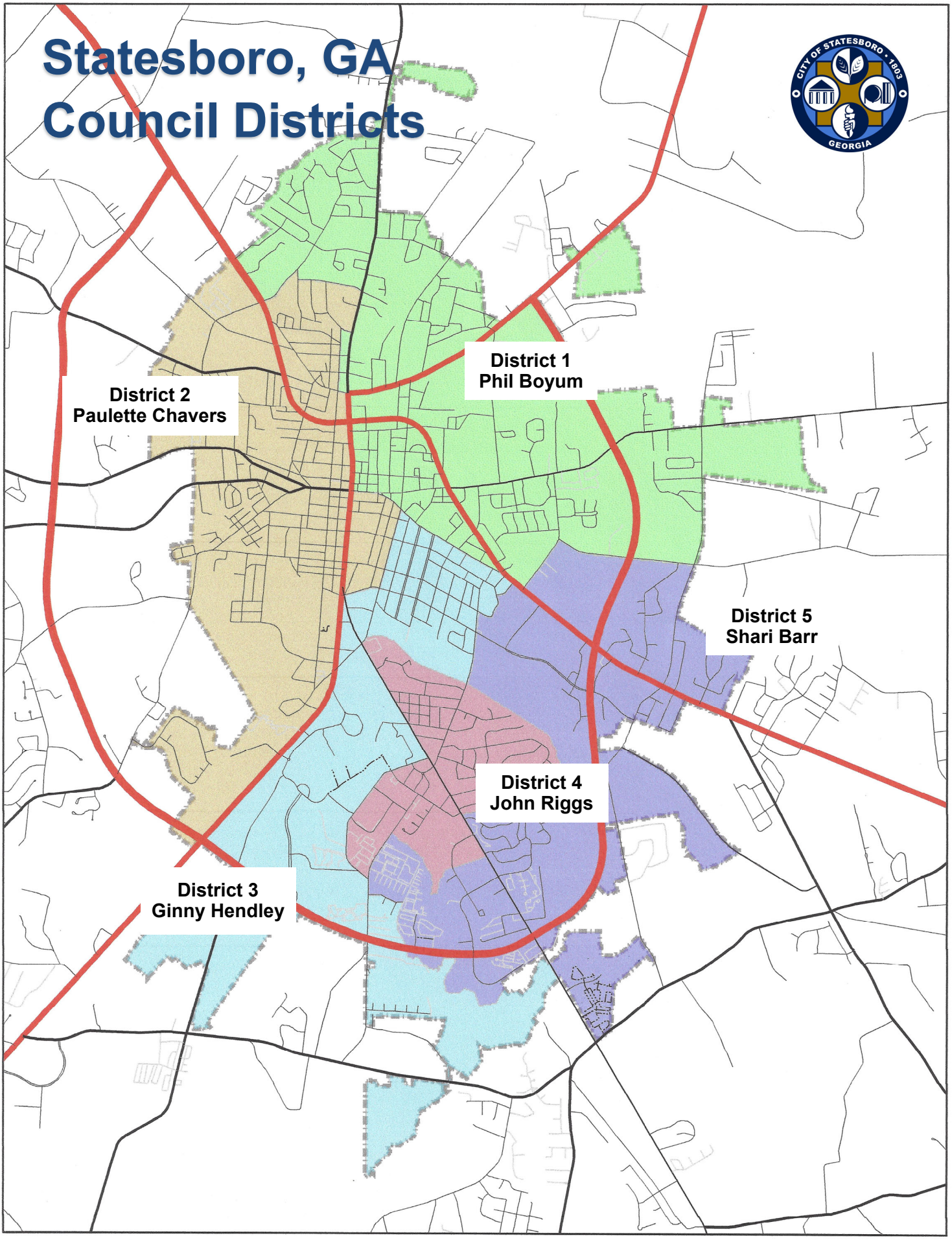
By far the most troubling expense for the City, as for most businesses, governments, and other organizations is the continuing escalation of health care costs. When the underlying rate of inflation in median care is averaging 10-15% annually over the last several years, and shows no sign of letting up, 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 $25,340,025 is an increase of $3,050,398 from the FY 2024 Budget of $22,312,422. That is a 13.6% increase.



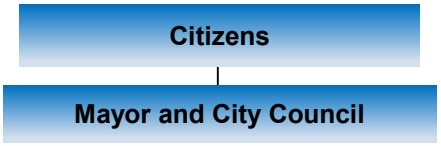
General Fund Budget Summary

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET	PERCENTAGE CHANGE
Revenues					
Taxes	$ 11,292,167	$ 12,224,558	$ 14,203,775	$ 16,223,555	14.22%
Licenses and Permits	$ 1,006,256	$ 1,077,773	$ 1,238,300	$ 1,213,000	-2.04%
Intergovernmental Revenue	$ 82,891	$ 28,283	$ -	$ -	0.00%
Charges for Services	$ 1,912,900	$ 2,075,262	$ 2,108,114	$ 2,184,765	3.64%
Fines and Forfeitures	$ 449,224	$ 379,780	$ 354,500	$ 419,500	18.34%
Investment Income	$ 22,624	$ 1,303,196	$ 1,275,000	$ 1,000,000	0.00%
Contributions and Donations	$ 150	$ 32,016	$ 60,000	$ 50,000	0.00%
Miscellaneous Revenue	$ 40,715	$ 20,463	$ 20,970	$ 21,300	1.57%
Other Financing Sources	$ 3,072,169	$ 3,319,982	$ 3,374,061	$ 3,497,150	3.65%
Fund Balance Appropriated	$ 639,603	$ 963,930		$ 730,755	
Total Revenues and Other Financial Resources	**$ 18,518,699**	**$ 21,425,243**	**$ 22,634,720**	**$ 25,340,025**	11.95%
Expenses					
Governing Body	$ 237,417	$ 225,524	$ 261,540	$ 311,855	19.24%
City Manager's Office	$ 511,677	$ 613,499	$ 694,645	$ 755,565	8.77%
City Clerk's Office	$ 269,463	$ 292,451	$ 320,120	$ 357,195	11.58%
Financial Administration	$ 826,590	$ 895,313	$ 937,650	$ 1,018,175	8.59%
Legal	$ 213,406	$ 217,641	$ 223,680	$ 236,825	5.88%
Human Resources	$ 277,284	$ 346,935	$ 518,285	$ 546,670	5.48%
Governmental Buildings	$ 218,546	Moved to Central Services Fund			0.00%
Public Information	$ 133,056	$ 128,334	$ 164,720	$ 180,515	9.59%
Engineering	$ 364,422	$ 442,227	$ 449,030	$ 444,540	-1.00%
Customer Service	$ 406,202	$ 432,222	$ 487,265	$ 545,655	11.98%
Municipal Court	$ 425,102	$ 413,280	$ 469,930	$ 530,915	12.98%
Police Administration	$ 1,541,224	$ 1,743,118	$ 1,993,080	$ 1,914,925	-3.92%
Police Operations Bureau	$ 2,332,787	$ 2,562,160	$ 2,959,930	$ 2,975,055	0.51%
Police Patrol	$ 4,674,510	$ 5,169,692	$ 5,754,750	$ 6,378,490	10.84%
Public Works Administration	$ 463,003	$ 499,511	$ 522,430	$ 544,435	4.21%
Streets	$ 2,071,559	$ 2,142,881	$ 2,221,680	$ 2,626,525	18.22%
Parks	$ 453,760	$ 510,000	$ 556,590	$ 646,550	16.16%
Planning - Protective Insp.	$ 207,142	$ 169,173	$ 209,437	$ 221,520	5.77%
Planning	$ 464,647	$ 502,286	$ 482,295	$ 620,340	28.62%
Planning Code Compliance	$ 198,617	$ 226,698	$ 197,485	$ 211,230	6.96%
Statesboro Village Builders	$ -	$ 61,321	$ 106,955	$ 121,410	13.52%
Other Agencies	$ 357,525	$ 507,740	$ 543,365	$ 569,200	4.75%
Debt Service	$ 224,515	$ 159,632	$ 100,000	$ 197,600	97.60%
Transfers Out	$ 1,646,245	$ 3,163,605	$ 2,128,255	$ 3,384,835	59.04%
Total Expenses	**$ 18,518,699**	**$ 21,425,243**	**$ 22,303,117**	**$ 25,340,025**	13.62%


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

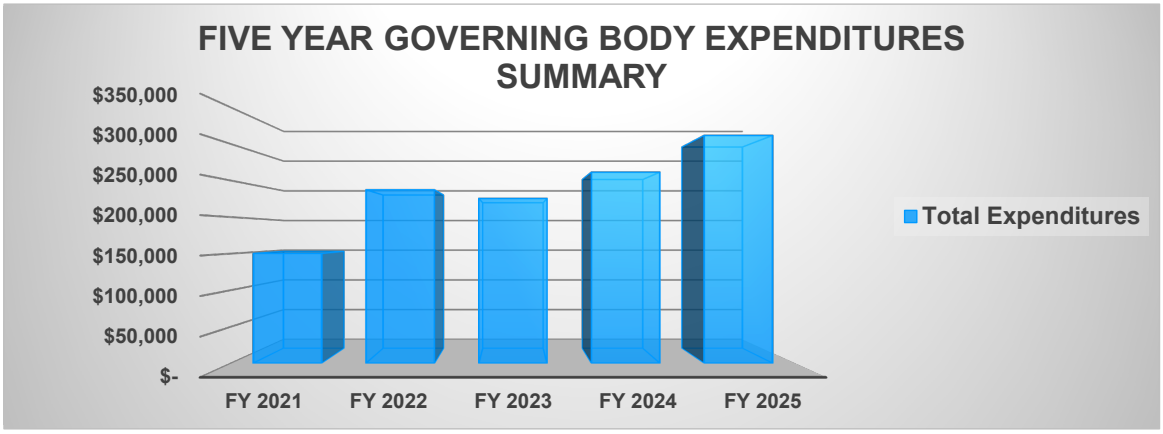
FUND - 100 **DEPT - 1110 - GOVERNING BODY**

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 76,922	$ 87,603	$ 98,393	$ 97,910	$ 128,010	30.74%
Purchase/Contract Services	$ 57,733	$ 79,095	$ 87,559	$ 79,180	$ 67,295	-15.01%
Supplies	$ 2,637	$ 20,307	$ 1,524	$ 12,605	$ 10,750	-14.72%
Capital Outlay (Minor)	$ -	$ 886	$ -	$ 5,295	$ -	0.00%
Interfund Dept. Charges	$ 12,380	$ 16,336	$ 28,806	$ 18,960	$ 40,300	112.55%
Other Costs	$ 525	$ 33,190	$ 9,242	$ 47,590	$ 65,500	37.63%
Total Expenditures	$ 150,197	$ 237,417	$ 225,524	$ 261,540	$ 311,855	19.24%



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

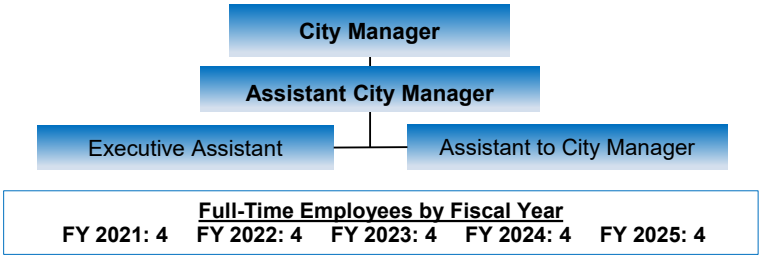
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 58,552	$ 58,330	$ 76,185
5111004	Youth Connect Stipend	$ 33,226	$ 32,625	$ 43,500
	Sub-total: Salaries and Wages	*$ 91,778*	*$ 90,955*	*$ 119,685*
5122001	Social Security (FICA) Contributions	$ 6,615	$ 6,955	$ 8,325
	Sub-total: Employee Benefits	*$ 6,615*	*$ 6,955*	*$ 8,325*
	TOTAL PERSONAL SERVICES	$ 98,393	$ 97,910	$ 128,010
52	PURCHASE/CONTRACT SERVICES			
5212005	Public Relations	$ 1,969	$ 1,800	$ 1,800
5222103	Rep. and Maint. Computers	$ 8,615	$ 8,610	$ 8,760
	Sub-total: Prof. & Tech. Services	*$ 10,584*	*$ 10,410*	*$ 10,560*
5231001	Insurance, Other than Benefits	$ 1,398	$ 1,505	$ 1,165
5232001	Communication Devices/Service	$ 4,632	$ 6,340	$ 7,170
5233001	Advertising	$ 304	$ 500	$ 400
5234001	Printing & Binding	$ 1,610	$ -	$ -
5235001	Travel	$ -	$ 8,545	$ -
5235109	Travel - District 5	$ 2,387	$ 3,000	$ 3,000
5235110	Travel - District 4	$ 5,045	$ 3,000	$ 3,000
5235111	Travel - District 1	$ 7,817	$ 3,000	$ 3,000
5235112	Travel - Mayor	$ 7,693	$ 4,000	$ 4,000
5235113	Travel - District 2	$ 4,175	$ 3,000	$ 3,000
5235114	Travel - District 3	$ 5,515	$ 3,000	$ 3,000
5236001	Dues and Fees	$ 3,489	$ 5,000	$ 5,000
5237001	Education and Training	$ 8,764	$ 2,000	$ -
5237013	Education - District 2	$ 1,910	$ 2,200	$ 2,500
5237014	Education - District 3	$ 3,375	$ 2,200	$ 2,500
5237109	Education - District 5	$ 1,940	$ 2,200	$ 2,500
5237110	Education - District 4	$ 2,110	$ 2,200	$ 2,500
5237111	Education - District 1	$ 2,720	$ 2,200	$ 2,500
5237112	Education - Mayor	$ 3,100	$ 5,880	$ 2,500
5238501	Contract Labor/Services	$ 8,991	$ 9,000	$ 9,000
	Sub-total: Other Purchased Services	*$ 76,975*	*$ 68,770*	*$ 56,735*
	TOTAL PURCHASED SERVICES	$ 87,559	$ 79,180	$ 67,295
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 580	$ 500
5311005	Uniforms	$ 62	$ -	$ -
5313001	Provisions	$ 1,462	$ 10,590	$ 10,000
5314001	Books and Periodicals	$ -	$ 1,115	$ -
5316001	Small Tools & Equipment	$ -	$ 300	$ 250
5316003	Computer Accessories	$ -	$ 20	$ -
	TOTAL SUPPLIES	$ 1,524	$ 12,605	$ 10,750
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 5,295	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 5,295	$ -

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 12,485	$ 16,755	$ 23,970
5524001	Self-funded Insurance (Medical)	$ 15,660	$ 1,565	$ 15,660
5524002	Life and Disability	$ 331	$ 310	$ 340
5524003	Wellness Program	$ 330	$ 330	$ 330
	TOTAL INTERFUND/INTERDEP'T.	$ 28,806	$ 18,960	$ 40,300
57	OTHER COSTS			
5710204	Payment to Blue Mile Foundation/Blue Creek	$ -	$ 20,815	$ 50,000
5710205	Commissions	$ 3,904	$ 15,000	$ 15,000
5711001	Property Taxes	$ -	$ 4,255	$ -
5730124	Youth Connect	$ -	$ -	$ -
5734001	Miscellaneous Expenses	$ 5,338	$ 7,520	$ 500
	TOTAL OTHER COSTS	$ 9,242	$ 47,590	$ 65,500
	TOTAL EXPENDITURES	**$ 225,524**	**$ 261,540**	**$ 311,855**

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

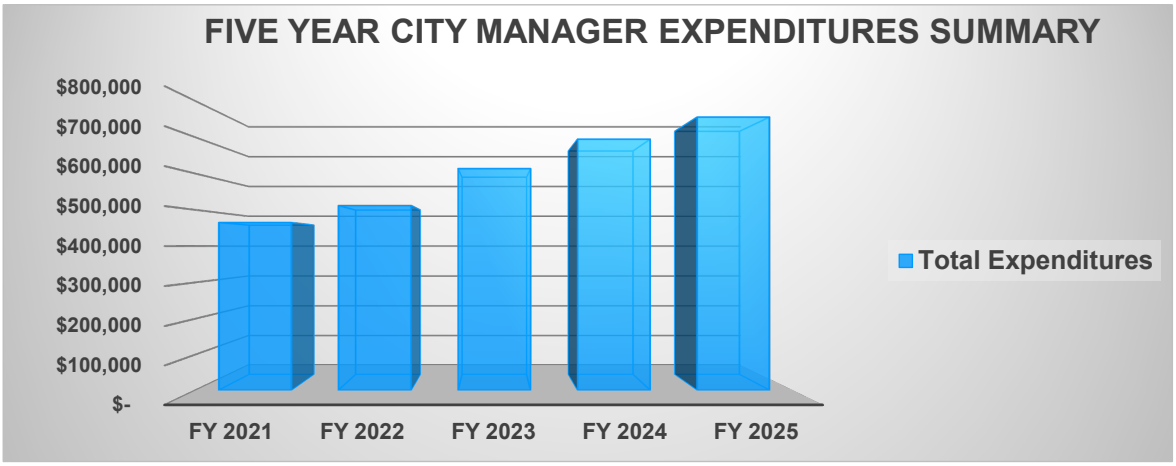
Appointed by the City Council, the City Manager is the chief administrative officer of the City. The City Manager presides over daily operation and administration for the city government within the guidelines of City ordinances, policies, and procedures; state and federal laws; and implements directives 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 2021: 4 FY 2022: 4 FY 2023: 4 FY 2024: 4 FY 2025: 4

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 394,365	$ 424,285	$ 510,303	$ 579,230	$ 633,180	9.31%
Purchase/Contract Services	$ 33,620	$ 45,679	$ 48,147	$ 52,240	$ 57,625	10.31%
Supplies	$ 3,386	$ 6,418	$ 11,766	$ 8,670	$ 6,670	-23.07%
Capital Outlay	$ 802	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 32,155	$ 35,251	$ 43,283	$ 54,005	$ 57,840	7.10%
Other Costs	$ 561	$ 44	$ -	$ 500	$ 250	-50.00%
Total Expenditures	$ 464,889	$ 511,677	$ 613,499	$ 694,645	$ 755,565	8.77%



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

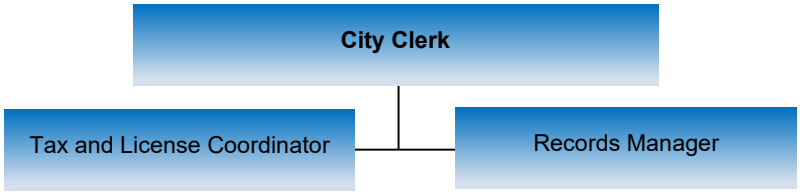
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 413,432	$ 470,670	$ 503,395
5113001	Overtime	$ 2	$ -	$ -
	Sub-total: Salaries and Wages	*$ 413,434*	*$ 470,670*	*$ 503,395*
5122001	Social Security (FICA) Contributions	$ 29,594	$ 36,010	$ 38,510
5124001	Retirement Contributions	$ 49,784	$ 55,020	$ 58,855
5127001	Workers Compensation	$ 656	$ 730	$ 15,620
5129002	Employee Drug Screening	$ 35	$ -	$ -
5129006	Vehicle Allowance	$ 16,800	$ 16,800	$ 16,800
	Sub-total: Employee Benefits	*$ 96,869*	*$ 108,560*	*$ 129,785*
	TOTAL PERSONAL SERVICES	$ 510,303	$ 579,230	$ 633,180
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. Equipment	$ 102	$ 150	$ 125
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 300	$ 300
5222102	Software Support/ Application	$ -	$ 520	$ -
5222103	Rep. and Maint. Computers	$ 6,750	$ 14,370	$ 14,920
	Sub-total: Property Services	*$ 6,852*	*$ 15,340*	*$ 15,345*
5231001	Insurance, Other than Benefits	$ 4,413	$ 4,835	$ 4,720
5232001	Communication Devices/Service	$ 5,646	$ 6,615	$ 10,025
5232006	Postage	$ 36	$ 30	$ 35
5234001	Printing and Binding	$ 90	$ -	$ -
5235001	Travel	$ 15,035	$ 10,000	$ 10,000
5236001	Dues and Fees	$ 5,584	$ 5,000	$ 5,000
5237001	Education and Training	$ 7,796	$ 7,500	$ 7,500
5238501	Contracted Services	$ 2,695	$ 2,920	$ 5,000
	Sub-total: Other Purchased Services	*$ 41,295*	*$ 36,900*	*$ 42,280*
	TOTAL PURCHASED SERVICES	$ 48,147	$ 52,240	$ 57,625
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 8,726	$ 6,120	$ 6,120
5311005	Uniforms	$ -	$ 250	$ 250
5311107	Software Applications	$ 255	$ -	$ -
5313001	Provisions	$ 2,614	$ 2,000	$ -
5314001	Books and Periodicals	$ 121	$ 300	$ 300
5316001	Small Tools and Equipment	$ 50	$ -	$ -
	TOTAL SUPPLIES	$ 11,766	$ 8,670	$ 6,670
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 6,240	$ 8,375	$ 11,980
5524001	Self-funded Insurance (Medical)	$ 33,295	$ 41,125	$ 41,125
5524002	Life and Disability	$ 1,683	$ 1,790	$ 2,020
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 1,300	$ 1,950	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 43,283	$ 54,005	$ 57,840

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ 500	$ 250
	TOTAL OTHER COSTS	$ -	$ 500	$ 250
	TOTAL EXPENDITURES	**$ 613,499**	**$ 694,645**	**$ 755,565**

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 2021: 3 FY 2022: 3 FY 2023: 3 FY 2024: 3 FY 2025: 3

GOALS	FY 2024 STATUS	FY 2025 BUDGET
FY 2024		
1. Continue scanning all records into a digitized, searchable database.	In Progress	Continue
2. Reduce paper copies whenever possible, using the server storage capability.	In Progress	Continue
3. Use condensed printing on large printing jobs whenever feasible.	In Progress	Continue
4. Destroy records that have been scanned and are not of historical value.	In Progress	Complete
FY 2025		
1. Standardize record keeping with other departments	Ongoing	Ongoing
2. Create license renewal application to submit electronically	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

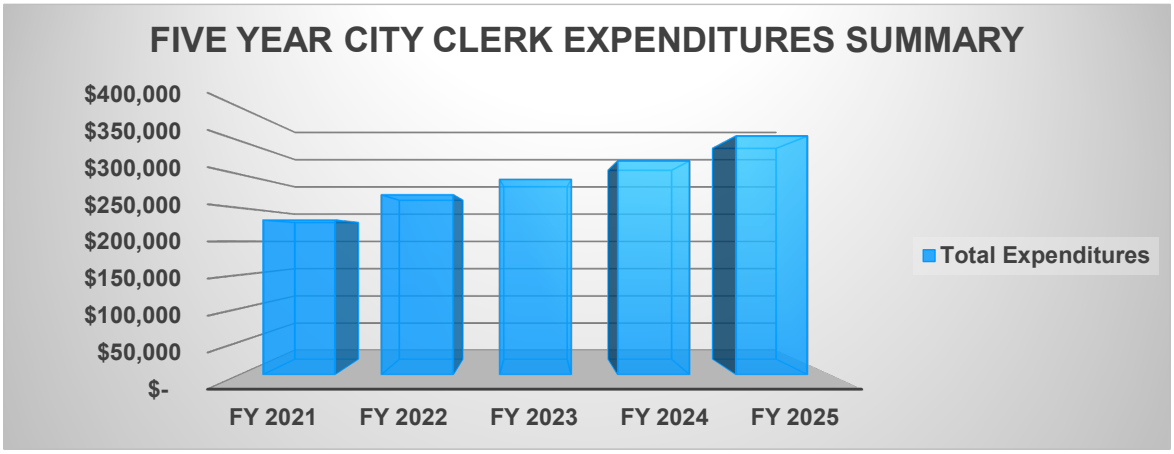
1. Comply with Federal, State and City mandates and regulations governing official City Council meeting, actions and documentation; Elections; and City-wide policies and procedures concerning official government records.
2. Maintain and oversee updates to the City of Statesboro Code of Ordinances.
3.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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Council Workshops attended	16	15	12	12	12
Council Meetings attended/Called Meetings	24	26	24	24	24
Council Minutes recorded & transcribed within two weeks	40	41	36	36	36
Open Records Requests processed	345	461	680	775	850
Number of Business License issued	1,734	2,151	2,335	2,500	2,620
Dollar Value of Business License issued	$ 463,566	$ 447,912	$ 458,970	$ 465,000	$ 471,000
Number of Property Tax Bills issued	8487	8636	8679	8756	8780
Dollar Value of Property Tax Bills issued	$ 5,274,705	$ 5,398,475	$ 6,824,285	$ 8,515,985	$ 8,682,416
Number of Alcohol Licenses issued	85	99	101	109	115
Dollar Value of Alcohol Licenses issued	$ 203,263	$ 230,175	$ 225,000	$ 290,000	$ 310,000

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 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	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 169,982	$ 178,737	$ 191,201	$ 206,955	$ 237,100	14.57%
Purchase/Contract Services	$ 40,548	$ 57,410	$ 62,666	$ 78,535	$ 78,115	-0.53%
Supplies	$ 1,235	$ 2,617	$ 2,093	$ 2,500	$ 2,000	-20.00%
Capital Outlay (Minor)	$ -	$ 386	$ 353	$ 1,835	$ 400	-78.20%
Interfund Dept. Charges	$ 19,139	$ 20,618	$ 30,256	$ 27,540	$ 37,080	34.64%
Other Costs	$ 923	$ 9,695	$ 5,882	$ 2,755	$ 2,500	-9.26%
Total Expenditures	$ 231,827	$ 269,463	$ 292,451	$ 320,120	$ 357,195	11.58%



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

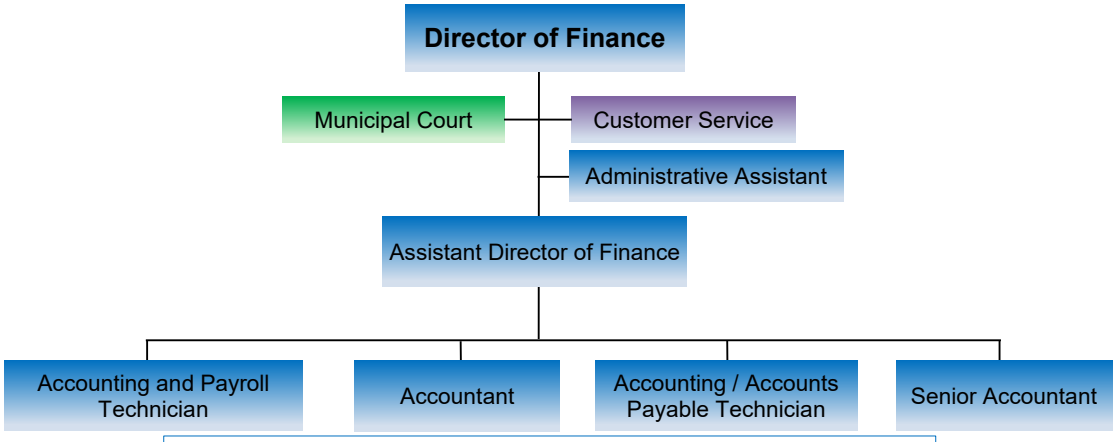
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 161,621	$ 174,940	$ 200,790
5113001	Overtime	$ 635	$ 500	$ 500
	Sub-total: Salaries and Wages	*$ 162,256*	*$ 175,440*	*$ 201,290*
5122001	Social Security (FICA) Contributions	$ 11,941	$ 13,420	$ 15,400
5124001	Retirement Contributions	$ 16,510	$ 17,540	$ 20,130
5127001	Workers Compensation	$ 459	$ 515	$ 280
5129002	Employee Drug Screening	$ 35	$ 40	$ -
	Sub-total: Employee Benefits	*$ 28,945*	*$ 31,515*	*$ 35,810*
	TOTAL PERSONAL SERVICES	$ 191,201	$ 206,955	$ 237,100
52	PURCHASED/CONTRACT SERVICES			
5211001	Official/Adminstrative	$ 1,886	$ 4,455	$ 4,500
5212001	Legal Fees	$ 2,625	$ 1,700	$ 2,500
	Sub-total: Prof. and Tech. Services	*$ 4,511*	*$ 6,155*	*$ 7,000*
5222005	Rep. and Maint. (Office Equipment)	$ 1,501	$ 1,800	$ 500
5222102	Software Support	$ 26,083	$ 19,000	$ 19,000
5222103	Rep. and Maint. Computers	$ 11,255	$ 11,895	$ 14,270
	Sub-total: Property Services	*$ 38,839*	*$ 32,695*	*$ 33,770*
5231001	Insurance, Other than Benefits	$ 1,650	$ 1,800	$ 1,425
5232001	Communication Devices/Service	$ 2,844	$ 2,740	$ 4,220
5232006	Postage	$ 44	$ 1,000	$ -
5233001	Advertising	$ 4,552	$ 5,200	$ 5,500
5235001	Travel	$ 4,041	$ 3,610	$ 4,000
5236001	Dues and Fees	$ 297	$ 355	$ 350
5237001	Education and Training	$ 2,971	$ 4,000	$ 3,850
5238501	Contract Labor/Services	$ 2,917	$ 20,980	$ 18,000
	Sub-total: Other Purchased Services	*$ 19,316*	*$ 39,685*	*$ 37,345*
	TOTAL PURCHASED SERVICES	$ 62,666	$ 78,535	$ 78,115
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,566	$ 1,500	$ 1,200
5311005	Uniforms	$ 527	$ 500	$ 500
5313001	Provisions	$ -	$ 200	$ 200
5314001	Books and Periodicals	$ -	$ 100	$ 100
5316001	Small Tools and Equipment	$ -	$ 200	$ -
	TOTAL SUPPLIES	$ 2,093	$ 2,500	$ 2,000
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 353	$ 500	$ 400
5424001	Computers	$ -	$ 1,335	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 353	$ 1,835	$ 400

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 9,245	$ 12,410	$ 17,750
5524001	Self-funded Insurance (Medical)	$ 18,328	$ 12,450	$ 16,360
5524002	Life and Disability	$ 810	$ 805	$ 1,095
5524003	Wellness Program	$ 573	$ 575	$ 575
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 30,256	$ 27,540	$ 37,080
57	OTHER COSTS			
5720002	FIFA Filing Fee	$ 5,625	$ 2,730	$ 2,500
5734001	Miscellaneous Expenses	$ 183	$ -	$ -
5734103	Tax Sale Fees	$ 75	$ 25	$ -
5760001	Over/Short	$ (1)	$ -	$ -
	TOTAL OTHER COSTS	$ 5,882	$ 2,755	$ 2,500
	TOTAL EXPENDITURES	**$ 292,451**	**$ 320,120**	**$ 357,195**

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 2021: 7 FY 2022: 7 FY 2023: 7 FY 2024: 7 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
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 2025		
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	Complete
11. Update the Budget Preparation Manual	Complete	Ongoing
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 2025

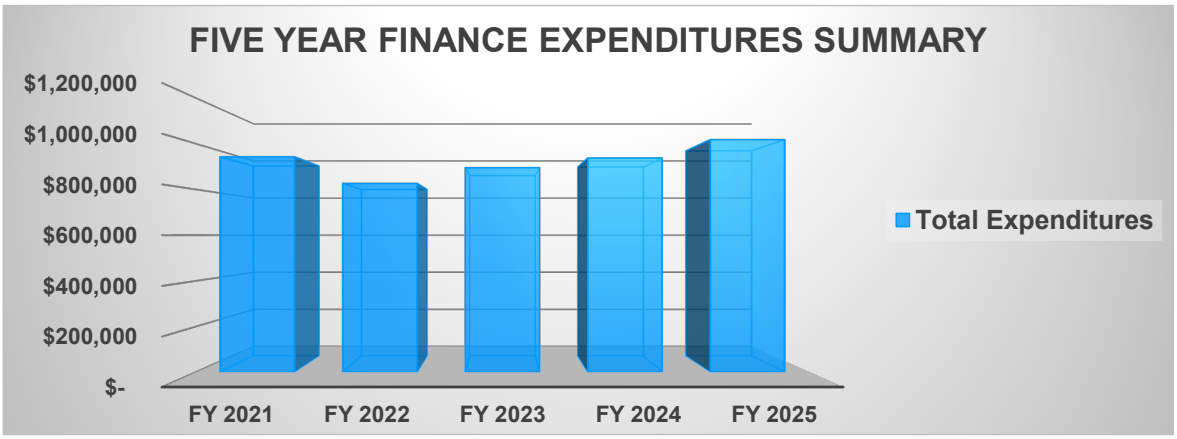
1. Distribute monthly financial reports by the 10th working day of the month.
2. Continue staff professional and technical development.
3. Earn the Distinguished Budget Award from the Government Finance Officers Association's (GFOA) Distinguished Budget Award
4. Calculate and distribute payroll payments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

PERFORMANCE MEASURES

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Accounts payable checks issued	2,754	3,019	3,924	4,300	4,400
Direct Deposit Payroll issued	8,420	8,242	8,266	8,518	8,600
Paper Payroll checks issued	64	125	472	500	500
Documents produced and published	3	3	4	4	4
Number of operating funds that meet financial reserve targets	6 of 8	6 of 8	6 of 8	6 of 8	6 of 8
The department obtained an Unqualified (Clean) Audit Opinion	1	1	1	1	1
The FY Budget received the Government Finance Officers Association's Distinguished Budget	1	1	1	1	1
The FY ACFR received the Government Officer's Association's Certificate of Achievement for Excellence in Financial Reporting	1	1	1	1	1

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Percent of vendor invoices processed within 30 days.	98%	98%	98%	98%	98%
Percent of monthly operations reports distributed within 10 working days.	75%	75%	75%	50%	75%
Percent of monthly closings completed within 5 working days.	75%	75%	75%	75%	75%
Publish financial information no later than 180 days after fiscal year end as required by State law.	12/15/2021	12/28/2022	12/15/2023	12/15/2024	12/15/2025
Annual audit field work completed within State law guidelines.	9/15/2021	11/30/2022	9/30/2023	9/30/2024	9/30/2025

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 332,955	$ 385,101	$ 435,068	$ 510,115	$ 587,265	15.12%
Purchase/Contract Services	$ 157,591	$ 136,628	$ 367,234	$ 342,740	$ 352,675	2.90%
Supplies	$ 9,317	$ 8,172	$ 6,919	$ 6,095	$ 5,700	-6.48%
Capital Outlay (Minor)	$ 2,694	$ 2,233	$ 447	$ 2,165	$ 200	-90.76%
Interfund Dept. Charges	$ 50,598	$ 82,147	$ 83,245	$ 76,285	$ 72,085	-5.51%
Other Costs	$ 389,730	$ 212,309	$ 2,400	$ 250	$ 250	0.00%
Total Expenditures	$ 942,885	$ 826,590	$ 895,313	$ 937,650	$ 1,018,175	8.59%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 361,062	$ 426,650	$ 492,895
5113001	Overtime	$ 1,262	$ 1,370	$ 500
	Sub-total: Salaries and Wages	*$ 362,324*	*$ 428,020*	*$ 493,395*
5122001	Social Security (FICA) Contributions	$ 25,964	$ 32,680	$ 37,745
5124001	Retirement Contributions	$ 40,189	$ 42,715	$ 49,440
5127001	Workers Compensation	$ 591	$ 660	$ 685
5129022	Employee Drug Screening	$ -	$ 40	$ -
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 72,744*	*$ 82,095*	*$ 93,870*
	TOTAL PERSONAL SERVICES	$ 435,068	$ 510,115	$ 587,265
52	PURCHASE/CONTRACT SERVICES			
5212003	Audit	$ 55,750	$ 55,320	$ 55,500
5212009	Finance Consulting	$ 6,675	$ 10,000	$ 9,500
	Sub-total: Prof. and Tech. Services	*$ 62,425*	*$ 65,320*	*$ 65,000*
5222005	Rep. and Maint. (Office Equipment)	$ 679	$ 1,200	$ 1,000
5222102	Software Support	$ 2,104	$ 4,215	$ 2,500
5222103	Rep. and Maint. Computers	$ 21,665	$ 21,785	$ 27,720
5223200	Rentals	$ 827	$ 900	$ 850
	Sub-total: Property Services	*$ 25,275*	*$ 28,100*	*$ 32,070*
5231001	Insurance, Other than Benefits	$ 27,970	$ 23,965	$ 4,180
5232001	Communication Devices/Service	$ 3,942	$ 4,625	$ 3,925
5232006	Postage	$ 5,832	$ 7,000	$ 6,000
5233001	Advertising	$ 575	$ 600	$ -
5234001	Printing and Binding	$ 4,101	$ 4,230	$ 4,300
5235001	Travel	$ 4,654	$ 3,200	$ 2,000
5236001	Dues and Fees	$ 3,131	$ 2,700	$ 2,700
5236004	Bank Card Charges	$ 197,788	$ 175,000	$ 200,000
5236005	Bank Charges	$ 24,797	$ 20,000	$ 25,000
5237001	Education and Training	$ 6,619	$ 8,000	$ 7,500
5238501	Contract Labor/Services	$ 125	$ -	$ -
	Sub-total: Other Purchased Services	*$ 279,534*	*$ 249,320*	*$ 255,605*
	TOTAL PURCHASED SERVICES	$ 367,234	$ 342,740	$ 352,675
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 3,748	$ 4,300	$ 4,000
5311005	Uniforms	$ 461	$ 200	$ 200
5311107	Software Applications	$ 1,864	$ -	$ -
5313001	Provisions	$ 159	$ 450	$ 450
5314001	Books and Periodicals	$ 629	$ 835	$ 850
5316001	Small Tools and Equipment	$ 58	$ 200	$ 100
5316003	Computer Accessories	$ -	$ 110	$ 100
	TOTAL SUPPLIES	$ 6,919	$ 6,095	$ 5,700

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 447	$ 2,165	$ 200
	TOTAL CAPITAL OUTLAY (MINOR)	$ 447	$ 2,165	$ 200
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 6,240	$ 8,380	$ 11,985
5524001	Self-funded Insurance (Medical)	$ 55,360	$ 61,400	$ 53,590
5524002	Life and Disability	$ 1,852	$ 1,920	$ 2,575
5524003	Wellness Program	$ 1,340	$ 1,335	$ 1,335
5524004	OPEB	$ 18,453	$ 3,250	$ 2,600
	TOTAL INTERFUND/INTERDEPT.	$ 83,245	$ 76,285	$ 72,085
57	OTHER COSTS			
5711001	Property Taxes	$ 2,350	$ -	$ -
5734001	Miscellaneous Expenses	$ 110	$ 250	$ 250
5760001	Cash - Over/Short	$ (60)	$ -	$ -
	TOTAL OTHER COSTS	$ 2,400	$ 250	$ 250
	TOTAL EXPENDITURES	**$ 895,313**	**$ 937,650**	**$ 1,018,175**

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 2021: 1 FY 2022: 1 FY 2023: 1 FY 2024: 1 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2025		
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 2025

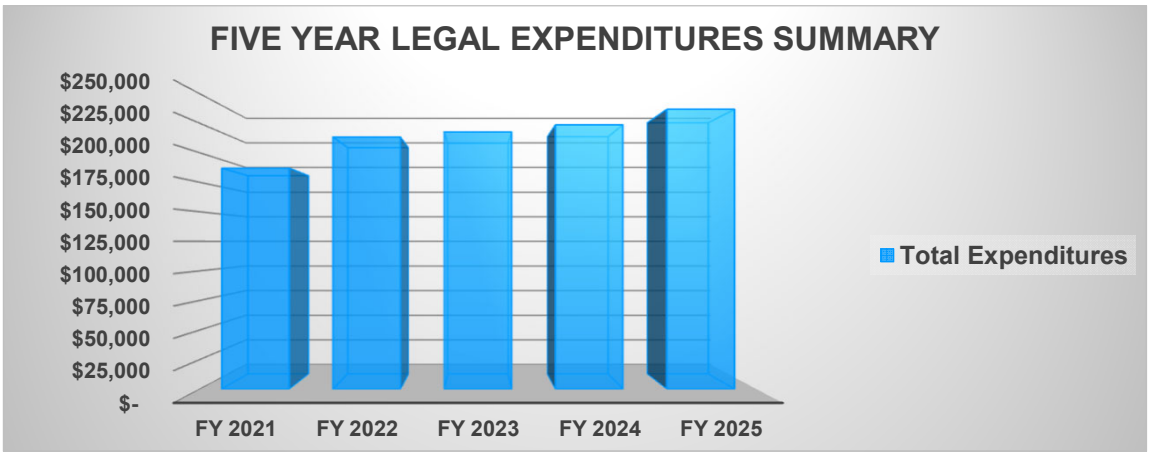
1. Continue to provide timely and effective legal advice and representation to the municipal corporation of the City of Statesboro.
2. Continue to effectively represent the City of Statesboro in litigation.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Council Meetings Attended	24	25	24	23	24
Work Sessions Attended	12	12	9	8	9
Department Head Meetings Attended	20	24	24	23	24
Court calendars attended	36	36	36	35	36

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 110,747	$ 117,385	$ 127,053	$ 137,815	$ 150,370	9.11%
Purchase/Contract Services	$ 62,212	$ 81,440	$ 63,161	$ 69,550	$ 70,510	1.38%
Supplies	$ 1,122	$ 1,775	$ 14,540	$ 3,050	$ 3,000	-1.64%
Capital Outlay (Minor)	$ -	$ 40	$ -	$ 390	$ -	0.00%
Interfund Dept. Charges	$ 12,882	$ 12,766	$ 12,887	$ 12,875	$ 12,945	0.54%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 186,963	$ 213,406	$ 217,641	$ 223,680	$ 236,825	5.88%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 104,489	$ 113,155	$ 123,495
	Sub-total: Salaries and Wages	*$ 104,489*	*$ 113,155*	*$ 123,495*
5122001	Social Security (FICA) Contributions	$ 7,677	$ 8,645	$ 9,445
5124001	Retirement Contributions	$ 14,702	$ 15,790	$ 17,235
5127001	Workers Compensation	$ 185	$ 225	$ 195
	Sub-total: Employee Benefits	*$ 22,564*	*$ 24,660*	*$ 26,875*
	TOTAL PERSONAL SERVICES	$ 127,053	$ 137,815	$ 150,370
52	PURCHASE/CONTRACT SERVICES			
5211001	Official/Administrative	$ 3,662	$ -	$ -
5212001	Legal Fees	$ 47,980	$ 59,610	$ 60,000
	Sub-total: Prof. and Tech. Services	*$ 51,642*	*$ 59,610*	*$ 60,000*
5222005	Repair & Maint. - Office Equipment	$ -	$ 200	$ 100
5222103	Rep. and Maint. Computers	$ 3,735	$ 3,860	$ 4,540
	Sub-total: Property Services	*$ 3,735*	*$ 4,060*	*$ 4,640*
5231001	Insurance, Other than Benefits	$ 1,143	$ 1,175	$ 995
5232001	Communication Devices/Service	$ 1,064	$ 1,155	$ 1,325
5235001	Travel	$ 3,691	$ 2,000	$ 2,000
5236001	Dues and Fees	$ -	$ 650	$ 650
5237001	Education and Training	$ 1,886	$ 900	$ 900
	Sub-total: Other Purchased Services	*$ 7,784*	*$ 5,880*	*$ 5,870*
	TOTAL PURCHASED SERVICES	$ 63,161	$ 69,550	$ 70,510
53	SUPPLIES			
5314001	Books and Periodicals	$ 14,540	$ 3,050	$ 3,000
	TOTAL SUPPLIES	$ 14,540	$ 3,050	$ 3,000
54	CAPITAL OUTLAYS			
5423001	Furniture & Fixtures	$ -	$ 390	$ -
	TOTAL CAPITAL OUTLAYS	$ -	$ 390	$ -
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 11,530	$ 11,530	$ 11,530
5524002	Life and Disability	$ 517	$ 505	$ 575
5524003	Wellness Program	$ 190	$ 190	$ 190
5524004	OPEB	$ 650	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 12,887	$ 12,875	$ 12,945
	TOTAL EXPENDITURES	**$ 217,641**	**$ 223,680**	**$ 236,825**

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 2021: 3 FY 2022: 3 FY 2023: 4 FY 2024: 4 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Conduct quarterly reviews of employee benefits	Completed	Ongoing
2. Complete & submit EEOC EEO-4 report	Completed	Ongoing
3. Measure and maintain best practices in the areas of equal employment opportunities and reasonable workplace accommodations.	Ongoing	Ongoing
4. Explore and implement new programs to the current new hire onboarding program	Ongoing	Ongoing
5. Complete annual valuation for GMEBS Retirement Plan	Completed	Ongoing
6. Budget & implement classification and compensation cost study to remain competitive in the market	Completed	Ongoing
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	Ongoing	Ongoing
11. Plan, schedule and conduct employee appreciation days	Ongoing	Ongoing
FY 2025		
1. Provide supervisory and employee training in the areas of: Sexual Harassment, Interviewing, Recruitment, Disciplinary process, FLSA, FMLA, Title VII, Policy & Procedures, Performance Evaluations,	Ongoing	Ongoing
2. Evaluate HR systems.	Ongoing	Ongoing
3. Implement Years of Service Awards Program	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

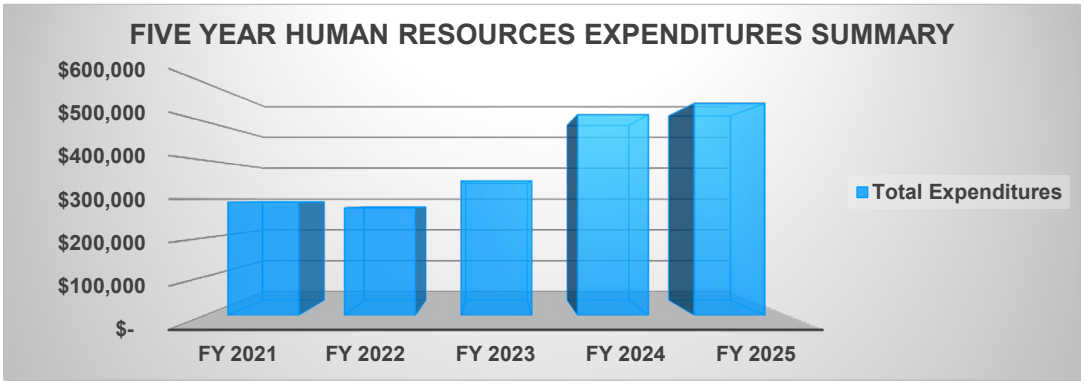
1. To provide comprehensive programs, education, information, and problem resolution to employees, retirees, dependents, and the City to anticipate and meet their needs, attract and retain employees, optimize health and productivity, and maximize cost effectiveness.
2. To promote a diverse workforce 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Applications Processed	2500	2900	2675	3000	3000
Positions Budgeted - Full Time & Part Time **	343	359	375	376	379
Average Employee Count	300	312	316	329	332
Employee Separations	50	41	46	54	50
Employee Turnover Rate	16.67%	13.14%	14.56%	16.41%	15.06%
Employee Drug Tests Conducted	140	154	165	175	175
Employee Training Conducted	30	32	27	35	35
Employee Retirements	5	3	7	5	5
Health & Wellness Center Encounters	2500	N/A	2750	3000	3000
Health Plan Participants	650	635	617	675	675
Workers Compensation Claims	60	47	39	50	50

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 208,447	$ 184,216	$ 220,900	$ 292,675	$ 334,285	14.22%
Purchase/Contract Services	$ 61,148	$ 42,536	$ 67,735	$ 159,425	$ 174,925	9.72%
Supplies	$ 4,252	$ 19,626	$ 12,415	$ 16,030	$ 17,500	9.17%
Capital Outlay (Minor)	$ -	$ 9,977	$ 4,019	$ -	$ -	0.00%
Interfund Dept. Charges	$ 18,631	$ 19,982	$ 41,866	$ 45,955	$ 14,960	-67.45%
Other Costs	$ 57	$ 947	$ -	$ 4,200	$ 5,000	19.05%
Total Expenditures	**$ 292,535**	**$ 277,284**	**$ 346,935**	**$ 518,285**	**$ 546,670**	**5.48%**



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

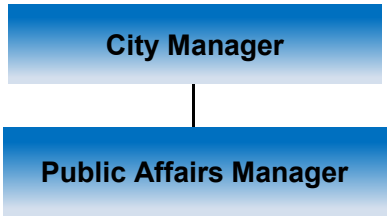
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 176,358	$ 240,505	$ 278,705
5113001	Overtime	$ -	$ 20	$ -
	Sub-total: Salaries and Wages	*$ 176,358*	*$ 240,525*	*$ 278,705*
5122001	Social Security (FICA) Contributions	$ 13,295	$ 18,400	$ 21,320
5124001	Retirement Contributions	$ 21,789	$ 24,055	$ 27,870
5127001	Workers Compensation	$ 3,293	$ 3,655	$ 390
5129002	Employee Drug Screening	$ 165	$ 40	$ -
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 44,542*	*$ 52,150*	*$ 55,580*
	TOTAL PERSONAL SERVICES	$ 220,900	$ 292,675	$ 334,285
52	PURCHASE/CONTRACT SERVICES			
5211001	Office/Administrative	$ 1,737	$ 2,500	$ 2,500
5222005	Rep. and Maint. (Office Equipment)	$ 276	$ 400	$ 300
5222102	Software Support/Application	$ -	$ 350	$ 350
5222103	Rep. and Maint. Computers	$ 15,275	$ 15,440	$ 22,375
	Sub-total: Property Services	*$ 17,288*	*$ 18,690*	*$ 25,525*
5231001	Insurance, Other than Benefits	$ 2,099	$ 2,265	$ 2,310
5232001	Communication Devices/Service	$ 4,910	$ 4,650	$ 6,040
5232006	Postage	$ 12	$ 50	$ 50
5233001	Advertising	$ 10,644	$ 12,955	$ 12,000
5234001	Printing and Binding	$ 1,168	$ 500	$ 500
5235001	Travel	$ 4,598	$ 4,000	$ 4,000
5236001	Dues and Fees	$ 385	$ 1,500	$ 1,500
5237001	Education and Training	$ 7,915	$ 7,000	$ 8,000
5238501	Contract Services	$ 18,716	$ 52,815	$ 115,000
5238506	Compensation Study	$ -	$ 55,000	$ -
	Sub-total: Other Purchased Services	*$ 50,447*	*$ 140,735*	*$ 149,400*
	TOTAL PURCHASED SERVICES	$ 67,735	$ 159,425	$ 174,925
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 5,783	$ 3,795	$ 2,500
5313001	Provisions	$ 6,619	$ 12,235	$ 15,000
5316001	Small Tools & Equipment	$ 13	$ -	$ -
	TOTAL SUPPLIES	$ 12,415	$ 16,030	$ 17,500
54	CAPITAL OUTLAY (MINOR)			
5243001	Furniture and Fixtures	$ 3,118	$ -	$ -
5424001	Computers	$ 901	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,019	$ -	$ -

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 3,930	$ 5,280	$ 7,550
5524001	Self-funded Insurance (Medical)	$ 33,715	$ 36,235	$ 4,620
5524002	Life and Disability	$ 876	$ 1,075	$ 1,375
5524003	Wellness Program	$ 745	$ 765	$ 765
5524004	OPEB	$ 2,600	$ 2,600	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 41,866	$ 45,955	$ 14,960
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ 4,200	$ 5,000
	TOTAL OTHER COSTS	$ -	$ 4,200	$ 5,000
	TOTAL EXPENDITURES	**$ 346,935**	**$ 518,285**	**$ 546,670**

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

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



Full-Time Employees by Fiscal Year
FY 2021: 1 FY 2022: 1 FY 2023: 1 FY 2024: 1 FY 2025: 1

STATEMENT OF SERVICE

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

GOALS	FY 2024 STATUS	FY 2025 PROJECTED
FY 2024		
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 employee communications.	Ongoing	Ongoing
4. Create a 3-year Strategic Communications Plan for implementation during 2024 to 2026.	Complete	
FY 2025		
1. Oversee the redesign of the city's website.	N/A	Complete by Dec. 2024
2. Conduct a communications preference survey of residents and business owners.	N/A	Complete by June 2025

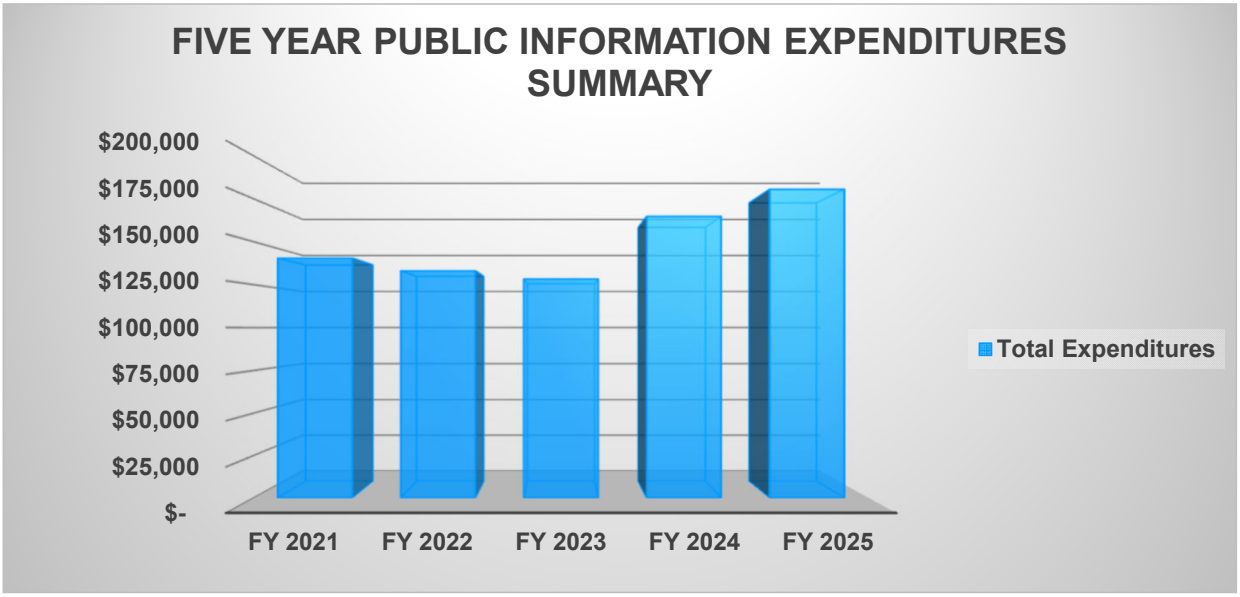
OBJECTIVES FOR FISCAL YEAR 2025

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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Social Media Accounts Maintained	4	5	5	5	5
Employee Newsletters Published	4	4	3	4	4

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 68,016	$ 70,409	$ 75,988	$ 82,095	$ 104,425	27.20%
Purchase/Contract Services	$ 15,841	$ 39,019	$ 37,640	$ 68,455	$ 56,905	-16.87%
Supplies	$ 43,738	$ 10,416	$ 2,027	$ 1,500	$ 1,250	-16.67%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 12,683	$ 12,542	$ 12,679	$ 12,670	$ 17,935	41.55%
Other Costs	$ 165	$ 670	$ -	$ -	$ -	0.00%
Total Expenditures	$ 140,443	$ 133,056	$ 128,334	$ 164,720	$ 180,515	9.59%

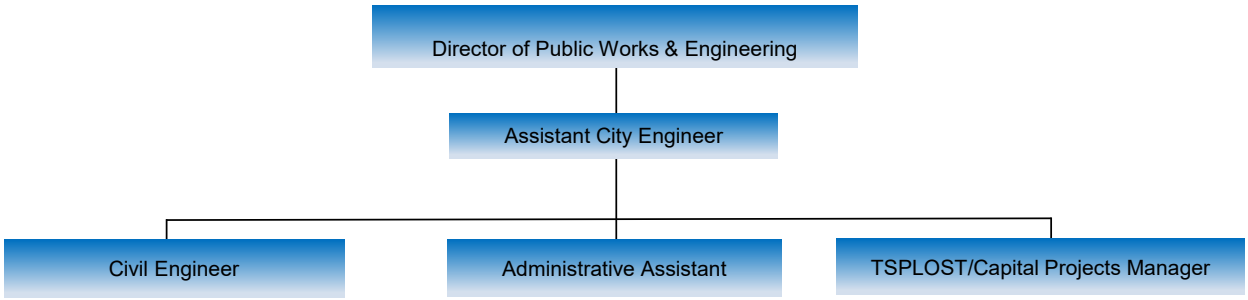


FUND 100 - GENERAL FUND **DEPT - 1570 - PUBLIC INFORMATION**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 60,968	$ 66,115	$ 85,140
	Sub-total: Salaries and Wages	*$ 60,968*	*$ 66,115*	*$ 85,140*
5122001	Social Security (FICA) Contributions	$ 4,523	$ 5,060	$ 6,510
5124001	Retirement Contributions	$ 6,141	$ 6,555	$ 8,460
5127001	Workers Compensation	$ 156	$ 165	$ 115
5129006	Vehicle Allowance	$ 4,200	$ 4,200	$ 4,200
	Sub-total: Employee Benefits	*$ 15,020*	*$ 15,980*	*$ 19,285*
	TOTAL PERSONAL SERVICES	$ 75,988	$ 82,095	$ 104,425
52	PURCHASE/CONTRACT SERVICES			
5212005	Public Relations	$ 1,542	$ 5,000	$ 2,000
	Sub-total: Prof. and Tech. Services	*$ 1,542*	*$ 5,000*	*$ 2,000*
5222102	Software Applications	$ 3,522	$ 5,000	$ 2,000
5222103	Rep. and Maint. Computers	$ 2,400	$ 3,795	$ 4,480
	Sub-total: Property Services	*$ 5,922*	*$ 8,795*	*$ 6,480*
5231001	Insurance, Other than Benefits	$ 855	$ 915	$ 735
5232001	Communication Devices/Service	$ 2,692	$ 3,495	$ 3,990
5232006	Postage	$ 3	$ -	$ -
5233001	Advertising	$ 1,553	$ 2,500	$ 2,500
5234001	Printing and Binding	$ 15,075	$ 16,000	$ 15,000
5235001	Travel	$ 6,882	$ 4,000	$ 3,500
5236001	Dues and Fees	$ -	$ 750	$ 700
5237001	Education and Training	$ 1,586	$ 2,000	$ 2,000
5238501	Contract Labor/Services	$ 1,530	$ 25,000	$ 20,000
	Sub-total: Other Purchased Services	*$ 30,176*	*$ 54,660*	*$ 48,425*
	TOTAL PURCHASED SERVICES	$ 37,640	$ 68,455	$ 56,905
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 471	$ 500	$ 500
5311005	Uniforms	$ 59	$ -	$ -
5316001	Small Tools and Equipment	$ 1,497	$ 1,000	$ 750
	TOTAL SUPPLIES	$ 2,027	$ 1,500	$ 1,250
54	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 11,530	$ 11,530	$ 16,645
5524002	Life and Disability	$ 309	$ 300	$ 450
5524003	Wellness Program	$ 190	$ 190	$ 190
5524004	OPEB	$ 650	$ 650	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 12,679	$ 12,670	$ 17,935
	TOTAL EXPENDITURES	**$ 128,334**	**$ 164,720**	**$ 180,515**

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 2021: 4.5 FY 2022: 4.5 FY 2023: 4.5 FY 2024: 4.5 FY 2025: 4.5

STATEMENT OF SERVICE

The Engineering Division is responsible for roadway design, administering the City's streets repaving and striping program (including LMIG), performing traffic engineering studies and related improvements, performing subdivision and commercial development plan reviews, maintaining the landfill's post-closure compliance with EPA and EPD rules and regulations, development of transportation plans and priorities, construction inspection of City projects, and maintains the records and maps for the Eastside, 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Resurface approximately 5 miles of City streets	Design	Complete
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)	Complete	
5. Implementation of a Limited Transit System	Complete	
6. N. College St. Sidewalk from Proctor St. to Hwy 80	Under Construction	Complete
7. E. Grady Street Sidewalk from S. Main Street to Mulberry Street	Under Construction	Complete
8. S. College St. Sidewalk, W. Jones to W. Brannen St.	Design	Under Construction
9. N. Zetterower Ave. Sidewalk from Hill St. to Hwy 80	ROW Acquisition	Complete
FY2025		
1. Resurface approximately 5 miles of City streets	Design	Complete
2 Construct 2 miles of Sidewalk	Design	Complete
3. SR 67/ Fair Road Right Turn Lane	Design	ROW Acquisition
4. Blue Mile Phase II	Design	ROW Acquisition
5. West Main Streetscape	Design	Construction
6. Max Lockwood Reconstruction	Design	Construction
7 Cawana Road @ Brannen Street and S&S Railroad Bed	Design	Construction
8 Anderson Street Drainage and Paving	Design	Construction

OBJECTIVES FOR FISCAL YEAR 2025

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

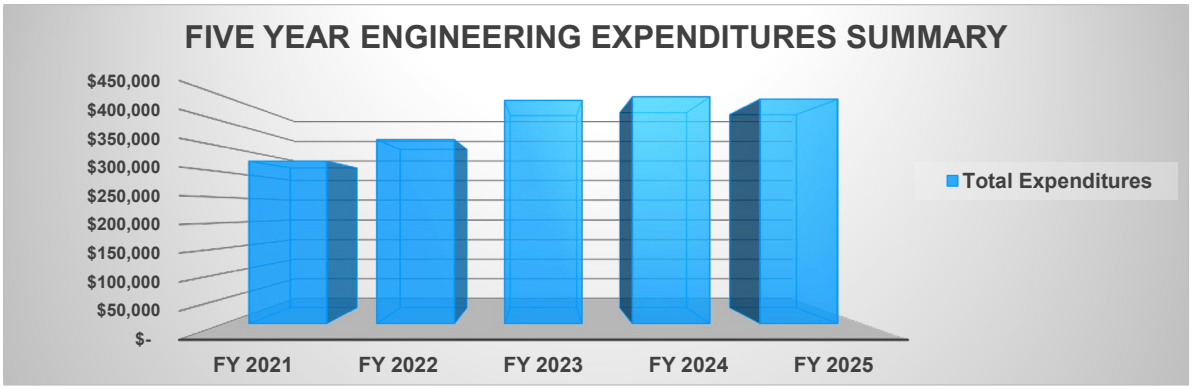
PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Number of street and/or drainage projects completed.	2	4	4	10	6
Dollar amount of street/drainage projects completed.	$ 6,350,000	$ 1,688,969	$ 4,240,094	$ 4,704,988	$ 4,226,000
Total Linear miles of City Streets	123.66	123.66	123.90	124.56	127.56
Linear miles of new City streets constructed by the City or dedicated by private developers this FY	0	0	0.24	0.66	3.0
Linear miles of City streets resurfaced with LMIG and City funds	5.82	4.81	6.28	5.72	6.0
Percentage of City streets resurfaced in FY	4.68%	3.89%	5.08%	4.59%	4.70%
Dollar value of City streets resurfaced with LMIG and City funds.	$ 1,063,686	$ 969,106	$ 1,942,128	$ 1,794,822	$ 1,000,000
Linear miles of State or Federal highways inside City	21.03	21.03	21.03	21.03	21.03
Linear miles of State or Federal highways resurfaced by GDOT.	4.5	1	7.3	0	0
Percentage State/Federal hwy resurfaced in FY.	21.40%	4.80%	3.47%	0.00%	0.00%
Linear miles of unpaved streets remaining in the City.	0.17	0.17	0.17	0.17	0
Linear miles of sidewalk constructed this FY	2.44	0.44	0	1.6	2.0
Total Linear miles of sidewalks in the City.	58.36	58.8	58.8	60.4	62.4
Number of Cemetery lots sold.	30	33	26	23	25
Number of traffic engineering studies performed.	2	2	9	5	5

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Percentage Capital Projects completed on-schedule	60%	60%	75%	60%	80%
Percentage Capital Projects completed within budget.	60%	60%	75%	80%	80%
Percentage of Capital Projects awarded within 15% of engineer's estimate.	100%	100%	75%	80%	80%
Percentage of site plans reviewed within 2 weeks.	100%	100%	95%	95%	100%

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 215,322	$ 270,494	$ 284,403	$ 308,020	$ 344,670	11.90%
Purchase/Contract Services	$ 59,891	$ 34,076	$ 105,481	$ 100,750	$ 56,895	-43.53%
Supplies	$ 2,675	$ 4,855	$ 3,597	$ 3,700	$ 3,300	-10.81%
Capital Outlay (Minor)	$ -	$ 430	$ 195	$ 1,175	$ 500	-57.45%
Interfund Dept. Charges	$ 43,972	$ 54,462	$ 48,551	$ 35,285	$ 39,175	11.02%
Other Costs	$ 85	$ 105	$ -	$ 100	$ -	-100.00%
Total Expenditures	$ 321,945	$ 364,422	$ 442,227	$ 449,030	$ 444,540	-1.00%



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

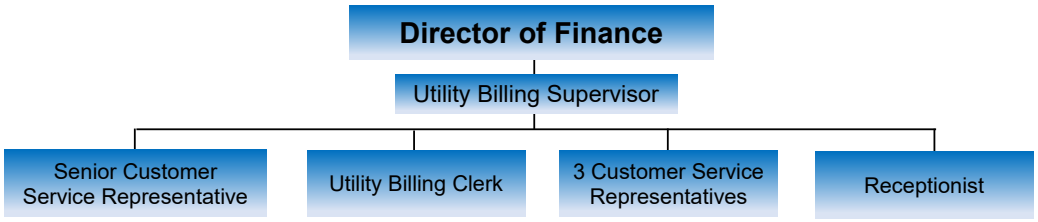
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 236,455	$ 255,980	$ 283,700
5113001	Overtime	$ 71	$ 100	$ 100
	Sub-total: Salaries and Wages	*$ 236,526*	*$ 256,080*	*$ 283,800*
5122001	Social Security (FICA) Contributions	$ 17,305	$ 19,310	$ 21,710
5124001	Retirement Contributions	$ 24,264	$ 25,610	$ 28,380
5127001	Workers Compensation	$ 6,308	$ 7,020	$ 10,780
	Sub-total: Employee Benefits	*$ 47,877*	*$ 51,940*	*$ 60,870*
	TOTAL PERSONAL SERVICES	$ 284,403	$ 308,020	$ 344,670
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 39	$ 1,280	$ 350
5212002	Engineering Fees	$ -	$ 1,500	$ 1,500
	Sub-total: Prof. and Tech. Services	*$ 39*	*$ 2,780*	*$ 1,850*
5222001	Rep. and Maint. (Equipment)	$ 1,449	$ 1,000	$ 1,200
5222002	Rep. and Maint. (Vehicles)	$ 283	$ 500	$ 500
5222003	Rep. and Maint. (Labor)	$ 657	$ 750	$ 750
5222005	Rep. and Maint. (Office Equipment)	$ 645	$ 700	$ 400
5222102	Software Support	$ 3,345	$ 11,000	$ 10,300
5222103	Rep. and Maint. Computers	$ 10,200	$ 10,455	$ 14,150
	Sub-total: Property Services	*$ 16,579*	*$ 24,405*	*$ 27,300*
5231001	Insurance, Other than Benefits	$ 6,311	$ 6,730	$ 7,415
5232001	Communication Devices/Service	$ 5,334	$ 5,515	$ 6,205
5232006	Postage	$ 16	$ 100	$ 50
5233001	Advertising	$ -	$ 500	$ 250
5234001	Printing and Binding	$ -	$ 45	$ 50
5235001	Travel	$ -	$ 1,750	$ 1,200
5236001	Dues and Fees	$ 387	$ 600	$ 500
5237001	Education and Training	$ 279	$ 1,565	$ 2,000
5238001	Licenses	$ -	$ 75	$ 75
5238501	Contract Labor/Services	$ 76,536	$ 56,685	$ 10,000
	Sub-total: Other Purchased Services	*$ 88,863*	*$ 73,565*	*$ 27,745*
	TOTAL PURCHASED SERVICES	$ 105,481	$ 100,750	$ 56,895
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 692	$ 800	$ 675
5311005	Uniforms	$ 603	$ 600	$ 500
5312700	Gasoline/Diesel/CNG	$ 865	$ 1,000	$ 875
5313001	Provisions	$ -	$ 100	$ 100
5314001	Books and Periodicals	$ 472	$ 200	$ 400
5316001	Small Tools and Equipment	$ 965	$ 1,000	$ 750
	TOTAL SUPPLIES	$ 3,597	$ 3,700	$ 3,300

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 195	$ 1,175	$ 500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 195	$ 1,175	$ 500
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 6,240	$ 8,375	$ 11,980
5524001	Self-funded Insurance (Medical)	$ 37,685	$ 22,950	$ 22,950
5524002	Life and Disability	$ 1,261	$ 1,245	$ 1,530
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 2,600	$ 1,950	$ 1,950
	TOTAL INTERFUND/INTERDEPT.	$ 48,551	$ 35,285	$ 39,175
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ 100	$ -
	TOTAL OTHER COSTS	$ -	$ 100	$ -
	TOTAL EXPENDITURES	**$ 442,227**	**$ 449,030**	**$ 444,540**

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

FY 2021: 7 FY 2022: 7 FY 2023: 7 FY 2024: 7 FY 2025: 7

GOALS	FY 2024 STATUS	FY 2025 PROJECTED
FY 2025		
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 2025

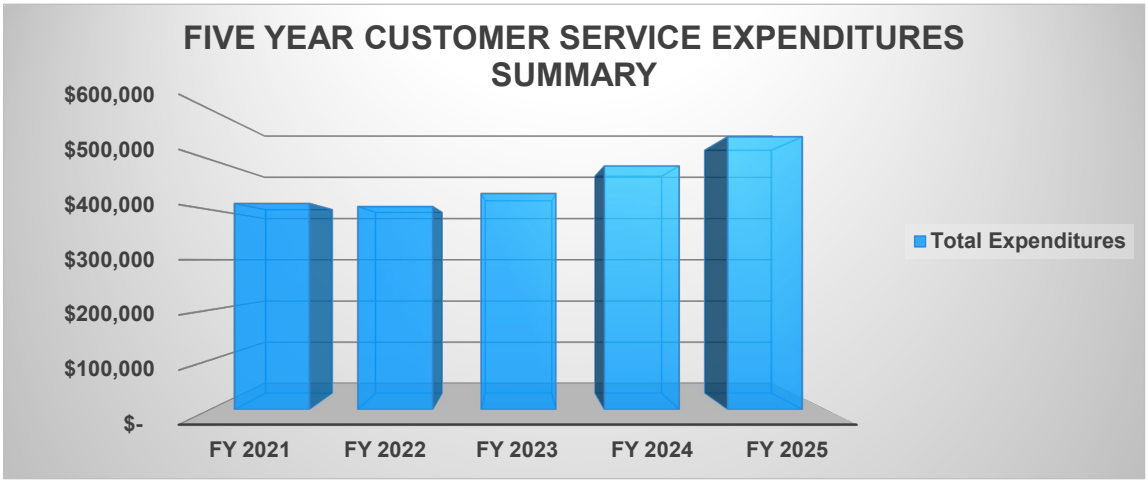
1. Publicize various forms of media the availability of online utility, automatic drafts, drop boxes, etc.
2. Continue to correct billing errors with a 24-hour period.
3. Continue to aggressively collect overdue utility bills, using account termination and collection agencies as needed.
4. Continue training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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Number of Utility Bills processed annually	164,036	166,752	172,000	185,000	190,000
Number of Employees in utility billing/collection	7	7	7	7	7
Average Number of Utility Bills processed per employee	23,434	23,822	24,571	26,429	27,143
Dollar amount of Utility Bills processed annually	$23,441,038	$24,590,346	$26,032,958	$27,000,000	$28,000,000

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 253,145	$ 256,869	$ 266,950	$ 309,825	$ 371,030	19.75%
Purchase/Contract Services	$ 97,447	$ 100,604	$ 102,448	$ 101,925	$ 81,735	-19.81%
Supplies	$ 3,412	$ 4,413	$ 2,417	$ 3,900	$ 4,300	10.26%
Capital Outlay (Minor)	$ 2,143	$ 230	$ 920	$ 300	$ 300	0.00%
Interfund Dept. Charges	$ 56,150	$ 44,034	$ 59,219	$ 65,430	$ 78,290	19.65%
Other Costs	$ 117	$ 52	$ 268	$ 5,885	$ 10,000	69.92%
Total Expenditures	$ 412,414	$ 406,202	$ 432,222	$ 487,265	$ 545,655	11.98%



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

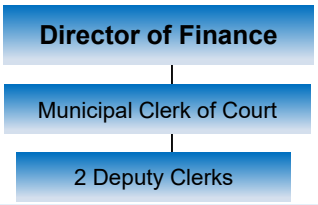
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 221,353	$ 261,990	$ 314,000
5113001	Overtime	$ 3,354	$ 1,000	$ 1,000
	Subtotal: Salaries and Wages	*$ 224,707*	*$ 262,990*	*$ 315,000*
5122001	Social Security (FICA) Contributions	$ 15,918	$ 20,120	$ 24,095
5124001	Retirement Contributions	$ 25,816	$ 26,300	$ 31,500
5127001	Workers Compensation	$ 369	$ 415	$ 435
5129002	Employee Drug Screening Tests	$ 140	$ -	$ -
	Subtotal: Employee Benefits	*$ 42,243*	*$ 46,835*	*$ 56,030*
	TOTAL PERSONAL SERVICES	$ 266,950	$ 309,825	$ 371,030
52	PURCHASE/CONTRACT SERVICES			
5222005	Rep. and Maint. (Office Equipment)	$ 2,764	$ 4,500	$ 3,000
5222102	Software Support	$ 79	$ 120	$ 100
5222103	Rep. and Maint. Computers	$ 17,845	$ 18,740	$ 22,280
	Subtotal: Property Services	*$ 20,688*	*$ 23,360*	*$ 25,380*
5231001	Insurance, Other than Benefits	$ 2,525	$ 4,070	$ 2,260
5232001	Communication Devices/Service	$ 1,484	$ 1,400	$ 1,540
5235001	Travel	$ -	$ 1,500	$ -
5236001	Dues and Fees	$ 46	$ 55	$ 55
5237001	Education and Training	$ 348	$ 2,500	$ 2,500
5238501	Contract Services/Labor	$ 77,357	$ 69,040	$ 50,000
	Subtotal: Other Purchased Services	*$ 81,760*	*$ 78,565*	*$ 56,355*
	TOTAL PURCHASED SERVICES	$ 102,448	$ 101,925	$ 81,735
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 2,188	$ 2,100	$ 2,500
5311005	Uniforms	$ -	$ 500	$ 500
5313001	Provisions	$ 229	$ 400	$ 400
5316001	Small Tools and Equipment	$ -	$ 900	$ 900
	TOTAL SUPPLIES	$ 2,417	$ 3,900	$ 4,300
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 920	$ 300	$ 300
	TOTAL CAPITAL OUTLAY (MINOR)	$ 920	$ 300	$ 300
55	INTERFUND/DEPT- CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 12,485	$ 16,755	$ 23,970
5524001	Self-funded Insurance (Medical)	$ 40,355	$ 42,240	$ 46,855
5524002	Life and Disability	$ 1,139	$ 1,195	$ 1,575
5524003	Wellness Program	$ 1,340	$ 1,340	$ 1,340
5524004	OPEB	$ 3,900	$ 3,900	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 59,219	$ 65,430	$ 78,290

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 160	$ 65	$ -
5734011	Action Pact - Utility Assistance	$ -	$ 5,820	$ 10,000
5760003	Stacey Stanbro-Over/Short	$ (9)	$ -	$ -
5760005	Teresa Brewton-Over/Short	$ (1)	$ -	$ -
5760011	Sircondra Hayward-Over/Short	$ 20	$ -	$ -
5760013	Stacey Aldrich-Over/Short	$ 18	$ -	$ -
5760016	Christy Carver-Over/Short	$ 74	$ -	$ -
5760131	Alicia Deal-Over/Short	$ 5	$ -	$ -
5760140	Kaley Strickland-Over/Short	$ 1	$ -	$ -
	TOTAL OTHER COSTS	$ 268	$ 5,885	$ 10,000
	TOTAL EXPENDITURES	**$ 432,222**	**$ 487,265**	**$ 545,655**

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 2021: 3 FY 2022: 3 FY 2023: 3 FY 2024: 3 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Complete all state-mandate documentation and reporting to ensure compliance with all laws and regulations.	Completed	Ongoing
FY 2025		
1. Take steps toward a paperless court system.	Ongoing	Ongoing
2. Develop an Emergency Operating Procedures Plan.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

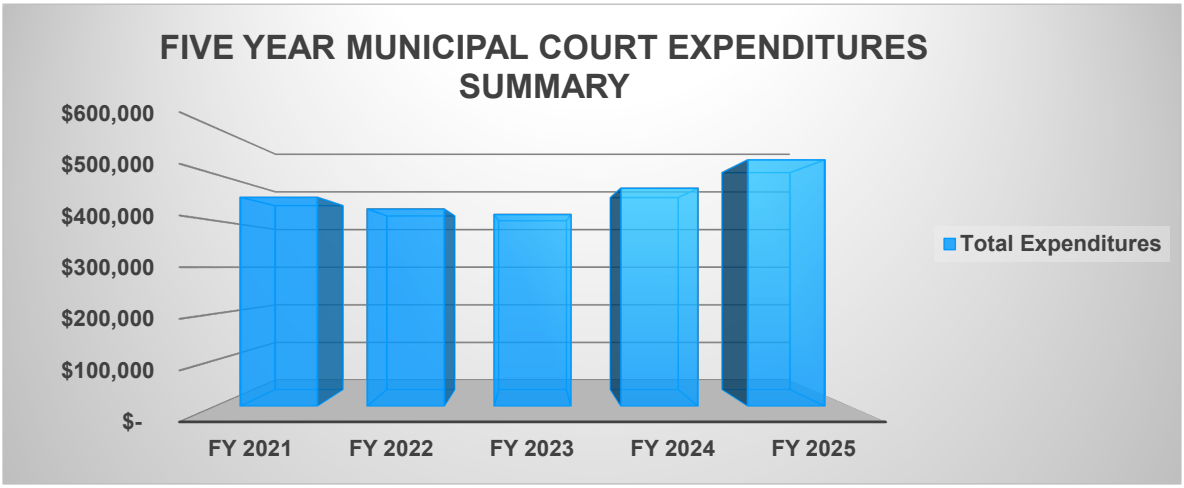
1. Ensure that justice is administered in a fair and impartial manner.
2. Provide appropriate level of training for all court personnel.
3. Complete all state-mandated documentation and reporting to ensure compliance with all laws and regulations.
4. Judge, clerks, and staff to attend mandatory annual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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Number of Cases processed	3,500	3,040	3,030	3,127	3,060
Number of Days Court is in Session	72	72	72	72	72
Number of FTE Employees	3	3	3	3	3
Number of Warrants issued	20	-	1	54	100
Amount of fine and fee payments collected	$ 675,266	$ 586,756	$ 534,572	$ 562,640	$ 550,580
Total of community service hours ordered & converted	4,500	4,000	4,000	4,000	4,000
Total Operating Expenses	$ 450,259	$ 425,102	$ 413,280	$ 469,930	$ 530,915
Operating Expenses as a Percentage of Fines & Forfeitures	67%	72%	77%	84%	96%
Operating Expenses per FTE employee	$ 150,086	$ 141,701	$ 137,760	$ 156,643	$ 176,972

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Percent of warrants issued (monthly)	1%	0%	1%	5%	5%
Length of court docket (hours)	105	105	105	105	105
Failure to appear	400	400	400	400	400
Percent of cases placed on probation	50%	50%	50%	50%	50%
Average Number of Cases per Court Day	100	80	85	90	90
Average Number of Cases Processed per Employee	1,166	1,013	1,010	1,042	1,020

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 201,459	$ 212,024	$ 222,112	$ 233,415	$ 266,625	14.23%
Purchase/Contract Services	$ 104,683	$ 84,123	$ 67,335	$ 93,280	$ 98,055	5.12%
Supplies	$ 10,022	$ 9,308	$ 8,788	$ 10,920	$ 10,150	-7.05%
Capital Outlay (Minor)	$ 1,113	$ 701	$ 2,243	$ 780	$ 500	$ -
Interfund Dept. Charges	$ 31,596	$ 23,727	$ 35,632	$ 42,510	$ 66,085	55.46%
Other Costs	$ 101,386	$ 95,219	$ 77,170	$ 89,025	$ 89,500	0.53%
Total Expenditures	$ 450,259	$ 425,102	$ 413,280	$ 469,930	$ 530,915	12.98%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 185,606	$ 194,675	$ 215,810
5113001	Overtime	$ 374	$ 800	$ 1,000
	Sub-total: Salaries and Wages	*$ 185,980*	*$ 195,475*	*$ 216,810*
5122001	Social Security (FICA) Contributions	$ 13,812	$ 14,970	$ 16,585
5124001	Retirement Contributions	$ 21,620	$ 22,170	$ 24,280
5127001	Workers Compensation	$ 700	$ 800	$ 8,950
	Sub-total: Employee Benefits	*$ 36,132*	*$ 37,940*	*$ 49,815*
	TOTAL PERSONAL SERVICES	$ 222,112	$ 233,415	$ 266,625
52	PURCHASE/CONTRACT SERVICES			
5212100	Interpreter	$ 795	$ 500	$ -
5212101	Public Defender Services	$ 13,425	$ 35,000	$ 25,000
	Sub-total: Prof. and Tech. Services	*$ 14,220*	*$ 35,500*	*$ 25,000*
5222004	Rep. and Maint. (Bldgs/Grounds)	$ 3,629	$ 3,000	$ 3,500
5222005	Rep. and Maint. (Office Equipment)	$ 829	$ 1,600	$ 1,000
5222102	Software Support	$ 13,039	$ 15,305	$ 25,000
5222103	Rep. and Maint. Computers	$ 15,335	$ 15,215	$ 19,715
5223200	Rentals	$ 559	$ 500	$ 600
	Sub-total: Property Services	*$ 33,391*	*$ 35,620*	*$ 49,815*
5231001	Insurance, Other than Benefits	$ 5,551	$ 5,385	$ 5,530
5232001	Communication Devices/Service	$ 1,660	$ 3,840	$ 4,210
5232006	Postage	$ -	$ 800	$ 400
5235001	Travel	$ 4,594	$ 1,435	$ 2,000
5236001	Dues and Fees	$ 404	$ 500	$ 500
5237001	Education and Training	$ 1,709	$ 1,200	$ 1,600
5238501	Contract Labor/Services	$ 106	$ -	$ -
5239003	Jail	$ 5,700	$ 9,000	$ 9,000
	Sub-total: Other Purchased Services	*$ 19,724*	*$ 22,160*	*$ 23,240*
	TOTAL PURCHASED SERVICES	$ 67,335	$ 93,280	$ 98,055
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,060	$ 1,500	$ 1,800
5311005	Uniforms	$ -	$ 500	$ 300
5312300	Electricity	$ 6,336	$ 7,000	$ 6,000
5312800	Stormwater	$ 1,000	$ 1,000	$ 1,000
5313001	Provisions	$ 85	$ 150	$ 200
5314001	Books & Periodicals	$ 255	$ 300	$ 350
5316001	Small Tools and Equipment	$ 52	$ 400	$ 500
5316003	Computer Accessories	$ -	$ 70	$ -
	TOTAL SUPPLIES	$ 8,788	$ 10,920	$ 10,150
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 81	$ -	$ 500
5424001	Computers	$ -	$ 780	$ -
5425001	Other Equipment	$ 2,162	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,243	$ 780	$ 500

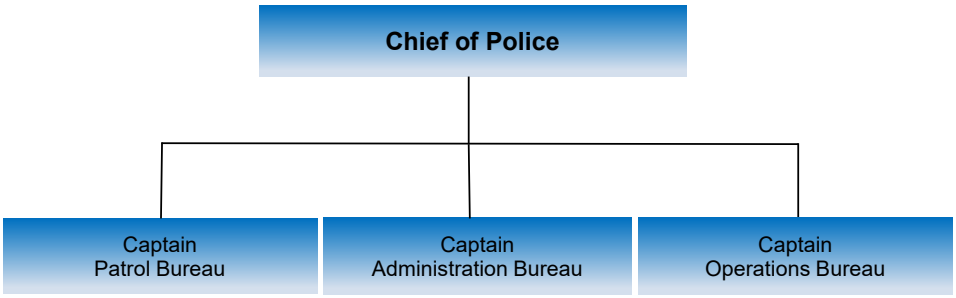
FUND 100 - GENERAL FUND **DEPT - 2650 - MUNICIPAL COURT**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 20,220	$ 27,135	$ 38,820
5524001	Self-funded Insurance (Medical)	$ 12,450	$ 12,450	$ 23,975
5524002	Life and Disability	$ 897	$ 860	$ 1,225
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 35,632	$ 42,510	$ 66,085
57	OTHER COSTS			
5720003	DA/Victim	$ 9,872	$ 14,000	$ 13,000
5720004	Peace Officer's A&B Fund	$ 26,500	$ 25,000	$ 28,000
5720005	Peace Officer's Pros. Train.	$ 17,780	$ 20,000	$ 20,000
5720006	Georgia Department of Treasury	$ -	$ 100	$ 250
5720007	Georgia Crime Victim Emergency	$ 320	$ 500	$ 500
5720100	DHR Financial Services	$ 1,657	$ 3,000	$ 2,000
5720101	Indigent Fees	$ 19,952	$ 23,175	$ 22,000
5720102	Driver's Ed & Training Fund	$ 1,089	$ 3,000	$ 3,500
5734001	Miscellaneous Expenses	$ -	$ 250	$ 250
	TOTAL OTHER COSTS	$ 77,170	$ 89,025	$ 89,500
	TOTAL EXPENDITURES	**$ 413,280**	**$ 469,930**	**$ 530,915**

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: Administration, Operations, and Patrol. The Department website is full of information, and citizens can access public police reports, file a non-emergency report, and research criminal activity through our Crime Map.

Police Department Overall Structure



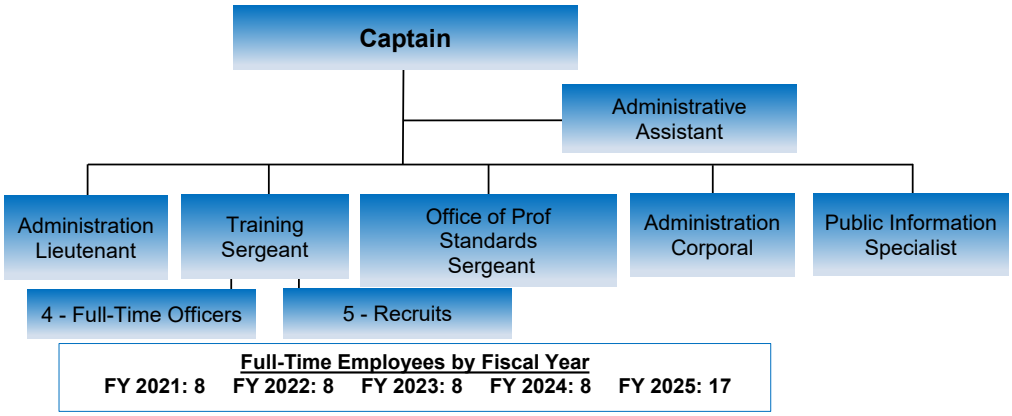
STATEMENT OF SERVICE

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

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 2021: 8 FY 2022: 8 FY 2023: 8 FY 2024: 8 FY 2025: 17

STATEMENT OF SERVICE

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

GOALS	FY 2024 STATUS	FY 2025 PROJECTED
FY 2025		
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 2025

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

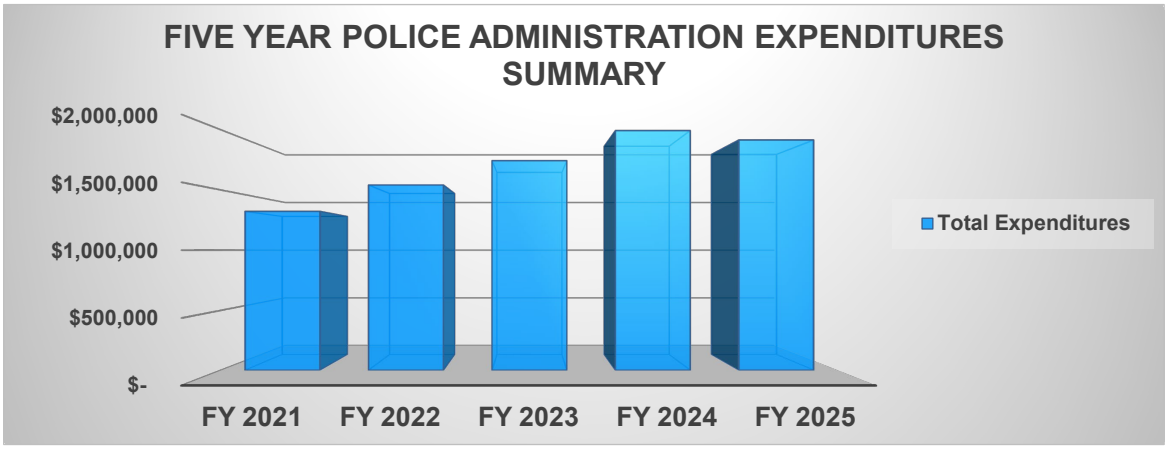
PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Total GA POST approved training hours	14,017	16,104	14,380	14,834	15,000
Community events/programs	*	18	12	18	30
Recruiting events attended	*	2	5	4	8
Total officer applications received	108	115	100	78	110
Total officers hired	7	9	12	12	12

* COVID-19 Imp * COVID-19 Impact

EXPENDITURES SUMMARY POLICE ADMINISTRATION 3210

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 628,461	$ 624,040	$ 696,405	$ 783,705	$ 719,505	-8.19%
Purchase/Contract Services	$ 392,870	$ 535,911	$ 555,380	$ 709,750	$ 692,825	-2.38%
Supplies	$ 186,916	$ 207,630	$ 255,089	$ 295,220	$ 270,970	-8.21%
Capital Outlay (Minor)	$ 7,535	$ 6,695	$ 20,783	$ 4,200	$ 5,000	19.05%
Interfund Dept. Charges	$ 95,150	$ 160,231	$ 202,563	$ 190,705	$ 217,125	13.85%
Other Costs	$ 11,228	$ 6,717	$ 12,898	$ 9,500	$ 9,500	0.00%
Total Expenditures	$ 1,322,160	$ 1,541,224	$ 1,743,118	$ 1,993,080	$ 1,914,925	-3.92%



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

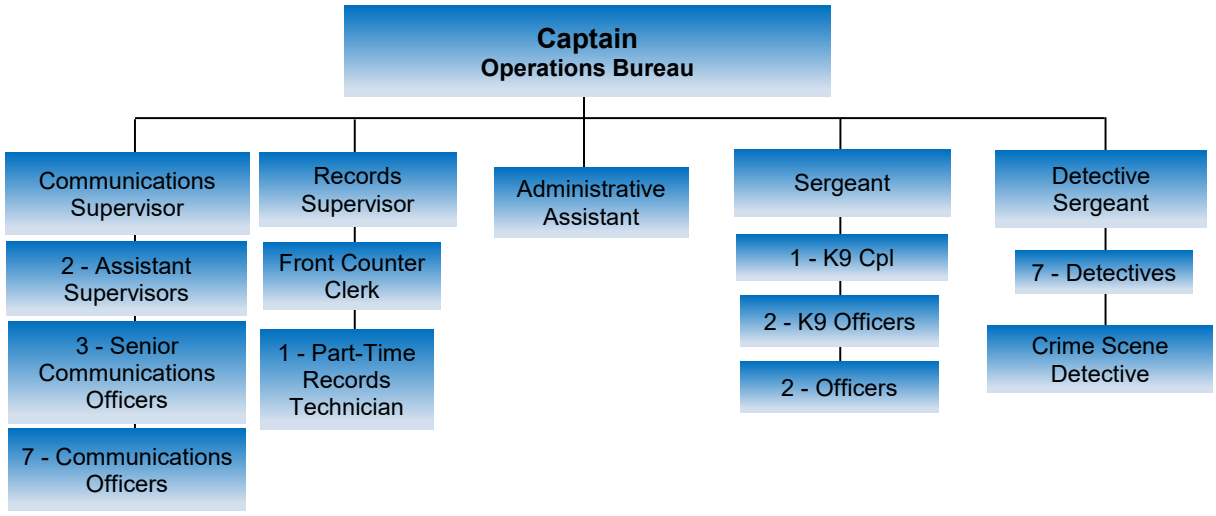
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 538,849	$ 620,050	$ 566,070
5113001	Overtime	$ 22,907	$ 26,000	$ 23,000
5114001	Extra Duty Pay	$ 4,821	$ 3,900	$ 4,000
	Sub-total: Salaries and Wages	*$ 566,577*	*$ 649,950*	*$ 593,070*
5122001	Social Security (FICA) Contributions	$ 40,796	$ 49,195	$ 45,060
5124001	Retirement Contributions	$ 62,678	$ 64,305	$ 58,910
5127001	Workers Compensation	$ 13,339	$ 14,255	$ 16,465
5129002	Employee Drug Screening Tests	$ 260	$ -	$ -
5129004	Polygraph Exams	$ 12,755	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 129,828*	*$ 133,755*	*$ 126,435*
	TOTAL PERSONAL SERVICES	$ 696,405	$ 783,705	$ 719,505
52	PURCHASE/CONTRACT SERVICES			
5213001	Computer Programming Fees	$ 96,602	$ -	$ -
5222001	Rep. and Maint. (Equipment)	$ 85,241	$ 82,875	$ 85,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 7,657	$ 6,600	$ 6,600
5222003	Rep. and Maint. (Labor)	$ 7,593	$ 14,000	$ 10,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 20,010	$ 26,630	$ 25,000
5222005	Rep. and Maint. (Office Equipment)	$ 553	$ 1,650	$ 2,500
5222102	Software Support	$ 18,707	$ 195,290	$ 198,395
5222103	Rep. and Maint. Computers	$ 34,665	$ 26,840	$ 32,165
5223200	Rentals	$ 56,589	$ 46,975	$ 50,000
	Sub-total: Property Services	*$ 327,617*	*$ 400,860*	*$ 409,660*
5231001	Insurance, Other than Benefits	$ 69,796	$ 169,300	$ 177,285
5232001	Communication Devices/Service	$ 9,232	$ 7,370	$ 5,260
5232006	Postage	$ 1,511	$ 1,500	$ 1,500
5233001	Advertising	$ 7,990	$ 11,735	$ 11,000
5234001	Printing and Binding	$ 3,295	$ 2,615	$ 3,000
5235001	Travel	$ 45,568	$ 33,000	$ 35,000
5236001	Dues and Fees	$ 9,479	$ 13,660	$ 12,120
5237001	Education and Training	$ 48,299	$ 38,500	$ 38,000
5238501	Contract Labor/Services	$ 32,593	$ 31,210	$ -
	Sub-total: Other Purchased Services	*$ 227,763*	*$ 308,890*	*$ 283,165*
	TOTAL PURCHASED SERVICES	$ 555,380	$ 709,750	$ 692,825
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 17,238	$ 15,000	$ 17,500
5311005	Uniforms and Turnout Gear	$ 22,742	$ 48,550	$ 35,000
5311007	CID Supplies	$ -	$ 300	$ -
5311014	Ammunition & Taser Supply	$ 71,235	$ 58,500	$ 60,000
5312300	Electricity	$ 80,712	$ 80,000	$ 85,000

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
5312700	Gasoline/Diesel/CNG	$ 13,062	$ 12,500	$ 12,500
5312800	Stormwater	$ 1,520	$ 1,520	$ 1,520
5313001	Provisions	$ 8,373	$ 5,000	$ 5,000
5314001	Books and Periodicals	$ 158	$ 1,200	$ 1,000
5316001	Small Tools and Equipment	$ 40,049	$ 72,650	$ 53,450
	TOTAL SUPPLIES	$ 255,089	$ 295,220	$ 270,970
54	CAPITAL OUTLAY (MINOR)			
5412008	Training Complex-LETC	$ 2,855	$ 3,000	$ 3,500
5423001	Furniture and Fixtures	$ 17,928	$ 1,200	$ 1,500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 20,783	$ 4,200	$ 5,000
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 3,900	$ 5,200	$ 5,200
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 67,110	$ 90,065	$ 128,840
5524001	Self-funded Insurance (Medical)	$ 92,325	$ 86,650	$ 75,015
5524002	Life and Disability	$ 2,551	$ 2,710	$ 2,835
5524003	Wellness Program	$ 1,720	$ 1,530	$ 1,335
5524004	OPEB	$ 34,957	$ 4,550	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 202,563	$ 190,705	$ 217,125
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 1,572	$ 1,500	$ 1,500
5734007	C.O.P	$ 11,326	$ 8,000	$ 8,000
	TOTAL OTHER COSTS	$ 12,898	$ 9,500	$ 9,500
	TOTAL EXPENDITURES	**$ 1,743,118**	**$ 1,993,080**	**$ 1,914,925**

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 2021: 26 FY 2022: 30 FY 2023: 31 FY 2024: 31 FY 2025: 32

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 2024 STATUS	FY 2025 PROJECTED
FY 2025		
1. Decrease the number of violent crimes through proactive patrol techniques, investigation and effective prosecution.	Ongoing	Ongoing
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.	Ongoing	Ongoing
4. Fulfill all open records and discovery requests.	Ongoing	Ongoing

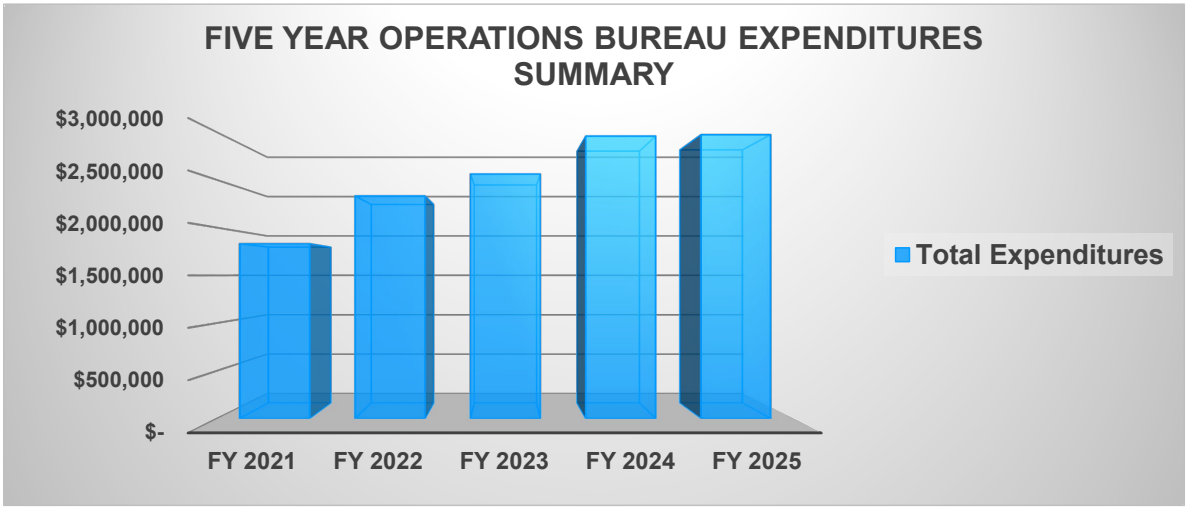
OBJECTIVES FOR FISCAL YEAR 2025

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Cases forwarded to Operations Bureau	1,249	1,072	1,074	1,100	1,200
Cases cleared	852	707	676	700	800
UCR Part 1 Violent Crimes	65				
UCR Part 1 Property Crimes	507				
Open Records and discovery requests	400	306	424	450	500
			Swapped to NIBRS		

EXPENDITURES SUMMARY POLICE OPERATIONS BUREAU 3215						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 1,306,004	$ 1,757,432	$ 1,867,125	$ 2,280,240	$ 2,344,420	2.81%
Purchase/Contract Services	$ 188,787	$ 175,854	$ 194,427	$ 206,065	$ 225,510	9.44%
Supplies	$ 48,656	$ 69,571	$ 113,483	$ 77,755	$ 64,985	-16.42%
Capital Outlay (Minor)	$ -	$ 437	$ 5,250	$ (2,350)	$ 2,000	0.00%
Interfund Dept. Charges	$ 287,835	$ 328,611	$ 381,380	$ 397,845	$ 337,640	-15.13%
Other Costs	$ 72	$ 882	$ 495	$ 375	$ 500	0.00%
Total Expenditures	$ 1,831,354	$ 2,332,787	$ 2,562,160	$ 2,959,930	$ 2,975,055	0.51%



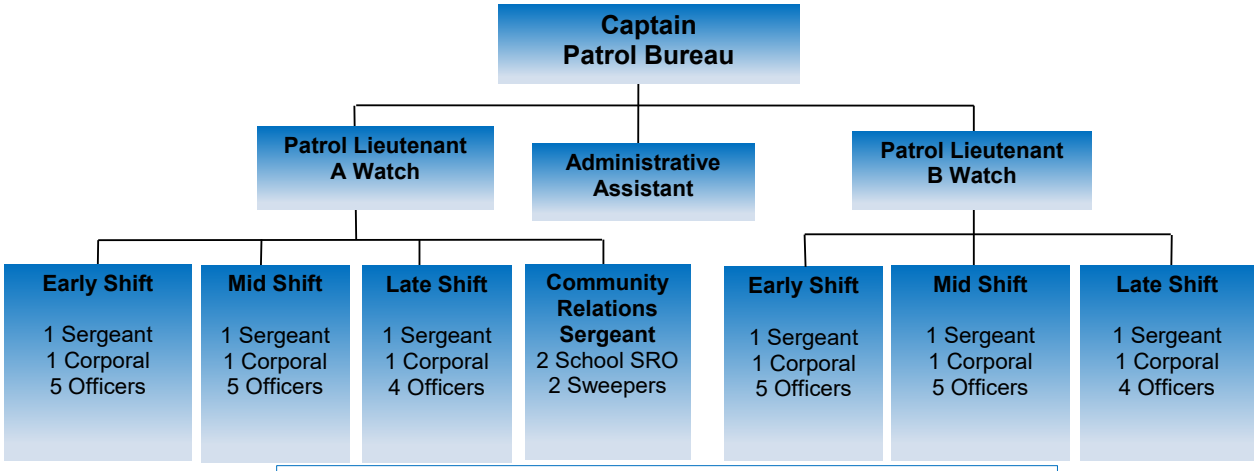
FUND 100 - GENERAL FUND **DEPT - 3215 - POLICE OPERATIONS BUREAU**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,442,768	$ 1,766,520	$ 1,846,015
5113001	Overtime	$ 81,764	$ 99,000	$ 99,000
5114001	Extra Duty Pay	$ 15,162	$ 15,000	$ 15,000
5115001	Shift Differential	$ -	$ 3,600	$ 3,600
	Sub-total: Salaries and Wages	*$ 1,539,694*	*$ 1,884,120*	*$ 1,963,615*
5122001	Social Security (FICA) Contributions	$ 108,866	$ 158,665	$ 149,070
5124001	Retirement Contributions	$ 193,471	$ 209,640	$ 194,860
5127001	Workers Compensation	$ 24,589	$ 27,375	$ 36,875
5129002	Employee Drug Screening Tests	$ 505	$ 440	$ -
	Sub-total: Employee Benefits	*$ 327,431*	*$ 396,120*	*$ 380,805*
	TOTAL PERSONAL SERVICES	$ 1,867,125	$ 2,280,240	$ 2,344,420
52	PURCHASE/CONTRACT SERVICES			
5212100	Interpreter	$ -	$ 220	$ 300
5222001	Rep. and Maint. (Equipment)	$ 1,375	$ 65	$ -
5222002	Rep. and Maint. (Vehicles-Parts)	$ 17,918	$ 15,000	$ 15,000
5222003	Rep. and Maint. (Labor)	$ 15,950	$ 16,500	$ 16,500
5222005	Rep. and Maint. (Office Equipment)	$ 953	$ 4,190	$ 900
5222102	Software Support	$ 13,722	$ 19,275	$ 19,715
5222103	Rep. and Maint. Computers	$ 77,571	$ 74,940	$ 90,060
	Sub-total: Property Services	*$ 127,489*	*$ 130,190*	*$ 142,475*
5231001	Insurance, Other than Benefits	$ 46,507	$ 49,860	$ 52,400
5232001	Communication Devices/Service	$ 17,485	$ 21,335	$ 27,925
5234001	Advertising	$ 85	$ -	$ -
5236001	Dues and Fees	$ 2,861	$ 4,680	$ 2,710
	Sub-total: Other Purchased Services	*$ 66,938*	*$ 75,875*	*$ 83,035*
	TOTAL PURCHASED SERVICES	$ 194,427	$ 206,065	$ 225,510
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 948	$ 1,200	$ 1,200
5311002	Parts and Materials (K-9)	$ 420	$ 1,100	$ 1,100
5311003	Chemicals (K-9 Medical)	$ 7,600	$ 7,000	$ 7,000
5311005	Uniforms and Turnout Gear	$ 16,387	$ 19,500	$ 15,500
5311007	CID Supplies	$ 11,203	$ 12,000	$ 11,000
5312700	Gasoline/Diesel/CNG	$ 27,975	$ 25,000	$ 25,000
5316001	Small Tools and Equipment	$ 48,950	$ 11,955	$ 4,185
5316006	Cellular Phone Equipment	$ -	$ -	$ -
	TOTAL SUPPLIES	$ 113,483	$ 77,755	$ 64,985
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 5,250	$ (2,350)	$ 2,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 5,250	$ (2,350)	$ 2,000

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 318,008	$ 362,130	$ 304,685
5524002	Life and Disability	$ 7,160	$ 8,230	$ 9,675
5524003	Wellness Program	$ 6,305	$ 6,685	$ 5,730
5524004	OPEB	$ 49,907	$ 20,800	$ 17,550
	TOTAL INTERFUND/INTERDEPT.	$ 381,380	$ 397,845	$ 337,640
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 495	$ 375	$ 500
	TOTAL OTHER COSTS	$ 495	$ 375	$ 500
	TOTAL EXPENDITURES	**$ 2,562,160**	**$ 2,959,930**	**$ 2,975,055**

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



Full-Time Employees by Fiscal Year

FY 2021: 58 FY 2022: 58 FY 2023: 59 FY 2024: 59 FY 2025: 49

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. 2024 saw the creation of the Crash Reduction Unit, which consists of two officers who are dedicated to full time traffic crash respone and enforcement. These two officers also fall under the Community Relations Sergeant.

GOALS	FY 2023 STATUS	FY 2024 PROJECTED
FY 2024		
1. Improve operational efficiency 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 identification and mentorship	Ongoing	Ongoing
4. Bolster recruiting efforts and focus on officer retention within the Patrol Bureau	Ongoing	Ongoing
FY 2025	**FY 2024 STATUS**	**FY 2025 PROJECTED**
1. Focus on Officer Retention	Ongoing	Ongoing
2. Implement Attributes of Effective Patrol Based Policing	Ongoing	Ongoing
3. Develop Future Leaders	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

1. Develop career-track plans for each officer.
2. Create a shared focus on proactive criminal and traffic enforcement.
3. Identify officers who hold informal leadership roles and help them prepare to take on formal leadership positions.
4. Create more oppertunities for decision making to take place at the line level.

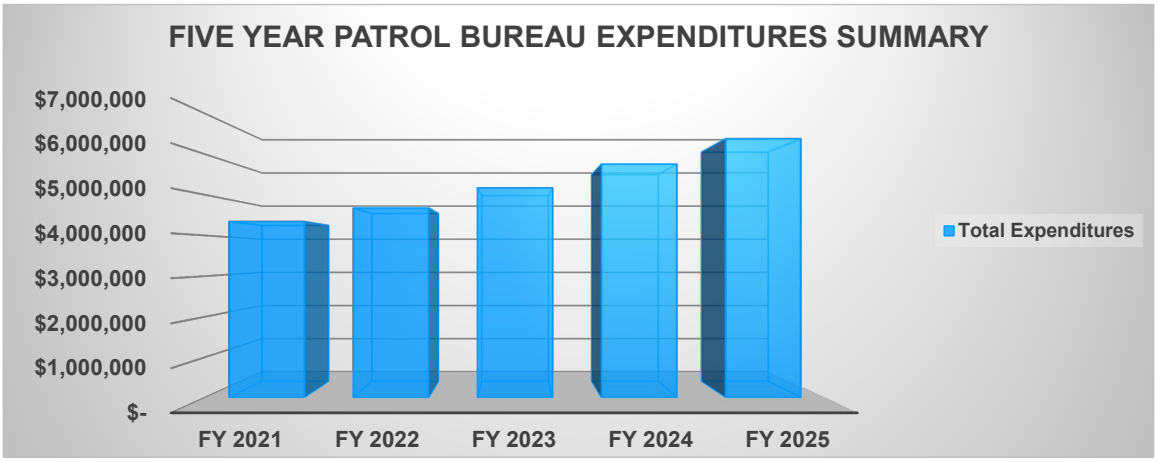
PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Calls for service	45,615	46,280	50,059	50,300	52,815
Traffic Crashes (Does not include worked by GSP)	1,987	2,019	2,095	1,700	1,785
Traffic Crashes with injuries	68	130	111	146	154
Traffic Crash Fatalities	^0	^0	1	1	1
Traffic Citations Issued	4,445	4,114	3,731	4,612	6,918
Warnings issued	4,270	3,770	5,164	5,706	5,992
DUIs	122	143	94	65	70
Incident reports taken	6,714	4,946	4,755	5,000	5,250
Arrests	1,201	1,376	1,393	1,348	1,416
Field Interviews	861	867	1,229	1,852	1,945
Gallons of gasoline used	60,627	60,446	53,330	57,000	60,000
Funeral escorts	5	4	4	2	2
Alarm calls	1,586	2,041	1,818	1,674	1,758

^ Does not include accidents with injuries worked by GSP

EXPENDITURES SUMMARY POLICE PATROL BUREAU 3223

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 3,214,129	$ 3,324,320	$ 3,587,927	$ 4,348,625	$ 4,991,300	14.78%
Purchase/Contract Services	$ 458,851	$ 446,749	$ 481,714	$ 494,862	$ 536,185	8.35%
Supplies	$ 194,314	$ 237,178	$ 413,721	$ 300,263	$ 299,000	-0.42%
Capital Outlay (Minor)	$ 4,239	$ -	$ 21,248	$ 9,000	$ -	0.00%
Interfund Dept. Charges	$ 471,060	$ 666,263	$ 665,082	$ 602,000	$ 552,005	-8.30%
Other Costs	$ 26	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 4,342,619	$ 4,674,510	$ 5,169,692	$ 5,754,750	$ 6,378,490	10.84%



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

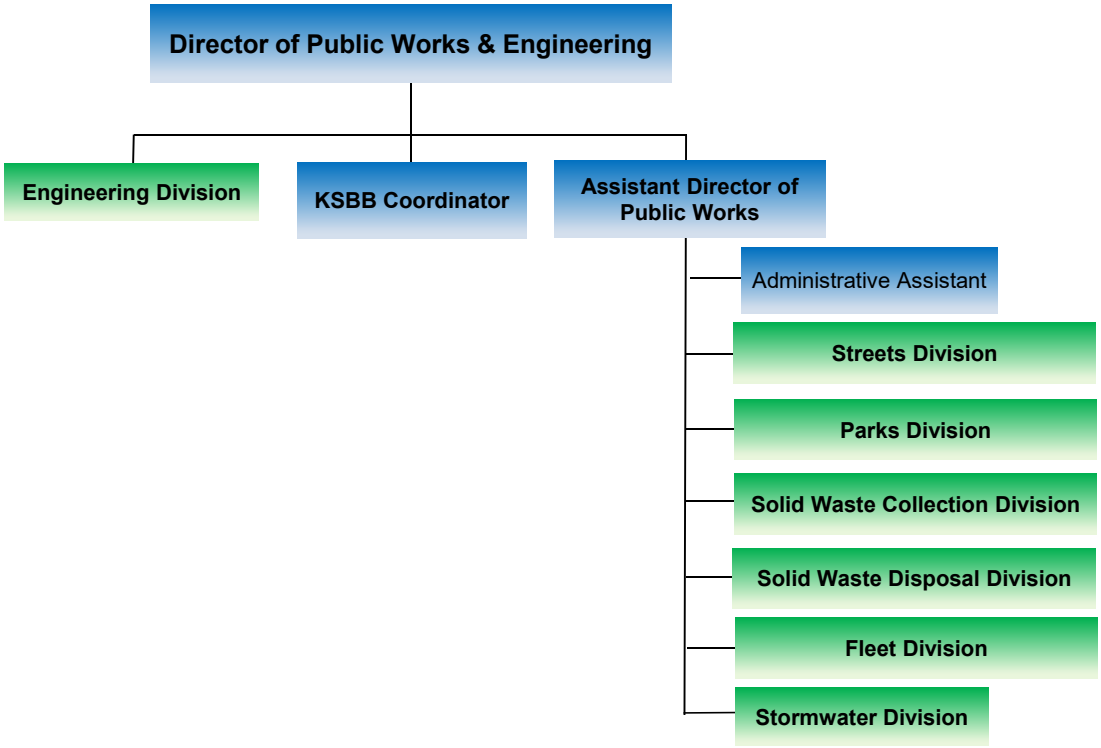
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 2,677,641	$ 3,314,625	$ 3,885,910
5113001	Overtime	$ 195,603	$ 199,000	$ 170,000
5114001	Extra Duty Pay	$ 68,928	$ 60,000	$ 60,000
5115001	Shift Differential	$ -	$ 25,000	$ 25,000
	Sub-total: Salaries and Wages	*$ 2,942,172*	*$ 3,598,625*	*$ 4,140,910*
5122001	Social Security (FICA) Contributions	$ 212,672	$ 269,205	$ 312,190
5124001	Retirement Contributions	$ 314,772	$ 351,900	$ 408,090
5127001	Workers Compensation	$ 116,936	$ 128,525	$ 130,110
5129002	Employee Drug Screening Tests	$ 1,375	$ 370	$ -
	Sub-total: Employee Benefits	*$ 645,755*	*$ 750,000*	*$ 850,390*
	TOTAL PERSONAL SERVICES	$ 3,587,927	$ 4,348,625	$ 4,991,300
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 13,022	$ 16,000	$ 16,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 92,405	$ 82,000	$ 86,000
5222003	Rep. and Maint. (Labor)	$ 77,247	$ 90,000	$ 90,000
5222005	Rep. and Maint. (Office Equipment)	$ 7,956	$ 4,000	$ 5,000
5222102	Software Support	$ -	$ 3,295	$ -
5222103	Rep. and Maint. Computers	$ 179,170	$ 124,940	$ 165,425
5223200	Rentals	$ 6,251	$ 8,400	$ -
	Sub-total: Property Services	*$ 376,051*	*$ 328,635*	*$ 362,425*
5231001	Insurance, Other than Benefits	$ 102,369	$ 145,060	$ 152,785
5232001	Communication Devices/Service	$ 3,134	$ 20,910	$ 20,825
5233001	Advertising	$ 85	$ -	$ -
5236001	Dues and Fees	$ 75	$ 257	$ 150
	Sub-total: Other Purchased Services	*$ 105,663*	*$ 166,227*	*$ 173,760*
	TOTAL PURCHASED SERVICES	$ 481,714	$ 494,862	$ 536,185
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 12,437	$ 13,138	$ 15,500
5311005	Uniforms and Turnout Gear	$ 63,050	$ 65,625	$ 60,000
5312700	Gasoline/Diesel/CNG	$ 158,004	$ 180,000	$ 175,000
5316001	Small Tools and Equipment	$ 180,230	$ 40,000	$ 48,000
5316004	Printers	$ -	$ 1,500	$ -
5316006	Cellular Phone Equipment	$ -	$ -	$ 500
	TOTAL SUPPLIES	$ 413,721	$ 300,263	$ 299,000
54	CAPITAL OUTLAY (MINOR)			
5424001	Computers	$ 9,523	$ -	$ -
5425001	Other Equipment	$ 11,725	$ 9,000	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 21,248	$ 9,000	$ -

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 547,433	$ 545,240	$ 489,085
5524002	Life and Disability	$ 12,796	$ 13,830	$ 20,640
5524003	Wellness Program	$ 10,890	$ 11,080	$ 11,080
5524004	OPEB	$ 93,963	$ 31,850	$ 31,200
	TOTAL INTERFUND/INTERDEPT.	$ 665,082	$ 602,000	$ 552,005
	TOTAL EXPENDITURES	**$ 5,169,692**	**$ 5,754,750**	**$ 6,378,490**

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

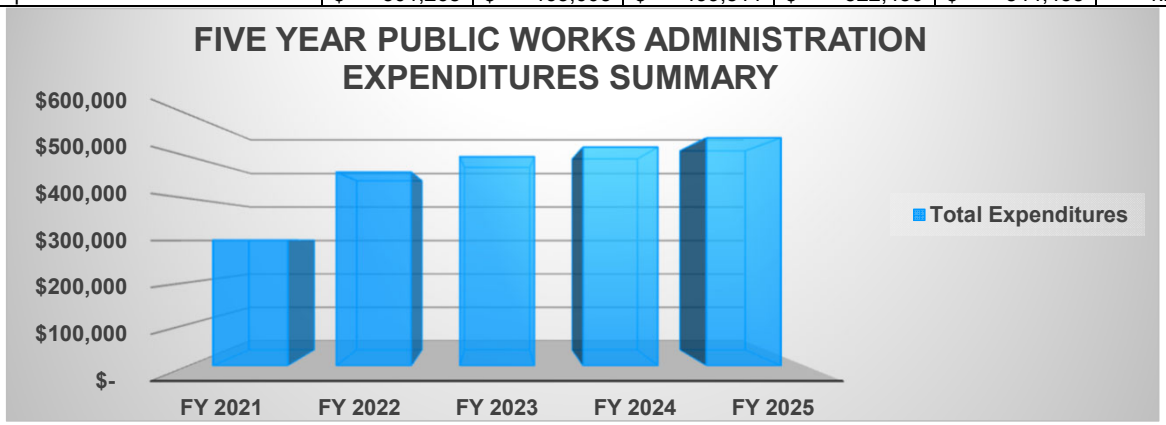
The Public Works Administration division includes the Director of Public Works & Engineering, the Assistant Director of Public Works, the Administrative Assistant to the Public Works Division, and the Keep Statesboro Bulloch Beautiful Coordinator. The Department is made up of the following divisions: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



Full-Time Employees by Fiscal Year
FY 2021: 3 FY 2022: 3 FY 2023: 4 FY 2024: 4 FY 2025: 4

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 229,584	$ 308,053	$ 360,203	$ 376,860	$ 415,000	10.12%
Purchase/Contract Services	$ 19,997	$ 105,110	$ 39,687	$ 50,490	$ 50,645	0.31%
Supplies	$ 12,823	$ 8,214	$ 9,362	$ 12,700	$ 12,800	0.79%
Capital Outlay	$ -	$ -	$ 2,162	$ 525	$ 500	-4.76%
Interfund Dept. Charges	$ 38,312	$ 41,411	$ 87,725	$ 81,355	$ 65,115	-19.96%
Other Costs	$ 552	$ 215	$ 372	$ 500	$ 375	-25.00%
Total Expenditures	$ 301,268	$ 463,003	$ 499,511	$ 522,430	$ 544,435	4.21%



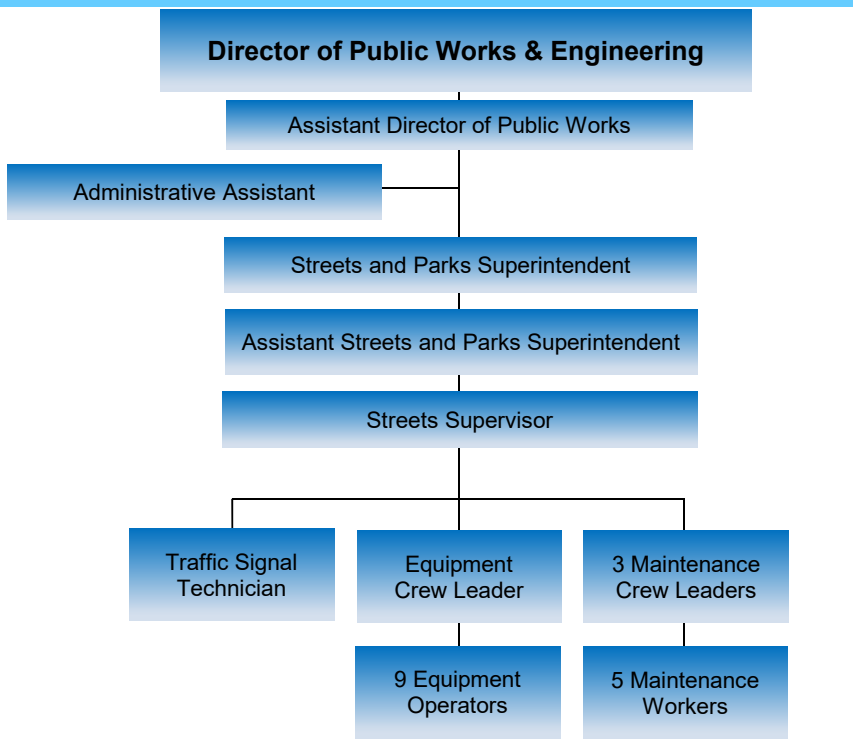
FUND 100 - GENERAL FUND **DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 301,589	$ 315,160	$ 343,040
5113001	Overtime	$ 1,379	$ 1,620	$ 1,000
	Sub-total: Salaries and Wages	*$ 302,968*	*$ 316,780*	*$ 344,040*
5122001	Social Security (FICA) Contributions	$ 21,484	$ 23,365	$ 26,305
5124001	Retirement Contributions	$ 31,284	$ 31,700	$ 34,385
5127001	Workers Compensation	$ 4,467	$ 4,975	$ 10,270
5129002	Employee Drug Screening Tests	$ -	$ 40	$ -
	Sub-total: Employee Benefits	*$ 57,235*	*$ 60,080*	*$ 70,960*
	TOTAL PERSONAL SERVICES	$ 360,203	$ 376,860	$ 415,000
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 2,324	$ 2,000	$ 2,300
5222002	Rep. and Maint. (Vehicles-Parts)	$ 2,015	$ 1,500	$ 1,500
5222003	Rep. and Maint. (Labor)	$ 893	$ 1,500	$ 1,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ -	$ 50	$ 50
5222005	Rep. and Maint. (Office Equipment)	$ 1,247	$ 2,350	$ 1,500
5222102	Software Support	$ 630	$ 1,000	$ 750
5222103	Rep. and Maint. Computers	$ 7,560	$ 11,775	$ 14,065
	Sub-total: Property Services	*$ 14,669*	*$ 20,175*	*$ 21,165*
5231001	Insurance, Other than Benefits	$ 7,409	$ 8,160	$ 8,560
5232001	Communication Devices/Service	$ 4,906	$ 7,205	$ 7,270
5232005	Internet Services	$ -	$ 985	$ 1,300
5233001	Advertising	$ 3,600	$ 4,465	$ 3,750
5235001	Travel	$ 1,498	$ 2,500	$ 1,800
5236001	Dues and Fees	$ 3,358	$ 3,000	$ 3,300
5237001	Education and Training	$ 4,247	$ 3,000	$ 3,500
5238501	Contract Labor/Services	$ -	$ 1,000	$ -
	Sub-total: Other Purchased Services	*$ 25,018*	*$ 30,315*	*$ 29,480*
	TOTAL PURCHASED SERVICES	$ 39,687	$ 50,490	$ 50,645
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 4,897	$ 7,500	$ 8,000
5311005	Uniforms	$ 247	$ 500	$ 500
5312700	Gasoline/Diesel/CNG	$ 2,155	$ 2,000	$ 1,800
5313001	Provisions	$ 2,063	$ 2,500	$ 2,500
5314001	Books and Periodicals	$ -	$ 100	$ -
5316001	Small Tools and Equipment	$ -	$ 100	$ -
	TOTAL SUPPLIES	$ 9,362	$ 12,700	$ 12,800
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture & Fixtures	$ -	$ 525	$ 500
5425001	Other Equipment	$ 2,162	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 2,162	$ 525	$ 500

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 6,285	$ 8,430	$ 12,060
5524001	Self-funded Insurance (Medical)	$ 61,470	$ 68,190	$ 48,085
5524002	Life and Disability	$ 1,402	$ 1,370	$ 1,605
5524003	Wellness Program	$ 765	$ 765	$ 765
5524004	OPEB	$ 17,803	$ 2,600	$ 2,600
	TOTAL INTERFUND/INTERDEPT.	$ 87,725	$ 81,355	$ 65,115
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 372	$ 500	$ 375
	TOTAL OTHER COSTS	$ 372	$ 500	$ 375
	TOTAL EXPENDITURES	**$ 499,511**	**$ 522,430**	**$ 544,435**

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



Full-Time Employees by Fiscal Year
FY 2021: 22 FY 2022: 22 FY 2023: 22 FY 2024: 22 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2025		
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 2025

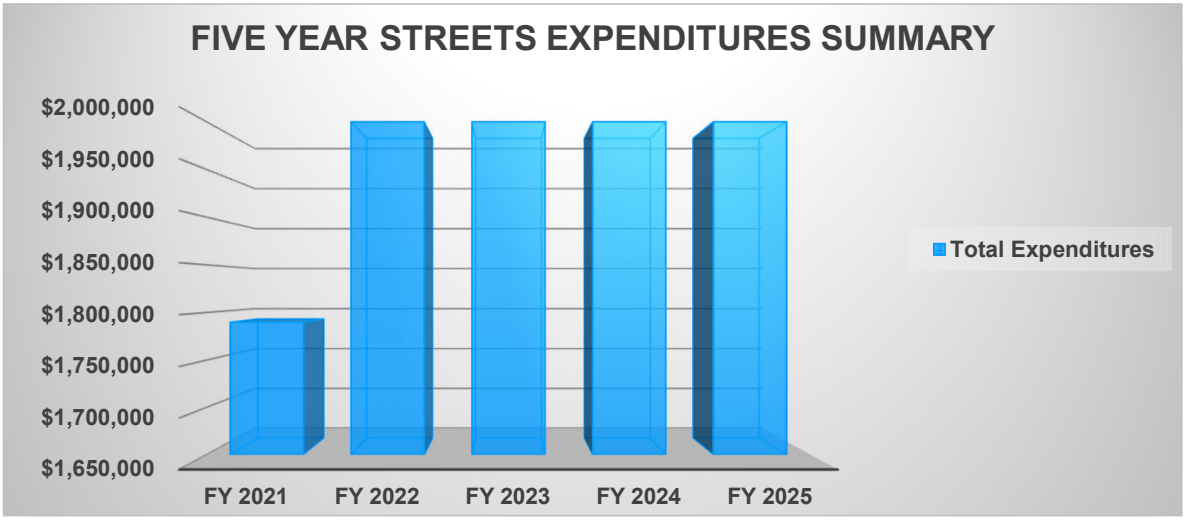
1. Prioritize repairs and maintenance to promptly correct known safety hazards and identify potential safety hazards.
2. Improve the quality of work to ensure repairs are completed promptly and efficiently.
3. Improve Public Works webpages and explore additional forms of communication to provide public 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Potholes repaired	950	534	824	900	900
Utility cuts repaired	90	54	61	60	75
Street signs repaired (City R/W)	1600	1810	1312	1344	1600
Street signs repaired (State R/W)	85	72	55	56	150
Traffic signals repaired (City R/W)	45	28	58	56	75
Traffic signals repaired (State R/W)	30	22	25	24	40
Hazardous tree removed	20	17	38	35	40
Trees on right of way pruned	400	305	332	350	400
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Special events traffic control	7	20	22	25	25
Emergency call-ins	56	45	91	90	100

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 865,923	$ 955,582	$ 1,044,607	$ 1,089,110	$ 1,457,625	33.84%
Purchase/Contract Services	$ 139,411	$ 276,183	$ 167,498	$ 230,495	$ 242,355	5.15%
Supplies	$ 577,197	$ 594,783	$ 623,093	$ 660,350	$ 661,500	0.17%
Capital Outlay (Minor)	$ 6,449	$ 3,815	$ 19,812	$ 25,000	$ 22,000	-12.00%
Interfund Dept. Charges	$ 199,600	$ 228,866	$ 248,648	$ 212,760	$ 238,545	12.12%
Other Costs	$ 1,211	$ 12,330	$ 39,223	$ 3,965	$ 4,500	13.49%
Total Expenditures	$ 1,789,791	$ 2,071,559	$ 2,142,881	$ 2,221,680	$ 2,626,525	18.22%



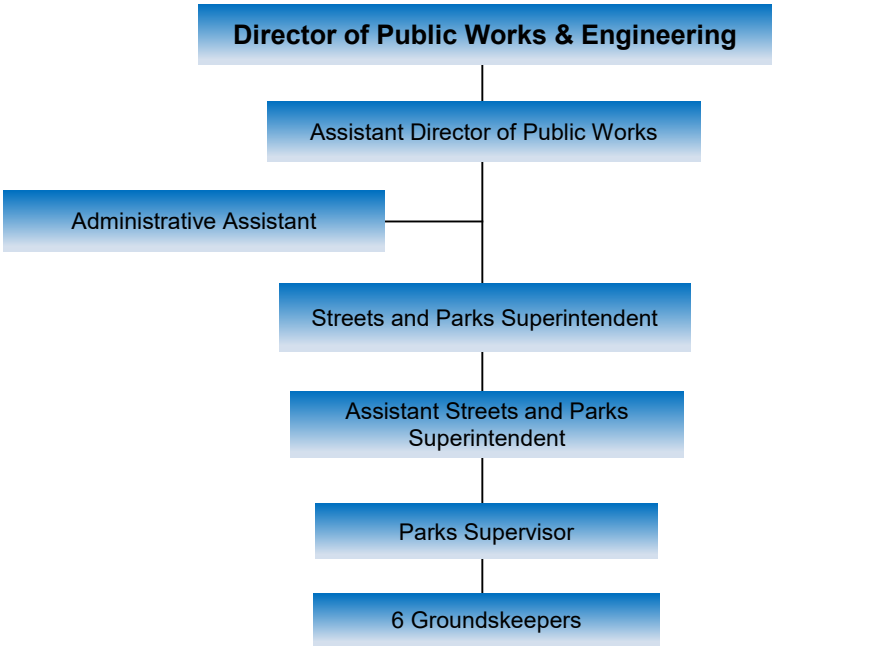
FUND 100 - GENERAL FUND **DEPT - 4200 - STREETS**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 817,444	$ 859,055	$ 1,132,070
5113001	Overtime	$ 40,309	$ 30,000	$ 30,000
	Sub-total: Salaries and Wages	*$ 857,753*	*$ 889,055*	*$ 1,162,070*
5122001	Social Security (FICA) Contributions	$ 61,179	$ 68,050	$ 88,900
5124001	Retirement Contributions	$ 85,283	$ 88,960	$ 116,205
5127001	Workers Compensation	$ 39,782	$ 42,525	$ 90,450
5129002	Employee Drug Screening Tests	$ 610	$ 520	$ -
	Sub-total: Employee Benefits	*$ 186,854*	*$ 200,055*	*$ 295,555*
	TOTAL PERSONAL SERVICES	$ 1,044,607	$ 1,089,110	$ 1,457,625
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 17,841	$ 18,500	$ 19,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 23,594	$ 18,000	$ 21,000
5222003	Rep. and Maint. (Labor)	$ 42,512	$ 28,000	$ 29,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 122	$ 1,000	$ 500
5222005	Rep. and Maint. (Office Equipment)	$ 1,106	$ 1,600	$ 1,000
5222103	Rep. and Maint. Computers	$ 12,000	$ 12,075	$ 14,885
5223200	Rentals	$ 752	$ 1,500	$ 775
	Sub-total: Property Services	*$ 97,927*	*$ 80,675*	*$ 86,160*
5231001	Insurance, Other than Benefits	$ 46,811	$ 53,610	$ 56,275
5232001	Communication Devices/Service	$ 4,980	$ 6,425	$ 9,920
5233001	Advertising	$ 164	$ -	$ 500
5235001	Travel	$ 1,653	$ 3,000	$ 2,500
5236001	Dues and Fees	$ 189	$ 1,250	$ 500
5237001	Education and Training	$ 2,165	$ 3,000	$ 3,000
5238501	Contract Labor/Services	$ 12,673	$ 81,525	$ 82,500
5239001	Erosion Control (EPD)	$ 936	$ 1,010	$ 1,000
	Sub-total: Other Purchased Services	*$ 69,571*	*$ 149,820*	*$ 156,195*
	TOTAL PURCHASED SERVICES	$ 167,498	$ 230,495	$ 242,355
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 21,584	$ 23,000	$ 23,000
5311002	Parts and Materials	$ 12,130	$ 8,000	$ 9,000
5311003	Chemicals	$ 7,570	$ 8,500	$ 8,500
5311005	Uniforms	$ 9,424	$ 11,000	$ 10,000
5311008	General S and M (Tree Board)	$ -	$ -	$ -
5311101	Street Paint/Traffic Marking Supplies	$ -	$ -	$ -
5311102	Asphalt	$ -	$ -	$ -
5311103	Signs	$ -	$ -	$ -
5312300	Electricity	$ 3,132	$ 2,500	$ 3,500
5312302	Electricity - Street and Traffic Lights	$ 500,691	$ 550,000	$ 550,000
5312400	Bottled Gas	$ 207	$ 600	$ 300
5312700	Gasoline/Diesel/CNG	$ 59,978	$ 49,000	$ 49,000
5314001	Books and Periodicals	$ -	$ 250	$ 200
5316001	Small Tools and Equipment	$ 8,377	$ 7,500	$ 8,000
	TOTAL SUPPLIES	$ 623,093	$ 660,350	$ 661,500

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Proposed
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 19,812	$ 25,000	$ 22,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 19,812	$ 25,000	$ 22,000
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 12,265	$ 16,860	$ 24,120
5524001	Self-funded Insurance (Medical)	$ 198,510	$ 174,420	$ 190,340
5524002	Life and Disability	$ 3,975	$ 4,280	$ 6,235
5524003	Wellness Program	$ 4,395	$ 4,200	$ 4,200
5524004	OPEB	$ 29,503	$ 13,000	$ 13,650
	TOTAL INTERFUND/INTERDEPT.	$ 248,648	$ 212,760	$ 238,545
57	OTHER COSTS			
5733000	Solid Waste Disposal	$ 4,777	$ 3,465	$ 4,000
5734001	Miscellaneous Expenses	$ 34,446	$ 500	$ 500
	TOTAL OTHER COSTS	$ 39,223	$ 3,965	$ 4,500
	TOTAL EXPENDITURES	**$ 2,142,881**	**$ 2,221,680**	**$ 2,626,525**

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



Full-Time Employees by Fiscal Year
FY 2021: 7 FY 2022: 7 FY 2023: 7 FY 2024: 7 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2025		
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 2025

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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Facility grounds maintained	8	6	8	8	9
Facility grounds maintained (acres)	11	11	15	15	16
Parking lots w/landscape maintained	4	9	15	15	16
Parking lots w/landscape maintained (acres)	2.26	2.5	4.00	4.00	4.50
Parks maintained	9	12	12	12	13
Parks maintained (acres)	22.9	24	25	25	26
Right of way areas w/landscaping maintained	8	15	16	16	16
Right of way areas w/landscaping maintained (acres)	1	12	15	15	15
Bicycle/pedestrian trails	2	2	2	2	2
Bicycle/pedestrian trails (miles)	1.25	1.25	1.25	1.25	1.25
Cemetery (acres)	41.35	41.35	45	45	45
Number irrigation systems maintained	32	36	38	38	40

EXPENDITURES SUMMARY						
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 184,769	$ 247,533	$ 275,262	$ 318,120	$ 388,635	22.17%
Purchase/Contract Services	$ 48,906	$ 56,995	$ 67,916	$ 96,185	$ 114,990	19.55%
Supplies	$ 60,035	$ 66,763	$ 93,061	$ 73,650	$ 73,650	0.00%
Capital Outlay	$ -	$ 27,758	$ 26,821	$ 19,000	$ 19,000	0.00%
Interfund Dept. Charges	$ 55,022	$ 53,970	$ 46,663	$ 49,585	$ 50,125	1.09%
Other Costs	$ 66	$ 741	$ 277	$ 50	$ 150	200.00%
Total Expenditures	$ 348,798	$ 453,760	$ 510,000	$ 556,590	$ 646,550	16.16%



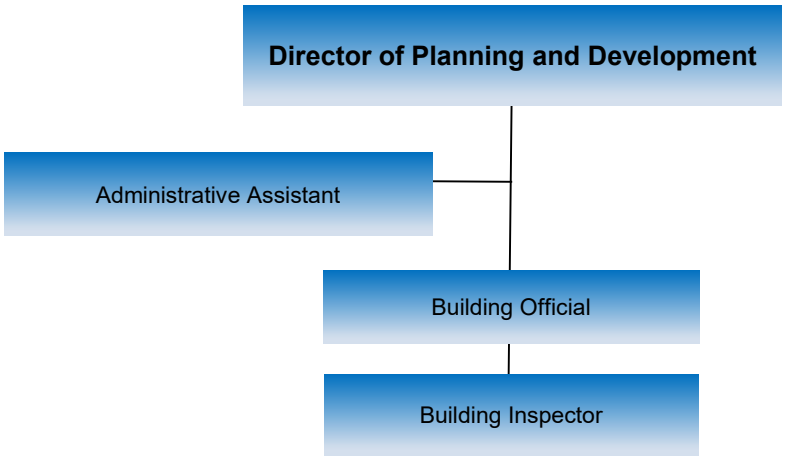
FUND 100 - GENERAL FUND **DEPT - 6200 - PARKS**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICE/BENEFITS			
5111001	Regular Employees	$ 212,570	$ 251,790	$ 307,175
5113001	Overtime	$ 12,634	$ 10,000	$ 12,000
	Sub-total: Salaries and Wages	*$ 225,204*	*$ 261,790*	*$ 319,175*
5122001	Social Security (FICA) Contributions	$ 16,024	$ 20,085	$ 24,265
5124001	Retirement Contributions	$ 24,803	$ 26,260	$ 31,720
5127001	Workers Compensation	$ 8,601	$ 9,195	$ 13,475
5129002	Employee Drug Screening	$ 630	$ 790	$ -
	Sub-total: Employee Benefits	*$ 50,058*	*$ 56,330*	*$ 69,460*
	TOTAL PERSONAL SERVICES	$ 275,262	$ 318,120	$ 388,635
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 5,203	$ 4,000	$ 5,500
5222002	Rep. and Maint. (Vehicle-Parts)	$ 5,134	$ 5,000	$ 5,000
5222003	Rep. and Maint. (Labor)	$ 5,462	$ 7,000	$ 8,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 122	$ 1,600	$ 1,800
5222005	Rep. and Maint. (Office Equipment)	$ 276	$ 500	$ 300
5222103	Rep. and Maint. Computers	$ 2,035	$ 2,040	$ 2,380
5223200	Rentals	$ 3,428	$ 800	$ 3,000
	Sub-total: Property Services	*$ 21,660*	*$ 20,940*	*$ 25,980*
5231001	Insurance, Other than Benefits	$ 15,779	$ 5,435	$ 18,290
5232001	Communication Devices/Service	$ 943	$ 1,210	$ 1,370
5233001	Advertising	$ 130	$ -	$ 500
5235001	Travel	$ 1,420	$ 1,750	$ 1,800
5236001	Dues and Fees	$ 189	$ 100	$ 250
5237001	Education and Training	$ 570	$ 1,750	$ 1,800
5238501	Contract Labor/Services	$ 27,225	$ 65,000	$ 65,000
	Sub-total: Other Purchased Services	*$ 46,256*	*$ 75,245*	*$ 89,010*
	TOTAL PURCHASED SERVICES	$ 67,916	$ 96,185	$ 114,990
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 20,281	$ 16,000	$ 16,000
5311002	Parts and Materials	$ 2,396	$ 2,500	$ 2,500
5311003	Chemicals	$ 3,074	$ 4,000	$ 4,000
5311005	Uniforms	$ 4,540	$ 4,500	$ 5,000
5311008	General S and M (Tree Board)	$ 5,013	$ 9,000	$ 9,000
5312300	Electricity	$ 33,440	$ 13,500	$ 13,500
5312700	Gasoline/Diesel/CNG	$ 15,719	$ 14,000	$ 14,000
5312800	Stormwater	$ 6,600	$ 6,600	$ 6,600
5314001	Books and Periodicals	$ -	$ 50	$ 50
5316001	Small Tools and Equipment	$ 1,998	$ 3,500	$ 3,000
	TOTAL SUPPLIES	$ 93,061	$ 73,650	$ 73,650

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
54	CAPITAL OUTLAY (MINOR)			
5412001	Community Garden	$ 9,484	$ 1,000	$ 1,000
5425001	Other Equipment	$ 17,337	$ 18,000	$ 18,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 26,821	$ 19,000	$ 19,000
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 40,015	$ 43,230	$ 43,230
5524002	Life and Disability	$ 1,413	$ 1,115	$ 1,655
5524003	Wellness Program	$ 1,335	$ 1,340	$ 1,340
5524004	OPEB	$ 3,900	$ 3,900	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 46,663	$ 49,585	$ 50,125
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 277	$ -	$ 100
5734001	Miscellaneous Expenses	$ -	$ 50	$ 50
	TOTAL OTHER COSTS	$ 277	$ 50	$ 150
	TOTAL OPERATING EXPENSES	**$ 510,000**	**$ 556,590**	**$ 646,550**

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



Full-Time Employees by Fiscal Year

FY 2021: 2 FY 2022: 2 FY 2023: 2 FY 2024: 2 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Properly maintain the Local Building Code Board of Appeals.	In Progress	In Progress
2. Attend at least 4 Home Builder Association Meetings.	In Progress	In Progress
3. Present code updates to Home Builders Association.	In Progress	In Progress
4. Building Official or Building Inspector become certified in at least one new area.	Building Inspector 1	Building Inspector 2 and Building Official 1
FY 2025		
1. Building Official or Inspector to attend annual BOAG conference.	1	1

OBJECTIVES FOR FISCAL YEAR 2025

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

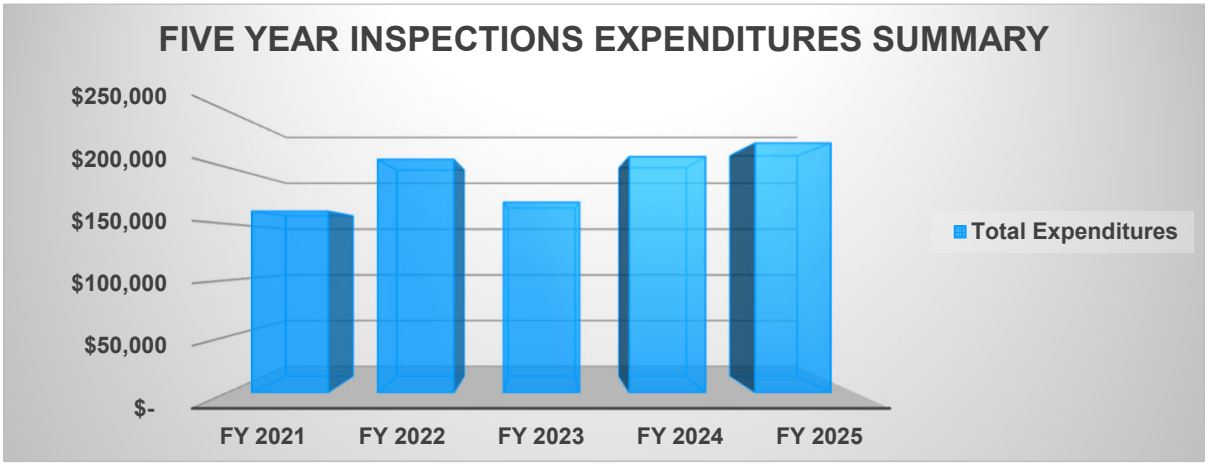
PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Number of plumbing permits issued	70	80	19	N/A	N/A
Dollar value of plumbing permits issued	$ 6,200	$ 2,800	$ 1,236	N/A	N/A
Number of electrical permits issued	100	80	10	N/A	N/A
Dollar value of electrical permits issued	$ 8,000	$ 2,800	$ 1,789	N/A	N/A
Number of mechanical permits issued	80	90	11	N/A	N/A
Dollar value of mechanical permits issued	$ 3,200	$ 3,150	$ 962	N/A	N/A
Number of plumbing inspections performed*	150	175	357	600	720
Dollar value of plumbing inspections performed*	$ 5,250	$ 6,125	$ 357	$ 600	$ 720
Number of electrical inspections performed*	300	310	482	800	960
Dollar value of electrical inspections performed*	$ 10,500	$ 10,850	$ 16,870	$ 28,000	$ 33,600
Number of mechanical inspections performed*	250	250	226	400	480
Dollar value of mechanical inspections performed*	$ 8,750	$ 8,750	$ 7,910	$ 14,000	$ 16,800

Number of building inspections performed*	350	375	917	1000	1200
Dollar value of building inspections performed*	$ 12,250	$ 13,025	$ 32,095	$ 35,000	$ 42,000
Number of total inspections performed*	1,050	1,360	1,982	2,800	2,360
Dollar value of total inspections performed*	$ 36,750	$ 47,600	$ 69,370	$ 98,000	$ 117,600
Plan Review Count			$ 164	$ 200	$ 240
Plan Review Fees			$ 28,921	$ 46,000	$ 37,000
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 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	3	4	4	4

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 118,202	$ 94,751	$ 39,078	$ 161,717	$ 174,760	8.07%
Purchase/Contract Services	$ 15,225	$ 77,952	$ 100,397	$ 27,175	$ 26,385	-2.91%
Supplies	$ 2,538	$ 2,166	$ 3,382	$ 3,030	$ 2,900	-4.29%
Capital Outlay (Minor)	$ -	$ -	$ 141	$ 200	$ -	-100.00%
Interfund Dept. Charges	$ 25,294	$ 32,189	$ 26,175	$ 17,265	$ 17,400	0.78%
Other Costs	$ 10	$ 84	$ -	$ 50	$ 75	50.00%
Total Expenditures	$ 161,269	$ 207,142	$ 169,173	$ 209,437	$ 221,520	5.77%



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

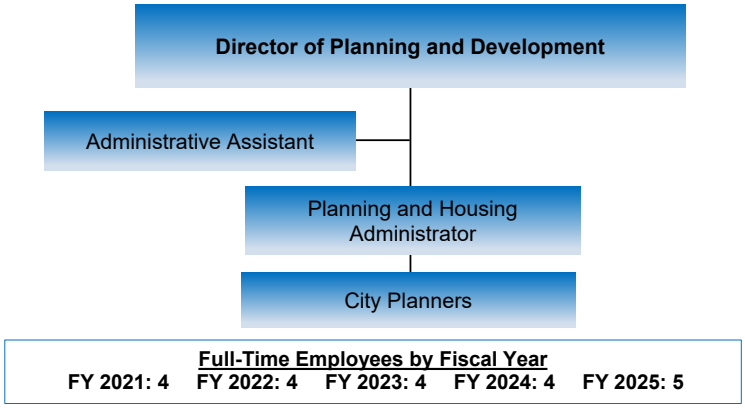
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 22,628	$ 134,107	$ 143,280
5113001	Overtime	$ -	$ 410	$ -
	Sub-total: Salaries and Wages	*$ 22,628*	*$ 134,517*	*$ 143,280*
5122001	Social Security (FICA) Contributions	$ 1,673	$ 10,300	$ 11,000
5124001	Retirement Contributions	$ 11,689	$ 13,460	$ 14,375
5127001	Workers Compensation	$ 3,088	$ 3,440	$ 6,105
	Sub-total: Employee Benefits	*$ 16,450*	*$ 27,200*	*$ 31,480*
	TOTAL PERSONAL SERVICES	$ 39,078	$ 161,717	$ 174,760
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 406	$ 380	$ 400
5222003	Rep. and Maint. (Labor)	$ 570	$ 600	$ 300
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 200	$ -
5222103	Rep. and Maint. Computers	$ 4,050	$ 5,660	$ 7,100
	Sub-total: Property Services	$ 5,026	$ 6,840	$ 7,800
5231001	Insurance, Other than Benefits	$ 5,079	$ 5,525	$ 5,800
5232001	Communication Devices/Service	$ 2,652	$ 1,560	$ 4,435
5234001	Printing and Binding	$ 246	$ 100	$ -
5235001	Travel	$ -	$ 1,250	$ 1,250
5236001	Dues and Fees	$ -	$ 500	$ 600
5237001	Education and Training	$ -	$ 1,000	$ 1,500
5238501	Contract Labor/Services	$ 87,394	$ 10,400	$ 5,000
	Sub-total: Other Purchased Services	*$ 95,371*	*$ 20,335*	*$ 18,585*
	TOTAL PURCHASED SERVICES	$ 100,397	$ 27,175	$ 26,385
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 53	$ 250	$ 200
5311005	Uniforms	$ 937	$ 600	$ 300
5312700	Gasoline/Diesel/CNG	$ 482	$ 1,280	$ 1,800
5314001	Books and Periodicals	$ 1,737	$ 750	$ 500
5316001	Small Tools and Equipment	$ 173	$ 150	$ 100
	TOTAL SUPPLIES	$ 3,382	$ 3,030	$ 2,900
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 141	$ 200	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 141	$ 200	$ -
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 24,475	$ 14,970	$ 14,970
5524002	Life and Disability	$ 30	$ 625	$ 760
5524003	Wellness Program	$ 370	$ 370	$ 370
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 26,175	$ 17,265	$ 17,400

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ 50	$ 75
	TOTAL OTHER COSTS	$ -	$ 50	$ 75
	TOTAL EXPENDITURES	**$ 169,173**	**$ 209,437**	**$ 221,520**

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, one Planning and Housing Administrator, two City Planners and one Administrative Assistant.



Full-Time Employees by Fiscal Year
FY 2021: 4 FY 2022: 4 FY 2023: 4 FY 2024: 4 FY 2025: 5

STATEMENT OF SERVICE

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

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

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

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

GOALS	FY 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Update Department website.	Ongoing	Ongoing
2. Continued Community engagement in local economic development associations.	Ongoing	Ongoing
3. Renew Urban Redevelopment Plan.	Ongoing	Complete
FY 2025		
1. Update Comprehensive Plan.	Ongoing	Complete
2. Complete Comprehensive Housing Study.	Complete	
3. Revise City's zoning ordinance.	Complete	Complete
4. Establish and Coordinate Land Bank Authority.	Ongoing	Ongoing
5. Establish and Administer Housing Rehab Program.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

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
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.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Number of Right Starts conducted	8	18	37	30	35
Number of Sign Permit Applications reviewed	87	147	117	110	125
Number of Business Licenses reviewed	180	106	186	153	160
Number of Alcohol Licenses reviewed	5	32	15	10	20
Number of Zoning Certifications rendered	10	51	24	25	30
Number of Annexation cases received and processed	2	2	10	5	8
Number of Conditional Use Variance Cases	2	0	1	3	5
Number of Zoning amendment cases rec'd &	16	11	23	20	30
Number of Variance cases received and processed	27	22	2	5	10
Number of Admin Variances cases rec'd & processed	1	4	7	3	5
Number of Special Exception cases received & proces	9	5	6	10	6
Number of Subdivision plats reviewed	9	16	19	20	17
Number of Planning Commission Cases heard	22	39	36	30	71
New Residential Construction Permits	87	88	153	180	220
New Commercial Construction Permits	1	15	11	20	20
Number of DEMO permits reviewed	13	30	20	15	15
Number of Water/Sewer Agreements processed	0	0	0	1	2
Number of Solar permits reviewed	2	0	5	10	15
Number of Cell Tower permits reviewed	3	10	6	10	15
Number of water/sewer tap orders generated	276	212	184	220	240
Number of community association meetings attended	4	4	3	4	4
Number of presentations prepared/given	3	10	7	5	10
Exemption to Open Container					
Ordinance Text Amendments presented to Council	1	2	3	1	2
Number of Food Truck Zoning reviews	0	10	2	3	
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Acres of property annexed into City	0	13	188	160	60
Construction Value of Building Permits Issued	$ 25,332,782	$ 17,508,512	$ 43,273,295	$ 81,500,000	$ 76,000,000
City of Statesboro fees collected with Building permits	$ 458,477	$ 273,195	$ 578,418	$ 920,000	$ 720,000
Enhancement to County tax base based on value of permits issued	$ 287,071	$ 151,154	$ 173,716	$ 327,173	$ 390,640
Enhancement to City of Statesboro tax base based on value of permits	$ 74,053	$ 51,181	$ 126,496	$ 238,240	$ 247,000

EXPENDITURES SUMMARY						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 246,537	$ 274,636	$ 297,406	$ 320,890	$ 442,910	38.03%
Purchase/Contract Services	$ 71,990	$ 149,063	$ 158,947	$ 101,520	$ 86,520	-14.78%
Supplies	$ 3,023	$ 2,865	$ 2,630	$ 2,700	$ 1,600	-40.74%
Capital Outlay (Minor)	$ 962	$ 208	$ 1,983	$ 4,060	$ -	-100.00%
Interfund Dept. Charges	$ 36,011	$ 37,854	$ 41,279	$ 53,075	$ 89,260	68.18%
Other Costs	$ -	$ 21	$ 41	$ 50	$ 50	0.00%
Total Expenditures	$ 358,523	$ 464,647	$ 502,286	$ 482,295	$ 620,340	28.62%



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

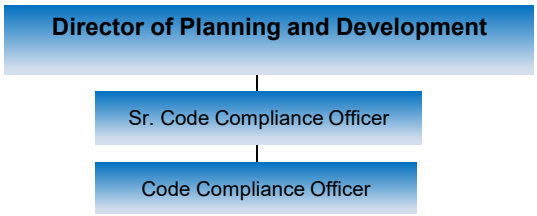
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 243,092	$ 262,350	$ 366,265
	Sub-total: Salaries and Wages	*$ 243,092*	*$ 262,350*	*$ 366,265*
5122001	Social Security (FICA) Contributions	$ 17,693	$ 20,070	$ 28,020
5124001	Retirement Contributions	$ 24,660	$ 26,240	$ 36,625
5127001	Workers Compensation	$ 5,796	$ 6,190	$ 6,000
5129002	Employee Drug Screening	$ 165	$ 40	$ -
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Sub-total: Employee Benefits	*$ 54,314*	*$ 58,540*	*$ 76,645*
	TOTAL PERSONAL SERVICES	$ 297,406	$ 320,890	$ 442,910
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 50	$ -	$ -
5222002	Rep. and Maint. (Vehicles-Parts)	$ 162	$ 100	$ 100
5222003	Rep. and Maint. (Labor)	$ 195	$ 200	$ 200
5222005	Rep. and Maint. (Office Equipment)	$ 1,106	$ 2,300	$ 1,200
5222102	Software Support	$ 4,784	$ 4,660	$ 4,800
5222103	Rep. and Maint. Computers	$ 13,710	$ 14,450	$ 17,260
	Sub-total: Property Services	*$ 20,007*	*$ 21,710*	*$ 23,560*
5231001	Insurance, Other than Benefits	$ 6,688	$ 7,130	$ 6,760
5232001	Communication Devices/Service	$ 5,163	$ 6,650	$ 7,500
5232006	Postage	$ 104	$ 150	$ -
5233001	Advertising	$ 1,745	$ 2,000	$ 750
5234001	Printing and Binding	$ 1,170	$ 600	$ 200
5235001	Travel	$ 3,409	$ 4,500	$ 5,000
5236001	Dues and Fees	$ 1,604	$ 1,500	$ 1,750
5237001	Education and Training	$ 5,289	$ 3,000	$ 5,200
5238501	Contract Labor/Services	$ 113,768	$ 54,280	$ 35,800
	Sub-total: Other Purchased Services	*$ 138,940*	*$ 79,810*	*$ 62,960*
	TOTAL PURCHASED SERVICES	$ 158,947	$ 101,520	$ 86,520
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,551	$ 1,200	$ 400
5311005	Uniforms	$ 162	$ 250	$ 200
5312700	Gasoline/Diesel/CNG	$ 299	$ 300	$ 375
5313001	Provisions	$ 455	$ 750	$ 475
5314001	Books and Periodicals	$ -	$ 100	$ 100
5316001	Small Tools and Equipment	$ 163	$ 100	$ 50
	TOTAL SUPPLIES	$ 2,630	$ 2,700	$ 1,600
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture & Fixtures	$ 1,073	$ 1,060	$ -
5424001	Computers	$ 910	$ 3,000	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 1,983	$ 4,060	$ -

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost for GIS	$ 1,500	$ 2,000	$ 2,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 6,245	$ 8,380	$ 11,985
5524001	Self-funded Insurance (Medical)	$ 29,855	$ 38,945	$ 69,300
5524002	Life and Disability	$ 964	$ 1,035	$ 1,770
5524003	Wellness Program	$ 765	$ 765	$ 955
5524004	OPEB	$ 1,950	$ 1,950	$ 3,250
	TOTAL INTERFUND/INTERDEPT.	$ 41,279	$ 53,075	$ 89,260
57	OTHER COSTS			
5734005	Miscellaneous Expenses	$ 41	$ 50	$ 50
	TOTAL OTHER COSTS	$ 41	$ 50	$ 50
	TOTAL EXPENDITURES	**$ 502,286**	**$ 482,295**	**$ 620,340**

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 2021: 2 FY 2022: 2 FY 2023: 2 FY 2024: 2 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Utilize new permitting software.	Ongoing	Ongoing
2. Target Dilapidated Structures.	30	30
FY 2025		
1. Target Dilapidated Structures.	30	30
2. Community Education	6	6
3. Gradually Roll-Out IPMC Code.	Complete	Complete

OBJECTIVES FOR FISCAL YEAR 2025

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

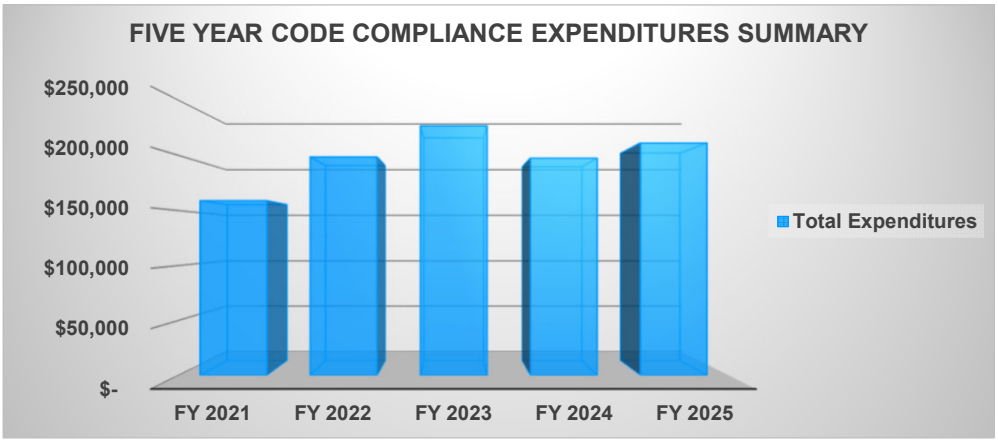
PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Number of request for services received	550	550	550	550	550
Number of dilapidated structures abatement cases	75	65	65	65	65
Number of self initiated code cases (includes removal of items from public right of way)	650	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	3	2	2
Notice of violations issued	800	800	800	800	800
Number of citations issued	28	30	30	30	30
Educational Materials produced	1	2	1	2	2
Educational Materials delivered/verbal warnings	17	20	500	500	500

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Request for services responded to within 48 business hours	100%	100%	100%	100%	100%
Dilapidated structures resolved voluntarily	20	20	20	20	20
Dilapidated structures resolved through court action	60	50	50	50	50
Number of violations voluntarily resolved	85%	85%	95%	95%	95%
Number of properties with violations resolved through court action	45	50	50	50	50
Working without proper permit (includes sign permits, business license, building permits and stop work orders)	17	20	20	20	20

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 93,194	$ 104,005	$ 92,485	$ 117,305	$ 131,280	11.91%
Purchase/Contract Services	$ 37,192	$ 64,948	$ 103,696	$ 55,620	$ 67,995	22.25%
Supplies	$ 3,475	$ 3,756	$ 4,249	$ 4,060	$ 2,450	-39.66%
Capital Outlay (Minor)	$ -	$ -	$ -	$ 200	$ -	-100.00%
Interfund Dept. Charges	$ 25,174	$ 25,908	$ 26,268	$ 20,300	$ 9,455	-53.42%
Other Costs	$ 8	$ -	$ -	$ -	$ 50	0.00%
Total Expenditures	$ 159,043	$ 198,617	$ 226,698	$ 197,485	$ 211,230	6.96%



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

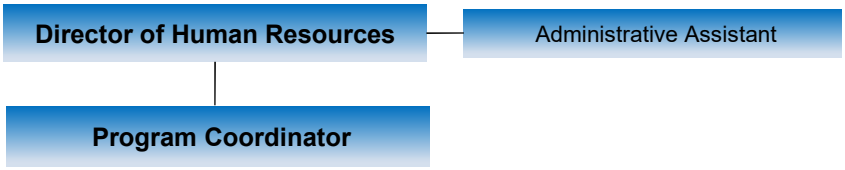
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 75,248	$ 97,250	$ 107,815
	Sub-total: Salaries and Wages	*$ 75,248*	*$ 97,250*	*$ 107,815*
5122001	Social Security (FICA) Contributions	$ 5,265	$ 7,480	$ 8,245
5124001	Retirement Contributions	$ 9,466	$ 9,780	$ 10,780
5127001	Workers Compensation	$ 2,506	$ 2,795	$ 4,440
	Sub-total: Employee Benefits	*$ 17,237*	*$ 20,055*	*$ 23,465*
	TOTAL PERSONAL SERVICES	$ 92,485	$ 117,305	$ 131,280
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ 150	$ -	$ -
5222001	Rep. and Maint. (Equipment)	$ 1,449	$ 1,500	$ 1,200
5222002	Rep. and Maint. (Vehicles-Parts)	$ 247	$ 800	$ 500
5222003	Rep. and Maint. (Labor)	$ 695	$ 800	$ 500
5222005	Rep. and Maint. (Office Equipment)	$ 276	$ 165	$ -
5222102	Software Support	$ -	$ -	$ 10,000
5222103	Rep. and Maint. Computers	$ 4,050	$ 4,020	$ 4,935
	Sub-total: Property Services	*$ 6,867*	*$ 7,285*	*$ 17,135*
5231001	Insurance, Other than Benefits	$ 3,934	$ 4,205	$ 4,285
5232001	Communication Devices/Service	$ 3,918	$ 5,060	$ 5,725
5233001	Advertising	$ 448	$ 400	$ 175
5234001	Printing and Binding	$ 44	$ 170	$ 75
5235001	Travel	$ 2,139	$ 3,400	$ 3,000
5236001	Dues and Fees	$ -	$ 500	$ 1,100
5237001	Education and Training	$ 2,976	$ 2,600	$ 1,500
5238501	Contract Labor/Services	$ 83,370	$ 32,000	$ 35,000
	Sub-total: Other Purchased Services	*$ 96,829*	*$ 48,335*	*$ 50,860*
	TOTAL PURCHASED SERVICES	$ 103,696	$ 55,620	$ 67,995
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 101	$ 210	$ 200
5311005	Uniforms	$ 2,137	$ 1,200	$ 300
5312700	Gasoline/Diesel/CNG	$ 1,728	$ 2,500	$ 1,800
5314001	Books & Periodicals	$ 190	$ 100	$ 100
5316001	Small Tools & Equipment	$ 93	$ 50	$ 50
	TOTAL SUPPLIES	$ 4,249	$ 4,060	$ 2,450
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 200	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 200	$ -

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 24,060	$ 18,175	$ 7,830
5524002	Life and Disability	$ 523	$ 445	$ 595
5524003	Wellness Program	$ 385	$ 380	$ 380
5524004	OPEB	$ 1,300	$ 1,300	$ 650
	TOTAL INTERFUND/INTERDEPT.	$ 26,268	$ 20,300	$ 9,455
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ -	$ 50
	TOTAL MISCELLANOUS EXPENSES	$ -	$ -	$ 50
	TOTAL EXPENDITURES	**$ 226,698**	**$ 197,485**	**$ 211,230**

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

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

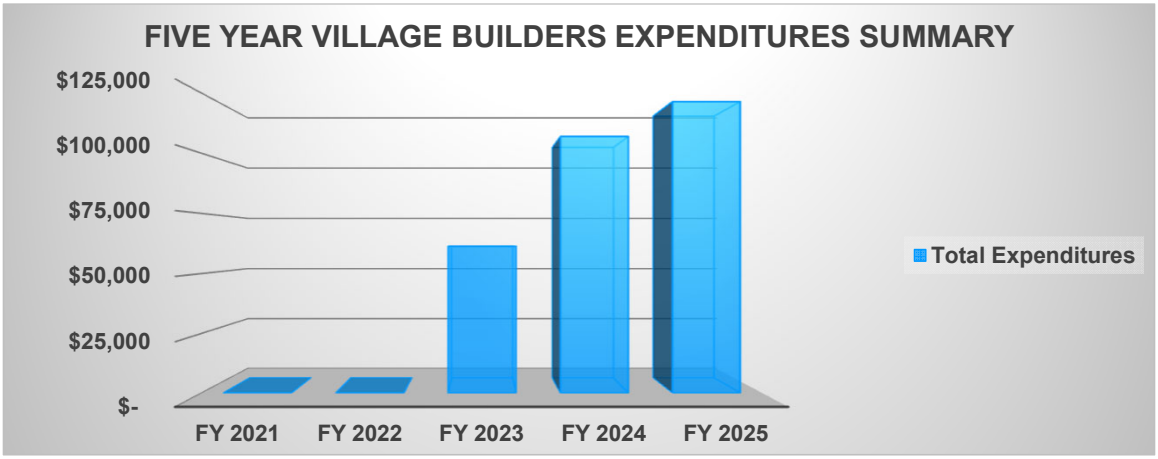


Full-Time Employees by Fiscal Year
FY 2021: 0 FY 2022: 0 FY 2023: 1 FY 2024: 1 FY 2025: 1

GOALS	FY 2024 STATUS	FY 2025 PROJECTED
FY 2025		
1. Establish mentoring program.	Ongoing	Completed
2. Partner with community organizations to expand access to impacted individuals.	Ongoing	Ongoing
3. Coordinate Youth Connect.	Completed	Completed
4. Coordinate literacy initiatives.	Ongoing	Ongoing

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ -	$ -	$ 36,352	$ 59,760	$ 71,840	20.21%
Purchase/Contract Services	$ -	$ -	$ 4,896	$ 24,580	$ 43,550	77.18%
Supplies	$ -	$ -	$ 7,603	$ 4,940	$ 5,000	1.21%
Capital Outlay (Minor)	$ -	$ -	$ -	$ 5,005	$ -	-100.00%
Interfund Dept. Charges	$ -	$ -	$ 12,470	$ 12,670	$ 520	-95.90%
Other Costs	$ -	$ -	$ -	$ -	$ 500	0.00%
Total Expenditures	$ -	$ -	$ 61,321	$ 106,955	$ 121,410	13.52%



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

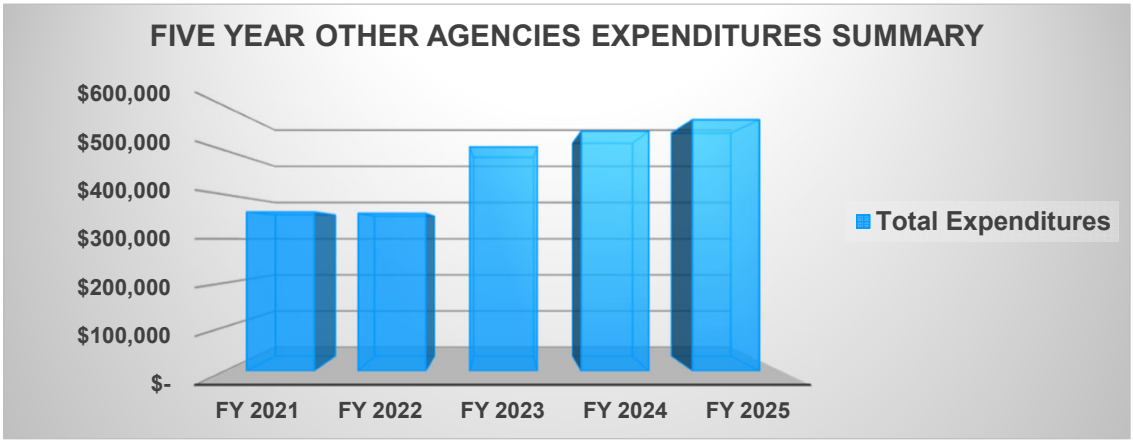
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 28,041	$ 50,670	$ 61,035
	Sub-total: Salaries and Wages	*$ 28,041*	*$ 50,670*	*$ 61,035*
5122001	Social Security (FICA) Contributions	$ 2,043	$ 3,875	$ 4,670
5124001	Retirement Contributions	$ 6,125	$ 5,015	$ 6,050
5127001	Workers Compensation	$ 143	$ 200	$ 85
	Sub-total: Employee Benefits	*$ 8,311*	*$ 9,090*	*$ 10,805*
	TOTAL PERSONAL SERVICES	$ 36,352	$ 59,760	$ 71,840
52	PURCHASE/CONTRACT SERVICES			
5222102	Software Support/Application	$ -	$ 55	$ -
5222103	Rep. and Maint. Computers	$ 2,400	$ 2,220	$ 2,680
5223200	Rentals	$ -	$ -	$ 300
	Sub-total: Property Services	*$ 2,400*	*$ 2,275*	*$ 2,980*
5231001	Insurance, Other than Benefits	$ -	$ 915	$ 500
5232001	Communication Devices/Service	$ 839	$ 1,400	$ 1,570
5233001	Advertising	$ 457	$ 260	$ 500
5235001	Travel	$ -	$ 805	$ 4,000
5237001	Education and Training	$ -	$ 4,915	$ 4,000
5238501	Contract Labor/Services	$ 1,200	$ 14,010	$ 30,000
	Sub-total: Other Purchased Services	*$ 2,496*	*$ 22,305*	*$ 40,570*
	TOTAL PURCHASED SERVICES	$ 4,896	$ 24,580	$ 43,550
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 6,778	$ 2,010	$ 1,000
5313001	Provisions	$ 825	$ 2,930	$ 4,000
	TOTAL SUPPLIES	$ 7,603	$ 4,940	$ 5,000
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ 5,005	$ -
	TOTAL CAPITAL OUTLAY	$ -	$ 5,005	$ -
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 11,530	$ 11,530	$ -
5524002	Life and Disability	$ 100	$ 300	$ 330
5524003	Wellness Program	$ 190	$ 190	$ 190
5524004	OPEB	$ 650	$ 650	$ -
	TOTAL INTERFUND/INTERDEPT.	$ 12,470	$ 12,670	$ 520
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ -	$ 500
	TOTAL OTHER COSTS	$ -	$ -	$ 500
	TOTAL EXPENDITURES	**$ 61,321**	**$ 106,955**	**$ 121,410**

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ 48,643	$ 54,759	$ 196,801	$ 230,615	$ 256,500	11.22%
Other Supplies	$ -	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 562	$ 560	$ 544	$ 500	$ 700	40.00%
Other Costs	$ 311,575	$ 302,206	$ 310,395	$ 312,250	$ 312,000	-0.08%
Total Expenditures	$ 360,780	$ 357,525	$ 507,740	$ 543,365	$ 569,200	4.75%



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

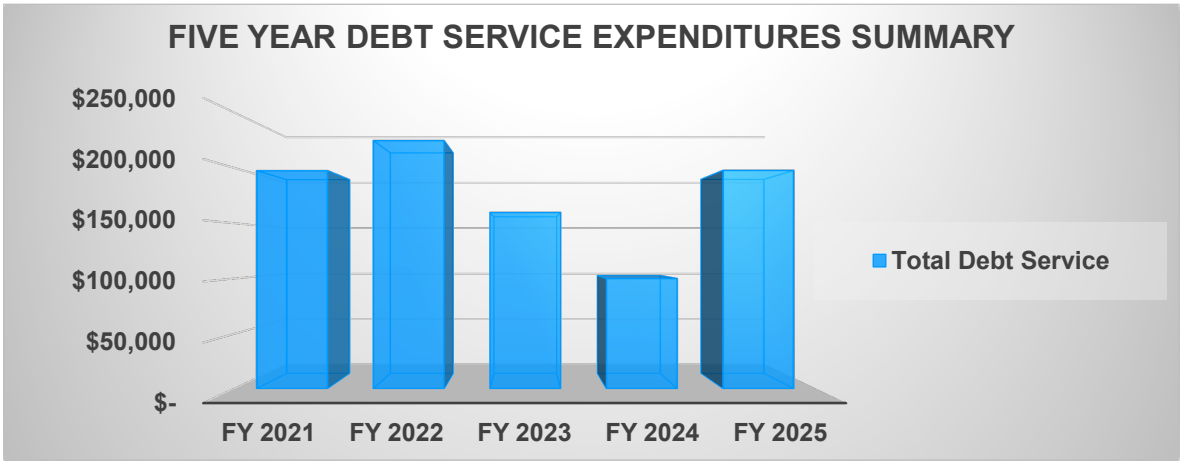
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
52	PURCHASE/CONTRACT SERVICES			
1595.5236001	Dues and Fees - CRC	$ 43,469	$ 43,470	$ 44,000
1595.5236002	Dues and Fees - GMA	$ 11,053	$ 11,645	$ 12,000
6173.5222005	Rep. and Maint. - (Office Equipment)	$ 977	$ 500	$ 500
6170.5238502	Contract Serv. - Event Manager	$ 47,552	$ 50,000	$ 75,000
7500.5238502	Contract Serv. - Small Business Recr.	$ 93,750	$ 125,000	$ 125,000
	TOTAL PURCHASED SERVICES	$ 196,801	$ 230,615	$ 256,500
55	INTERFUND/INTERDEPT- CHARGES			
7500.5524002	Life and Disability	$ 544	$ 500	$ 700
	TOTAL INTERFUND/INTERDEPT.	$ 544	$ 500	$ 700
57	OTHER COSTS			
3900.5710002	Emergency Management Agency	$ 5,000	$ 5,000	$ 5,000
3910.5710103	Payment to Bulloch Cty - Animal Control	$ 63,395	$ 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	$ -
	TOTAL OTHER COSTS	$ 310,395	$ 312,250	$ 312,000
	TOTAL EXPENDITURES	**$ 507,740**	**$ 543,365**	**$ 569,200**

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

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

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Total Debt Service	$ 197,327	$ 224,515	$ 159,632	$ 100,000	$ 197,600	97.60%



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

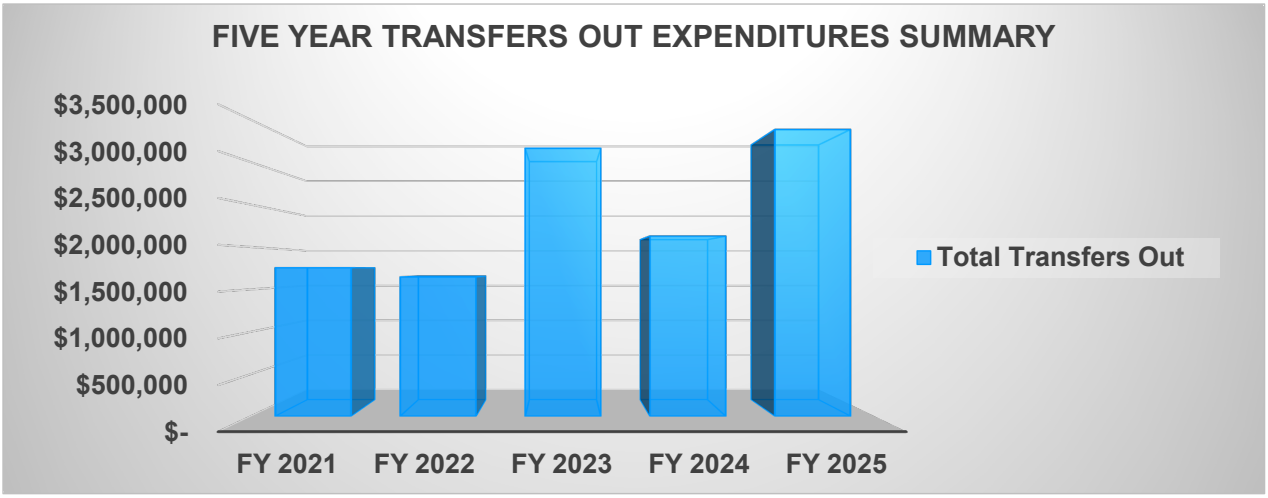
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	NON-OPERATING EXPENDITURES			
5812003	Princ - Police Equipment	$ 32,600	$ -	$ 32,600
5813001	Principal - SBITA	$ 65,000	$ -	$ 65,000
5822002	GMA Swap Payments	$ 50,616	$ 100,000	$ 100,000
5822003	GMA Swap Payments - Interest	$ 11,416	$ -	$ -
	TOTAL NON-OPERATING EXPENDITURES	**$ 159,632**	**$ 100,000**	**$ 197,600**

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

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

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Total Transfers Out	$ 1,755,017	$ 1,646,245	$ 3,163,605	$ 2,128,255	$ 3,384,835	59.04%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	TRANSFERS:			
6110002	Transfer to Health Insurance Fund	$ 598,273	$ 98,255	$ 94,835
6110003	Transfer to Capital Improvements Fund	$ 675,045	$ -	$ 60,000
6110300	Transfer to Statesboro Fire Svc. Fund	$ 1,657,490	$ 2,000,000	$ 3,200,000
6110500	Transfer to Central Service Fund	$ 232,797	$ 30,000	$ 30,000
	TOTAL TRANSFERS	**$ 3,163,605**	**$ 2,128,255**	**$ 3,384,835**

TAB 9

210 Confiscated Assets Fund

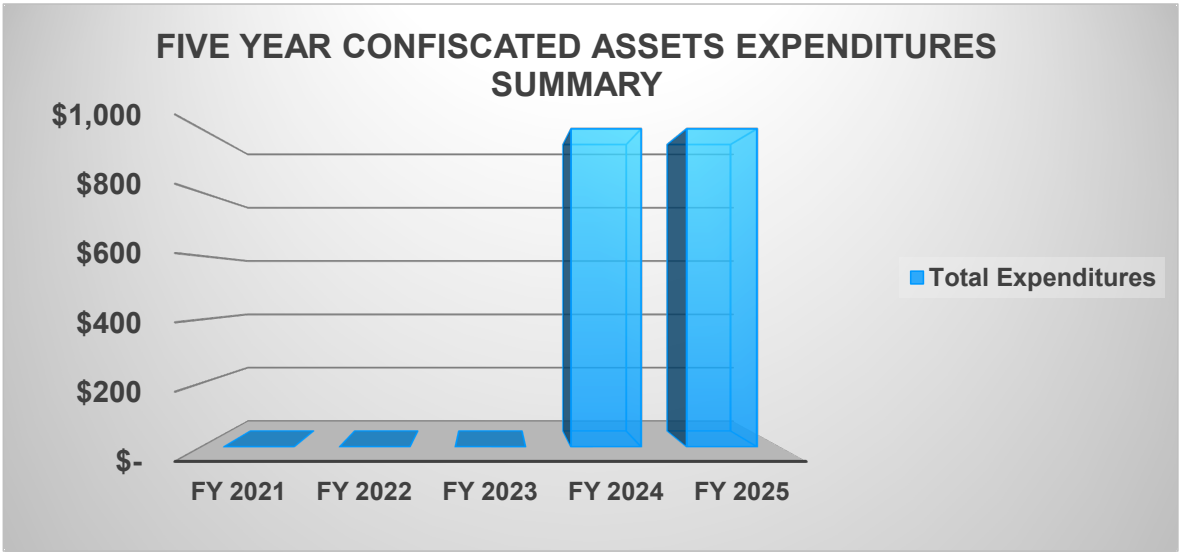
FUND - 210 - CONFISCATED ASSETS FUND **DEPT - 3200**

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ -	$ -	$ -	0.00%
Supplies	$ -	$ -	$ -	$ 1,050	$ 1,500	42.86%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Non-Operating Expenses	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ -	$ -	$ 1,050	$ 1,500	42.86%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
35	FINES AND FORFEITURES			
3513205	Cash Confiscation - Federal	$ -	$ 1,050	$ 1,500
	TOTAL FINES AND FORFEITURES	$ -	$ 1,050	$ 1,500
	TOTAL REVENUES	**$ -**	**$ 1,050**	**$ 1,500**
	EXPENDITURES:			
53	SUPPLIES			
5316001	Small Tools & Equipment	$ -	$ 1,050	$ 1,500
	TOTAL SUPPLIES	$ -	$ 1,050	$ 1,500
	TOTAL OPERATING EXPENSES	**$ -**	**$ 1,050**	**$ 1,500**
	TOTAL EXPENDITURES	**$ -**	**$ 1,050**	**$ 1,500**

TAB 10

213 Opioid Settlement Fund

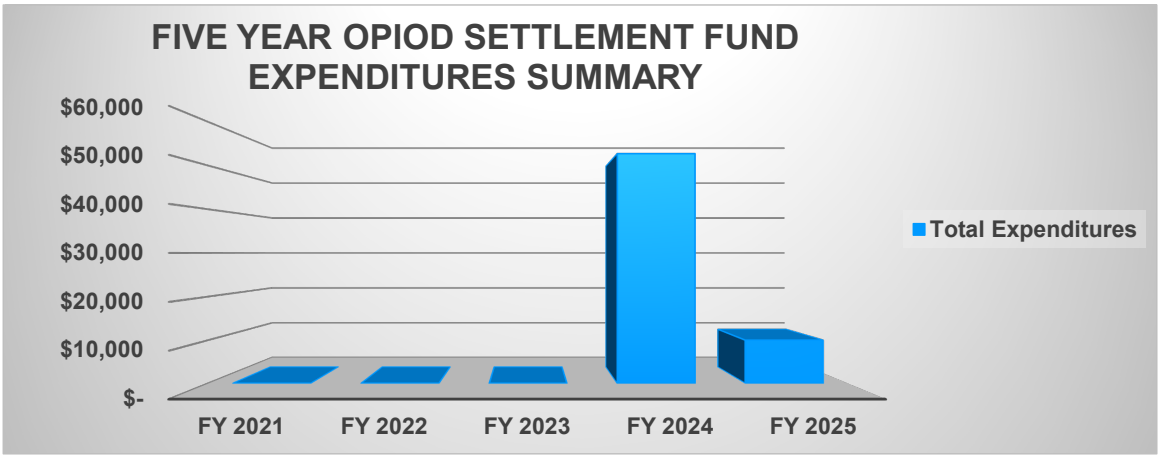
FUND - 213 - OPIOID SETTLEMENT FUND **DEPT - 3200-POLICE, 3500-FIRE**

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ -	$ 52,700	$ 10,000	-81.02%
Total Expenditures	$ -	$ -	$ -	$ 52,700	$ 10,000	-81.02%



FUND 213 - OPIOID SETTLEMENT FUND **DEPT - 3200-POLICE, 3500-FIRE**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
35	FINES AND FORFEITURES			
3519002	Opiod Settlement	$ 53,206	$ 16,680	$ -
	TOTAL FINES AND FORFEITURES	$ 53,206	$ 16,680	$ -
	Fund Balance Appropriated	$ -	$ 36,020	$ 10,000
	TOTAL OPERATING REVENUES	**$ 53,206**	**$ 52,700**	**$ 10,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
3200.5237001	Education and Training PD	$ -	$ 26,350	$ 5,000
3500.5237001	Education and Training FD	$ -	$ 26,350	$ 5,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ 52,700	$ 10,000
	TOTAL OPERATING EXPENSES	**$ -**	**$ 52,700**	**$ 10,000**
	TOTAL EXPENDITURES	**$ -**	**$ 52,700**	**$ 10,000**

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 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ -	$ 30,000	$ -
5239011	Payment to Land Bank Authority	$ -	$ -	$ 25,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ -	$ 30,000	$ 25,000
	TOTAL EXPENDITURES	**$ -**	**$ 30,000**	**$ 25,000**
	FUND BALANCE APPROPRIATED	**$ -**	**$ 30,000**	**$ 25,000**

TAB 12

224 U.S. Department of Justice Grant Fund

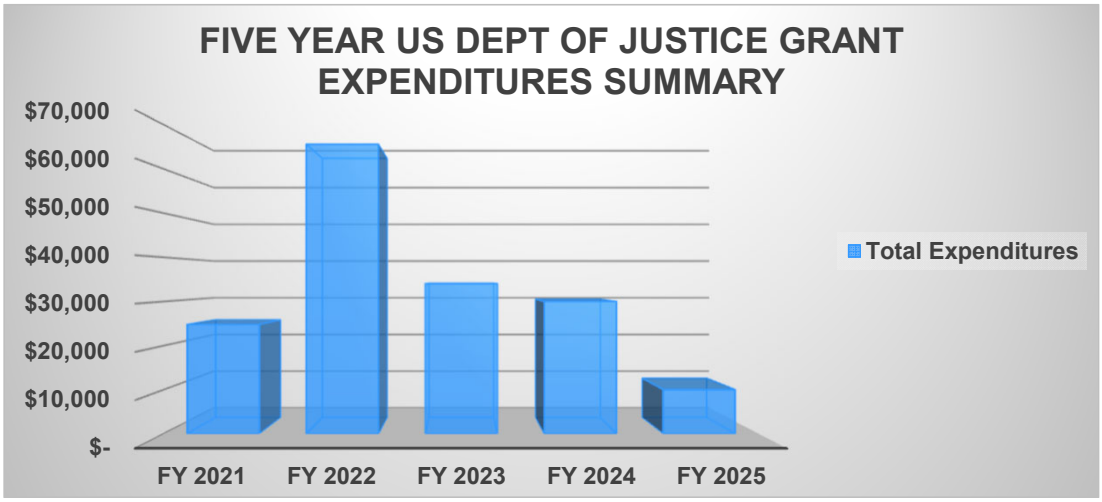
FUND - 224 - US DEPT OF JUSTICE GRANT **DEPT - 3200**

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ 3,850	$ 10,213	$ -	$ 5,000	$ -	-100.00%
Supplies	$ 18,571	$ 39,315	$ 2,050	$ 15,000	$ 10,000	-33.33%
Capital Outlay (Minor)	$ 2,385	$ 16,057	$ 31,984	$ 10,000	$ -	-100.00%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ 24,806	$ 65,585	$ 34,034	$ 30,000	$ 10,000	-66.67%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
3513205	Cash Confiscation	$ 6,525	$ 11,470	$ 8,000
	Fund Balance Appropriated	$ 27,509	$ 22,000	$ 2,000
	TOTAL REVENUES	**$ 34,034**	**$ 33,470**	**$ 10,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5237001	Education and Training	$ -	$ 5,000	$ -
	TOTAL PURCHASE SERVICES	$ -	$ 5,000	$ -
53	SUPPLIES			
5316001	Small Tools & Equipment	$ 2,050	$ 15,000	$ 10,000
	TOTAL SUPPLIES	$ 2,050	$ 15,000	$ 10,000
54	CAPITAL OUTLAY (MINOR)			
5422105	Police Vehicle & Conversion	$ 15,566	$ 10,000	$ -
5734001	Miscellaneous Expenses	$ 16,418	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 31,984	$ 10,000	$ -
	TOTAL EXPENDITURES	**$ 34,034**	**$ 30,000**	**$ 10,000**

TAB 13

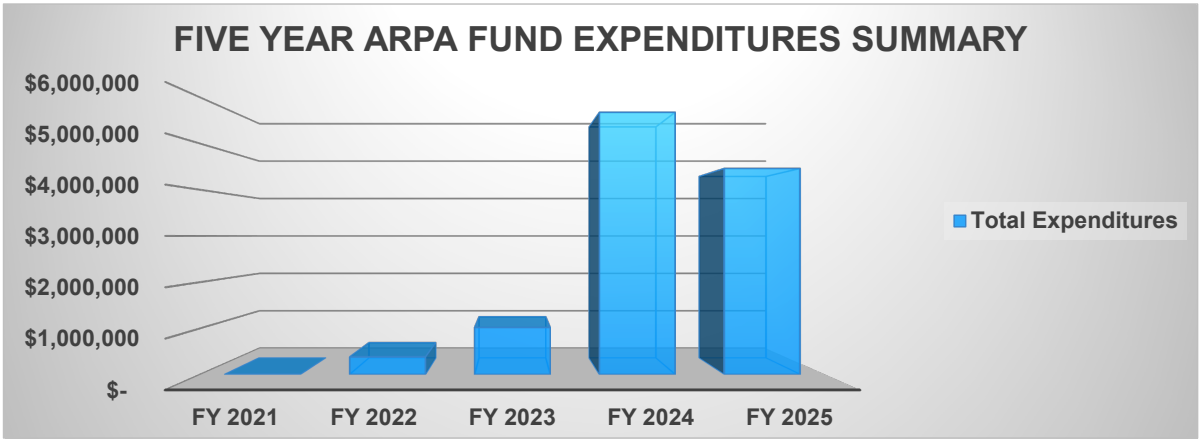
230 ARPA Fund

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ -	$ 140,495	$ 183,013	$ 2,200,000	$ 2,100,000	-4.55%
Capital Outlay	$ -	$ 238,364	$ -	$ 2,960,000	$ 1,900,000	-35.81%
Other Costs	$ -	$ 18	$ 10	$ 80,015	$ -	-100.00%
Other Financing Uses	$ -	$ -	$ 832,908	$ 438,000	$ 462,000	5.48%
Total Expenditures	$ -	$ 378,877	$ 1,015,931	$ 5,678,015	$ 4,462,000	-21.42%



FUND 230 - ARPA FUNDS

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3321000	Local Fiscal Recovery Funds	$ 1,015,931	$ 4,900,000	$ -
	TOTAL INTERGOVERNMENTAL REV.	$ 1,015,931	$ 4,900,000	$ -
36	INVESTMENT INCOME:			
3610001	Interest Revenue	$ 403,508	$ 500,000	$ 250,000
	TOTAL INVESTMENT INCOME	$ 403,508	$ 500,000	$ 250,000
	FUND BALANCE APPROPRIATED	**$ -**	**$ 278,015**	**$ 4,212,000**
	TOTAL REVENUES	**$ 1,419,439**	**$ 5,678,015**	**$ 4,462,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
7400.5212013	Project Unit J 10	$ -	$ 57,760	$ -
7400.5212014	Project Unit J 1	$ -	$ 70,125	$ -
7400.5212015	Project Unit SS6	$ -	$ 30,728	$ -
7400.5212016	Project Unit SS19	$ -	$ 55,280	$ -
7400.5212017	Project Unit J 17	$ -	$ 45,175	$ -
7400.5212018	Project Unit SS 11	$ -	$ 49,700	$ -
7400.5212019	Project Unit SS3	$ -	$ 53,233	$ -
7400.5212022	Project Unit J 9	$ -	$ 49,500	$ -
7400.5238501	Contract Labor/Services	$ 183,013	$ 1,788,499	$ 2,100,000
	TOTAL PURCHASED SERVICES	$ 183,013	$ 2,200,000	$ 2,100,000
54	CAPITAL OUTLAY			
1510.5415530	Construction - Food Bank	$ -	$ 260,000	$ -
1575.5413316	ENG-141 Whitesville Community Park	$ -	$ 200,000	$ -
4330.5415712	WWD-32E Ramblewood SD Sewer Extension	$ -	$ 2,500,000	$ -
4330.5413317	WWD-32H Merrywood Subdivision Sewer Ext.	$ -	$ -	$ 1,900,000
	TOTAL CAPITAL OUTLAY	$ -	$ 2,960,000	$ 1,900,000
57	OTHER COSTS			
1110.5734016	Security Enhancement Incentive Program	$ -	$ 80,000	$ -
1510.5741003	Bank Charges	$ 10	$ 15	$ -
	TOTAL OTHER COSTS	$ 10	$ 80,015	$ -
61	OTHER FINANCING USES			
6110001	Transfer to General Fund	$ 100,043	$ 231,000	$ 231,000
6110100	Transfer to Water Sewer Fund	$ 656,505	$ -	$ -
6110300	Transfer to Fire Fund	$ 76,360	$ 207,000	$ 231,000
	TOTAL OTHER FINANCING USES	$ 832,908	$ 438,000	$ 462,000
	TOTAL EXPENDITURES	**$ 1,015,931**	**$ 5,678,015**	**$ 4,462,000**

TAB 14

250 Multiple Grant Fund

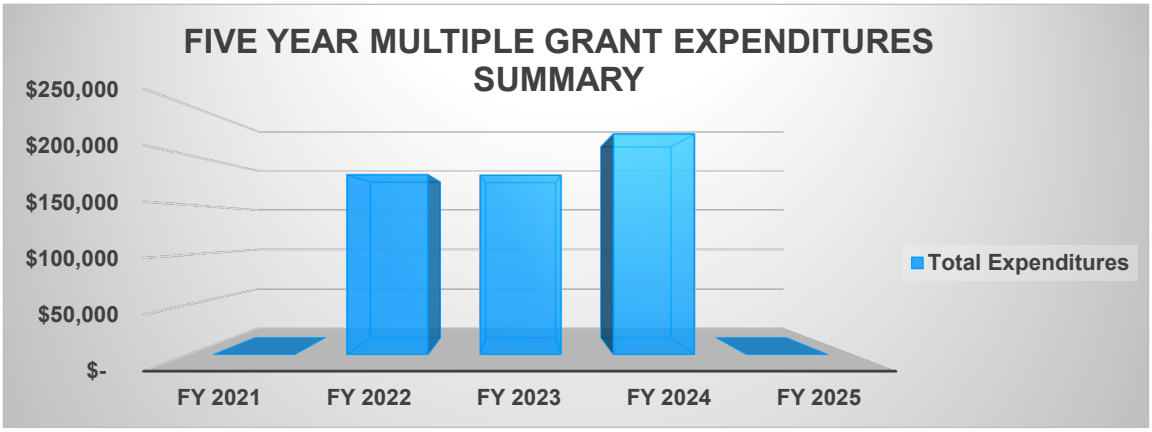
FUND - 250 - MULTIPLE GRANT

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 $506,800 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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Supplies	$ -	$ 180,170	$ 179,697	$ 221,090	$ -	0.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	$ -	$ -	0.00%
Total Expenditures	$ -	$ 180,170	$ 179,697	$ 221,090	$ -	0.00%



FUND 250 - MULTIPLE GRANT FUND

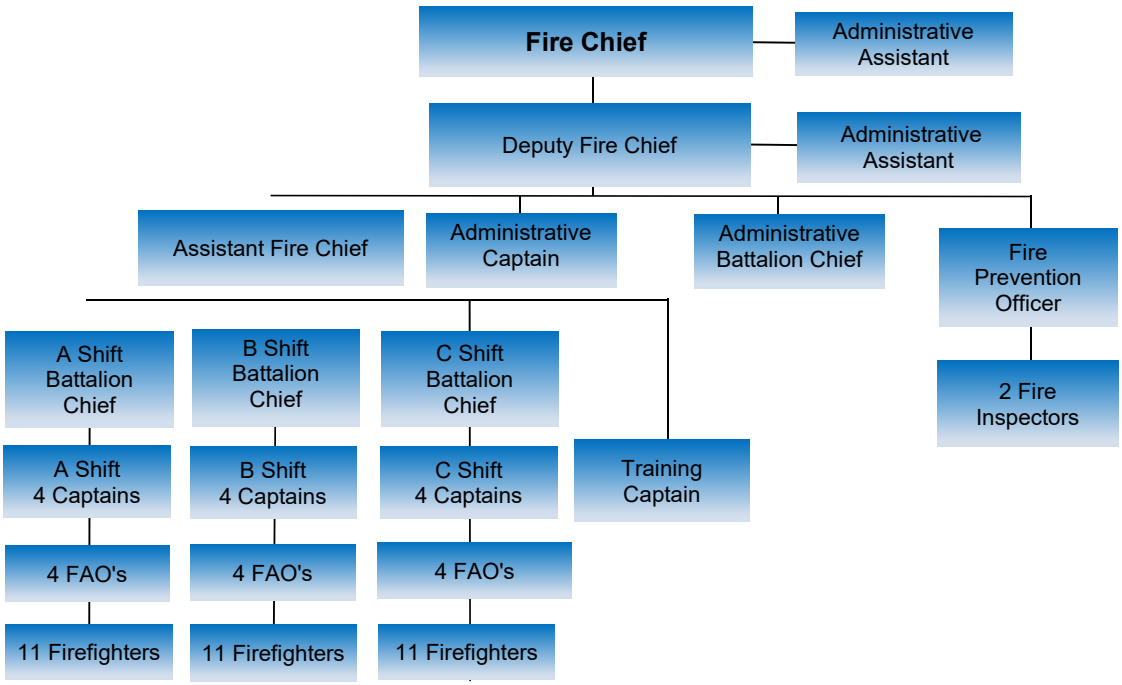
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
250.3313100	CJCC Grant K75	$ 7,900	$ -	$ -
250.3313108	CJCC Grant K76	$ 114,250	$ -	$ -
250.3313110	CARA Act Narcan Grant N50-8-039	$ 9,975	$ 5,000	$ -
250.3341105	COPS Grant LEMHWA Project	$ 36,274	$ -	$ -
250.3343109	Bureau of Just - BVP Grant	$ 3,483	$ -	$ -
250.3343200	BJA Edward Byrne Memorial Grant	$ 384	$ -	$ -
250.3343202	PSCVR Grant	$ -	$ 212,470	$ -
250.3710020	Georgia Releaf Grant	$ 7,049	$ -	$ -
250.3710101	KAB Grant	$ 382	$ 1,120	$ -
250.3710102	Brace Grant KSBB	$ -	$ 2,500	$ -
	TOTAL REVENUES	**$ 179,697**	**$ 221,090**	**$ -**
	EXPENDITURES:			
3200.5210000	COPS LEMHWA Purchased Services	$ 34,074	$ -	$ -
3200.5212103	PSCVR Grant Purchased Service	$ -	$ 182,150	$ -
3200.5238501	CJCC Grant K76-8-033 Purchased Services	$ 739	$ -	$ -
3200.5239101	CJCC Grant K75 - Other Costs	$ 7,900	$ -	$ -
3200.5311005	Uniforms	$ 3,483	$ -	$ -
3200.5311006	Supplies (Narcan) - MAG Grant	$ 9,975	$ 5,000	$ -
3200.5316001	PSCVR Grant SM Tools & Equipment	$ -	$ 30,320	$ -
3200.5316010	CJCC Grant K76-8-033 - Equipment	$ 113,511	$ -	$ -
3200.5316013	BJA E Byrne Grant Training Equipment	$ 384	$ -	$ -
3200.5316107	Cops LEMHWA Supplies	$ 2,200	$ -	$ -
4100.5239101	KAB Grant Expenses	$ 382	$ 3,620	$ -
6200.5311008	Georgia Releaf Grant Expenses	$ 7,049	$ -	$ -
	TOTAL EXPENDITURES	**$ 179,697**	**$ 221,090**	**$ -**

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 2021: 50 FY 2022: 63 FY 2023: 75 FY 2024: 75 FY 2025: 75

STATEMENT OF SERVICE

The department operates with 75 personnel, 69 of which are state certified as either firefighters or inspectors, 4 communications 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 17. 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. The Statesboro Police Department's Communication Center's dispatchers are utilized for operational communications. 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 2.75 mills to the County, which remits it to the City. For the FY 2023, 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
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.	General areas/locations identified. Working to acquire land	Have construction of at least one station started
2. Develop and implement cost recovery strategies to protect the fire district from material financial loss.	On-going	On-going
3. Maintain our ISO Class 2 Rating.	Successful	
4. Expand and/or fully utilize existing technology to enhance the efficiency of fire department operations.	On-going	On-going
FY 2025		
1. Begin process to construct Fire Station 3.	On-going	On-going
2. Develop and implement recruitment and retention strategies for entry level positions.	On-going	On-going
3. Ensure that all Divisions within the department are utilizing technology to enhance efficient service delivery.	On-going	On-going

OBJECTIVES FOR FISCAL YEAR 2025

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

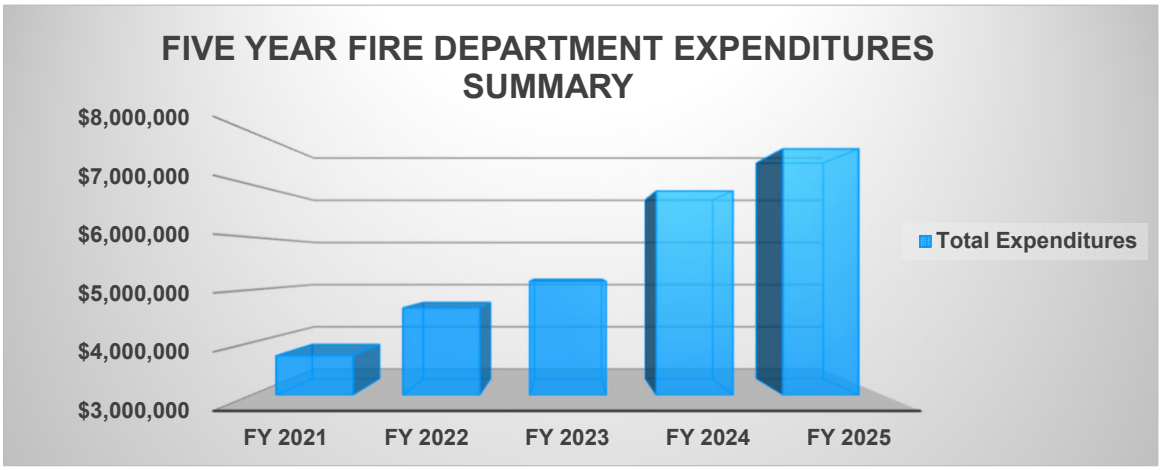
PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Total Call of Service	1,145	1,118	1,362	1,400	1,500
Structure Fire	70	48	52	55	50
Vehicle Fire	23	26	36	30	40
Grass or brush Fire	27	45	42	50	40
Vehicle Extrications	20	16	18	25	25
Other Rescues (Confined Space, High Angle, Etc.)	5	6	7	5	5
Emergency standby/Public Assist	190	84	38	40	50
False alarm--unintentional (System Malfunction)	515	502	585	525	500
False alarm--intentional (Human Initiated)	31	45	39	30	40
Hazardous Materials Response	4	11	11	10	10
Hazardous Conditions (spills and leaks)	35	20	12	10	10
Smoke Scare	60	49	58	60	50
Other Responses (Smoke Complaint, Smell of Gas, Etc	2	8	8	10	15
Fire Safety/Public Education Events	40	40	54	60	50
Number of Fire Safety/Public Ed Participants	900	1,100	1,246	1,250	1,250
Smoke Alarms Installed	50	45	103	300	150
Number of Locations Smoke Alarms Installed	40	40	97	125	125
Community Relation Events	25	39	54	50	50
Total of All Fire Calls to Service inside the City	840	784	976	870	900
Total of All Fire Calls to Service outside the City in the Fire District	260	298	341	300	325
Mutual Aid Fire Calls to other jurisdictions	48	36	45	30	20
Average Number of Fire Calls inside the City per day	2.50	2.14	2.67	2.40	2.50
Average Response Time (minutes) to Fire Calls inside the City	5.30	5.45	5.18	5.25	5.50
Average Number of Fire Calls outside City in Fire District per day	0.60	0.81	0.93	0.82	0.80

Number of serious fire-related injuries in City and Fire District	1	1	2	1	1
Number of fire-related fatalities in City and Fire District	1	2	0	1	1
Number of FTE Employees	50	63	75	75	75
Insurance Services Office (ISO) Department Rating	2	2	2	2	2
Operating Expenditures	$3,681,805	$4,657,197	$5,161,162	$ 6,834,930	
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Fire Inspections	1800	1549	1816	1750	1750
Re-Inspections	900	216	295	200	125
Number of commercial fire inspections	1400	1375	1304	1300	1250
Number of industrial fire inspections	35	32	4	5	5
Number of school fire inspections/ day cares	35	41	13	15	15
Number of public assembly fire inspections	300	368	148	200	150
Number of new construction or major renovation Fire Code compliance plan reviews	180	210	34	75	150
Pre-Plans Performed	120	562	320	150	175
Number of participants in fire prevention programs	1,000	1,250	1,250	1,300	1,250

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 2,851,219	$ 3,142,623	$ 3,552,213	$ 4,941,415	$ 5,859,151	18.57%
Purchase/Contract Services	$ 402,024	$ 506,512	$ 582,364	$ 586,788	$ 624,175	6.37%
Supplies	$ 121,904	$ 217,084	$ 234,423	$ 270,055	$ 279,700	3.57%
Capital Outlay (Minor)	$ 25,738	$ 104,943	$ 29,776	$ 197,385	$ 44,000	-77.71%
Interfund Dept. Charges	$ 261,620	$ 613,529	$ 657,599	$ 817,685	$ 800,235	-2.13%
Other Costs	$ 1,922	$ 3,661	$ 32,685	$ 4,500	$ 3,500	-22.22%
Non-Operating Expenses	$ 84,845	$ 68,845	$ 72,102	$ 62,090	$ 70,720	13.90%
Total Expenditures	$ 3,749,272	$ 4,657,197	$ 5,161,162	$ 6,879,918	$ 7,681,481	11.65%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
32	LICENSES AND PERMITS			
3229904	Plan Review Fees	$ 650	$ 4,285	$ 4,000
	TOTAL LICENSES AND PERMITS	$ 650	$ 4,285	$ 4,000
33	INTERGOVERNMENTAL REVENUES			
3343017	Hazmat Grant	$ 3,455	$ -	$ -
3343020	SAFER Grant	$ -	$ 702,980	$ 702,980
3390000	FEMA Reimb	$ 31,818	$ 96,250	$ 50,000
	TOTAL INTERGOVERNMENTAL REVENUES	$ 35,273	$ 799,230	$ 752,980
34	CHARGES FOR SERVICES			
3421003	Revenue for Fire Overtime	$ 490	$ 4,130	$ -
3422100	Nuisance Fire Alarm Fees	$ -	$ -	$ -
3422200	Fire Tax District - Current Year	$ 1,688,825	$ 2,379,224	$ 2,379,225
3441901	Late Pymt Penalty & Int	$ 2,713	$ 2,500	$ 2,800
3442108	Fire Line Access Fee	$ 357,369	$ 275,000	$ 275,000
	TOTAL CHARGES FOR SERVICES	$ 2,049,397	$ 2,660,854	$ 2,657,025
37	CONTRIBUTIONS AND DONATIONS			
3710002	Contributions and Donations	$ 5,237	$ -	$ -
	TOTAL CONTRIBUTIONS AND DONATIONS	$ 5,237	$ -	$ -
38	MISCELLANEOUS REVENUE			
3890100	Miscellaneous Income	$ 20	$ -	$ -
	TOTAL MISCELLANEOUS REVENUE	$ 20	$ -	$ -
39	OTHER FINANCING SOURCES			
3912001	Operating Trans. in General Fund	$ 1,657,490	$ 2,000,000	$ 3,200,000
3910700	Transfer in from ARPA Fund	$ 76,360	$ 207,000	$ 207,000
3912300	Transfer in from WS Fund	$ 825,000	$ 825,000	$ 825,000
3921001	Sale of Assets	$ 90,000	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 2,648,850	$ 3,032,000	$ 4,232,000
	Fund Balance	$ 421,735	$ 383,549	$ 35,476
TOTAL REVENUES AND OTHER FINANCING		**$ 5,161,162**	**$ 6,879,918**	**$ 7,681,481**
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 2,717,869	$ 3,935,670	$ 4,569,908
5111003	Part-Time	$ 19,146	$ 43,630	$ 45,600
5113001	Overtime	$ 213,817	$ 160,000	$ 160,000
	Sub-total: Salaries and Wages	*$ 2,950,832*	*$ 4,139,300*	*$ 4,775,508*
5122001	Social Security (FICA) Contributions	$ 211,659	$ 316,805	$ 365,327
5124001	Retirement Contributions	$ 329,015	$ 409,565	$ 472,991
5127001	Workers Compensation	$ 44,507	$ 49,545	$ 220,125
5129001	Employment Physicals	$ 13,320	$ 22,500	$ 21,500
5129002	Employee Drug Screening Tests	$ 2,880	$ 3,700	$ 3,700
	Sub-total: Employee Benefits	*$ 601,381*	*$ 802,115*	*$ 1,083,643*
	TOTAL PERSONAL SERVICES	$ 3,552,213	$ 4,941,415	$ 5,859,151

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
52	PURCHASE/CONTRACT SERVICES			
5213001	Computer Programming Fees	$ 23,170	$ 2,840	$ -
	Sub-total: Prof. and Tech. Services	*$ 23,170*	*$ 2,840*	*$ -*
5221001	Cleaning Services	$ 496	$ 1,920	$ 1,000
5222001	Rep. and Maint. (Equipment)	$ 10,033	$ 17,500	$ 10,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 98,419	$ 60,000	$ 60,000
5222003	Rep. and Maint. (Labor)	$ 75,199	$ 60,000	$ 60,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 63,138	$ 17,045	$ 20,500
5222005	Rep. and Maint. (Office Equipment)	$ 553	$ 1,200	$ 800
5222006	Rep. and Maint. (Other Equipment)	$ 20,577	$ 27,000	$ 28,000
5222102	Software Support	$ 1,300	$ 27,490	$ 48,900
5222103	Rep. and Maint. Computers	$ 64,635	$ 71,500	$ 93,545
5223200	Rentals	$ 5,614	$ 6,295	$ 1,750
	Sub-total: Property Services	*$ 339,964*	*$ 289,950*	*$ 324,495*
5231001	Insurance, Other than Benefits	$ 94,786	$ 150,883	$ 158,425
5232001	Communication Devices/Service	$ 9,249	$ 11,395	$ 11,695
5232005	Internet Services	$ -	$ 2,060	$ 3,500
5232006	Postage	$ 457	$ 500	$ 500
5233001	Advertising	$ 12,367	$ 2,500	$ 2,000
5234001	Printing & Binding	$ 401	$ 450	$ 300
5235001	Travel	$ 9,498	$ 19,500	$ 19,500
5236001	Dues and Fees	$ 3,450	$ 3,955	$ 3,730
5237001	Education and Training	$ 10,687	$ 21,000	$ 28,000
5238501	Contract Labor/Services	$ 53,650	$ 51,970	$ 41,250
5238503	Pest Control - Buildings	$ 220	$ 205	$ 225
5239002	Inspections of Equipment	$ 24,465	$ 29,580	$ 30,555
	Sub-total: Other Purchased Services	*$ 219,230*	*$ 293,998*	*$ 299,680*
	TOTAL PURCHASED SERVICES	$ 582,364	$ 586,788	$ 624,175
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 9,393	$ 10,800	$ 14,000
5311003	Chemicals	$ 6,966	$ 6,100	$ 7,000
5311005	Uniforms	$ 58,734	$ 66,000	$ 70,000
5311106	Public Education Supplies	$ 282	$ 2,130	$ 2,500
5312300	Electricity	$ 29,471	$ 33,500	$ 35,000
5312400	Bottled Gas	$ 69	$ 220	$ 300
5312700	Gasoline/Diesel/CNG	$ 61,425	$ 59,000	$ 59,000
5312800	Stormwater	$ 1,400	$ 1,400	$ 1,400
5313001	Provisions	$ 4,507	$ 7,120	$ 8,000
5314001	Books and Periodicals	$ 512	$ 1,785	$ 2,500
5316001	Small Tools and Equipment	$ 58,190	$ 82,000	$ 80,000
5316005	Hazardous Materials Response Equipment	$ 3,474	$ -	$ -
	TOTAL SUPPLIES	$ 234,423	$ 270,055	$ 279,700
54	CAPITAL OUTLAY (MINOR)			
5413000	Buildings	$ 1,551	$ -	$ -
5423001	Furniture and Fixtures	$ 13,537	$ 28,000	$ 9,000
5424001	Computers	$ -	$ 725	$ -
5425001	Other Equipment	$ 2,162	$ 75,660	$ 5,000
5425603	FD-27 Protective Clothing	$ 12,526	$ 93,000	$ 30,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 29,776	$ 197,385	$ 44,000

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 2,100	$ 2,800	$ 2,800
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 36,846	$ 49,450	$ 70,735
5524001	Self-funded Insurance (Medical)	$ 497,330	$ 687,365	$ 642,295
5524002	Life and Disability	$ 21,255	$ 17,635	$ 25,270
5524003	Wellness Program	$ 13,945	$ 16,235	$ 16,235
5524004	OPEB	$ 86,123	$ 44,200	$ 42,900
	TOTAL INTERFUND/INTERDEPT.	$ 657,599	$ 817,685	$ 800,235
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 32,570	$ 3,750	$ 3,000
5734100	Fire Honor Guard	$ 115	$ 750	$ 500
	TOTAL OTHER COSTS	$ 32,685	$ 4,500	$ 3,500
61	NON-OPERATING EXPENSES			
6110002	Transfer to Health Insurance Fund	$ 32,102	$ 32,090	$ 40,720
6110500	Transfer to Central Services Fund	$ 40,000	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	$ 72,102	$ 62,090	$ 70,720
	TOTAL EXPENDITURES	**$ 5,161,162**	**$ 6,879,918**	**$ 7,681,481**

TAB 16

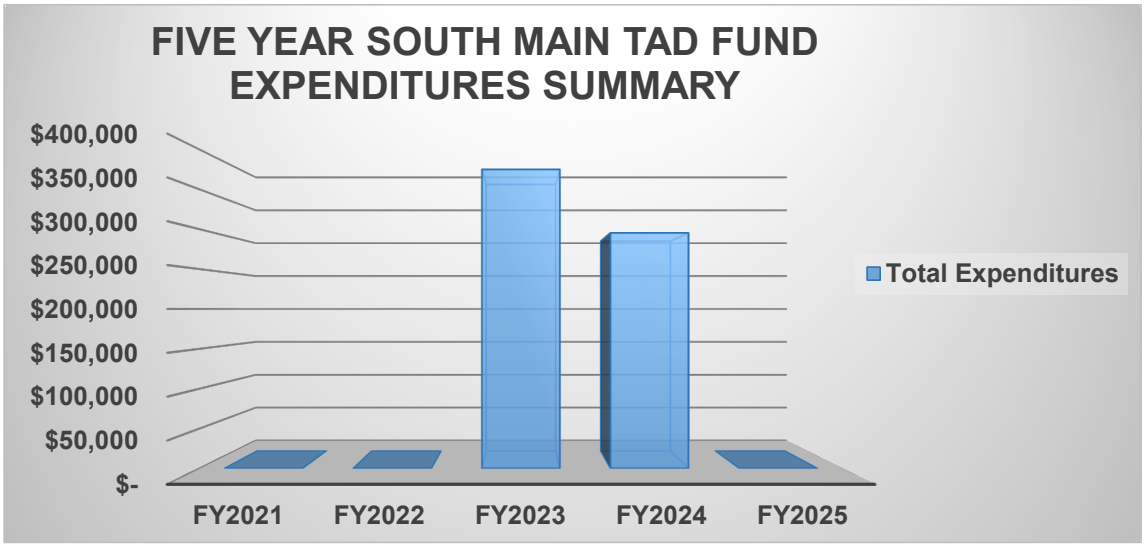
271 South Main Tax Allocation District (TAD)

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.

EXPENDITURES SUMMARY

	Actual FY2021	Actual FY2022	Actual FY2023	Budget FY2024	Budget FY2025	Perecentage Inc./Dec.
Purchase/Contract Services	$ -	$ -	$ 374,999	$ 240,000	$ -	-100.00%
Capital Outlay	$ -	$ -	$ -	$ 55,380	$ -	-100.00%
Total Expenditures	$ -	$ -	$ 374,999	$ 295,380	$ -	-100.00%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
31	TAXES			
3111001	Property Taxes TAD	$ 393,103	$ 400,000	$ 600,000
36	INVESTMENT INCOME			
3610001	Interest Revenue	$ 22,795	$ 63,000	$ 75,000
	TOTAL OPERATING REVENUES	**$ 415,898**	**$ 463,000**	**$ 675,000**
	EXPENDITURES			
52	PURCHASE/CONTRACT SERVICES			
5238501	Contract Services	$ 374,999	$ 240,000	$ -
54	CAPITAL OUTLAY			
5410216	ENG-142 Art Park	$ -	$ 55,380	$ -
	TOTAL EXPENDITURES	**$ 374,999**	**$ 295,380**	**$ -**

TAB 17

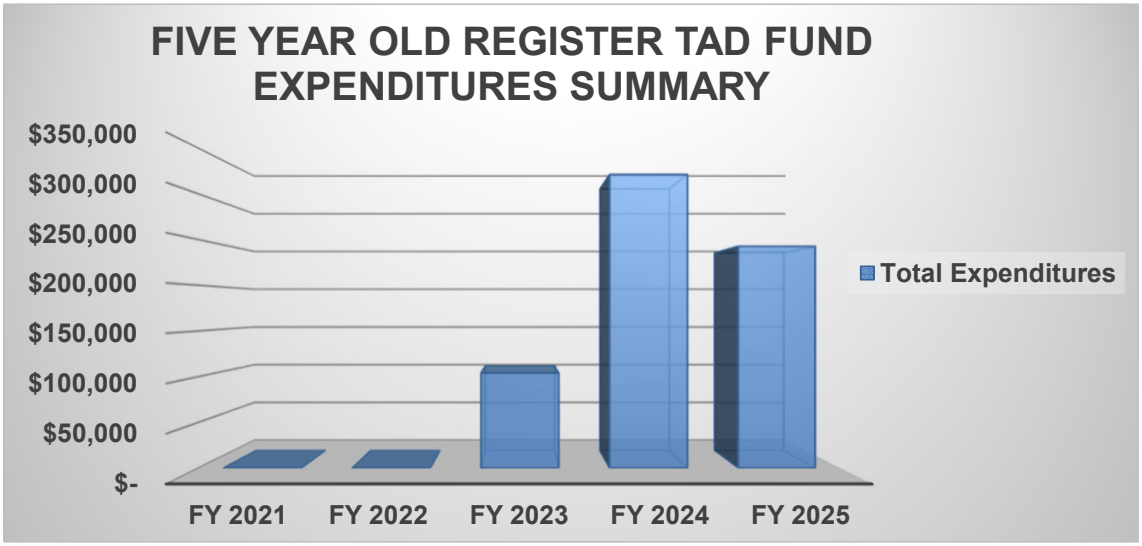
272 Old Register Tax Allocation District (TAD)

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 other commercial development. Since October 2022 to date, a soccer stadium, grocery store, and various restaurants have opened for business.

EXPENDITURE SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Non-Operating Expenditures	$ -	$ -	$ 104,025	$ 321,102	$ 242,630	-24.44%
Total Expenditures	$ -	$ -	$ 104,025	$ 321,102	$ 242,630	-24.44%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUE:			
31	TAXES			
3111001	Property Taxes TAD	$ 20,746	$ 121,900	$ 125,000
	TOTAL OPERATING REVENUE	**$ 20,746**	**$ 121,900**	**$ 125,000**
	NON-OPERATING REVENUES			
37	CONTRIBUTIONS AND DONATIONS			
3710007	Contributions from Developers	$ 83,279	$ 52,012	$ 117,630
	TOTAL CONTRIBUTIONS AND DONATIONS	$ 83,279	$ 52,012	$ 117,630
	TOTAL NON-OPERATING REVENUES	**$ 83,279**	**$ 52,012**	**$ 117,630**
58	NON-OPERATING EXPENDITURES			
5821001	Bonds Interest Expense	$ 104,025	$ 193,327	$ 242,630
5840001	Bond Issuance Cost	$ -	$ 127,775	$ -
	TOTAL NON-OPERATING EXPENDITURES	**$ 104,025**	**$ 321,102**	**$ 242,630**

TAB 18

275 Hotel/Motel Fund

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

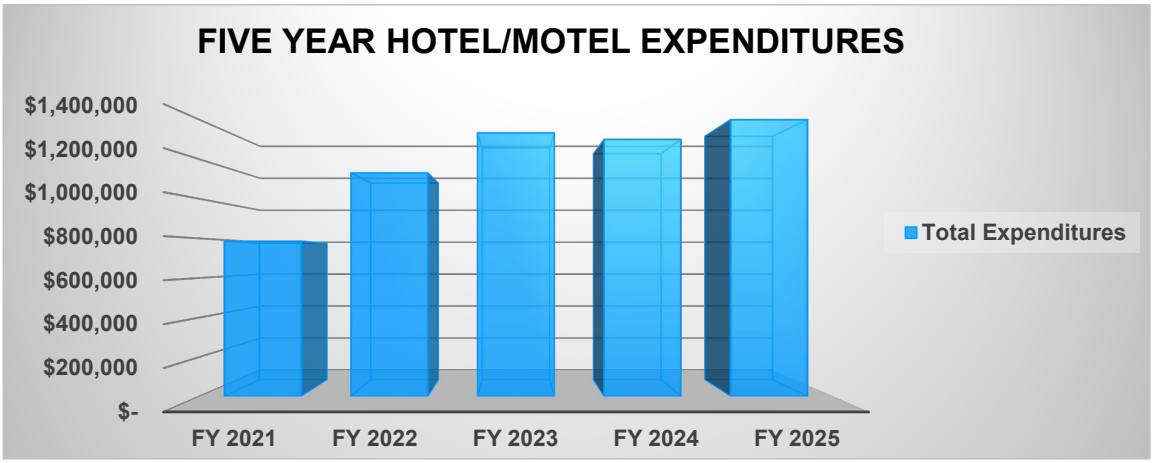
This fund accounts for the receipts and disbursements of the hotel/motel room occupancy tax. Since April, 2002, the City has had one-year Service Contracts with the SCVB, the Downtown Statesboro Development Authority (DSDA), and the Statesboro Arts Council (SAC) to promote tourism-related activities. 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, 2024 through June 30, 2025.

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Other Costs	$ 746,402	$ 1,074,685	$ 1,266,857	$ 1,235,000	$ 1,330,000	7.69%
Non-Operating Costs	$ 39,284	$ 56,560	$ 66,678	$ 65,000	$ 70,000	7.69%
Total Expenditures	$ 785,686	$ 1,131,245	$ 1,333,535	$ 1,300,000	$ 1,400,000	7.69%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
31	TAXES			
3141000	Hotel/Motel Taxes	$ 1,333,535	$ 1,300,000	$ 1,400,000
	TOTAL OPERATING REVENUES	**$ 1,333,535**	**$ 1,300,000**	**$ 1,400,000**
	EXPENDITURES:			
57	OTHER COSTS			
5720001	Payment to other Agencies-SCVB	$ 666,767	$ 650,000	$ 700,000
5720003	Payment to other Agencies-DSDA	$ 265,373	$ 258,700	$ 278,600
5720004	Payment to other Agencies-Arts Council	$ 334,717	$ 326,300	$ 351,400
	TOTAL OTHER COSTS	$ 1,266,857	$ 1,235,000	$ 1,330,000
	NON-OPERATING EXPENDITURES:			
6110001	Transfer to General Fund	$ 66,678	$ 65,000	$ 70,000
	TOTAL NON-OPERATING EXPENDITURES	$ 66,678	$ 65,000	$ 70,000
	TOTAL EXPENDITURES AND OTHER	**$ 1,333,535**	**$ 1,300,000**	**$ 1,400,000**

TAB 19

286 Technology Fee Fund

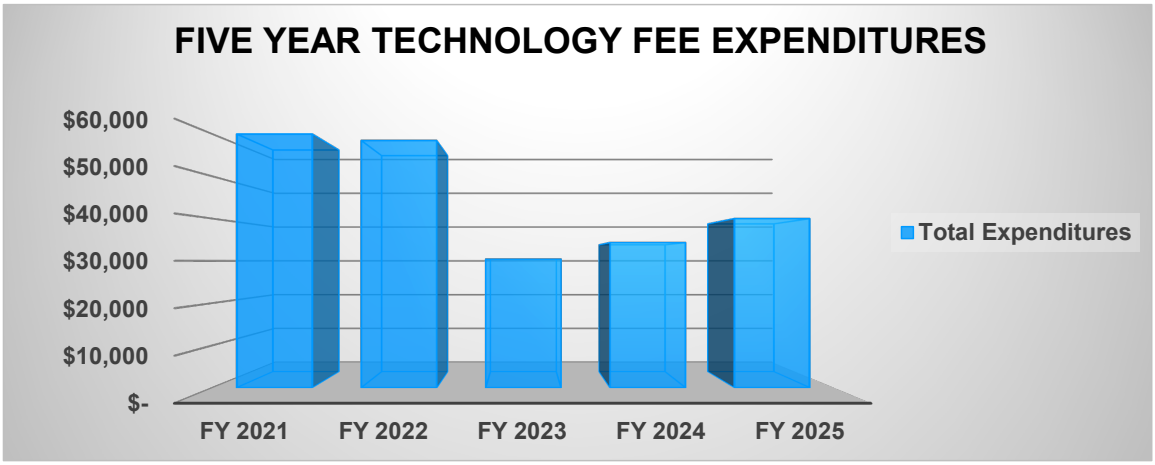
FUND - 286 - TECHNOLOGY FEE **DEPT - 3200**

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 Statesboro, Georgia.

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

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ 60,000	$ 58,474	$ 16,081	$ 20,000	$ 20,000	0.00%
Capital Outlay (Minor)	$ -	$ -	$ 14,322	$ 14,325	$ 20,000	39.62%
Total Expenditures	$ 60,000	$ 58,474	$ 30,403	$ 34,325	$ 40,000	16.53%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
34	Charges for Services			
3411901	Technology Fee	$ 52,353	$ 50,000	$ 60,000
	TOTAL CHARGES FOR SERVICES	$ 52,353	$ 50,000	$ 60,000
	TOTAL REVENUES	**$ 52,353**	**$ 50,000**	**$ 60,000**
	EXPENDITURES:			
52	PURCHASE/CONTRACT SERVICES			
5232003	Cellular Phones Service (Patrol)	$ 16,081	$ 20,000	$ 20,000
	TOTAL PURCHASE/CONTRACT SERVICES	$ 16,081	$ 20,000	$ 20,000
53	**CAPITAL OUTLAY (MINOR)**			
5316001	Small Tools & Equipment	$ 14,322	$ 14,325	$ 20,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 14,322	$ 14,325	$ 20,000
	TOTAL EXPENDITURES	**$ 30,403**	**$ 34,325**	**$ 40,000**

TAB 20

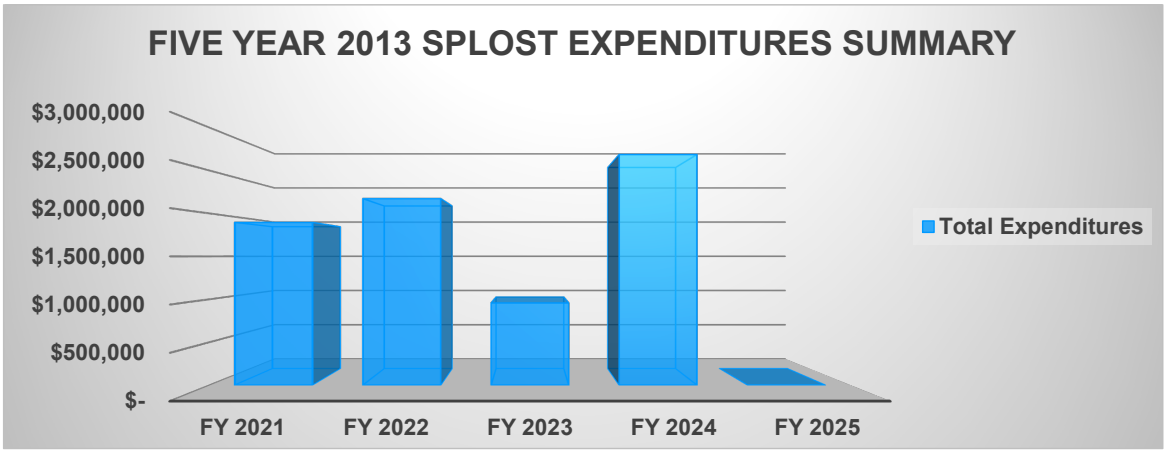
323 2013 SPLOST Fund

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.

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Capital Outlay	$ 112,243	$ 93,849	$ 366,016	$ 2,686,997	$ -	-100.00%
Other Financing Costs	$ 1,783,374	$ 2,078,980	$ 590,421	$ -	$ -	0.00%
Total Expenditures	$ 1,895,617	$ 2,172,829	$ 956,437	$ 2,686,997	$ -	-100.00%



FUND 323 - 2013 SPLOST FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
3610001	Interest Income	$ 116,367	$ 100,000	$ 75,000
	TOTAL REVENUES	**$ 116,367**	**$ 100,000**	**$ 75,000**
	EXPENDITURES:			
	BUILDINGS			
1565.5413306	GBD-3 Building Renovations	$ 91,769	$ 99,250	$ -
1565.5423001	GBD-3 Furniture & Fixtures	$ -	$ 13,410	$ -
7400.5413315	ENG-140 City Campus Expansion	$ 199,057	$ 214,730	$ -
	INFRASTRUCTURE			
4320.5415516	STM-36 Northlake Area Watershed Detention Facility	$ -	$ 972,445	$ -
4320.5415521	STM-29 Lydia St at Hart St Culv	$ -	$ 260,175	$ -
4400.5415399	WWD-111 Install New Well	$ -	$ 1,067,055	$ -
	EQUIPMENT			
3200.5422207	PD-40 SPD UPS Replacement	$ -	$ 47,577	$ -
3500.5422507	FD-32 Replace Pickup	$ 45,800	$ -	$ -
3500.5422508	FD-50 Inspector Pickup	$ -	$ 12,355	$ -
3500.5422600	FD-82 Engine 3 Rescue/Ext	$ 29,390	$ -	$ -
	TOTAL CAPITAL OUTLAY	$ 366,016	$ 2,686,997	$ -
	OTHER FINANCING USES			
9000.6110200	Transfers to W/S	$ 22,716	$ -	$ -
9000.6110300	Transfers to Solid Waste Collection	$ 217,245	$ -	$ -
9000.6110600	Transfers to Stormwater	$ 350,460	$ -	$ -
9000.6110700	Transfers to Natural Gas	$ -	$ -	$ -
	TOTAL OTHER COSTS	$ 590,421	$ -	$ -
	TOTAL EXPENDITURES	**$ 956,437**	**$ 2,686,997**	**$ -**

TAB 21

324 2018 TSPLOST Fund

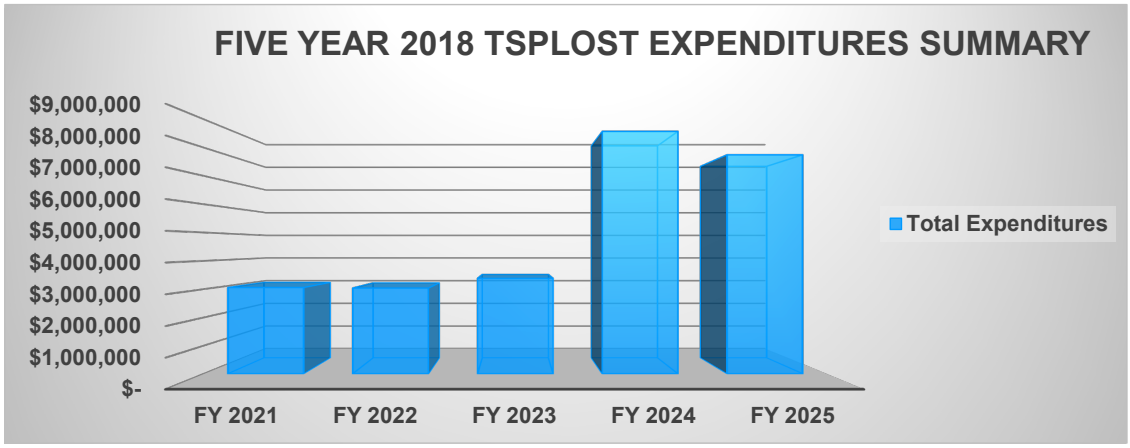
FUND - 324 - 2018 TSPLOST

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. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum. Projects include street resurfacing, bike/pedestrian improvements, intersection improvements and a transit system.

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Capital Outlay	$ 3,058,883	$ 3,039,708	$ 3,380,607	$ 8,568,105	$ 7,741,000	-9.65%
Total Expenditures	$ 3,058,883	$ 3,039,708	$ 3,380,607	$ 8,568,105	$ 7,741,000	-9.65%



FUND 324 - 2018 TSPLOST FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
3343101	LMIG Grant GDOT Traffic Projects	$ 330,676	$ 355,095	$ -
3343103	GTIB Grant	$ -	$ -	$ 1,000,000
3370002	T-SPLOST Revenue	$ 6,812,850	$ 1,864,560	$ -
3610001	Interest	$ 558,091	$ 700,000	$ 400,000
	Appropriated Fund Balance	$ -	$ 5,648,450	$ 6,341,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 7,701,617**	**$ 8,568,105**	**$ 7,741,000**
	EXPENDITURES:			
	PURCHASE/CONTRACT SERVICES			
	INFRASTRUCTURE			
4220.5415614	ENG-92 West Main Streetscape Improvements	$ -	$ 200,000	$ 2,300,000
4220.5415504	ENG-96 Traffic Studies and Planning	$ -	$ 150,000	$ -
4220.5415606	ENG-114 Roadway Geometric Improvements	$ 4,900	$ 250,100	$ -
4220.5410809	ENG-115a South Main Street (Blue Mile) Phase I	$ 689,977	$ -	$ -
4220.5410810	ENG-115b South Main Street (Blue Mile) Phase II	$ -	$ 285,000	$ 500,000
4220.5414500	ENG-122 Sidewalk Projects	$ -	$ -	$ -
4220.5414512	ENG-122c Hwy. 24 Side. - Hwy 80 to Packinghouse	$ 52,742	$ 851,595	$ 996,000
4220.5414515	ENG-122f Edgewood Dr Sidewalk - Gentilly to Edgewood	$ -	$ -	$ -
4220.5414516	ENG-122g Gentilly from E. Jones	$ 28,454	$ 332,130	$ -
4220.5414517	ENG-122h E. Jones Sidewalk - S. Main to S. Zetterower	$ 32,062	$ 322,135	$ -
4220.5414518	ENG-122i N. College Sidewalk from Proctor to Hwy 80	$ 33,458	$ 196,545	$ 207,000
4220.5414528	ENG-122j N. Zetterower Sidewalk from Hill St. to Hwy 80	$ 34,054	$ 205,945	$ 148,000
4220.5414519	ENG-122k W. Main Sidewalk - Ivory St. to Foss St.	$ 45,980	$ 287,635	$ -
4220.5414529	ENG-122l S. College Sidewalk from W. Jones to W. Branner	$ -	$ 50,000	$ 300,000
4220.5414520	ENG-122m Chandler Sidewalk from Knight to existing side	$ -	$ 150,000	$ -
4220.5414523	ENG-122n E. Grady Sidewalk from S. Main to Mulberry	$ 42,819	$ 191,990	$ 165,000
4220.5414521	ENG-122o Bulloch St Sidewalk - S. Main to S. College	$ 1,571	$ 129,570	$ -
4220.5414524	ENG-122p Brannen Sidewalk from Gentilly Drive to Clairborn	$ 34,619	$ 230,445	$ -
4220.5415805	ENG-123 Intersection Improvements	$ -	$ 100,000	$ 1,500,000
4220.5415801	ENG-123c W. Main/Johnson/MLK Dr. Improvements	$ 7,523	$ 89,330	$ -
4220.5415806	ENG-123d S. Zetterower @ Stillwell St	$ 158,645	$ -	$ -
4220.5415807	ENG-123f Cawana Rd @ Brannen and @ S&S Railroad	$ -	$ -	$ 100,000
4220.5425825	ENG-123g New Traffic Signals	$ 33,000	$ -	$ -
4220.5415615	ENG-124 Roadway Improvements	$ -	$ 100,000	$ -
4220.5415803	ENG-124c W. Main St Drainage Improvements	$ 751,142	$ 317,775	$ -
4220.5415824	ENG-124e Max Lockwood Drive Improvements	$ 13,440	$ 286,560	$ -
4220.5414607	ENG-125 Striping & Signage Imp.	$ 59,503	$ 125,000	$ 125,000
4220.5415410	ENG-127 Traffic Calming & Pedestrian Crossings	$ -	$ 45,000	$ -
4220.5414703	ENG-128 Resurf. & Road Rehabilitation	$ 1,020,124	$ 1,881,350	$ 1,300,000
4220.5414530	ENG-130 New Roads and Roadway Extensions	$ -	$ 300,000	$ -
4220.5212011	ENG-134b Imp. of Limited Transit System	$ 85,110	$ 300,000	$ -
4220.5415613	ENG-136 Subdivision Incentive Program	$ -	$ 350,000	$ -
4220.5415312	ENG-137 Roadway Improvements	$ 2,046	$ 150,000	$ -
4220.5414509	STS-31 Sidewalk Repairs	$ 17,639	$ 100,000	$ 100,000
	OTHER EQUIPMENT			
4200.5425814	STS-116-R Excavator Replacement	$ 145,784	$ -	$ -
4200.5425710	STS-121-R Message Boards	$ 40,000	$ 40,000	$ -
4200.5422220	STS-122-R Skid Steer with Attachments	$ -	$ 200,000	$ -
1575.5222100	ENG-139 Traffic Signals Maintenance	$ 18,053	$ 350,000	$ -
	OTHER FINANCING SOURCES			
9000.6110020	Transfer to LMIG-South Main	$ 27,962	$ -	$ -
	TOTAL EXPENDITURES	**$ 3,380,607**	**$ 8,568,105**	**$ 7,741,000**

TAB 22

325 2019 SPLOST Fund

FUND - 325 - 2019 SPLOST

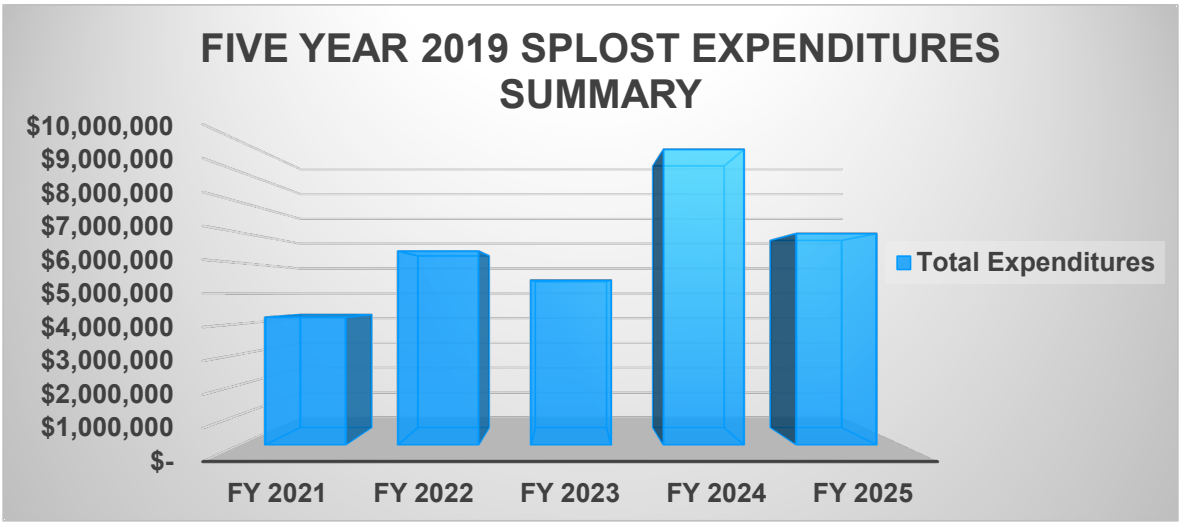
This fund is used to account for the receipts and disbursements of the City's portion of the 2019 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers. The SPLOST renewal will help fund City projects 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 upon the expiration of the 2013 SPLOST in September 2019. Since there is a two-month delay in receiving the new funds, receipt of the proceeds began in December, 2019. The proceeds are disbursed pursuant to an intergovernmental agreement negotiated between the four City Councils and the County Commission prior to the referendum.

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

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Capital Outlay	$ 4,214,848	$ 6,386,055	$ 2,162,099	$ 7,704,600	$ 5,143,830	-33.24%
Other Financing Issues	$ -	$ -	$ 3,268,205	$ 2,018,070	$ 1,817,630	-9.93%
Total Expenditures	$ 4,214,848	$ 6,386,055	$ 5,430,304	$ 9,722,670	$ 6,961,460	-28.40%



FUND 325 - 2019 SPLOST FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
3310002	Intergov'l Rev. Bulloch	$ 200,000	$ 200,000	$ 200,000
3360010	DSDA Reimbursement from EDA Grant	$ -	$ 910,240	$ -
3371011	Proceeds for Police	$ 954,520	$ 754,768	$ 1,021,160
3371012	Proceeds for Fire	$ 1,284,274	$ 1,015,515	$ 1,373,936
3371100	Proceeds for SWD Air Rights/Equipment	$ 1,966,668	$ 1,966,670	$ 1,966,668
3371104	Proceeds for Public Works Projects	$ 243,782	$ 192,766	$ 260,802
3371105	Proceeds for Greenspace Projects	$ 427,503	$ 338,040	$ 457,348
3371200	Proceeds for City Structures	$ 446,934	$ 353,405	$ 478,138
3371201	Proceeds for Cultural Facilities	$ 104,815	$ 82,880	$ 112,132
3371300	Proceeds for Economic Development	$ 388,639	$ 307,309	$ 415,772
3371500	Proceeds for Water and Sewer Projects	$ 1,489,193	$ 1,177,551	$ 1,593,160
3371600	Proceeds for Natural Gas Projects	$ 388,639	$ 307,309	$ 415,772
3371700	Proceeds for Solid Waste Projects	$ 97,160	$ 76,827	$ 103,942
3371800	Proceeds for Information Technology	$ 63,007	$ 49,821	$ 67,406
3610001	Interest Income	$ 513,257	$ 800,000	$ 1,129,948
	TOTAL REVENUES	**$ 8,568,391**	**$ 8,533,101**	**$ 9,596,184**
	EXPENDITURES:			
	BUILDINGS			
1565.5413308	GBD-4 Renovations to Cultural Facilities	$ 70	$ -	$ 300,000
1565.5413310	GBD-3 Renovations of Admin Facilities	$ 1,132,236	$ 287,340	$ 150,000
1565.5423001	GBD-3 Furniture & Fixtures	$ 24,231	$ 20,200	$ -
3500.5413311	FD-69 FD Facility Upgrades	$ 23,500	$ 460,340	$ 150,000
4530.5413312	SWD-22 Expansion & Renov. of Transfer Station	$ -	$ -	$ 310,000
7400.5413315	ENG-140 City Campus Expansion	$ -	$ 1,453,370	$ -
3500.5410725	FD-85 Fire Station	$ -	$ -	$ 175,000
3500.5412008	FD-87 Training Ground Facility/Storage	$ -	$ 200,000	$ -
3500.5415113	FD-89 Renovations Station 1 Driveway	$ -	$ 75,000	$ -
1565.5413318	GBD-9 Renovations to Police Department Facility	$ -	$ -	$ 150,000
4200.5414511	STS-126 Install Restrooms in Street Dept. Buildings	$ -	$ -	$ 75,000
	INFRASTRUCTURE			
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	$ -
4330.5415400	WWD-14 Water and Sewer Rehab Projects	$ -	$ 150,000	$ 800,000
4220.5410315	ENG-135 Citywide Trails, Parks & Greenspaces	$ 7,749	$ -	$ -
4330.5415508	WWD-196 Water Main on S&S RR Bed and Burkhalter	$ -	$ 1,550,000	$ -
4330.5415599	WWD-14U Greenbriar SD Sewer Lining	$ -	$ 400,000	$ -
4330.5415713	WWD-14F West Jones Ave and D	$ -	$ 650,000	$ -
4400.5415399	WWD-111 Install New Well	$ -	$ 132,945	$ -
	EQUIPMENT			
1535.5422601	CS-4 Servers	$ -	$ 18,000	$ 18,000
3500.5422508	FD-50 Inspector Pickup Trucks	$ -	$ 57,600	$ -
3500.5425003	FD-71 SCBA Replacement and Purchase	$ -	$ 44,770	$ -
3500.5425730	FD-73-R Engine Replacement	$ -	$ -	$ 1,500,000
3500.5425110	FD-81 SCBA Bottle Replacement Purchase	$ -	$ -	$ 50,000
3500.5422600	FD-82 Rescue/Extrication Tools Replacement	$ -	$ -	$ 75,000
3500.5425803	FD-86 Station Generators	$ 22,000	$ 33,695	$ -
3223.5422105	PD-1 Police Vehicles and Conversion	$ 734,706	$ 741,305	$ 785,830
3200.5422207	PD-40 SPD UPS Replacement	$ -	$ 25,035	$ -
6200.5422220	PRK-34 Mini Skid Steer with Attachments	$ -	$ -	$ -
4200.5425813	STS-111 Tractor Replacement	$ 3,105	$ -	$ -
6200.5425860	PRK-35 High Body Hydraulic Dump Trailer	$ 11,900	$ -	$ -

FUND 325 - 2019 SPLOST FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
4200.5425815	STS-112 Dozer Replacement	$ 202,602	$ -	$ -
4400.5425510	WWD-37 Generators for Sewage Pump	$ -	$ 115,000	$ 115,000
1535.5425208	CS-5 Switches	$ -	$ -	$ 20,000
3500.5425701	FD-83 Thermal Imaging Camera Replacement	$ -	$ -	$ 30,000
3500.5425702	FD-84 Portable Radio Replacement	$ -	$ -	$ 150,000
3200.5422101	PD-41 SPD SWAT Vehicle	$ -	$ -	$ 140,000
	TOTAL CAPITAL OUTLAY	$ 2,162,099	$ 7,704,600	$ 5,143,830
	OTHER FINANCING USES			
1510.5741003	Bank Charges	$ -	$ 40	$ -
6200.5821001	Bond Interest Expense	$ 58,359	$ 53,030	$ 47,630
9000.6110200	Transfer to W/S	$ 1,300,976	$ -	$ -
9000.6110400	Transfer to Solid Waste Disposal Fund	$ 1,535,390	$ 1,600,000	$ 1,400,000
9000.6110500	Transfer to Central Service Fund	$ 13,480	$ -	$ -
6200.5810001	URA 2021 Revenue Bond Payment	$ 360,000	$ 365,000	$ 370,000
	TOTAL OTHER FINANCING USES	$ 3,268,205	$ 2,018,070	$ 1,817,630
	TOTAL EXPENDITURES	**$ 5,430,304**	**$ 9,722,670**	**$ 6,961,460**


BORO
LORETTA'S WAY
BLUE MILE

TAB 23

326 2023 TSPLOST Fund

FUND - 326 - 2023 TSPLOST

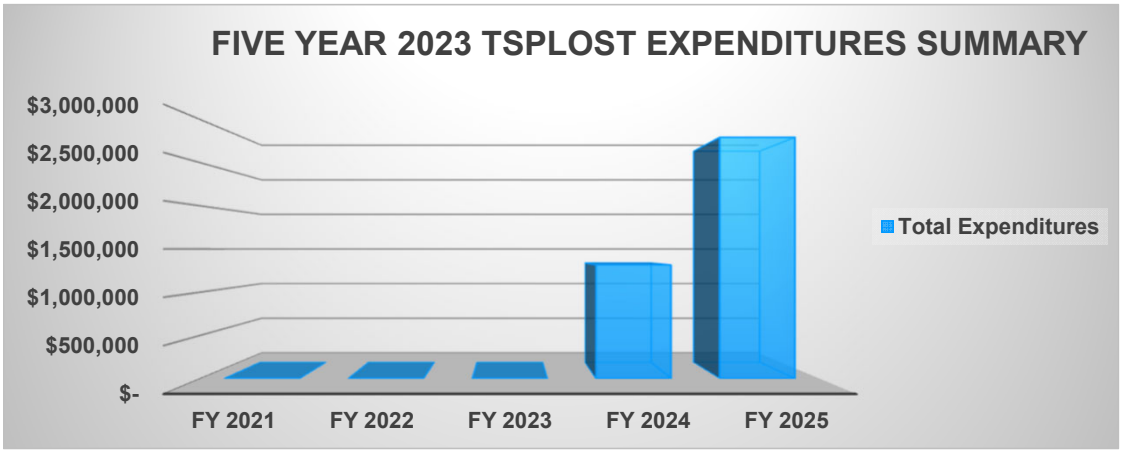
This fund is used to account for the receipts and disbursements of the City's portion of the 2023 1% Transportation Special Purpose Local Option Sales Tax (TSPLOST). The Transportation Investment Act was enacted to improve a deteriorating transportation network in Georgia, which is important for economic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

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

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

EXPENDITURES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Capital Outlay	$ -	$ -	$ -	$ 1,315,000	$ 2,795,000	112.55%
Total Expenditures	$ -	$ -	$ -	$ 1,315,000	$ 2,795,000	112.55%



FUND 326 - 2023 TSPLOST FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
326.3370002	T-SPLOST Revenue	$ -	$ 4,644,000	$ 6,192,000
326.3343101	LMIG	$ -	$ 1,250,000	$ -
326.3610001	Interest Revenue	$ -	$ -	$ 50,000
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ -**	**$ 5,894,000**	**$ 6,242,000**
	EXPENDITURES:			
	INFRASTRUCTURE			
4220.5415504	ENG-96 Traffic Studies and Planning	$ -	$ -	$ 150,000
4220.5415606	ENG-114 Roadway Geometric Improvements	$ -	$ -	$ 445,000
4220.5414531	ENG-122q Stockyard Road Sidewalk	$ -	$ -	$ 65,000
4220.5415805	ENG-123c W.Main St./Johnson St./MLK Dr. Improvements	$ -	$ 850,000	$ 600,000
4220.5415825	ENG-124f SR67/Fair Rd Widening & Right Turn Lane	$ -	$ -	$ 200,000
4220.5415410	ENG-127 Traffic Calming & Pedestrian Crossings	$ -	$ 100,000	$ -
4220.5414710	ENG-129 Anderson Street Paving	$ -	$ 65,000	$ 275,000
4220.5414530	ENG-130 New Roads and Roadway Extensions	$ -	$ -	$ 150,000
1575.5413316	ENG-141 Whitesville Community Park CDBG Project	$ -	$ 300,000	$ -
	TRANSIT			
4220.5212011	ENG-134b Transit System	$ -	$ -	$ 600,000
	OTHER EQUIPMENT			
4200.5222100	ENG-139 Traffic Signal Maintenance	$ -	$ -	$ 50,000
4200.5422406	STS-124 Asphalt Patch Truck	$ -	$ -	$ 260,000
	TOTAL EXPENDITURES	**$ -**	**$ 1,315,000**	**$ 2,795,000**

TAB 24

341 CDBG – EIP Grant Fund

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 2023 Actual	FY 2024 Budget	FY 2025 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 25

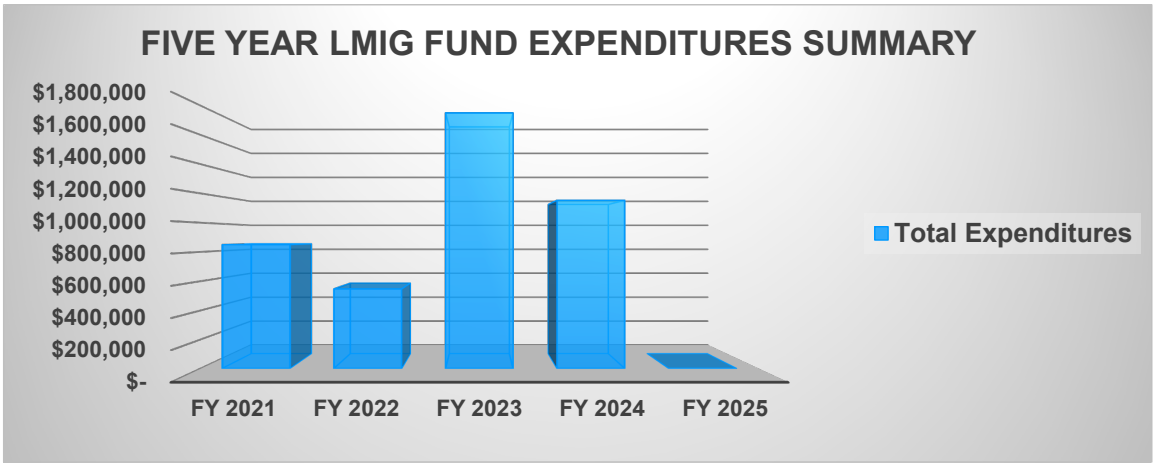
344 Local Maintenance Improvement Grant (LMIG): Akins Boulevard

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Capital Outlay	$ 849,790	$ 547,167	$ 1,749,583	$ 1,152,675	$ -	-100.00%
Total Expenditures	$ 849,790	$ 547,167	$ 1,749,583	$ 1,152,675	$ -	-100.00%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
33	INTERGOVERNMENTAL REVENUE			
3343107	GDOT Grants Traffic Project	$ 1,748,139	$ 1,245,760	$ -
	TOTAL INTERGOVERNMMENTAL REV.	$ 1,748,139	$ 1,245,760	$ -
	TOTAL OPERATING REVENUES	**$ 1,748,139**	**$ 1,245,760**	**$ -**
	EXPENDITURES:			
54	CAPITAL OUTLAY			
5418805	ENG-138 Akins Blvd	$ 1,749,583	$ 1,152,675	$ -
	TOTAL CAPITAL OUTLAY	$ 1,749,583	$ 1,152,675	$ -
	TOTAL EXPENDITURES	**$ 1,749,583**	**$ 1,152,675**	**$ -**

TAB 26

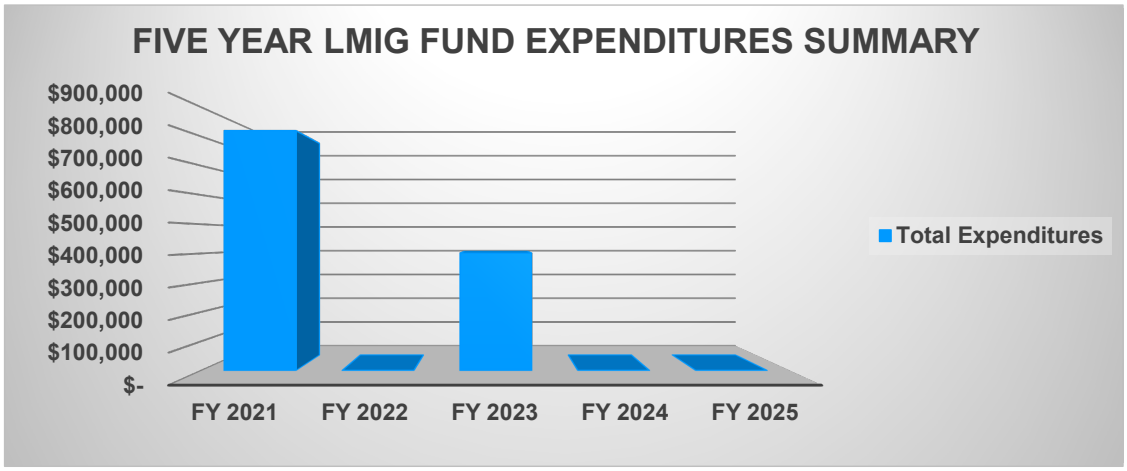
345 Local Maintenance Improvement Grant (LMIG): South Main Street

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Capital Outlay	$ 819,729	$ -	$ 401,233	$ -	$ -	0.00%
Total Expenditures	$ 819,729	$ -	$ 401,233	$ -	$ -	0.00%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
	OTHER FINANCING SOURCES			
345.391201	Transfer in from TSPLOST	$ 27,962	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 27,962	$ -	$ -
	Fund Balance Appropriated	$ 373,271	$ -	$ -
	TOTAL REVENUE	**$ 401,233**	**$ -**	**$ -**
54	**CAPITAL OUTLAY:**			
5410809	ENG-115 A S Main Street Phase 1	$ 401,233	$ -	$ -
	TOTAL CAPITAL OUTLAYS	**$ 401,233**	$ -	$ -
	TOTAL EXPENDITURES	**$ 401,233**	**$ -**	**$ -**

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.

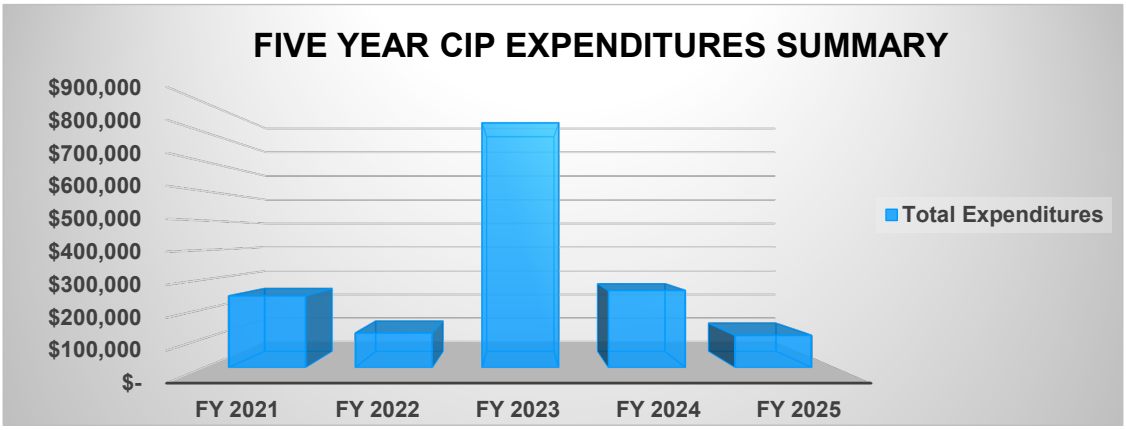
Funding is provided by a transfer from the General Fund, federal and state grants, and the Georgia Municipal Association (GMA) lease pool loans. Projects funded here should cost at least $15,000 and have a useful life of at least two years. Some may have a smaller dollar amount when they are a carryover 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 projects.

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Capital Outlay	$ 244,707	$ 118,213	$ 830,783	$ 262,974	$ 110,000	-58.17%
Total Expenditures	$ 244,707	$ 118,213	$ 830,783	$ 262,974	$ 110,000	-58.17%



FUND 350 - CAPITAL IMPROVEMENTS PROGRAM

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	REVENUES:			
39	OTHER FINANCING SOURCES:			
3912001	Operating transfers from General Fund	$ 675,045	$ -	$ 60,000
3939001	Loan from GMA Lease Pool Fund	$ 88,211	$ 195,000	$ 50,000
	Fund Balance Appropriated	$ -	$ 67,974	$ -
	TOTAL REVENUES & OTHER FINANCING SOURCES	**$ 763,256**	**$ 262,974**	**$ 110,000**
	EXPENDITURES:			
	CAPITAL OUTLAY			
	Site Improvements			
6200.5410316	ENG-142 Art Park	$ 62,015	$ -	$ -
1565.5413207	Emergency Operations Center	$ 127,046	$ -	$ -
6173.5423005	Averitt Center Air Conditioner	$ 493,500	$ -	$ -
	Vehicles (and motorized equipment)			
3200.5422105	PD-36 New Vehicles - New Sworn Positions	$ 59,253	$ -	$ -
4200.5422401	STS-74 Work Truck Replacement	$ 48,398	$ 60,000	$ -
4200.5422402	STS-80 Landscape Truck Replacement		$ 63,987	
6200.5422002	PRK-11 Replacement Truck	$ -	$ -	$ 60,000
6200.5422303	PRK-4 Replacement Crewcab Work Truck	$ -	$ 63,987	$ -
6200.5422310	PRK-36 Replace Dump Bed Truck	$ -	$ 75,000	$ -
7400.5422401	PLG-R Replace Vehicle	$ 40,571	$ -	$ -
4100.5422604	PWA-2 Public Works Director Vehicle	$ -	$ -	$ 50,000
	TOTAL CAPITAL OUTLAY EXPENDITURES	**$ 830,783**	**$ 262,974**	**$ 110,000**

TAB 28

505 Water and Sewer Fund

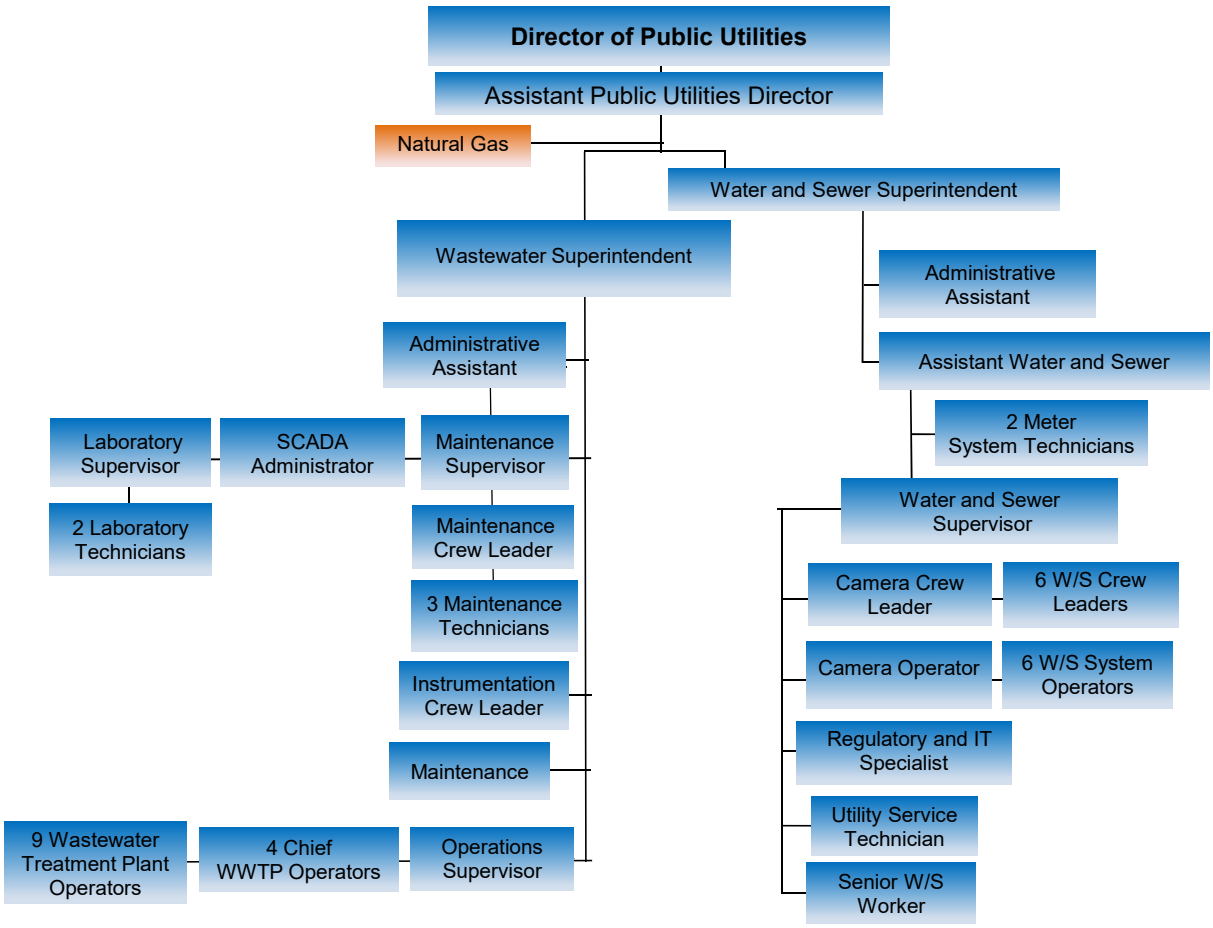
FUND - 505 - WATER/SEWER FUND **DEPT - 4335, 4400, 4440**

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 2021: 51.16 FY 2022: 51.16 FY 2023: 51.16 FY 2024: 51.82 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
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 13,000' 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.	Fernhill Farms under construction	Install new well at Bruce Yawn Park, Extend Sewer to Quail Run Subdivision & Ramble Road
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 to Install New Blowers	WWTP to Install New Pumps
10. Continue to provide the necessary training for all Water and Wastewater personnel.	Ongoing	Ongoing
FY 2025		
1. Rehabilitate approximately 13,000' of 8" and 10" sewer.	Under Design	Complete
2. Install Sewer Main to serve Quail Run Subdivision.	Under Design	Ongoing
3. Install Sewer Main on Ramble Road.	Obtaining Easements and Owner Acknowledgements	Ongoing
4. Continued I & I Study of Collection System.	Ongoing	Ongoing
5. Lead Service Line Inventory	Building Inventory to Determine Number of Onsite Verifications	Ongoing
6. Sewer Manhole Inspectsions to identify I & I issues	Ongoing	Ongoing

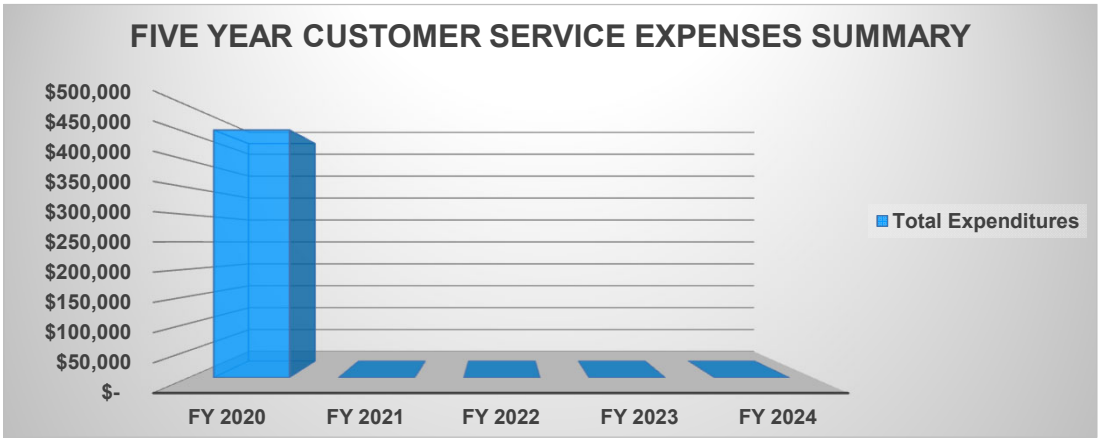
OBJECTIVES FOR FISCAL YEAR 2025

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%.

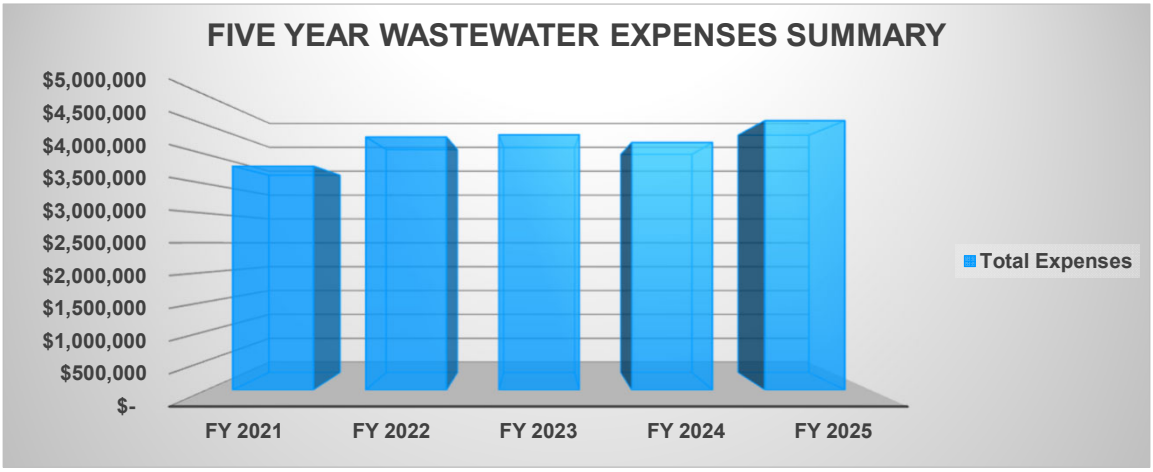
PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Dollar amount of fixed assets at FY end	$49,708,437	$50,246,189	$51,641,955	$53,847,950	$55,000,000
Long-term debt outstanding at FY end	$10,132,000	$9,254,000	$8,355,000	$7,433,000	$6,496,000
Long-term debt outstanding as % of fixed assets at FY	20%	18%	16%	14%	12%
Long-term debt outstanding per capita at FY end	$355	$324	$293	$261	$228
Water & Wastewater Annual Debt Service Payments	$1,093,148	$1,094,825	$1,100,797	$1,096,066	$1,090,014
Net Income for FY	$3,074,596	$3,207,394	$2,955,668	$8,019,762	$4,710
Ratio of Water & Wastewater System Net Income to Net Income to Annual Debt Service Payments (P & P)	281.3%	293.0%	0.0%	0.0%	0.0%
Number of FTE employees	51.16	51.16	51.82	51.82	51.82
Net Income (Loss) per FTE employee	$60,097.65	$62,693.39	$57,037.21	$154,761.91	$90.89
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Gallons of water pumped from wells	1,190,585,000	1,363,069,000	1,340,525,000	1,324,950,000	1,460,000,000
Gallons of water billed	1,095,338,000	1,236,581,000	1,305,438,000	1,320,294,000	1,442,421,195
Percentage of treated water lost to leakage, fire protection and other sources.	8.0%	9.3%	2.6%	0.35%	1.2%
Gallons of sewage treated and discharged from WWTP	1,480,650,000	1,510,230,000	1,671,330,000	1,908,334,000	1,789,832,000
Gallons of sewage billed	829,164,000	1,078,093,000	1,081,854,000	1,106,679,000	1,789,832,000
Percentage of treated sewage from infiltration & inflow	44%	29%	35%	42%	32%
Number of operational water wells	6	6	6	6	7
Average Gallons per Day (GPD) of water pumped	3,345,000	3,734,000	3,672,671	3,629,708	4,000,000
Percentage of Permitted Average GPD actually used	57%	64%	63%	62%	68%
Peak GPD of water pumped	4,550,000	5,437,000	5,669,000	5,628,000	6,000,000
Number of operational sewage lift stations	27	27	27	27	27
Average GPD of sewage treated & discharged from WWTP	4,060,000	4,140,000	4,570,000	5,220,000	4,900,000
Average GPD of sewage discharged permitted by NPDES permit	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Percentage of Permitted Average GPD actually used	41%	41%	46%	52%	49%
Number of water leaks repaired	307	287	273	260	260
Number of sewage spills requiring EPD notification	0	0	0	0	0
Number of NPDES Permit violations per EPD	0	0	0	0	0
* Number of residential water customers	10,850	10,944	11,195	11,420	11,648
* Number of residential sewer customers	10,240	10,657	10,716	10,815	10,914
* Number of commercial/industrial water customers	1448	1472	1499	1522	1545
* Number of commercial/industrial sewer customers	1146	1169	1177	1193	1209
* Government agency water customers	704	548	557	559	560
* Government agency sewer customers	565	414	415	416	417
* Irrigation customers	612	636	637	641	644
* Fire system customers	237	243	250	251	252
Multi-meter customers	207	207	252	207	242
*** Average GPD allowed by EPD withdrawal permit	5,875,000	5,875,000	5,875,000	5,875,000	5,875,000
* Actual accounts based on Feb. of FY to be representative of college students.					
*** Current water withdrawal permit 7.345 monthly average 5.875 annual average					

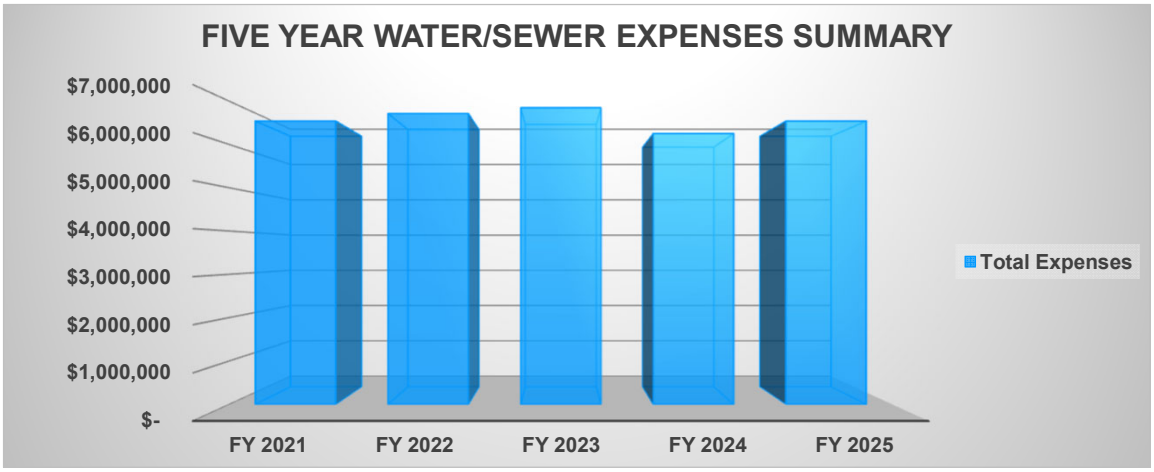
EXPENSES SUMMARY CUSTOMER SERVICE						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Inc./Dec.
Personal Services/Benefits	$ 233,491	Moved to General Fund	Moved to General Fund	Moved to General Fund	Moved to General Fund	0
Purchase/Contract Services	$ 106,995					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%



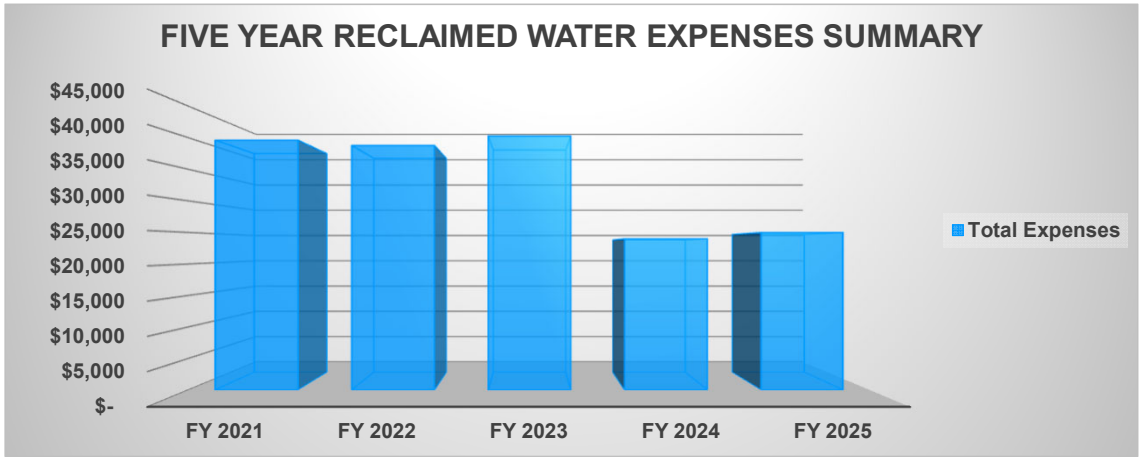
EXPENSES SUMMARY WASTEWATER DEPARTMENT						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 1,303,835	$ 1,385,347	$ 1,431,837	$ 1,733,911	$ 1,989,530	14.74%
Purchase/Contract Services	$ 348,150	$ 415,885	$ 425,871	$ 474,785	$ 522,255	10.00%
Supplies	$ 573,842	$ 667,708	$ 658,653	$ 623,155	$ 732,910	17.61%
Capital Outlay (Minor)	$ 3,643	$ 1,942	$ 6,300	$ 6,245	$ 16,500	164.21%
Interfund Dept. Charges	$ 795,249	$ 877,385	$ 981,438	$ 988,681	$ 961,495	-2.75%
Depreciation	$ 549,133	$ 537,288	$ 440,352	$ -	$ -	0.00%
Other Costs	$ 227,874	$ 411,283	$ 388,483	$ 375,410	$ 350,500	-6.64%
Total Expenses	$ 3,801,726	$ 4,296,838	$ 4,332,934	$ 4,202,187	$ 4,573,190	8.83%



EXPENSES SUMMARY WATER/SEWER DEPARTMENT						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 997,205	$ 920,432	$ 1,075,020	$ 1,398,665	$ 1,679,885	20.11%
Purchase/Contract Services	$ 423,863	$ 516,426	$ 523,303	$ 950,545	$ 932,525	-1.90%
Supplies	$ 674,986	$ 777,776	$ 686,312	$ 1,152,530	$ 1,201,275	4.23%
Capital Outlay (Minor)	$ 17,396	$ 9,253	$ 14,607	$ 29,725	$ 25,000	-15.90%
Interfund Dept. Charges	$ 842,252	$ 985,772	$ 1,142,547	$ 995,145	$ 1,007,205	1.21%
Depreciation	$ 1,554,999	$ 1,568,775	$ 1,619,844	$ -	$ -	0.00%
Other Costs	$ 84,522	$ 33,671	$ 36,045	$ 36,900	$ 26,900	-27.10%
Debt Services	$ 218,002	$ 199,552	$ 180,651	$ 166,225	$ 146,495	-11.87%
Non-Operating Expenses	$ 1,727,536	$ 1,703,237	$ 1,569,433	$ 1,523,381	$ 1,520,285	-0.20%
Total Expenses	$ 6,540,761	$ 6,714,894	$ 6,847,762	$ 6,253,116	$ 6,539,570	4.58%



EXPENSES SUMMARY RECLAIMED WATER						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 11,700	$ 11,700	$ 11,700	$ 11,700	$ 11,700	0.00%
Purchase/Contract Services	$ 167	$ 139	$ 129	$ 330	$ 500	51.52%
Supplies	$ 9,054	$ 8,247	$ 9,744	$ 11,970	$ 12,800	6.93%
Interfund Dept. Charges	$ -	$ -	$ -	$ -	$ -	0.00%
Depreciation	$ 18,692	$ 18,692	$ 18,692	$ -	$ -	0.00%
Total Expenses	$ 39,613	$ 38,778	$ 40,265	$ 24,000	$ 25,000	4.17%



FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
	Water			
	CHARGES FOR SERVICES			
34	*General government*			
3417000	Indirect Cost All. For Meter Reader	$ 52,905	$ 52,905	$ 59,000
	Sub-total: General Government	*$ 52,905*	*$ 52,905*	*$ 59,000*
3442100	*Water charges*			
3442101	Administrative Service Fees	$ 75,480	$ 80,000	$ 92,000
3442102	Inside Residential Water Charges	$ 3,062,915	$ 3,336,000	$ 3,500,000
3442103	Outside Residential Water Charges	$ 101,149	$ 128,000	$ 143,000
3442104	Inside Commercial Water Charge	$ 1,406,040	$ 1,504,000	$ 1,400,000
3442105	Outside Commercial Water Charge	$ 281,778	$ 311,000	$ 320,000
3442107	Outside Industrial Water Charge	$ 184,254	$ 377,000	$ 200,000
	Sub-total: Water Charges	*$ 5,111,616*	*$ 5,736,000*	*$ 5,655,000*
3442901	Water Tap Fees	$ 311,500	$ 325,000	$ 440,000
3442902	Late Payment Penalties and Interest	$ 77,021	$ 65,000	$ 80,000
3442903	Reconnection Fees	$ 248,402	$ 240,000	$ 240,000
3442907	Water Conn/Running inside	$ -	$ 200	$ -
	Sub-total: Other Fees	*$ 636,923*	*$ 630,200*	*$ 760,000*
	TOTAL CHARGES FOR SERVICES	$ 5,801,444	$ 6,419,105	$ 6,474,000
	Sewer			
	CHARGES FOR SERVICES			
34	*Sewer charges*			
3442501	Inside Residential Sewer Charges	$ 2,790,735	$ 3,175,000	$ 3,175,000
3442502	Outside Residential Sewer Charges	$ 7,579	$ 9,100	$ 8,000
3445503	Inside Commercial Sewer Charges	$ 1,938,201	$ 2,166,000	$ 2,040,000
3445504	Outside Commercial Sewer Charges	$ 272,043	$ 307,000	$ 300,000
3442506	Outside Industrial Sewer Charges	$ 148,302	$ 651,800	$ 175,000
	Sub-total: Sewer Charges	*$ 5,156,860*	*$ 6,308,900*	*$ 5,698,000*
3442905	Sewer Tap Fees	$ 88,923	$ 90,000	$ 175,000
3442906	Late Payment Penalties and Interest	$ 70,464	$ 60,000	$ 75,000
	Sub-total: Other Fees	*$ 159,387*	*$ 150,000*	*$ 250,000*
	TOTAL CHARGES FOR SERVICES	$ 5,316,247	$ 6,458,900	$ 5,948,000
34	**Reclaimed Water**			
3442200	Reclaimed Water	$ 52,932	$ 52,000	$ 52,000
	TOTAL CHARGES FOR SERVICES	$ 52,932	$ 52,000	$ 52,000
	TOTAL OPERATING REVENUES	**$ 11,170,623**	**$ 12,930,005**	**$ 12,474,000**
		DEPT - 4335 - WASTE WATER TREATMENT PLANT		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 1,111,016	$ 1,369,121	$ 1,566,390
5113001	Overtime	$ 66,676	$ 75,000	$ 72,000
	Sub-total: Salaries and Wages	*$ 1,177,692*	*$ 1,444,121*	*$ 1,638,390*
5122001	Social Security (FICA) Contributions	$ 85,415	$ 110,728	$ 125,565
5124001	Retirement Contributions	$ 137,225	$ 144,742	$ 164,140
5127001	Workers Compensation	$ 28,039	$ 31,210	$ 58,635
5129002	Employee Drug Screening Tests	$ 487	$ 310	$ -
5129006	Vehicle Allowance	$ 2,979	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 254,145*	*$ 289,790*	*$ 351,140*
	TOTAL PERSONAL SERVICES	$ 1,431,837	$ 1,733,911	$ 1,989,530

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
52	PURCHASE/CONTRACT SERVICES			
5212001	Legal Fees	$ -	$ 1,000	$ -
5212002	Engineering Fees	$ 2,565	$ 10,000	$ 10,000
5213001	Computer Programming Fees	$ -	$ 2,000	$ -
	Sub-total: Prof- and Tech- Services	*$ 2,565*	*$ 13,000*	*$ 10,000*
5221001	Cleaning Services	$ 1,975	$ 4,640	$ 7,000
5222001	Rep. and Maint. (Equipment)	$ 43,549	$ 30,000	$ 35,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 4,907	$ 10,000	$ 10,000
5222003	Rep. and Maint. (Labor)	$ 28,547	$ 30,000	$ 30,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 17,859	$ 20,000	$ 20,000
5222005	Rep. and Maint. (Office Equipment)	$ 4,575	$ 7,600	$ 7,600
5222006	Rep. and Maint. (Other Equipment)	$ 126,612	$ 110,000	$ 130,000
5222103	Rep. and Maint. Computers	$ 41,400	$ 42,170	$ 50,755
5223200	Rentals	$ 4,605	$ 7,000	$ 9,000
	Sub-total: Property Services	*$ 274,029*	*$ 261,410*	*$ 299,355*
5231001	Insurance, Other than Benefits	$ 62,598	$ 67,360	$ 70,725
5232001	Communication Devices/Service	$ 34,580	$ 64,085	$ 74,125
5232006	Postage	$ 908	$ 2,700	$ 2,700
5233001	Advertising	$ 345	$ 1,060	$ 1,000
5234001	Printing and Binding	$ 20	$ 100	$ 100
5235001	Travel	$ 3,152	$ 6,500	$ 6,500
5236001	Dues and Fees	$ 592	$ 750	$ 750
5237001	Education and Training	$ 9,167	$ 7,000	$ 7,000
5238001	Licenses	$ 2,574	$ 3,700	$ 5,000
5238501	Contract Labor	$ 25,464	$ 29,120	$ 30,000
5239004	Laboratory Services	$ 9,877	$ 18,000	$ 15,000
	Sub-total: Other Purchased Services	*$ 149,277*	*$ 200,375*	*$ 212,900*
	TOTAL PURCHASED SERVICES	$ 425,871	$ 474,785	$ 522,255
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 22,461	$ 21,510	$ 20,000
5311002	Parts and Materials	$ 24,097	$ 22,235	$ 30,000
5311003	Chemicals	$ 122,598	$ 130,000	$ 130,000
5311005	Uniforms	$ 13,028	$ 13,000	$ 13,000
5311104	Laboratory Supplies	$ 15,005	$ 17,000	$ 20,000
5311105	Laboratory Reagents	$ 19,691	$ 17,000	$ 18,000
5312300	Electricity: WWTP	$ 396,052	$ 350,000	$ 450,000
5312700	Gasoline/Diesel/CNG	$ 29,987	$ 35,000	$ 35,000
5312800	Stormwater	$ 2,910	$ 2,910	$ 2,910
5313001	Provisions	$ 1,891	$ 1,500	$ 1,500
5314001	Books and Periodicals	$ 304	$ 1,000	$ 500
5316001	Small Tools and Equipment	$ 10,629	$ 12,000	$ 12,000
	TOTAL SUPPLIES	$ 658,653	$ 623,155	$ 732,910
54	CAPITAL OUTLAY (MINOR)			
5421001	Machinery	$ -	$ 4,745	$ 15,000
5423001	Furniture and Fixtures	$ 2,511	$ 1,500	$ 1,500
5424001	Computers	$ 1,626	$ -	$ -
5425001	Other Equipment	$ 2,163	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 6,300	$ 6,245	$ 16,500

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT- CHARGES			
5510002	Indirect Cost Allocation - General Fund	$ 621,471	$ 622,778	$ 622,780
5510005	Indirect Cost Allocation for GIS	$ 3,000	$ 4,000	$ 4,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 20,485	$ 27,490	$ 39,300
5524001	Self-funded Insurance (Medical)	$ 284,360	$ 304,095	$ 264,370
5524002	Life and Disability	$ 5,576	$ 6,961	$ 9,310
5524003	Wellness Program	$ 5,160	$ 5,157	$ 5,160
5524004	OPEB	$ 41,386	$ 18,200	$ 16,575
	TOTAL INTERFUND/INTERDEPT.	$ 981,438	$ 988,681	$ 961,495
56	DEPRECIATION			
5610001	Depreciation	$ 440,352	$ -	$ -
	TOTAL DEPRECIATION	$ 440,352	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 387,858	$ 375,000	$ 350,000
5734001	Miscellaneous Expenses	$ 462	$ 400	$ 500
5741001	Collection Costs	$ 163	$ 10	$ -
	TOTAL OTHER COSTS	$ 388,483	$ 375,410	$ 350,500
	Sub-total Wastewater TP Operating Expenses	**$ 4,332,934**	**$ 4,202,187**	**$ 4,573,190**
		DEPT - 4400 - WATER/SEWER COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 840,823	$ 1,128,719	$ 1,346,370
5113001	Overtime	$ 38,666	$ 38,000	$ 40,000
	Sub-total: Salaries and Wages	*$ 879,489*	*$ 1,166,719*	*$ 1,386,370*
5122001	Social Security (FICA) Contributions	$ 61,920	$ 89,861	$ 105,905
5124001	Retirement Contributions	$ 110,422	$ 117,465	$ 138,435
5127001	Workers Compensation	$ 19,438	$ 21,640	$ 46,375
5129002	Employee Drug Screening Tests	$ 772	$ 180	$ -
5129006	Vehicle Allowance	$ 2,979	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 195,531*	*$ 231,946*	*$ 293,515*
	TOTAL PERSONAL SERVICES	$ 1,075,020	$ 1,398,665	$ 1,679,885
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ 24,772	$ 26,050	$ 40,000
	Sub-total: Prof- and Tech- Services	*$ 24,772*	*$ 26,050*	*$ 40,000*
5221001	Cleaning Services	$ 5,449	$ 3,575	$ 5,500
5222001	Rep. and Maint. (Equipment)	$ 17,798	$ 25,000	$ 25,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 22,785	$ 20,000	$ 20,000
5222003	Rep. and Maint. (Labor)	$ 24,780	$ 28,000	$ 28,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 829	$ 36,500	$ 18,000
5222005	Rep. and Maint. (Office Equipment)	$ 829	$ 1,700	$ 1,700
5222006	Rep. and Maint. (Other Equipment)	$ 968	$ 5,000	$ -
5222007	Rep. and Maint. (Wells)	$ 120,784	$ 80,870	$ 130,000
5222008	Rep. and Maint. (Pump Stations)	$ 29,722	$ 35,000	$ 40,000
5222009	Rep. and Maint. (Control Panel)	$ 322	$ 7,005	$ -
5222102	Software Support	$ 68	$ 3,500	$ 40,000
5222103	Rep. and Maint. Computers	$ 24,260	$ 26,855	$ 38,925
5223200	Rentals	$ 2,018	$ 3,000	$ 2,500
	Sub-total: Property Services	*$ 250,612*	*$ 276,005*	*$ 349,625*

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
5231001	Insurance, Other than Benefits	$ 62,115	$ 66,295	$ 77,835
5232001	Communication Devices/Service	$ 38,182	$ 24,560	$ 24,565
5232006	Postage	$ 20	$ 500	$ 400
5233001	Advertising	$ 841	$ 1,420	$ 3,000
5234001	Printing and Binding	$ 19	$ 3,500	$ 3,500
5235001	Travel	$ 1,780	$ 3,000	$ 3,000
5236001	Dues and Fees	$ 5,342	$ 10,355	$ 5,000
5237001	Education and Training	$ 2,071	$ 5,000	$ 5,000
5238001	Licenses	$ 2,082	$ 4,035	$ 5,600
5238501	Contract Labor/Services	$ 120,667	$ 79,825	$ 115,000
5239004	Laboratory Services	$ 12,200	$ 14,000	$ 14,000
5239005	Inspections - Tanks	$ 2,600	$ 136,000	$ 136,000
5239009	Sewer Lateral Replacement	$ -	$ 300,000	$ 150,000
	Sub-total: Other Purchased Services	*$ 247,919*	*$ 648,490*	*$ 542,900*
	TOTAL PURCHASED SERVICES	$ 523,303	$ 950,545	$ 932,525
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 10,969	$ 15,000	$ 15,000
5311002	Parts and Materials	$ 111,709	$ 605,000	$ 600,000
5311003	Chemicals	$ 43,695	$ 50,000	$ 50,000
5311005	Uniforms	$ 11,869	$ 10,250	$ 11,000
5311102	Asphalt	$ -	$ 1,405	$ -
5311602	Conservation Water Supply	$ -	$ 1,500	$ 300
5312300	Electricity: Water and Gas Office	$ 10,862	$ 10,000	$ 13,000
5312303	Electricity: Sewage Pumps	$ 129,016	$ 115,000	$ 160,000
5312304	Electricity: Water Pumps	$ 303,207	$ 285,000	$ 300,000
5312700	Gasoline/Diesel/CNG	$ 52,597	$ 47,000	$ 40,000
5312800	Stormwater	$ 1,975	$ 1,975	$ 1,975
5313001	Provisions	$ 1,509	$ 1,000	$ 1,000
5314001	Books and Periodicals	$ 130	$ 400	$ -
5316001	Small Tools and Equipment	$ 8,774	$ 9,000	$ 9,000
	TOTAL SUPPLIES	$ 686,312	$ 1,152,530	$ 1,201,275
54	CAPITAL OUTLAY (MINOR)			
5411500	Easements	$ 7,351	$ 11,750	$ 6,500
5421001	Machinery	$ -	$ 13,150	$ 15,000
5423001	Furniture and Fixtures	$ 1,349	$ 825	$ 1,500
5424001	Computers	$ 4,972	$ 2,000	$ 2,000
5425001	Other Equipment	$ 935	$ 2,000	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 14,607	$ 29,725	$ 25,000
55	INTERFUND/DEPT- CHARGES			
5510002	Indirect Cost Allocation - General Fund	$ 605,480	$ 674,676	$ 675,680
5510005	Indirect Cost Allocation for GIS	$ 4,500	$ 6,000	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 12,015	$ 16,120	$ 23,065
5524001	Self-funded Insurance (Medical)	$ 424,866	$ 271,905	$ 274,000
5524002	Life and Disability	$ 3,895	$ 5,610	$ 7,950
5524003	Wellness Program	$ 4,395	$ 4,584	$ 4,585
5524004	OPEB	$ 87,396	$ 16,250	$ 15,925
	TOTAL INTERFUND/INTERDEPT.	$ 1,142,547	$ 995,145	$ 1,007,205
56	DEPRECIATION			
5610001	Depreciation	$ 1,619,844	$ -	$ -
	TOTAL DEPRECIATION	$ 1,619,844	$ -	$ -

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ -	$ 200	$ -
5734001	Miscellaneous Expenses	$ 76	$ 400	$ 400
5740001	Bad Debts	$ 35,000	$ 33,000	$ 25,000
5741001	Collection Costs	$ 969	$ 3,300	$ 1,500
	TOTAL OTHER COSTS	$ 36,045	$ 36,900	$ 26,900
	Sub-total WT, Distribution and Sewer System Expense	**$ 5,097,678**	**$ 4,563,510**	**$ 4,872,790**
	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	$ -	$ 225	$ 500
5231001	Insurance, Other than Benefits	$ 129	$ 105	$ -
	TOTAL PURCHASED SERVICES	$ 129	$ 330	$ 500
53	SUPPLIES			
5311002	Parts and Materials	$ -	$ 1,760	$ 2,000
5311003	Chemicals	$ 4,072	$ 2,410	$ 3,000
5312300	Electricity	$ 5,672	$ 7,800	$ 7,800
	TOTAL SUPPLIES	$ 9,744	$ 11,970	$ 12,800
56	DEPRECIATION			
5610001	Depreciation	$ 18,692	$ -	$ -
	TOTAL DEPRECIATION	$ 18,692	$ -	$ -
	Sub-total Reclaimed Water	**$ 40,265**	**$ 24,000**	**$ 25,000**
	TOTAL OPERATING EXPENSES	**$ 9,470,877**	**$ 8,789,697**	**$ 9,470,980**
	OPERATING INCOME (LOSS)	**$ 1,699,746**	**$ 4,140,308**	**$ 3,003,020**
	NON-OPERATING REVENUES			
36	INVESTMENT INCOME			
3610003	Interest Revenue - Leases	$ 152,344	$ -	$ -
	TOTAL INVESTMENT INCOME	$ 152,344	$ -	$ -
37	CONTRIBUTIONS AND DONATIONS			
3715000	Developers Contributions	$ 350,000	$ -	$ -
	TOTAL CONTRIBUTIONS AND DONATIONS	$ 350,000	$ -	$ -
38	MISCELLANEOUS REVENUE			
3810012	Rental Income-T-Mobile	$ 145,579	$ 120,945	$ 145,580
3810013	Rental Income-AT&T	$ 105,448	$ 97,250	$ 105,450
3810015	Rental Income-Verizon	$ 44,712	$ 44,715	$ 44,710
3890501	ATC Fees	$ 227,726	$ 90,000	$ 200,000
	TOTAL MISCELLANEOUS	$ 523,465	$ 352,910	$ 495,740

FUND 505 - WATER SEWER FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
39	OTHER FINANCING SOURCES			
3912005	Transfer in from 2013 SPLOST	$ 22,716	$ -	$ -
3912006	CDBG-EIP Fund Revenue	$ -	$ 729,750	$ -
3912010	Transfer in from 2019 SPLOST	$ 1,300,976	$ 2,465,000	$ 915,000
3912018	Transfer in from ARPA Fund	$ 656,505	$ 2,000,000	$ 1,900,000
3922000	Sale of Assets	$ -	$ 21,400	$ -
	TOTAL OTHER FINANCING SOURCES	$ 1,980,197	$ 5,216,150	$ 2,815,000
	TOTAL NON-OPERATING REVENUE	**$ 3,006,006**	**$ 5,569,060**	**$ 3,310,740**
58	**NON-OPERATING EXPENSES**			
4400-5821001	Revenue Bonds Interest Expense	$ 193,226	$ 178,800	$ 159,070
4400-5821002	Premium Amortization	$ (12,575)	$ (12,575)	$ (12,575)
	Sub-total: Non-Operating Expenses	*$ 180,651*	*$ 166,225*	*$ 146,495*
9000-6110001	Transfer to General Fund	$ 667,191	$ 631,151	$ 631,150
9000-6110002	Transfer to Health Insurance Fund	$ 37,242	$ 37,230	$ 34,135
9000-6110300	Transfer to SFS Fund	$ 825,000	$ 825,000	$ 825,000
9000-6110500	Transfer to Central Service Fund	$ 40,000	$ 30,000	$ 30,000
	Sub-total: Transfers	*$ 1,569,433*	*$ 1,523,381*	*$ 1,520,285*
	TOTAL NON-OPERATING EXPENSES	**$ 1,750,084**	**$ 1,689,606**	**$ 1,666,780**
	CAPITAL EXPENSE	**$ -**	**$ -**	**$ 5,610,000**
	REVENUE BOND PRINCIPAL	**$ -**	**$ -**	**$ 937,000**
	APPROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ 1,904,730**
	NET INCOME	**$ 2,955,668**	**$ 8,019,762**	**$ 4,710**

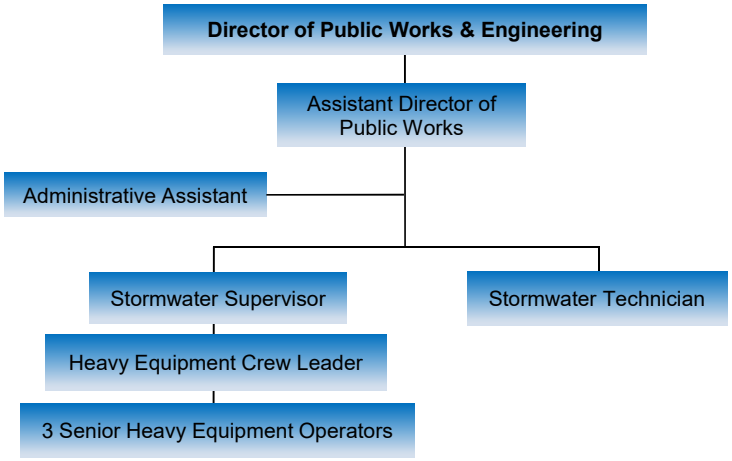

BORO
LORETTA'S WAY
BLUE MILE

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 2021: 7.5 FY 2022: 6.5 FY 2023: 6.5 FY 2024: 6.5 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Maintain the public drainage systems for compliance with standards and proper function.	Ongoing	Ongoing
2. Construct an automatic outfall control structure at the Lake Sal inlets to create flood storage during heavy rain events to prevent flooding	Ongoing	Completed
3. Replace a triple barrel culvert under Donnie Simmons Way. The existing culverts are separated and causing the roadway to fail.	Ongoing	Completed
FY 2025		
1. Replace a triple barrel culvert under Donnie Simmons Way. The existing culverts are separated and causing the roadway to fail.	Ongoing	Completed
2. Improve Drainage system at North Main Street and Courland area.	Ongoing	Completed
3. Complete the hydrology and hydrologic study of Whitesville Basin.	Ongoing	Completed

OBJECTIVES FOR FISCAL YEAR 2025

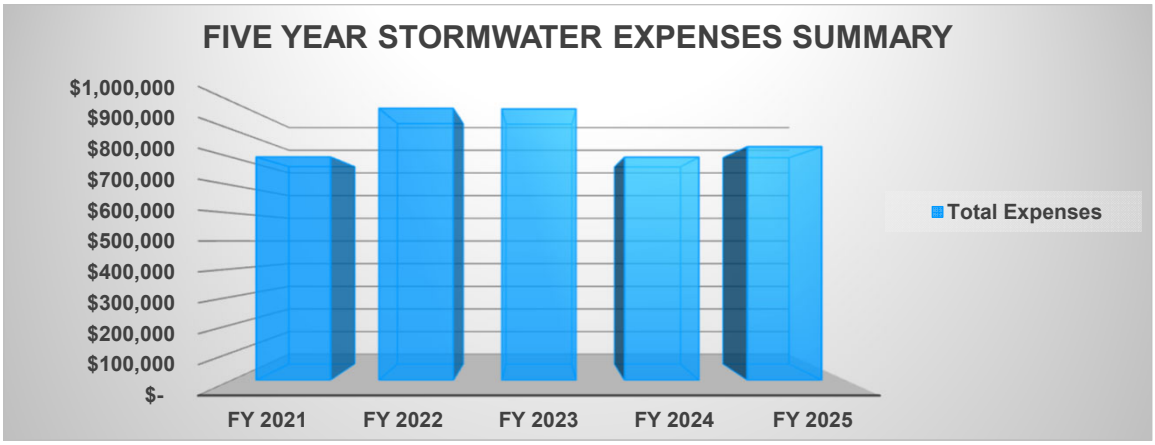
1. Improve the overall drainage system conveyance and pollution removal efficiency.
2. Perform improvements that reduce and/or minimize flooding.
3. Improve Stormwater Management webpages to provide public with a resource to report drainage deficiencies and track complaints received.
4. Complete the 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	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Box Culverts repaired	1	1	2	2	4
Catch Basin repaired	3	1	1	2	4
Curb Inlets repaired	27	21	26	25	30
Grate Inlets repaired	5	2	1	3	5
Junction Box repaired	3	2	1	1	5
Street sweeping tonnage	560	486	560	580	600
Head Wall repair	1	0	1	1	2
Ditch Cleaning	1.25	0.89	0.92	0.95	1.25
Canal Maintained	1	0.95	0.97	0.98	1.25
Storm Pipe Cleaned	0.25	0.18	0.2	0.25	0.4
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Annual maintenance of 20% of citywide stormwater network	80%	60%	65%	70%	90%
Capital Improvement Projects completed within budget	100%	100%	100%	100%	100%
Complaints resolved within 2 weeks	90%	95%	95%	96%	98%

EXPENSES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 380,300	$ 323,497	$ 333,078	$ 369,630	$ 441,395	16.26%
Purchase/Contract Services	$ 130,805	$ 136,149	$ 138,513	$ 161,905	$ 119,890	-35.04%
Supplies	$ 26,297	$ 54,468	$ 42,249	$ 47,185	$ 48,850	3.41%
Capital Outlay (Minor)	$ -	$ 1,260	$ -	$ 1,000	$ 1,500	33.33%
Interfund Dept. Charges	$ 160,097	$ 165,539	$ 147,617	$ 147,065	$ 153,060	3.92%
Depreciation	$ -	$ 201,770	$ 230,007	$ -	$ -	0.00%
Other Costs	$ 17,216	$ 22,775	$ 13,047	$ 14,700	$ 15,100	2.65%
Non-Operating Expenses	$ 86,701	$ 70,773	$ 69,364	$ 59,360	$ 58,405	-1.64%
Total Expenses	$ 801,416	$ 976,231	$ 973,875	$ 800,845	$ 838,200	4.46%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
	Stormwater			
32	LICENSES AND PERMITS			
3221901	Land Disturb App Rev Fee	$ 5,868	$ 3,000	$ 5,500
	TOTAL LICENSES AND PERMITS	$ 5,868	$ 3,000	$ 5,500
33	INTERGOVERNMENTAL REVENUE			
3310205	319(h) Grant Stream Restoration	$ 18,916	$ 30,000	$ 20,000
3343102	GEFA Grant	$ 911,190	$ 2,750,000	$ 2,750,000
	TOTAL INTERGOVERNMENTAL REVENUE	$ 930,106	$ 2,780,000	$ 2,770,000
34	CHARGES FOR SERVICES			
3441901	Late Payment P and I: Stormwater	$ 18,121	$ 18,000	$ 18,000
3442600	Stormwater Utility Fee	$ 1,341,568	$ 1,340,000	$ 1,369,500
	TOTAL CHARGES FOR SERVICES	$ 1,359,689	$ 1,358,000	$ 1,387,500
	TOTAL OPERATING REVENUES	**$ 2,295,663**	**$ 4,141,000**	**$ 4,163,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 253,048	$ 295,245	$ 354,020
5113001	Overtime	$ 6,583	$ 10,000	$ 10,000
	Sub-total: Salaries and Wages	*$ 259,631*	*$ 305,245*	*$ 364,020*
5122001	Social Security (FICA) Contributions	$ 18,064	$ 23,350	$ 27,845
5124001	Retirement Contributions	$ 45,974	$ 30,525	$ 36,400
5127001	Workers Compensation	$ 9,159	$ 10,195	$ 12,800
5129002	Employee Drug Screen Test	$ 250	$ 315	$ 330
	Sub-total: Employee Benefits	*$ 73,447*	*$ 64,385*	*$ 77,375*
	TOTAL PERSONAL SERVICES	$ 333,078	$ 369,630	$ 441,395
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ -	$ 500	$ 500
	Sub-total: Prof. and Tech. Services	*$ -*	*$ 500*	*$ 500*
5222001	Rep. and Maint. (Equipment)	$ 18,032	$ 11,000	$ 11,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 31,628	$ 20,000	$ 25,000
5222003	Rep. and Maint. (Labor)	$ 40,390	$ 20,000	$ 25,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 122	$ 500	$ 500
5222005	Rep. and Maint. (Office Equipment)	$ -	$ 100	$ 100
5222103	Rep. and Maint. Computers	$ 6,145	$ 4,185	$ 5,075
5223200	Rentals	$ 228	$ 500	$ 500
	Sub-total: Property Services	*$ 96,545*	*$ 56,285*	*$ 67,175*
5231001	Insurance, Other than Benefits	$ 26,086	$ 27,595	$ 28,475
5232001	Communication Devices/Service	$ 5,007	$ 3,925	$ 4,515
5232006	Postage	$ 25	$ 15	$ 25
5233001	Advertising	$ 50	$ 430	$ 500

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
5235001	Travel	$ 1,017	$ 1,000	$ 1,000
5236001	Dues and Fees	$ 1,642	$ 1,700	$ 1,700
5237001	Education and Training	$ 1,039	$ 1,000	$ 2,000
5237002	Public Education & Outreach	$ 957	$ 500	$ 2,000
5238501	Contract Labor/Services	$ 4,920	$ 59,420	$ 5,000
5239001	Erosion Control	$ -	$ 100	$ 2,000
5239010	Sustainability Initiatives	$ 1,225	$ 9,435	$ 5,000
	Sub-total: Other Purchased Services	*$ 41,968*	*$ 105,120*	*$ 52,215*
	TOTAL PURCHASED SERVICES	$ 138,513	$ 161,905	$ 119,890
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 656	$ 3,000	$ 2,500
5311002	Parts and Materials	$ 12,710	$ 15,000	$ 18,000
5311003	Chemicals	$ -	$ 100	$ 50
5311005	Uniforms	$ 2,180	$ 3,000	$ 2,500
5312300	Electricity	$ 1,487	$ 1,700	$ 1,700
5312700	Gasoline/Diesel/CNG	$ 21,383	$ 20,000	$ 20,000
5313001	Provisions	$ 80	$ 285	$ -
5314001	Books and Periodicals	$ -	$ 100	$ 100
5316001	Small Tools and Equipment	$ 3,753	$ 4,000	$ 4,000
	TOTAL SUPPLIES	$ 42,249	$ 47,185	$ 48,850
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ -	$ -	$ 500
5425001	Other Equipment	$ -	$ 1,000	$ 1,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ -	$ 1,000	$ 1,500
55	INTERFUND/DEPT. CHARGES			
5510004	Indirect Cost Allocation - Customer Service	$ 68,130	$ 73,090	$ 81,850
5510005	Indirect Cost Allocation - GIS	$ 3,000	$ 4,000	$ 4,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 3,280	$ 4,400	$ 6,295
5524001	Self-funded Insurance (Medical)	$ 65,210	$ 58,300	$ 53,685
5524002	Life and Disability	$ 1,095	$ 1,415	$ 1,995
5524003	Wellness Program	$ 1,310	$ 1,310	$ 1,335
5524004	OPEB	$ 5,592	$ 4,550	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 147,617	$ 147,065	$ 153,060
56	DEPRECIATION			
5610001	Depreciation	$ 230,007	$ -	$ -
	TOTAL DEPRECIATION	$ 230,007	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 13,022	$ 10,000	$ 10,000
5734001	Miscellaneous Expenses	$ -	$ 100	$ 500
5740001	Bad Debts	$ -	$ 4,500	$ 4,500
5741001	Collection Costs	$ 25	$ 100	$ 100
	TOTAL OTHER COSTS	$ 13,047	$ 14,700	$ 15,100
	TOTAL OPERATING EXPENSES	**$ 904,511**	**$ 741,485**	**$ 779,795**

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING INCOME (LOSS)	**$ 1,391,152**	**$ 3,399,515**	**$ 3,383,205**
	NON-OPERATING REVENUES:			
39	OTHER FINANCING SOURCES			
3912005	Transfer from 2013 SPLOST	$ 350,460	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 350,460	$ -	$ -
	TOTAL NON-OPERATING REVENUES	**$ 350,460**	**$ -**	**$ -**
	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	$ 4,221	$ 4,210	$ 3,405
9000.6110500	Transfer to Central Service Fund	$ 40,000	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSE	**$ 69,364**	**$ 59,360**	**$ 58,555**
	CAPITAL EXPENSES	**$ -**	**$ -**	**$ 3,000,000**
	DEBT SERVICE PAYMENT	**$ -**	**$ -**	**$ 100,000**
	NET INCOME	**$ 1,672,248**	**$ 3,340,155**	**$ 224,650**


BORO
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TAB 30

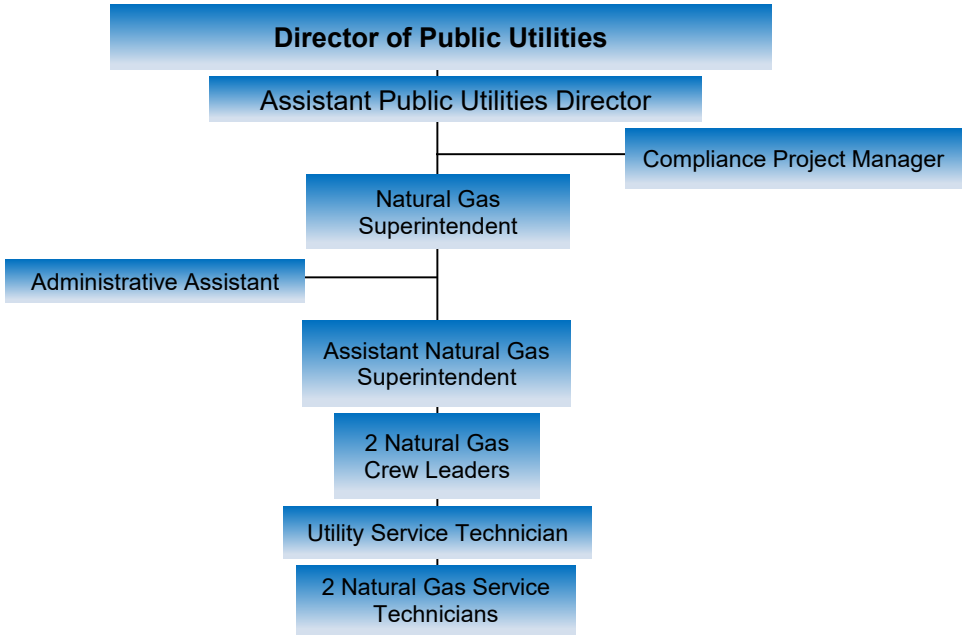
515 Natural Gas Fund

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 2021: 7.84 FY 2022: 7.84 FY 2023: 7.84 FY 2024: 8.18 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2025		
1. Operate system as safely as possible and comply with all State and Federal regulations.	Ongoing	Comply with PSC regulations and complete inspections as required
2. Expand system into unserviced areas.	Ongoing	Expand into uncovered 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 program to encourage natural gas usage
4. Design improvements to Tap Station to increase natural gas volume to keep up with future growth.	Ongoing	Complete design work project now moved to 2026 budget

OBJECTIVES FOR FISCAL YEAR 2025

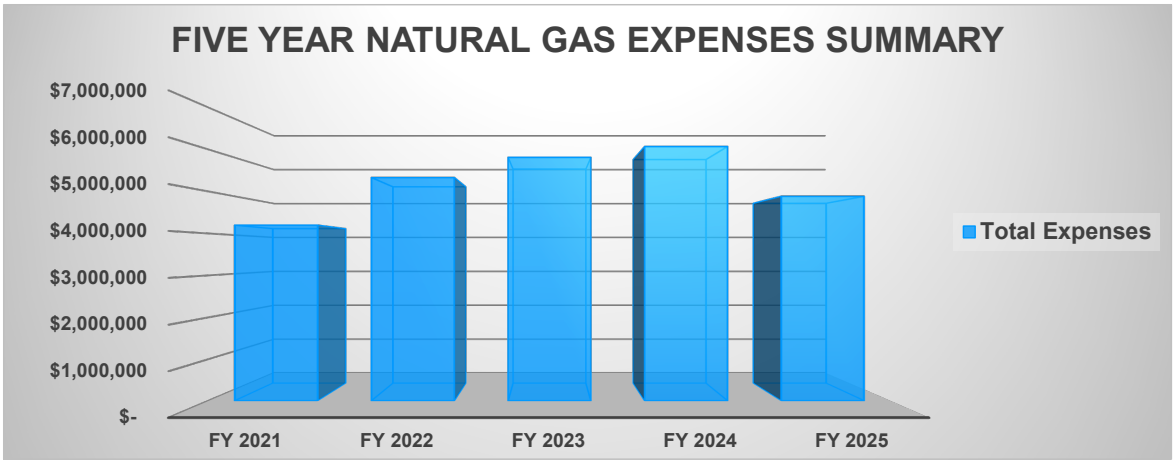
1. Implement work order system to integrate Billing Incode with Hiperweb work order system to track Incode Service orders and dispatch crews more efficiently.
2. Continue to operate Natural Gas System safely and adhere to PSCrules and regulations.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Dollar amount of net fixed assets	$ 5,208,667	$ 5,826,431	$ 5,941,472	$ 6,000,000	$ 7,020,000
Long term debt outstanding	$ 32,720	$ -	$ -	$ -	$ -
Long term debt as % of fixed assets	1%	0%	0%	0%	0%
Long term debt outstanding per capital	$1.30	$0.00	$0.00	$0.00	$0.00
Annual debt service payment	33,337	32,720	-	-	-
Net income or (loss)	$ 891,307	$ 345,830	$ 81,200	$ 1,377,144	$ -
Number of full time employees	7.84	7.84	7.84	8.18	8.18
Net income or (loss) per employee	$ 113,687	$ 44,111	$ 10,357	$ 168,355	$ -
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Thousands MCF gas purchased	537,509	533,208	527,932	568,000	542,000
Thousands MCF gas sold	534,840	533,208	548,623	568,000	542,000
Lost and unaccounted for	0	0	0	0	0
Number of residential customers	1,600	1,643	1,682	1,700	1,720
Number of commercial customers	470	484	514	525	530
Number of industrial customers	4	5	5	5	6
Number of leaks repaired	2	0	1	3	2
Total miles of main	131	153	155	156	156
Total number of gas services	3,131	3,142	3,116	3,140	3,140

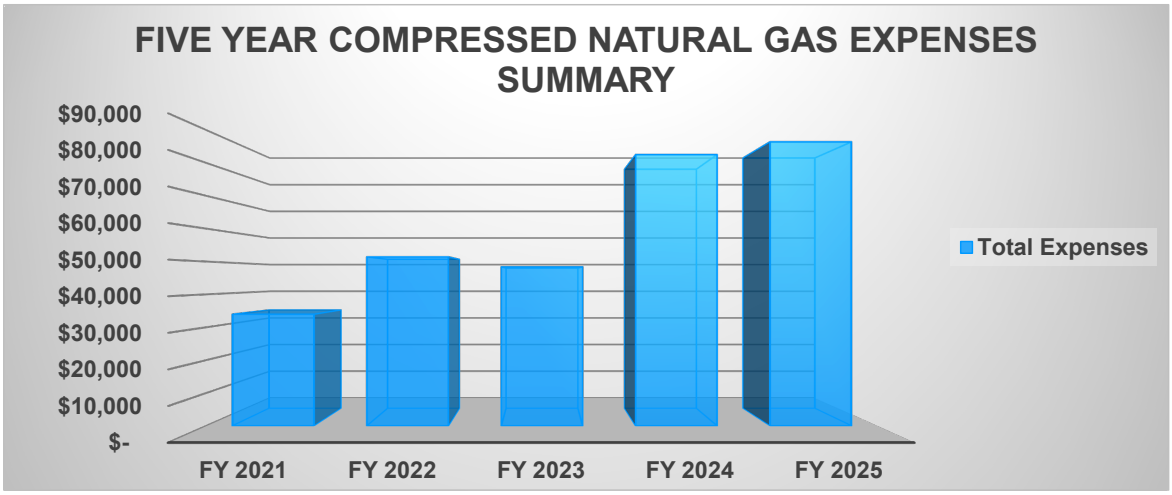
NATURAL GAS EXPENSES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 423,077	$ 444,581	$ 515,160	$ 619,225	$ 742,775	19.95%
Purchase/Contract Services	$ 183,622	$ 213,798	$ 169,168	$ 231,945	$ 236,510	1.97%
Supplies	$ 2,170,904	$ 3,478,078	$ 3,608,541	$ 3,995,125	$ 2,638,000	-33.97%
Capital Outlay (Minor)	$ 17,353	$ 29,179	$ 18,130	$ 16,870	$ 24,700	46.41%
Interfund Dept. Charges	$ 166,888	$ 208,945	$ 213,348	$ 221,031	$ 230,495	4.28%
Depreciation	$ 256,615	$ -	$ 320,472	$ -	$ -	$ -
Other Costs	$ 44,829	$ 38,030	$ 45,179	$ 74,600	$ 73,050	-2.08%
Debt Services	$ 1,344	$ 393	$ -	$ -	$ -	$ -
Non-Operating Expenses	$ 931,630	$ 915,630	$ 917,660	$ 907,660	$ 937,210	3.26%
Total Expenses	$ 4,196,262	$ 5,328,634	$ 5,807,658	$ 6,066,456	$ 4,882,740	-19.51%



COMPRESSED NATURAL GAS EXPENSES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ 832	$ 3,981	$ 2,485	$ 26,500	$ 34,375	29.72%
Supplies	$ 33,135	$ 47,431	$ 45,888	$ 56,000	$ 52,000	-7.14%
Total Expenses	$ 33,967	$ 51,412	$ 48,373	$ 82,500	$ 86,375	4.70%



FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3444101	Residential NG Charges	$ 553,487	$ 600,000	$ 510,000
3444102	Metter Residential NG Charges	$ 23,722	$ 23,000	$ 21,200
3444103	Compressed Natural Gas Charges	$ 41,613	$ 50,000	$ 40,000
3444201	Commercial NG Charges	$ 2,923,978	$ 3,100,000	$ 2,536,000
3444202	Metter Commercial NG Charges	$ 186,667	$ 175,000	$ 161,800
3444301	HLF Firm Industrial NG Charges	$ 379,521	$ 550,000	$ 379,000
3444302	Metter HLF Firm Ind. NG Charges	$ 87,872	$ 50,000	$ 83,000
3444401	Interruptible Ind. NG Charges	$ 1,381,140	$ 1,500,000	$ 1,056,665
3444502	Franchise Tax - Metter	$ 11,809	$ 9,000	$ 9,000
3444601	Transportation Fees	$ 11,580	$ 1,000	$ -
3444701	Gas Service Fees	$ 2,864	$ 2,000	$ 2,500
	Sub-total: Natural Gas Charges	*$ 5,604,253*	*$ 6,060,000*	*$ 4,799,165*
3469101	Gas Tap Fees	$ 6,815	$ 4,000	$ 5,000
3469102	Metter Gas Tap Fees	$ 4,960	$ 600	$ 1,500
3469201	Late Payment Penalties and Interest	$ 44,658	$ 35,000	$ 25,000
3469202	Meter Late Penalties and Interest	$ 5,216	$ 3,000	$ 2,000
3469301	Reconnection Fees	$ 5,550	$ 3,500	$ 5,000
	Sub-total: Other Fees	*$ 67,199*	*$ 46,100*	*$ 38,500*
	TOTAL CHARGES FOR SERVICES	$ 5,671,452	$ 6,106,100	$ 4,837,665
	TOTAL OPERATING REVENUES	**$ 5,671,452**	**$ 6,106,100**	**$ 4,837,665**
	OPERATING EXPENSES:	**DEPT- 4700 - NATURAL GAS**		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 391,557	$ 505,160	$ 604,090
5113001	Overtime	$ 14,533	$ 13,000	$ 13,000
	Sub-total: Salaries and Wages	*$ 406,090*	*$ 518,160*	*$ 617,090*
5122001	Social Security (FICA) Contributions	$ 28,580	$ 39,710	$ 47,205
5124001	Retirement Contributions	$ 71,376	$ 51,910	$ 61,710
5127001	Workers Compensation	$ 5,722	$ 6,370	$ 13,970
5129002	Employee Drug Screening Tests	$ 412	$ 275	$ -
5129006	Vehicle Allowance	$ 2,980	$ 2,800	$ 2,800
	Sub-total: Employee Benefits	*$ 109,070*	*$ 101,065*	*$ 125,685*
	TOTAL PERSONAL SERVICES	$ 515,160	$ 619,225	$ 742,775
52	PURCHASE/CONTRACT SERVICES			
5212002	Engineering Fees	$ 3,200	$ 12,000	$ 12,000
5213001	Computer Programming Fees	$ 15	$ -	$ -
	Sub-total: Prof. and Tech. Services	*$ 3,215*	*$ 12,000*	*$ 12,000*
5221001	Cleaning Services	$ 3,328	$ 3,640	$ 5,300
5222001	Rep. and Maint. (Equipment)	$ 5,366	$ 16,000	$ 17,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 5,614	$ 12,000	$ 13,200
5222003	Rep. and Maint. (Labor)	$ 13,252	$ 15,000	$ 16,500
5222004	Rep. and Maint. (Buildings/Grounds)	$ 4,095	$ 4,000	$ 4,000
5222005	Rep. and Maint. (Office Equipment)	$ 553	$ 1,200	$ 750
5222006	Rep. And Maint. (Other Equipment)	$ 1,054	$ 1,000	$ 1,000
5222102	Software Support/Applications	$ -	$ 3,795	$ 6,000
5222103	Rep. and Maint. Computers	$ 16,585	$ 16,250	$ 19,340
5223200	Rentals	$ 2,220	$ 3,100	$ 2,500
	Sub-total: Property Services	*$ 52,067*	*$ 75,985*	*$ 85,590*

FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
5231001	Insurance, Other than Benefits	$ 39,187	$ 49,675	$ 52,155
5232001	Communication Devices/Service	$ 12,249	$ 14,940	$ 18,615
5232006	Postage	$ 460	$ 250	$ 300
5233001	Advertising/Public Awareness	$ 644	$ 1,000	$ 800
5234001	Printing and Binding	$ 19	$ 50	$ 50
5235001	Travel	$ 1,472	$ 3,000	$ 2,000
5236001	Dues and Fees	$ 12,218	$ 12,045	$ 11,000
5237001	Education and Training	$ 2,616	$ 9,000	$ 4,000
5238501	Contract Labor	$ 18,136	$ 26,000	$ 22,000
5239101	Other-Inspections	$ 26,885	$ 28,000	$ 28,000
	Sub-total: Other Purchased Services	*$ 113,886*	*$ 143,960*	*$ 138,920*
	TOTAL PURCHASED SERVICES	$ 169,168	$ 231,945	$ 236,510
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 4,113	$ 3,600	$ 4,900
5311002	Gas System Parts and Materials	$ 57,456	$ 60,000	$ 70,000
5311003	Chemicals	$ 485	$ 16,800	$ 13,600
5311005	Uniforms	$ 4,462	$ 5,500	$ 6,500
5311105	Gas System Meters and Repair Parts	$ 12,249	$ 57,000	$ 65,000
5312300	Electricity	$ 12,372	$ 13,500	$ 14,300
5312700	Gasoline/Diesel/CNG	$ 17,739	$ 19,700	$ 21,000
5312800	Stormwater	$ 900	$ 900	$ 900
5313001	Provisions	$ 278	$ 800	$ 800
5314001	Books and Periodicals	$ 190	$ 260	$ 300
5315201	Natural Gas Purchased	$ 3,488,772	$ 3,799,065	$ 2,422,700
5315901	Gas Appliance Purchases	$ 5,181	$ 12,000	$ 10,000
5316001	Small Tools and Equipment	$ 4,344	$ 6,000	$ 8,000
	TOTAL SUPPLIES	$ 3,608,541	$ 3,995,125	$ 2,638,000
54	CAPITAL OUTLAY (MINOR)			
5411500	Easements	$ 6,255	$ 6,500	$ 6,500
5423001	Furniture and Fixtures	$ 1,092	$ 870	$ 1,200
5425001	Other Equipment	$ 10,783	$ 9,500	$ 17,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 18,130	$ 16,870	$ 24,700
55	INTERFUND/DEPT. CHARGES			
5510001	Indirect Cost for Meter Reader	$ 52,905	$ 52,905	$ 59,000
5510004	Indirect Cost for Customer Service	$ 13,625	$ 14,620	$ 16,400
5510005	Indirect Cost for GIS	$ 4,500	$ 6,000	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 12,015	$ 16,120	$ 23,065
5524001	Self-funded Insurance (Medical)	$ 118,735	$ 120,915	$ 113,725
5524002	Life and Disability	$ 2,368	$ 2,711	$ 3,895
5524003	Wellness Program	$ 1,720	$ 1,910	$ 1,910
5524004	OPEB	$ 7,480	$ 5,850	$ 6,500
	TOTAL INTERFUND/INTERDEPT.	$ 213,348	$ 221,031	$ 230,495
56	DEPRECIATION			
5610001	Depreciation	$ 320,472	$ -	$ -
	TOTAL DEPRECIATION	$ 320,472	$ -	$ -

FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
57	OTHER COSTS			
5711001	Screven County Property Taxes	$ 752	$ 800	$ 750
5712002	Franchise Fees - Metter	$ 11,799	$ 9,000	$ 9,500
5732002	Customer Assistance Program	$ 32,605	$ 59,000	$ 57,000
5734001	Miscellaneous Expenses	$ -	$ 500	$ 500
5740001	Bad Debts	$ -	$ 5,000	$ 5,000
5741001	Collection Costs	$ 23	$ 300	$ 300
	TOTAL OTHER COSTS	$ 45,179	$ 74,600	$ 73,050
	Sub-total Natural Gas Expenses	**$ 4,889,998**	**$ 5,158,796**	**$ 3,945,530**
		DEPT - 4705 - COMPRESSED NATURAL GAS		
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ -	$ 4,000	$ 5,000
5222003	Rep. and Maint. (Labor)	$ -	$ 2,000	$ 1,000
5222004	Rep. and Maint. Bldg/Grounds)	$ -	$ 14,620	$ 18,000
	Sub-total: Property Services	$ -	$ 20,620	$ 24,000
5231001	Insur Other Than Benefits	$ -	$ 355	$ 375
5238501	Contract Labor/Services	$ 2,485	$ 5,525	$ 10,000
	Sub-total: Other Purchased Services	$ 2,485	$ 5,880	$ 10,375
	TOTAL PURCHASED SERVICES	$ 2,485	$ 26,500	$ 34,375
53	SUPPLIES			
5311002	Parts and Materials	$ 3,944	$ 6,000	$ 6,000
5312300	Electricity	$ 10,661	$ 11,000	$ 11,000
5315201	Natural Gas Purchased	$ 31,283	$ 39,000	$ 35,000
	TOTAL SUPPLIES	$ 45,888	$ 56,000	$ 52,000
	Sub-Total Compressed Natural Gas Expenses	**$ 48,373**	**$ 82,500**	**$ 86,375**
	TOTAL OPERATING EXPENSES	**$ 4,938,371**	**$ 5,241,296**	**$ 4,031,905**
	OPERATING INCOME	**$ 733,081**	**$ 864,804**	**$ 805,760**
	NON-OPERATING REVENUES:			
38	MISCELLANEOUS REVENUE			
3890002	SONAT Marketing Refund	$ 3,275	$ 3,500	$ 3,500
3890003	MGAG Portfolio Refund	$ 234,462	$ 120,000	$ 150,000
3890102	MGAG Cust. Appl Reimbursement	$ 7,781	$ 1,000	$ 1,000
3890103	Gas Appliance Sales	$ 1,442	$ 2,000	$ 2,500
3890200	Sale of Pipe	$ 4,476	$ 3,500	$ 3,000
	TOTAL MISCELLANEOUS	$ 251,436	$ 130,000	$ 160,000
39	OTHER FINANCING SOURCES			
3912007	Transfer in from 2018 TSPLOST	$ -	$ -	$ 250,000
3912010	Transfer in from 2019 SPLOST	$ -	$ 1,290,000	$ 150,000
3922000	Sale of Assets	$ 14,343	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 14,343	$ 1,290,000	$ 400,000
	TOTAL NON-OPERATING REVENUE	**$ 265,779**	**$ 1,420,000**	**$ 560,000**

FUND 515 - NATURAL GAS FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	NON-OPERATING EXPENSES:			
6110001	Transfer to General Fund	$ 870,000	$ 870,000	$ 900,000
6110002	Transfer to Health Insurance Fund	$ 7,660	$ 7,660	$ 7,210
6110500	Transfer to Central Services Fund	$ 40,000	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSE	**$ 917,660**	**$ 907,660**	**$ 937,210**
	CAPITAL EXPENSES	**$ -**	**$ -**	**$ 1,020,000**
	APPROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ 591,450**
	NET INCOME	**$ 81,200**	**$ 1,377,144**	**$ -**

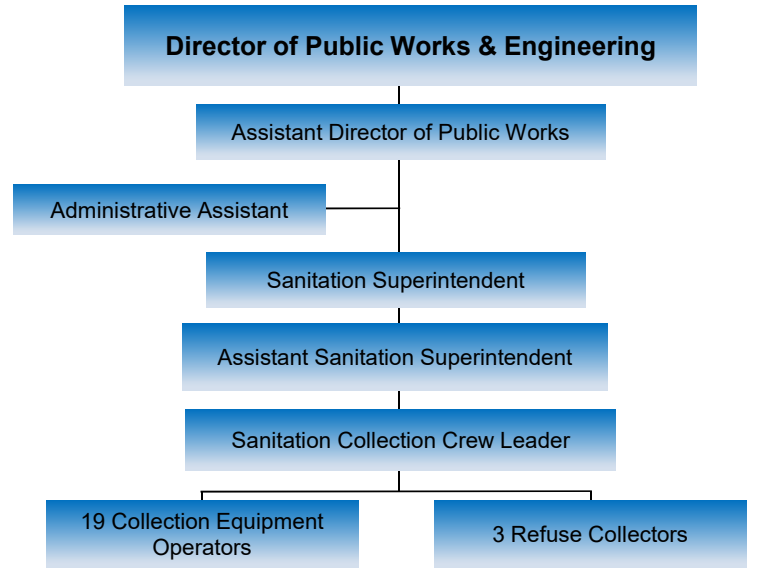

BORO
LORETTA'S WAY
BLUE MILE

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 2021: 19 FY 2022: 19 FY 2023: 19 FY 2024: 23 FY 2025: 25

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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
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 2025		
1. Explore additional services to provide to City residents and businesses to improve customer service.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

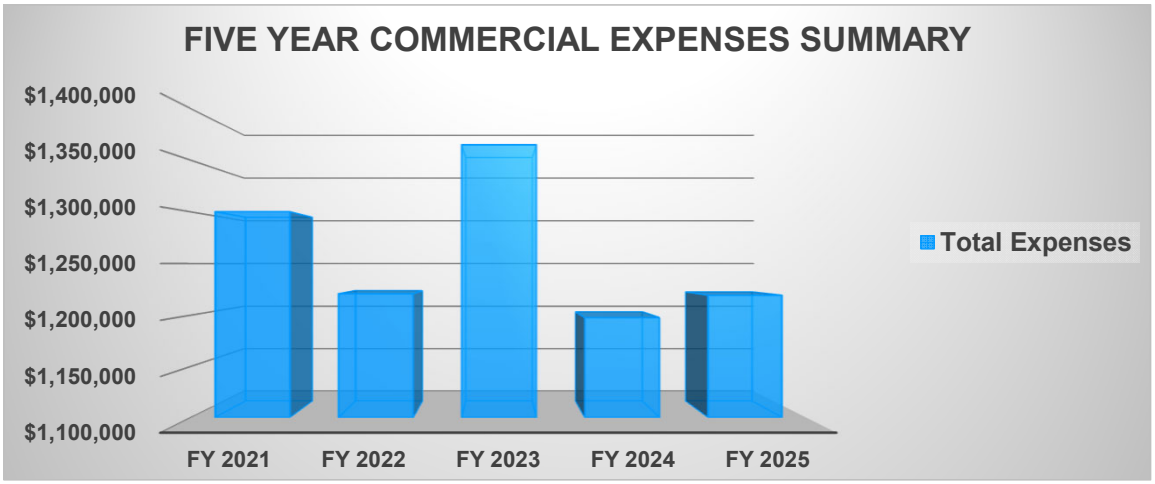
1. Continue to complete all assigned routes efficiently and effectively.
2. Implement GPS technology, where to optimize and track collection routes.
3. Explore additional ways to improve efficiency.
4. Improve recycling and waste reductions opportunities.
5. Explore options for bulk waste collection.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

PERFORMANCE MEASURES

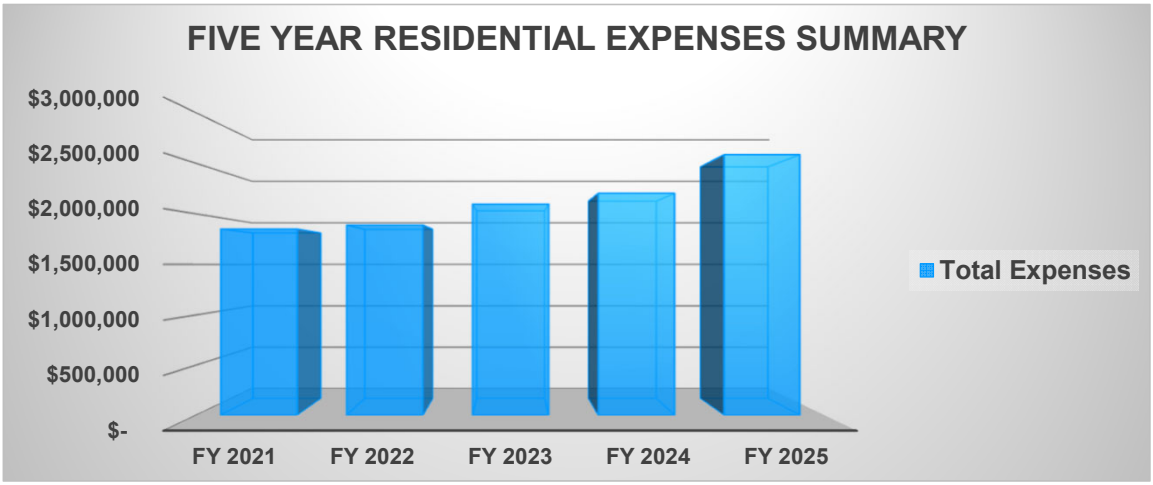
WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Operating expenses for commercial collection	$1,054,511	$1,417,961	$1,364,951	$1,197,625	$1,219,285
Number of commercial customers at FY end	1,000	1,100	1,171	1,171	1,171
Total tons of commercial garbage collected	14,400	14,500	14,725	15,000	15,700
Average number of dumpsters emptied per day	490	490	506	506	506
Number of commercial collection FTE employees	3	3	3	3	3
Operating expenses for residential collection	$941,687	$1,081,387	$1,038,812	$1,065,765	$1,298,560
Number of residential customers at FY end	6,900	7,000	8,465	9,000	9,500
Total tons of residential garbage collected	4,840	5,520	5,639	5,639	5,639
Average number of polycarts emptied per truck per day	880	900	937	937	937
Number of residential collection FTE employees	6	6	6	6	8
Operating expenses for yard waste collection	$710,392	$758,639	$806,640	$836,560	$979,405
Number of yard waste customers at FY end	8,100	8,200	8,253	8,300	9,000
Total tons of yard waste collected	4,000	4,850	4,850	5,700	5,700
Number of yard waste collection FTE employees	9	9	9	9	9
Operating expenses for rolloff collection	$328,172	$346,793	$353,263	$353,195	$293,650
Number of rolloff containers collected at FY end	1,400	1,500	1,535	1,750	2,000
Total tons of rolloff waste collected	2,900	3,150	3,400	3,400	3,400
Number of rolloff collection FTE employees	1	1	1	1	1
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Containers repaired/painted by employees	35	35	35	40	50
Containers repaired/painted by contractor	50	25	0	10	20
Cost per container repaired/painted by contractor	$430	$650	$1,300	$1,400	$1,500
Average response time - service request	24 hrs	24 hrs	24 hrs	24 hrs	24 hrs

EXPENSES SUMMARY (COMMERCIAL)

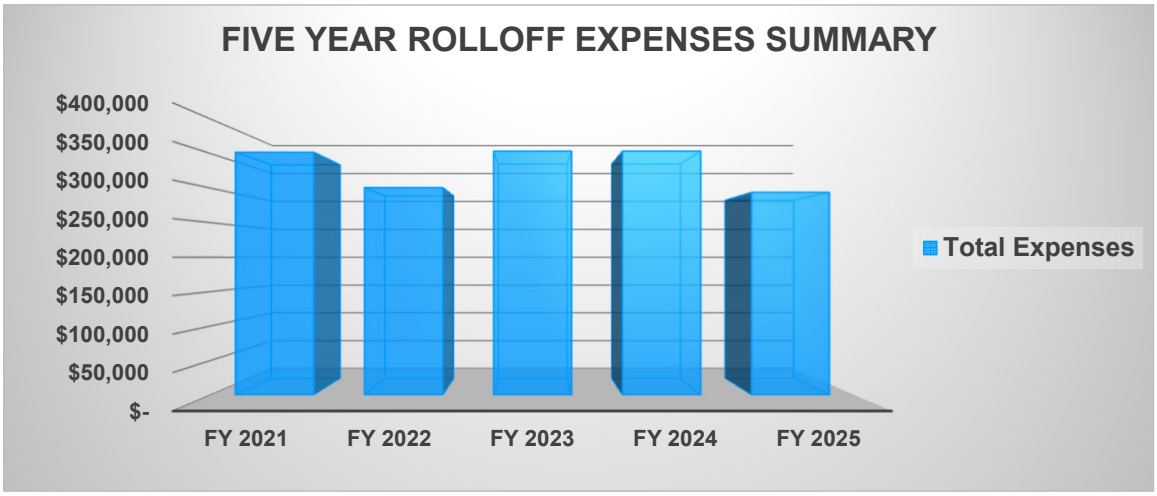
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 158,723	$ 143,249	$ 232,001	$ 187,205	$ 232,420	24.15%
Purchase/Contract Services	$ 162,579	$ 238,916	$ 137,272	$ 184,520	$ 187,010	1.35%
Supplies	$ 45,394	$ 48,260	$ 46,296	$ 50,270	$ 49,350	-1.83%
Capital Outlay (Minor)	$ 38,130	$ 122,500	$ 54,283	$ 75,000	$ 75,000	0.00%
Interfund Dept. Charges	$ 39,823	$ 44,264	$ 38,679	$ 23,795	$ 24,005	0.88%
Depreciation	$ 245,636	$ -	$ 237,179	$ -	$ -	0.00%
Other Costs	$ 609,862	$ 623,495	$ 619,241	$ 676,835	$ 651,500	-3.74%
Total Expenses	$ 1,300,147	$ 1,220,684	$ 1,364,951	$ 1,197,625	$ 1,219,285	1.81%



EXPENSES SUMMARY (RESIDENTIAL)						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 264,724	$ 297,430	$ 317,786	$ 328,285	$ 546,135	66.36%
Purchase/Contract Services	$ 154,909	$ 178,364	$ 177,169	$ 179,760	$ 177,580	-1.21%
Supplies	$ 34,108	$ 37,465	$ 42,551	$ 42,750	$ 40,210	-5.94%
Capital Outlay (Minor)	$ -	$ -	$ 19,872	$ 40,000	$ 40,000	0.00%
Interfund Dept. Charges	$ 222,025	$ 197,238	$ 207,462	$ 212,885	$ 259,635	21.96%
Depreciation	$ 107,676	$ -	$ 52,808	$ -	$ -	0.00%
Other Costs	$ 250,873	$ 229,735	$ 221,164	$ 262,085	$ 235,000	-10.33%
Non-Operating Expenses	$ 815,505	$ 949,505	$ 1,057,665	$ 1,137,665	$ 1,286,700	13.10%
Total Expenses	$ 1,849,820	$ 1,889,737	$ 2,096,477	$ 2,203,430	$ 2,585,260	17.33%



EXPENSES SUMMARY (ROLLOFF)						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 59,267	$ 59,060	$ 56,767	$ 64,310	$ 80,925	25.84%
Purchase/Contract Services	$ 51,046	$ 43,586	$ 28,334	$ 40,660	$ 38,085	-6.33%
Supplies	$ 12,082	$ 19,618	$ 18,487	$ 19,300	$ 19,050	-1.30%
Capital Outlay (Minor)	$ -	$ -	$ -	$ 73,570	$ -	-100.00%
Interfund Dept. Charges	$ 211	$ 215	$ 345	$ 335	$ 490	46.27%
Depreciation	$ 23,588	$ -	$ 50,555	$ -	$ -	0.00%
Other Costs	$ 205,566	$ 178,254	$ 198,775	$ 155,020	$ 155,100	0.05%
Total Expenses	$ 351,760	$ 300,733	$ 353,263	$ 353,195	$ 293,650	-16.86%



EXPENSES SUMMARY (YARDWASTE)						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Personal Services/Benefits	$ 385,477	$ 366,625	$ 426,222	$ 481,950	$ 632,990	31.34%
Purchase/Contract Services	$ 101,167	$ 116,437	$ 105,907	$ 116,580	$ 121,715	4.40%
Supplies	$ 37,134	$ 59,205	$ 71,136	$ 57,000	$ 57,000	0.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Interfund Dept. Charges	$ 60,852	$ -	$ 62,262	$ 60,930	$ 47,450	-22.12%
Depreciation	$ 3,654	$ -	$ 31,977	$ -	$ -	0.00%
Other Costs	$ 111,062	$ 111,914	$ 109,136	$ 120,100	$ 120,250	0.12%
Total Expenses	$ 699,346	$ 654,181	$ 806,640	$ 836,560	$ 979,405	17.08%



FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
	Refuse Collection			
	CHARGES FOR SERVICES			
34	*Refuse Collection Charges*			
3441101	Residential Refuse Collection Charge	$ 958,274	$ 1,040,000	$ 1,040,000
3441102	Commercial Refuse Collection Charge	$ 108,846	$ 117,000	$ 117,000
3441103	Refuse Administrative Fee	$ 420	$ -	$ 550
3441104	Commercial Dumpster Fee	$ 1,134,941	$ 1,229,000	$ 1,373,500
3441105	Commercial Dumpster Extra Fee	$ 5,685	$ 5,000	$ 5,000
3441106	City Polycart Fee (Tippage Fees)	$ 336,170	$ 388,000	$ 380,000
3441107	Residential Dumpster Fee	$ 1,518,708	$ 1,690,000	$ 1,690,000
3441109	Yard Waste Refuse Collection	$ 292,223	$ 385,000	$ 385,000
3441200	Rolloff Tippage Fees	$ 216,878	$ 238,000	$ 240,000
3441201	Rolloff Collection Fees	$ 167,624	$ 249,000	$ 200,000
	Sub-total: Refuse Collection Charges	*$ 4,739,769*	*$ 5,341,000*	*$ 5,431,050*
3441901	Late Payment P & I: Collection	$ 82,936	$ 85,000	$ 102,000
	Sub-total: Other Fees	*$ 82,936*	*$ 85,000*	*$ 102,000*
	TOTAL CHARGES FOR SERVICE	$ 4,822,705	$ 5,426,000	$ 5,533,050
	TOTAL OPERATING REVENUES	**$ 4,822,705**	**$ 5,426,000**	**$ 5,533,050**
	OPERATING EXPENSES:			
		DEPT - 4521 - COMMERCIAL REFUSE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 122,096	$ 121,970	$ 152,800
5113001	Overtime	$ 24,775	$ 28,000	$ 28,000
	Sub-total: Salaries and Wages	*$ 146,871*	*$ 149,970*	*$ 180,800*
5122001	Social Security (FICA) Contributions	$ 11,227	$ 11,935	$ 13,830
5124001	Retirement Contributions	$ 65,226	$ 15,600	$ 18,080
5127001	Workers Compensation	$ 8,347	$ 9,290	$ 19,710
5129002	Employee Drug Screening Test	$ 330	$ 410	$ -
	Sub-total: Employee Benefits	*$ 85,130*	*$ 37,235*	*$ 51,620*
	TOTAL PERSONAL SERVICES	$ 232,001	$ 187,205	$ 232,420
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 5,916	$ 12,000	$ 10,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 52,116	$ 65,000	$ 65,000
5222003	Rep. and Maint. (Labor)	$ 42,474	$ 65,000	$ 65,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 1,013	$ 400	$ 1,000
5222103	Rep. and Maint. Computers	$ 680	$ 180	$ 180
5223200	Rentals	$ 228	$ 4,410	$ -
	Sub-total: Property Services	*$ 102,427*	*$ 146,990*	*$ 141,180*
5231001	Insurance, Other than Benefits	$ 29,755	$ 31,875	$ 38,755
5232001	Communication Devices/Service	$ 4,416	$ 4,235	$ 4,875
5233001	Advertising	$ 85	$ 875	$ 600
5235001	Travel	$ -	$ -	$ 500
5236001	Dues and Fees	$ 589	$ 500	$ 600
5237001	Education and Training	$ -	$ 45	$ 500
	Sub-total: Other Purchased Services	*$ 34,845*	*$ 37,530*	*$ 45,830*
	TOTAL PURCHASED SERVICES	$ 137,272	$ 184,520	$ 187,010

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 609	$ 610	$ 750
5311003	Chemicals	$ 2,143	$ 2,060	$ 2,000
5311005	Uniforms	$ 2,623	$ 2,000	$ 2,000
5312300	Electricity	$ 8,683	$ 8,500	$ 9,000
5312700	Gasoline/Diesel/CNG	$ 31,812	$ 36,500	$ 35,000
5316001	Small Tools and Equipment	$ 426	$ 600	$ 600
	TOTAL SUPPLIES	$ 46,296	$ 50,270	$ 49,350
54	CAPITAL OUTLAY			
5425001	Other Equipment	$ 54,283	$ 75,000	$ 75,000
	TOTAL CAPITAL OUTLAY	$ 54,283	$ 75,000	$ 75,000
55	INTERFUND/DEPT. CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 1,500	$ 2,000	$ 2,000
5524001	Self-funded Insurance (Medical)	$ 30,890	$ 19,360	$ 19,360
5524002	Life and Disability	$ 622	$ 560	$ 770
5524003	Wellness Program	$ 575	$ 575	$ 575
5524004	OPEB	$ 5,092	$ 1,300	$ 1,300
	TOTAL INTERFUND/INTERDEPT.	$ 38,679	$ 23,795	$ 24,005
56	DEPRECIATION			
5610001	Depreciation	$ 237,179	$ -	$ -
	TOTAL DEPRECIATION	$ 237,179	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 617,711	$ 675,000	$ 650,000
5734001	Miscellaneous Expenses	$ 1,530	$ 1,835	$ 1,500
	TOTAL OTHER COSTS	$ 619,241	$ 676,835	$ 651,500
	Sub-total Commercial Expenses	**$ 1,364,951**	**$ 1,197,625**	**$ 1,219,285**
	DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 238,162	$ 250,720	$ 413,360
5113001	Overtime	$ 13,946	$ 13,000	$ 13,000
	Sub-total: Salaries and Wages	*$ 252,108*	*$ 263,720*	*$ 426,360*
5122001	Social Security (FICA) Contributions	$ 18,530	$ 20,180	$ 32,615
5124001	Retirement Contributions	$ 28,887	$ 26,375	$ 42,635
5127001	Workers Compensation	$ 16,796	$ 17,955	$ 44,525
5129001	Employee Physicals	$ 600	$ -	$ -
5129002	Employee Drug Screening Tests	$ 865	$ 55	$ -
	Sub-total: Employee Benefits	*$ 65,678*	*$ 64,565*	*$ 119,775*
	TOTAL PERSONAL SERVICES	$ 317,786	$ 328,285	$ 546,135
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 3,103	$ 1,600	$ 1,600
5222002	Rep. and Maint. (Vehicles-Parts)	$ 71,457	$ 71,755	$ 70,000
5222003	Rep. and Maint. (Labor)	$ 67,339	$ 60,000	$ 60,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 260	$ -	$ 1,000
5222005	Rep. and Maint. (Office Equipment)	$ 829	$ 1,600	$ 1,000
5222103	Rep. and Maint. Computers	$ 4,505	$ 7,140	$ 4,995
	Sub-total: Property Services	*$ 147,493*	*$ 142,095*	*$ 138,595*

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
5231001	Insurance, Other than Benefits	$ 22,858	$ 24,275	$ 24,875
5232001	Communication Devices/Service	$ 5,001	$ 6,850	$ 8,110
5232005	Internet Services	$ -	$ 540	$ -
5233001	Advertising	$ 397	$ 500	$ 500
5235001	Travel	$ 360	$ 2,000	$ 2,000
5236001	Dues and Fees	$ 245	$ 2,000	$ 1,500
5237001	Education and Training	$ 815	$ 1,500	$ 2,000
	Sub-total: Other Purchased Services	*$ 29,676*	*$ 37,665*	*$ 38,985*
	TOTAL PURCHASED SERVICES	$ 177,169	$ 179,760	$ 177,580
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 940	$ 1,000	$ 1,000
5311002	Parts and Materials	$ -	$ 3,800	$ 2,000
5311003	Chemicals	$ 1,019	$ 1,100	$ 1,000
5311005	Uniforms	$ 4,610	$ 4,500	$ 4,000
5312700	Gasoline/Diesel/CNG	$ 32,952	$ 29,000	$ 29,000
5312800	Stormwater	$ 2,910	$ 2,910	$ 2,910
5313001	Provisions	$ -	$ 40	$ -
5316001	Small Tools and Equipment	$ 120	$ 400	$ 300
	TOTAL SUPPLIES	$ 42,551	$ 42,750	$ 40,210
54	CAPITAL OUTLAY			
5425001	Other Equipment	$ 19,872	$ 40,000	$ 40,000
	TOTAL CAPITAL OUTLAY	$ 19,872	$ 40,000	$ 40,000
55	INTERFUND/INTERDEPT CHARGES			
5510004	Indirect Cost Allocation for Customer Service	$ 158,970	$ 170,540	$ 191,330
5510005	Indirect Cost Allocation for GIS	$ 4,500	$ 6,000	$ 6,000
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 3,280	$ 4,400	$ 6,295
5524001	Self-funded Insurance (Medical)	$ 35,125	$ 27,675	$ 48,940
5524002	Life and Disability	$ 997	$ 1,170	$ 2,290
5524003	Wellness Program	$ 1,340	$ 1,150	$ 1,530
5524004	OPEB	$ 3,250	$ 1,950	$ 3,250
	TOTAL INTERFUND/INTERDEPT.	$ 207,462	$ 212,885	$ 259,635
56	DEPRECIATION			
5610001	Depreciation	$ 52,808	$ -	$ -
	TOTAL DEPRECIATION	$ 52,808	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 219,302	$ 250,000	$ 225,000
5734001	Miscellaneous Expenses	$ 1,673	$ 2,185	$ 2,000
5740001	Bad Debts	$ -	$ 9,000	$ 7,500
5741001	Collection Costs	$ 189	$ 900	$ 500
	TOTAL OTHER COSTS	$ 221,164	$ 262,085	$ 235,000
	Sub-total Residential Expenses	**$ 1,038,812**	**$ 1,065,765**	**$ 1,298,560**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
		DEPT - 4523 - ROLLOFF COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 35,333	$ 40,105	$ 52,905
5113001	Overtime	$ 8,263	$ 10,000	$ 10,000
	Sub-total: Salaries and Wages	$ 43,596	$ 50,105	$ 62,905
5122001	Social Security (FICA) Contributions	$ 3,528	$ 3,835	$ 4,810
5124001	Retirement Contributions	$ 4,826	$ 5,010	$ 6,290
5127001	Workers Compensation	$ 4,737	$ 5,275	$ 6,920
5129002	Employee Drug Screen Test	$ 80	$ 85	$ -
	Sub-total: Employee Benefits	$ 13,171	$ 14,205	$ 18,020
	TOTAL PERSONAL SERVICES	$ 56,767	$ 64,310	$ 80,925
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 772	$ 1,720	$ 500
5222002	Rep. and Maint. (Vehicle Parts)	$ 8,983	$ 12,000	$ 10,000
5222003	Rep. and Maint. (Labor)	$ 8,401	$ 15,000	$ 15,000
	Sub-total: Property Services	*$ 18,156*	*$ 28,720*	*$ 25,500*
5231001	Insurance, Other than Benefits	$ 7,497	$ 8,060	$ 8,460
5232001	Communication Devices/Service	$ 2,596	$ 3,400	$ 3,875
5233001	Advertising	$ 85	$ -	$ -
5238501	Contract Labor/Services	$ -	$ 480	$ 250
	Sub-total: Other Purchased Services	$ 10,178	$ 11,940	$ 12,585
	TOTAL PURCHASED SERVICES	$ 28,334	$ 40,660	$ 38,085
53	SUPPLIES			
5311001	Office Supplies/General Supplies	$ -	$ 150	$ 100
5311003	Chemicals	$ -	$ 300	$ 100
5311005	Uniforms	$ 742	$ 650	$ 650
5312700	Gasoline/Diesel	$ 17,697	$ 18,000	$ 18,000
5316001	Small Tools and Equipment	$ 48	$ 200	$ 200
	TOTAL SUPPLIES	$ 18,487	$ 19,300	$ 19,050
54	CAPITAL OUTLAY			
5425001	Other Equipment	$ -	$ 73,570	$ -
	TOTAL CAPITAL OUTLAY	$ -	$ 73,570	$ -
55	INTERFUND/INTERDEPT CHARGES			
5524002	Life and Disability	$ 150	$ 140	$ 295
5524003	Wellness Program	$ 195	$ 195	$ 195
	TOTAL INTERFUND/INTERDEPT.	$ 345	$ 335	$ 490
56	DEPRECIATION			
5610001	Depreciation	$ 50,555	$ -	$ -
	TOTAL DEPRECIATION	$ 50,555	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 198,679	$ 155,000	$ 155,000
5734001	Miscellaneous Expenses	$ 96	$ 20	$ 100
	TOTAL OTHER COSTS	$ 198,775	$ 155,020	$ 155,100
	Sub-total Rolloff Expenses	**$ 353,263**	**$ 353,195**	**$ 293,650**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
		DEPT - 4585 - YARD WASTE COLLECTION		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 315,135	$ 358,675	$ 459,685
5113001	Overtime	$ 25,035	$ 30,000	$ 35,000
	Sub-total: Salaries and Wages	*$ 340,170*	*$ 388,675*	*$ 494,685*
5122001	Social Security (FICA) Contributions	$ 24,726	$ 29,770	$ 37,460
5124001	Retirement Contributions	$ 37,691	$ 38,910	$ 48,965
5127001	Workers Compensation	$ 22,600	$ 24,160	$ 51,880
5129002	Employee Drug Screening Tests	$ 945	$ 435	$ -
5129003	Hepatitis/Flu Vaccine	$ 90	$ -	$ -
	Sub-total: Employee Benefits	*$ 86,052*	*$ 93,275*	*$ 138,305*
	TOTAL PERSONAL SERVICES	$ 426,222	$ 481,950	$ 632,990
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 2,332	$ 2,500	$ 2,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 47,766	$ 55,000	$ 55,000
5222003	Rep. and Maint. (Labor)	$ 33,258	$ 35,000	$ 35,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 546	$ 500	$ 500
5222103	Rep. and Maint. Computers	$ 1,135	$ 300	$ 300
	Sub-total: Property Services	*$ 85,037*	*$ 93,300*	*$ 93,300*
5231001	Insurance, Other than Benefits	$ 16,371	$ 17,615	$ 21,155
5232001	Communication Devices/Service	$ 4,414	$ 5,665	$ 6,460
5232005	Internet Services	$ -	$ -	$ 400
5233001	Advertising	$ 85	$ -	$ 100
5237001	Education and Training	$ -	$ -	$ 300
	Sub-total: Other Purchased Services	*$ 20,870*	*$ 23,280*	*$ 28,415*
	TOTAL PURCHASED SERVICES	$ 105,907	$ 116,580	$ 121,715
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 321	$ 250	$ 250
5311003	Chemicals	$ 680	$ 500	$ 500
5311005	Uniforms	$ 6,095	$ 6,000	$ 6,000
5312700	Gasoline/Diesel/CNG	$ 63,916	$ 50,000	$ 50,000
5316001	Small Tools and Equipment	$ 124	$ 250	$ 250
	TOTAL SUPPLIES	$ 71,136	$ 57,000	$ 57,000
55	INTERFUND/INTERDEPT CHARGES			
5510005	Indirect Cost Allocation - GIS	$ 1,500	$ 2,000	$ 2,000
5524001	Self-funded Insurance (Medical)	$ 52,790	$ 51,060	$ 37,350
5524002	Life and Disability	$ 1,702	$ 1,600	$ 2,480
5524003	Wellness Program	$ 1,720	$ 1,720	$ 1,720
5524004	OPEB	$ 4,550	$ 4,550	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 62,262	$ 60,930	$ 47,450
56	DEPRECIATION			
5610001	Depreciation	$ 31,977	$ -	$ -
	TOTAL DEPRECIATION	$ 31,977	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 109,094	$ 120,000	$ 120,000
5734001	Miscellaneous Expenses	$ 42	$ 100	$ 250
	TOTAL OTHER COSTS	$ 109,136	$ 120,100	$ 120,250
	Sub-total Yard Waste Expenses	**$ 806,640**	**$ 836,560**	**$ 979,405**

FUND 541 - SOLID WASTE COLLECTION FUND

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	TOTAL OPERATING EXPENSES	**$ 3,563,666**	**$ 3,453,145**	**$ 3,790,900**
	OPERATING INCOME (LOSS)	**$ 1,259,039**	**$ 1,972,855**	**$ 1,742,150**
33-39	**NON-OPERATING REVENUES**			
3890300	Sale of Scrap	$ 7,882	$ 7,370	$ -
3890400	Proceeds from Insurance	$ 20,805	$ -	$ -
3912005	Transfer from 2013 SPLOST	$ 217,245	$ -	$ -
	TOTAL NON-OPERATING REVENUES	$ 245,932	$ 7,370	$ -
	TOTAL NON-OPERATING REVENUES	**$ 245,932**	**$ 7,370**	**$ -**
61	**NON-OPERATING EXPENSES**			
9000-6110001	Transfer to General Fund	$ 1,010,000	$ 1,100,000	$ 1,250,000
9000-6110002	Transfer to Health Insurance Fund	$ 7,665	$ 7,665	$ 6,700
9000-6110500	Transfer to Central Services	$ 40,000	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	**$ 1,057,665**	**$ 1,137,665**	**$ 1,286,700**
	CAPITAL EXPENSE	**$ -**	**$ -**	**$ 285,000**
	NET INCOME	**$ 447,306**	**$ 842,560**	**$ 170,450**

TAB 32

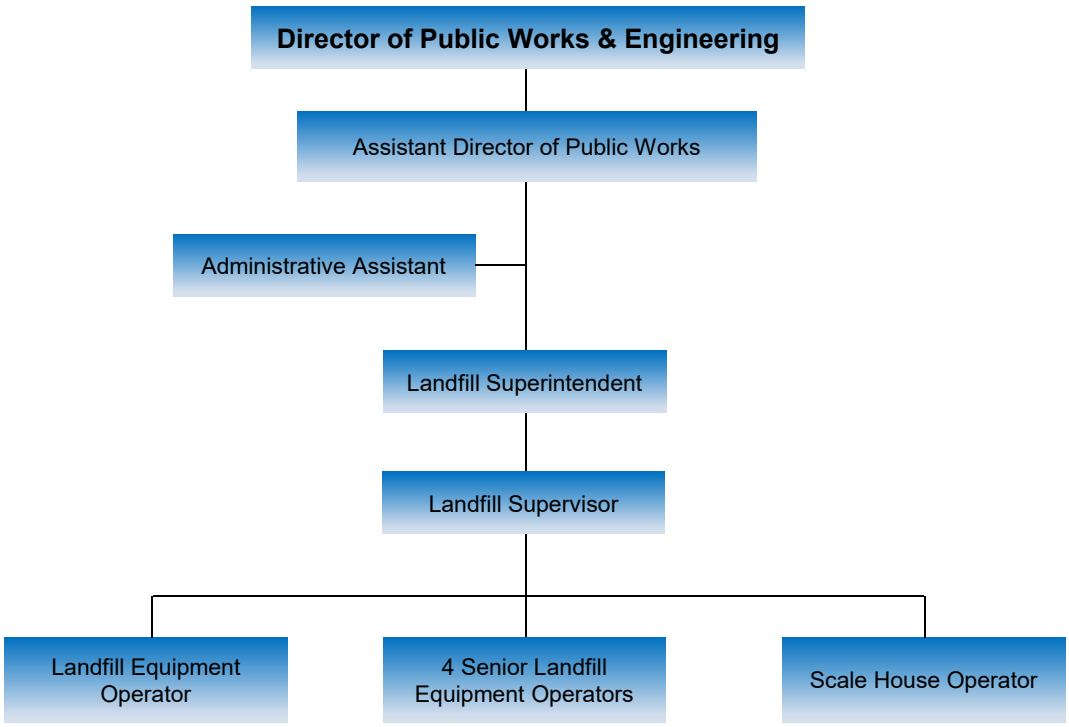
542 Solid Waste Disposal Fund

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 2021: 8 FY 2022: 8 FY 2023: 8 FY 2024: 8 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2025		
1. Maintain a healthy environment by properly disposing of all solid waste, yard debris, scrap tires and white goods (scrap metal)	Ongoing	Ongoing
2. Educate the public and private sectors of our community through educational tours of the solid waste disposal facility and Inert Landfill.	Ongoing	Ongoing
3. Continue to build the inert landfill in an environmentally friendly way and according to EPD guidelines. Life expectancy 1 year	Ongoing	Ongoing
4. Purchase land to the north of the current inert landfill for future generations. Approximately 25-30 life span	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

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 guidelines.
4. Increase the amount of tours given to GSU and local High School students to increase their knowledge of sound solid waste disposal practices particularly with emphasis on the inert landfill, transfer station, and recycling center.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Animals	5	5	5	6	5
Bulkwaste	15,000	15,500	15,000	15,000	15,500
Cardboard	1,000	1,000	-	-	-
Cover dirt	25	25	-	-	-
Demolition	12,300	13,500	13,000	14,000	1,700
Household	34,500	33,500	34,000	34,000	35,000
Inert	7,400	7,400	7,200	7,600	10,200
Paper	425	425	-	-	-
Sweepings	500	500	450	450	450
Tires	300	300	280	310	450
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Total tons disposed of in Inert Landfill	8,500	8,500	8,750	9,000	10,200
Total tons transported to Broadhurst Landfill	61,500	61,500	65,100	66,180	67,000

EXPENSES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 338,548	$ 356,257	$ 396,293	$ 447,535	$ 542,600	21.24%
Purchase/Contract Services	$ 221,346	$ 219,773	$ 259,232	$ 246,285	$ 255,265	3.65%
Supplies	$ 49,848	$ 71,941	$ 85,085	$ 76,800	$ 77,150	0.46%
Capital Outlay (Minor)	$ -	$ 2,425	$ 13,057	$ 4,000	$ 4,000	0.00%
Interfund Dept. Charges	$ 117,741	$ 128,735	$ 137,403	$ 128,335	$ 118,450	-7.70%
Depreciation	$ 297,382	$ -	$ 281,130	$ -	$ -	0.00%
Other Costs	$ 2,958,574	$ 2,574,654	$ 2,804,683	$ 3,084,500	$ 2,879,500	-6.65%
Non-Operating Expenses	$ 435,170	$ 419,170	$ 419,447	$ 409,435	$ 408,570	-0.21%
Total Expenses	$ 4,418,609	$ 3,772,955	$ 4,396,330	$ 4,396,890	$ 4,285,535	-2.53%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
	Landfill/Transfer Station			
34	CHARGES FOR SERVICES			
3441502	Sanitation Contractor Tipping Fees	$ 556,639	$ 575,000	$ 618,000
3441503	Individuals Tipping Fees	$ 160,948	$ 200,000	$ 209,000
3441504	Government Agencies Tipping Fees	$ 2,154,247	$ 2,500,000	$ 2,400,000
	Sub-total: Landfill/TS Charges	*$ 2,871,834*	*$ 3,275,000*	*$ 3,227,000*
3441901	Late Payment P and I: Landfill	$ 16,911	$ 15,000	$ 18,000
	Sub-total: Other Fees	*$ 16,911*	*$ 15,000*	*$ 18,000*
	TOTAL CHARGES FOR SERVICES	$ 2,888,745	$ 3,290,000	$ 3,245,000
	TOTAL OPERATING REVENUES	**$ 2,888,745**	**$ 3,290,000**	**$ 3,245,000**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 288,445	$ 352,030	$ 429,620
5113001	Overtime	$ 13,062	$ 10,945	$ 12,000
	Sub-total: Salaries and Wages	*$ 301,507*	*$ 362,975*	*$ 441,620*
5122001	Social Security (FICA) Contributions	$ 21,495	$ 27,760	$ 33,630
5124001	Retirement Contributions	$ 54,577	$ 36,285	$ 43,960
5127001	Workers Compensation	$ 18,019	$ 20,060	$ 23,390
5129002	Employee Drug Screening Tests	$ 695	$ 455	$ -
	Sub-total: Employee Benefits	*$ 94,786*	*$ 84,560*	*$ 100,980*
	TOTAL PERSONAL SERVICES	$ 396,293	$ 447,535	$ 542,600
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 48,437	$ 45,000	$ 55,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 8,090	$ 12,000	$ 15,000
5222003	Rep. and Maint. (Labor)	$ 57,106	$ 50,000	$ 55,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 7,874	$ 6,000	$ 6,000
5222005	Rep. and Maint. (Office Equipment)	$ 89	$ 200	$ 150
5222103	Rep. and Maint. Computers	$ 7,875	$ 7,680	$ 11,050
5223200	Rentals	$ 17	$ 500	$ 500
	Sub-total: Property Services	*$ 129,488*	*$ 121,380*	*$ 142,700*
5231001	Insurance, Other than Benefits	$ 34,413	$ 32,985	$ 18,715
5232001	Communication Devices/Service	$ 7,486	$ 2,905	$ 3,250
5232005	Internet Services	$ -	$ 3,950	$ 5,000
5233001	Advertising	$ 541	$ 250	$ 200
5235001	Travel	$ 462	$ 750	$ 750
5236001	Dues and Fees	$ 433	$ 850	$ 900
5237001	Education and Training	$ 350	$ 750	$ 750
5238501	Contract Labor/Services	$ 6,165	$ 2,465	$ 3,000
5239008	Other services: Tire Disposal	$ 79,894	$ 80,000	$ 80,000
	Sub-total: Other Purchased Services	*$ 129,744*	*$ 124,905*	*$ 112,565*
	TOTAL PURCHASED SERVICES	$ 259,232	$ 246,285	$ 255,265

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,616	$ 2,500	$ 2,500
5311002	Parts and Materials	$ 9,917	$ 900	$ 900
5311003	Chemicals	$ 801	$ 1,200	$ 1,200
5311005	Uniforms	$ 4,100	$ 3,000	$ 3,000
5312300	Electricity	$ 4,567	$ 5,500	$ 5,500
5312400	Bottled Gas	$ 21	$ 50	$ 50
5312700	Gasoline/Diesel/CNG	$ 60,253	$ 60,000	$ 60,000
5316001	Small Tools and Equipment	$ 3,810	$ 3,650	$ 4,000
	TOTAL SUPPLIES	$ 85,085	$ 76,800	$ 77,150
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 13,057	$ 4,000	$ 4,000
	TOTAL CAPITAL OUTLAY (MINOR)	$ 13,057	$ 4,000	$ 4,000
55	INTERFUND/DEPT. CHARGES			
5510004	Indirect Cost Allocation - Customer Service	$ 40,880	$ 43,855	$ 49,200
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 2,730	$ 3,665	$ 5,245
5524001	Self-funded Insurance (Medical)	$ 84,225	$ 72,435	$ 56,285
5524002	Life and Disability	$ 1,628	$ 1,650	$ 2,290
5524003	Wellness Program	$ 1,530	$ 1,530	$ 1,530
5524004	OPEB	$ 6,410	$ 5,200	$ 3,900
	TOTAL INTERFUND/INTERDEPT.	$ 137,403	$ 128,335	$ 118,450
56	DEPRECIATION			
5610001	Depreciation	$ 281,130	$ -	$ -
	TOTAL DEPRECIATION	$ 281,130	$ -	$ -
57	OTHER COSTS			
5710103	Payment to Bulloch County	$ 122,000	$ 122,000	$ 122,000
5733002	Air Rights	$ 1,535,390	$ 1,600,000	$ 1,400,000
5733003	Transportation Fees	$ 1,145,430	$ 1,350,000	$ 1,350,000
5734001	Miscellaneous Expenses	$ 1,863	$ 2,500	$ 2,500
5740001	Bad Debts	$ -	$ 10,000	$ 5,000
	TOTAL OTHER COSTS	$ 2,804,683	$ 3,084,500	$ 2,879,500
	TOTAL OPERATING EXPENSES	**$ 3,976,883**	**$ 3,987,455**	**$ 3,876,965**
	OPERATING INCOME (LOSS)	**$ (1,088,138)**	**$ (697,455)**	**$ (631,965)**
	NON-OPERATING REVENUES:			
39	OTHER FINANCING SOURCES			
3912010	Transfer from 2019 SPLOST	$ 1,535,390	$ 1,196,890	$ 1,400,000
	TOTAL OTHER FINANCING SOURCES	$ 1,535,390	$ 1,196,890	$ 1,400,000
	TOTAL NON-OPERATING REVENUES	**$ 1,535,390**	**$ 1,196,890**	**$ 1,400,000**

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
61	**NON-OPERATING EXPENSES:**			
6110001	Transfer to General Fund	$ 374,000	$ 374,000	$ 375,000
6110002	Transfer to Health Insurance Fund	$ 5,447	$ 5,435	$ 3,570
6110500	Transfer to Central Service Fund	$ 40,000	$ 30,000	$ 30,000
	TOTAL NON-OPERATING EXPENSES	**$ 419,447**	**$ 409,435**	**$ 408,570**
	CAPITAL EXPENSE	**$ -**	**$ -**	**$ 809,500**
	APPROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ 450,035**
	NET INCOME	**$ 27,805**	**$ 90,000**	**$ -**


BORO
LORETTA'S WAY
BLUE MILE

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.

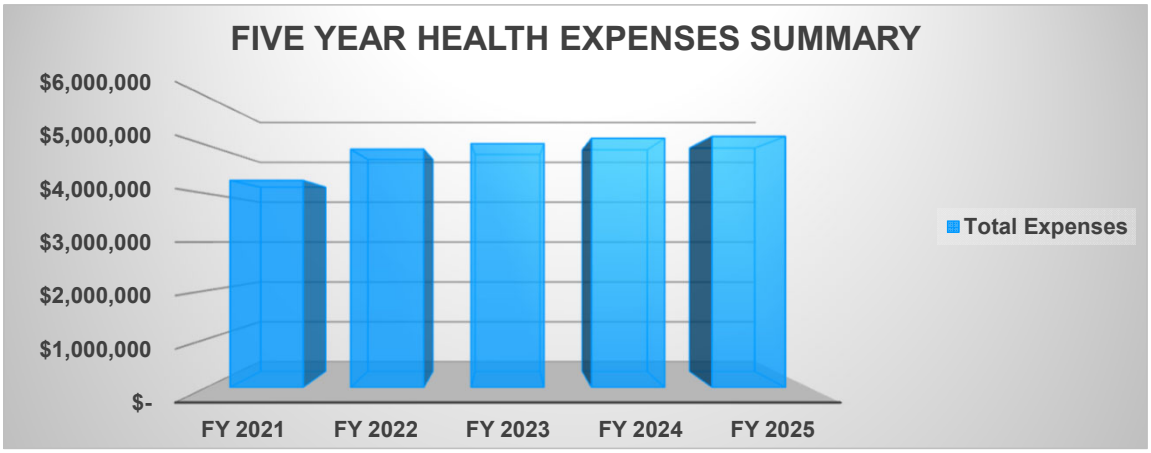
It is critical that adequate reserves be set aside in good claims years, so that when a bad claims year hits, the fund is financially strong. This removes the possibility of spikes in rates for both the City and its employees, or serious cuts in the level of benefits provided.

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Number of total full time employee positions	323	339	356	357	360
Number of total full time employee vacancies	45	41	45	50	50
Number of eligible employees	323	339	356	357	360
Number of retired employees covered	10	16	18	20	22
Number of employees with single coverage	118	129	126	135	135
Number of employees with family coverage	177	174	141	160	160
Percentage of eligible employees enrolled in the	91%	89%	75%	83%	82%
Total number of covered lives including dependents	650	610	627	642	675
Total Expenses	$ 4,270,461	$ 4,913,077	$ 5,028,673	$ 5,137,500	$ 5,177,500
Average annual expense per covered life	$ 6,569.94	$ 8,054.22	$ 8,020.21	$ 8,002.34	$ 7,670.37
Average annual expense per eligible employee	$ 13,221.24	$ 14,492.85	$ 14,125.49	$ 14,390.76	$ 14,381.94
Average annual expense per covered employee	$ 14,476	$ 16,215	$ 18,834	$ 17,415	$ 17,551

EXPENSES SUMMARY

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Interfund Dept. Charges	$ 4,270,461	$ 4,913,077	$ 5,028,673	$ 5,137,500	$ 5,177,500	0.78%
Total Expenses	$ 4,270,461	$ 4,913,077	$ 5,028,673	$ 5,137,500	$ 5,177,500	0.78%



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

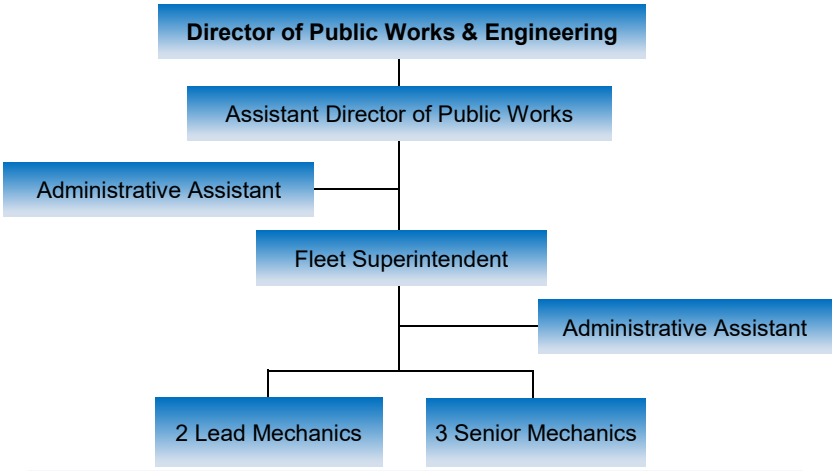
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
3492001	Health Premiums - Employer	$ 3,240,626	$ 3,318,110	$ 3,154,690
3492002	Health Premiums - Employee	$ 803,381	$ 1,039,545	$ 1,024,760
3492003	Flex Account	$ 147,131	$ 140,000	$ 145,000
3851001	OPEB Contribution	$ 509,036	$ 530,000	$ 550,000
	Fund Balance Appropriated	$ -	$ -	$ 103,040
	TOTAL OPERATING REVENUES	**$ 4,700,174**	**$ 5,027,655**	**$ 4,977,490**
	OPERATING EXPENSES:			
5223200	Rent Expense	$ 42,000	$ -	$ -
5521001	Administrative Fees	$ 195,711	$ 155,000	$ 160,000
5521002	Flex Account Fees	$ 4,883	$ 5,000	$ 5,000
5521004	Stop Loss Premium	$ 1,065,452	$ 1,000,000	$ 1,000,000
5521101	Clinic Administration Fees	$ 247,789	$ 260,000	$ 295,000
5522001	Health Insurance Claims	$ 3,304,685	$ 3,575,000	$ 3,575,000
5523001	Flex Account Expenses	$ 153,481	$ 140,000	$ 140,000
5734001	Miscellaneous Expense	$ 14,672	$ 2,500	$ 2,500
	TOTAL OPERATING EXPENSES	**$ 5,028,673**	**$ 5,137,500**	**$ 5,177,500**
	OPERATING INCOME (LOSS)	**$ (328,499)**	**$ (109,845)**	**$ (200,010)**
	NON-OPERATING REVENUES:			
39	OTHER FINANCING SOURCES			
3912001	Transfer In - General Fund	$ 598,273	$ 98,255	$ 94,835
3912008	Transfer In - Fire Fund	$ 32,102	$ 32,090	$ 40,720
3912009	Transfer In - Central Services Fund	$ 2,732	$ 2,720	$ 5,145
3912100	Transfer In - Natural Gas Fund	$ 7,660	$ 7,660	$ 7,210
3912200	Transfer In - Water and Sewer Fund	$ 37,230	$ 37,320	$ 34,135
3912300	Transfer In - Solid Waste Disposal Fund	$ 5,447	$ 5,435	$ 3,570
3912400	Transfer In - Solid Waste Collection Fund	$ 7,665	$ 7,665	$ 6,700
3912600	Transfer In - Stormwater Fund	$ 4,222	$ 4,210	$ 3,405
3912806	Transfer In - Fleet Fund	$ 4,747	$ 4,735	$ 4,290
	TOTAL OTHER FINANCING SOURCES	$ 700,078	$ 200,090	$ 200,010
	TOTAL NON-OPERATING REVENUES	**$ 700,078**	**$ 200,090**	**$ 200,010**
	NET INCOME	**$ 371,579**	**$ 90,245**	**$ -**

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 2021: 7 FY 2022: 7 FY 2023: 7 FY 2024: 7 FY 2025: 7

STATEMENT OF SERVICE

For FY 2025, 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
1. Provide superior preventative and unscheduled maintenance of the City fleet with rates below private market labor rates.	Ongoing	Ongoing
2. Keep all city vehicles and equipment operating in a safe and efficient manner with minimal downtime.	Ongoing	Ongoing
3. Provide technical support and guidance for all departments.		
FY 2025		
1. Explore additional ways to reduce sublets/outsourcing to provide quicker response and lower customer maintenance costs.	Ongoing	Ongoing

OBJECTIVES FOR FISCAL YEAR 2025

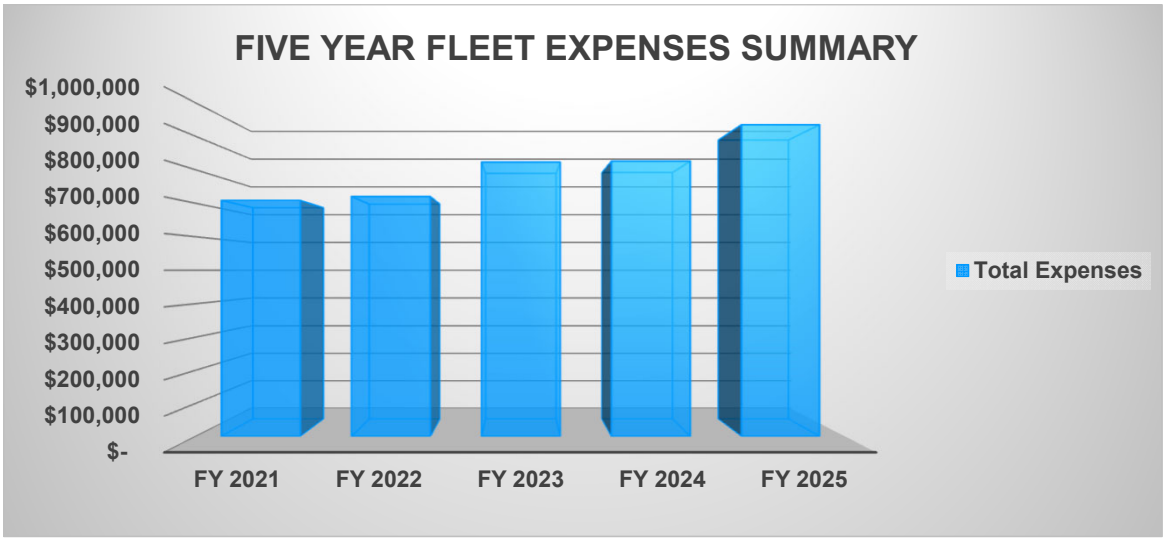
1. Continue to complete maintenance and repairs on all city vehicles and equipment in a timely and safe manner.
2. Continue to remain available at all times and continue to provide open communication with all city departments.
3. Reduce the costs incurred by sublet work by remaining current with equipment 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

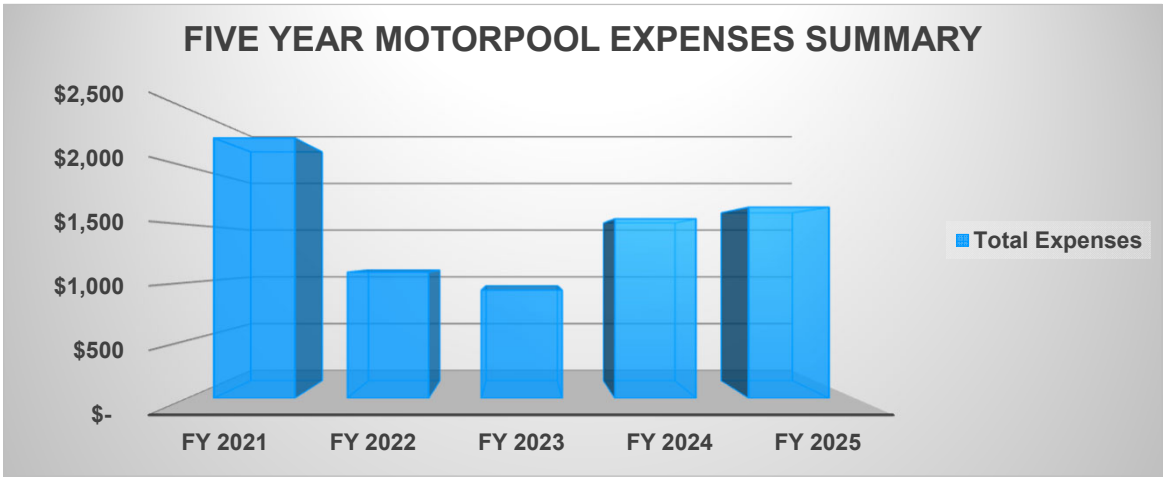
WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Total number of vehicle and equipment in City fleet	531	569	638	638	650
Number of police patrol vehicles	73	73	113	113	115
Number of other automobiles in fleet	32	32	6	15	10
Number of pickup trucks in fleet	68	85	78	78	80
Number of midsize trucks in fleet	44	0	0	0	0
Number of heavy duty trucks in fleet	48	52	53	55	60
Number of fire trucks	11	11	10	10	11
Number of commercial garbage trucks	6	6	8	8	8
Number of residential garbage trucks	6	4	6	6	6
Number of knuckle boom loaders in fleet	6	7	8	8	8
Number of rolloff trucks in fleet	3	4	4	4	4
Number of off road equipment, tractors, etc.	34	51	48	50	55
Number of loader trailers in fleet	21	25	24	25	25
Number of small/medium duty trailers	43	38	54	55	55
Number of light duty equipment (mowers, UTV's, compressors and other small tools)	136	180	220	220	220
PRODUCTIVITY MEASURES	**2021 ACTUAL**	**2022 ACTUAL**	**2023 ACTUAL**	**2024 PROJECTED**	**2025 BUDGET**
Number of repair orders	3484	3654	2195	3000	3700
Number of preventive maintenance performed	2160	2341	1195	2000	2500
Number of unscheduled services performed	1324	1313	1459	1500	1500

EXPENSES SUMMARY (FLEET)

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 321,041	$ 311,182	$ 350,668	$ 433,910	$ 513,010	18.23%
Purchase/Contract Services	$ 152,726	$ 187,634	$ 212,366	$ 184,070	$ 187,845	2.05%
Supplies	$ 53,452	$ 50,973	$ 51,236	$ 52,370	$ 62,295	18.95%
Capital Outlay (Minor)	$ -	$ -	$ -	$ -	$ -	-
Interfund Dept. Charges	$ 60,475	$ 74,280	$ 112,422	$ 118,985	$ 135,550	13.92%
Depreciation	$ 58,806	$ 51,729	$ 50,217	$ -	$ -	0.00%
Other Costs	$ 2,314	$ 733	$ 1,421	$ 1,995	$ 1,700	-14.79%
Non-Operating Expense	$ 59,875	$ 43,875	$ 44,747	$ 34,735	$ 34,290	-1.28%
Total Expenses	$ 708,689	$ 720,406	$ 823,077	$ 826,065	$ 934,690	13.15%



EXPENSES SUMMARY (MOTORPOOL)						
	Actual	Actual	Actual	Budget	Budget	Percentage
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Inc./Dec.
Purchase/Contract Services	$ 2,186	$ 630	$ 562	$ 1,000	$ 1,300	30.00%
Supplies	$ 62	$ 459	$ 372	$ 550	$ 350	-36.36%
Total Expenses	$ 2,248	$ 1,089	$ 934	$ 1,550	$ 1,650	6.45%



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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3417501	Vehicle Parts	$ 531,150	$ 550,000	$ 550,000
3417502	Misc. Parts	$ 17,736	$ 22,000	$ 21,000
3417503	Less: Cost of Parts and Fluids	$ (549,504)	$ (495,495)	$ (495,495)
3417504	Labor Charges	$ 354,616	$ 620,000	$ 460,000
3417505	Sublet	$ 196,388	$ 175,000	$ 175,000
	TOTAL CHARGES FOR SERVICES	$ 550,386	$ 871,505	$ 710,505
	TOTAL OPERATING REVENUES	**$ 550,386**	**$ 871,505**	**$ 710,505**
	OPERATING EXPENSES:			
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 260,077	$ 348,600	$ 411,840
5113001	Overtime	$ 17,406	$ 15,000	$ 15,000
	Subtotal: Salaries and Wages	*$ 277,483*	*$ 363,600*	*$ 426,840*
5122001	Social Security (FICA) Contributions	$ 18,383	$ 28,170	$ 32,650
5124001	Retirement Contributions	$ 48,130	$ 34,940	$ 40,805
5127001	Workers Compensation	$ 6,362	$ 7,090	$ 12,715
5129002	Employee Drug Screen Test	$ 310	$ 110	$ -
	Subtotal: Employee Benefits	*$ 73,185*	*$ 70,310*	*$ 86,170*
	TOTAL PERSONAL SERVICES	$ 350,668	$ 433,910	$ 513,010
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 5,389	$ 6,125	$ 5,000
5222002	Rep. and Maint. (Vehicles-Parts)	$ 3,966	$ 4,500	$ 4,500
5222003	Rep. and Maint. (Labor)	$ 2,265	$ 2,500	$ 2,000
5222004	Rep. and Maint. (Buildings/Grounds)	$ 921	$ 2,500	$ 1,500
5222005	Rep. and Maint. (Office Equipment)	$ 553	$ 1,200	$ 750
5222102	Software Support	$ 1,500	$ 2,200	$ -
5222103	Rep. and Maint. Computers	$ 5,850	$ 5,835	$ 8,865
5223200	Rentals	$ 1,047	$ 1,360	$ 1,200
	Subtotal: Property Services	*$ 21,491*	*$ 26,220*	*$ 23,815*
5231001	Insurance, Other than Benefits	$ 22,848	$ 24,825	$ 26,060
5232001	Communication Devices/Service	$ 2,667	$ 2,425	$ 2,970
5233001	Advertising	$ 225	$ -	$ -
5235001	Travel	$ 1,846	$ 2,000	$ 1,500
5236001	Dues and Fees	$ 189	$ 600	$ 500
5237001	Education and Training	$ 3,272	$ 3,000	$ 3,000
5239101	Other Services	$ 159,828	$ 125,000	$ 130,000
	Subtotal: Other Purchased Services	*$ 190,875*	*$ 157,850*	*$ 164,030*
	TOTAL PURCHASED SERVICES	$ 212,366	$ 184,070	$ 187,845

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 11,428	$ 9,000	$ 10,000
5311003	Chemicals	$ 14	$ 350	$ 175
5311005	Uniforms	$ 2,653	$ 2,900	$ 2,700
5312300	Electricity	$ 16,745	$ 19,000	$ 17,800
5312700	Gasoline/Diesel/CNG	$ 7,503	$ 9,500	$ 7,000
5312800	Stormwater	$ 1,620	$ 1,620	$ 1,620
5316001	Small Tools and Equipment	$ 11,273	$ 10,000	$ 23,000
	TOTAL SUPPLIES	$ 51,236	$ 52,370	$ 62,295
55	INTERFUND/DEPT. CHARGES			
5510006	Indirect Cost Allocation - Gov't Bldgs	$ 31,138	$ 41,790	$ 59,775
5524001	Self-funded Insurance (Medical)	$ 73,430	$ 69,690	$ 67,695
5524002	Life and Disability	$ 1,580	$ 1,615	$ 2,190
5524003	Wellness Program	$ 1,340	$ 1,340	$ 1,340
5524004	OPEB	$ 4,934	$ 4,550	$ 4,550
	TOTAL INTERFUND/INTERDEPT.	$ 112,422	$ 118,985	$ 135,550
56	DEPRECIATION			
5610001	Depreciation	$ 50,217	$ -	$ -
	TOTAL DEPRECIATION	$ 50,217	$ -	$ -
57	OTHER COSTS			
5733000	Solid Waste Disposal Fees	$ 904	$ 1,745	$ 1,500
5734001	Miscellaneous Expenses	$ 517	$ 250	$ 200
	TOTAL OTHER COSTS	$ 1,421	$ 1,995	$ 1,700
	Subtotal Fleet Operating Expenses	**$ 778,330**	**$ 791,330**	**$ 900,400**

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

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
FUND 602 - FLEET MANAGEMENT FUND		**DEPT - 4905 - Motorpool Division**		
	OPERATING EXPENSES:			
52	PURCHASE/CONTRACT SERVICES			
5222002	Rep. and Maint. (Vehicles-Parts)	$ 172	$ 500	$ 800
5222003	Rep. and Maint. (Labor)	$ 390	$ 500	$ 500
	TOTAL PURCHASED SERVICES	$ 562	$ 1,000	$ 1,300
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ -	$ 50	$ -
5312700	Gasoline/Diesel/CNG	$ 372	$ 500	$ 350
	TOTAL SUPPLIES	$ 372	$ 550	$ 350
	Subtotal Motorpool Expenses	**$ 934**	**$ 1,550**	**$ 1,650**
	TOTAL OPERATING EXPENSES	**$ 779,264**	**$ 792,880**	**$ 902,050**
	OPERATING INCOME (LOSS)	**$ (228,878)**	**$ 78,625**	**$ (191,545)**
	NON-OPERATING REVENUES:			
39	OTHER FINANCING SOURCES			
3921001	Sale of Assets	$ 210	$ -	$ -
	TOTAL OTHER FINANCING SOURCES	$ 210	$ -	$ -
	TOTAL NON-OPERATING REVENUE	**$ 210**	**$ -**	**$ -**
61	**NON-OPERATING EXPENSE:**			
6110002	Transfer to Health Insurance Fund	$ 4,747	$ 4,735	$ 4,290
6110500	Transfer to Central Service Fund	$ 40,000	$ 30,000	$ 30,000
	Subtotal Non-Operating Expenses	**$ 44,747**	**$ 34,735**	**$ 34,290**
	TOTAL NON-OPERATING EXPENSES	**$ 44,747**	**$ 34,735**	**$ 34,290**
	DEBT SERVICE PAYMENT	**$ -**	**$ -**	**$ 17,455**
	APPROPRIATED FUND BALANCE	**$ -**	**$ -**	**$ 243,290**
	NET INCOME	**$ (273,415)**	**$ 43,890**	**$ -**

TAB 35

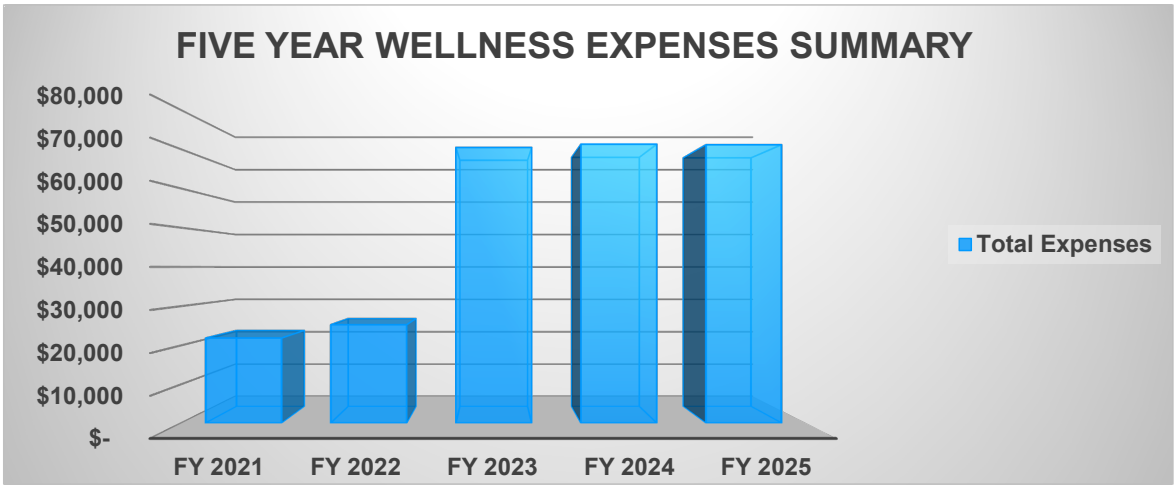
604 Wellness Program Fund

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Purchase/Contract Services	$ 12,616	$ 10,000	$ 59,469	$ 59,560	$ 59,600	0.07%
Supplies	$ 6,322	$ 6,672	$ 8,181	$ 8,700	$ 9,050	4.02%
Capital Outlay (Minor)	$ -	$ 6,367	$ 195	$ 2,800	$ 2,500	-10.71%
Other Costs	$ 2,927	$ 2,219	$ 2,613	$ 230	$ -	-100.00%
Total Expenses	$ 21,865	$ 25,258	$ 70,458	$ 71,290	$ 71,150	-0.20%



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

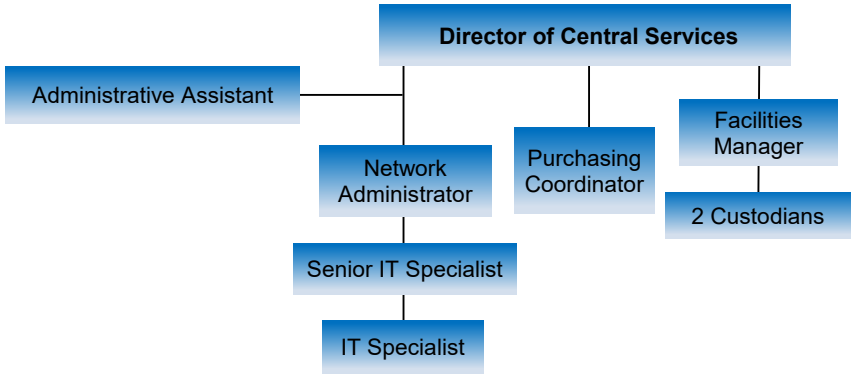
Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
3492005	Wellness Dues	$ 69,074	$ 71,290	$ 71,290
	TOTAL OPERATING REVENUES	**$ 69,074**	**$ 71,290**	**$ 71,290**
	OPERATING EXPENSES:			
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint. (Equipment)	$ 268	$ 790	$ 300
5222004	Rep. and Maint. (Bldgs/Grounds)	$ 2,197	$ -	$ -
5232005	Internet Services	$ -	$ 770	$ 1,300
5237001	Education and Training	$ 10,000	$ 10,000	$ 10,000
5238501	Contract Labor/Services	$ 47,004	$ 48,000	$ 48,000
	TOTAL PURCHASED SERVICES	$ 59,469	$ 59,560	$ 59,600
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 526	$ 200	$ 150
5312300	Electricity	$ 6,336	$ 6,500	$ 6,900
5316001	Small Tools and Equipment	$ 1,319	$ 2,000	$ 2,000
	TOTAL SUPPLIES	$ 8,181	$ 8,700	$ 9,050
54	CAPITAL OUTLAY (MINOR)			
5425001	Other Equipment	$ 195	$ 2,800	$ 2,500
	TOTAL CAPITAL OUTLAY (MINOR)	$ 195	$ 2,800	$ 2,500
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 2,613	$ 230	$ -
	TOTAL OTHER COSTS	$ 2,613	$ 230	$ -
	TOTAL OPERATING EXPENSES	**$ 70,458**	**$ 71,290**	**$ 71,150**

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 2021: 7 FY 2022: 5 FY 2023: 6 FY 2024: 6 FY 2025: 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 2024 STATUS	FY 2025 PROJECTED
FY 2024		
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	Adding areas to include
FY 2025		
1. Establish and promote our MFBE program to reach the goal of 20% of expenditures.	Ongoing	Researching improvement strategies
2. Form a "Right Start" program for all formal bid processes. This will provide a more efficient bid/proposal process from start to finish.	Ongoing	Improvement areas in new year
3. Improved City website	Ongoing	To develop a more efficient website for public/internal use

OBJECTIVES FOR FISCAL YEAR 2025

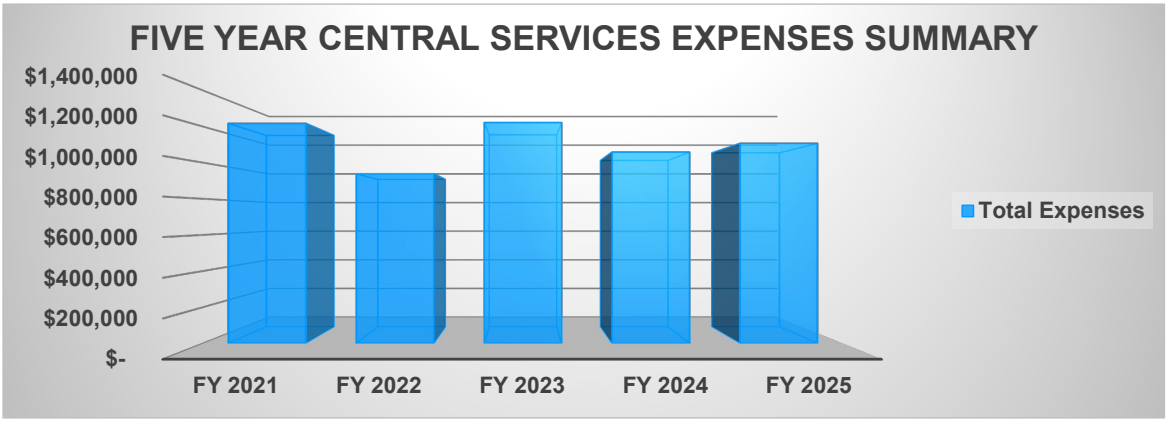
1. To continue to find ways to implement higher technology while finding efficiencies for the City of Statesboro.
2. Have a centralized GIS (Geographical Information System) for all City's GIS Data with access for Employees and Officials in a user friendly way.
3. Increase interactive availability for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

PERFORMANCE MEASURES

WORKLOAD MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Windows PC's	245	245	245	247	250
Macintosh PC's	7	7	5	5	5
Windows Servers	15	15	15	15	15
Linux Servers	1	1	1	0	0
Verizon Cellular Devices	280	280	280	288	290
Email Accounts	330	330	330	338	345

PRODUCTIVITY MEASURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 PROJECTED	2025 BUDGET
Training Classes	6	6	4	2	6
iPhone/iPad/Web Applications	10	10	10	10	10
Helpdesk Tickets	1300	1300	1327	1525	1550

EXPENSES SUMMARY						
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ 371,975	$ 339,484	$ 431,651	$ 462,390	$ 543,450	17.53%
Purchase/Contract Services	$ 499,178	$ 487,556	$ 532,529	$ 483,515	$ 407,345	-15.75%
Supplies	$ 41,422	$ 21,679	$ 50,586	$ 13,500	$ 48,050	255.93%
Capital Outlay (Minor)	$ 153,801	$ 12,321	$ 108,900	$ 41,000	$ 35,700	-12.93%
Interfund Dept. Charges	$ 54,842	$ 73,872	$ 60,134	$ 55,665	$ 67,310	20.92%
Depreciation	$ 93,174	$ -	$ 35,817	$ -	$ -	0.00%
Other Costs	$ -	$ -	$ -	$ -	$ 200	0.00%
Non-Operating Expense	$ 3,415	$ 3,415	$ 2,732	$ 2,720	$ 5,145	89.15%
Total Expenses	$ 1,217,807	$ 938,327	$ 1,222,349	$ 1,058,790	$ 1,107,200	4.57%



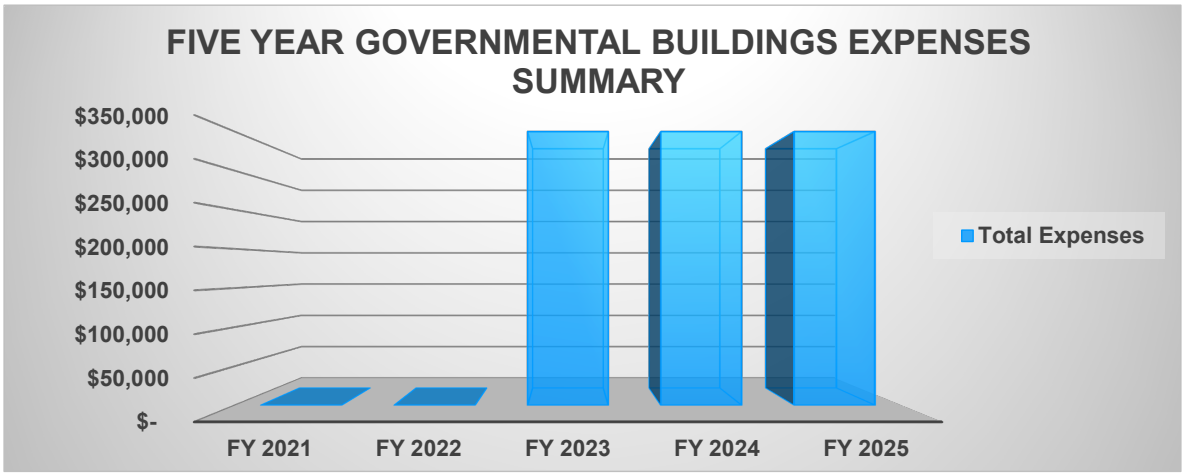
Full-Time Employees by Fiscal Year
FY 2021: 0 FY 2022: 0 FY 2023: 2 FY 2024: 2 FY 2025: 2

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 2021	Actual FY 2022	Actual FY 2023	Budget FY 2024	Budget FY 2025	Percentage Inc./Dec.
Personal Services/Benefits	$ -	$ -	$ 122,643	$ 136,870	$ 167,630	22.47%
Purchase/Contract Services	$ -	$ -	$ 269,821	$ 224,080	$ 245,855	9.72%
Supplies	$ -	$ -	$ 72,846	$ 67,035	$ 82,135	22.53%
Capital Outlay	$ -	$ -	$ 4,860	$ 500	$ 300	-40.00%
Interfund Dept. Charges	$ -	$ -	$ 23,675	$ 23,565	$ 23,745	0.76%
Other Costs	$ -	$ -	$ 340	$ 200	$ 200	0.00%
Total Expenses	$ -	$ -	$ 494,185	$ 452,250	$ 519,865	14.95%



FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
	OPERATING REVENUES:			
34	CHARGES FOR SERVICES			
3417002	Indirect Cost Allocation GIS	$ 30,000	$ 40,000	$ 40,000
3417007	Indirect Cost Allocation Government Buildings	$ 290,779	$ 390,640	$ 558,810
3417506	Device/User Charges	$ 735,207	$ 754,210	$ 946,375
	TOTAL CHARGES FOR SERVICE	$ 1,055,986	$ 1,184,850	$ 1,545,185
	TOTAL OPERATING REVENUES	**$ 1,055,986**	**$ 1,184,850**	**$ 1,545,185**
		DEPT - 1535 - CENTRAL SERVICES		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 332,842	$ 384,935	$ 452,985
5113001	Overtime	$ 3,079	$ 2,500	$ 2,500
	Subtotal: Salaries and Wages	*$ 335,921*	*$ 387,435*	*$ 455,485*
5122001	Social Security (FICA) Contributions	$ 25,110	$ 29,640	$ 34,845
5124001	Retirement Contributions	$ 64,088	$ 38,745	$ 45,550
5127001	Workers Compensation	$ 532	$ 570	$ 1,570
5129006	Vehicle Allowance	$ 6,000	$ 6,000	$ 6,000
	Subtotal: Employee Benefits	*$ 95,730*	*$ 74,955*	*$ 87,965*
	TOTAL PERSONAL SERVICES	$ 431,651	$ 462,390	$ 543,450
52	PURCHASE/CONTRACT SERVICES			
5222001	Rep. and Maint (Equipment)	$ 4,250	$ 135	$ 400
5222002	Rep. and Maint. (Vehicles-Parts)	$ 1,438	$ 100	$ 400
5222003	Rep. and Maint. (Labor)	$ 525	$ 100	$ 400
5222005	Rep. and Maint. (Office Equip.)	$ 730	$ 5,850	$ 7,600
5222102	Software Support	$ 350,246	$ 307,330	$ 275,000
5222103	Rep. and Maint. (Computers)	$ 15,260	$ 15,620	$ 16,035
5223200	Rentals	$ 26,537	$ 41,600	$ 40,000
	Subtotal: Property Services	*$ 398,986*	*$ 370,735*	*$ 339,835*
5231001	Insurance, Other than Benefits	$ 33,936	$ 36,915	$ 11,960
5232001	Communication Devices/Service	$ 58,470	$ 17,100	$ 7,100
5232005	Internet	$ 19,524	$ 26,845	$ 25,000
5232006	Postage	$ 67	$ 200	$ 150
5235001	Travel	$ 513	$ 1,500	$ 1,000
5236001	Dues and Fees	$ 420	$ 100	$ 300
5237001	Education and Training	$ 355	$ 3,500	$ 1,000
5238001	Licenses	$ -	$ -	$ 1,000
5238501	Contract Services	$ 20,258	$ 26,620	$ 20,000
	Subtotal: Other Purchased Services	*$ 133,543*	*$ 112,780*	*$ 67,510*
	TOTAL PURCHASED SERVICES	$ 532,529	$ 483,515	$ 407,345

FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 1,033	$ 1,000	$ 1,500
5311005	Uniforms	$ -	$ 1,000	$ 800
5311107	Software Applications	$ -	$ -	$ 2,000
5312300	Electricity	$ 6,336	$ 7,000	$ 7,500
5312700	Gasoline/Diesel/CNG	$ 117	$ 300	$ 750
5313001	Provisions	$ 876	$ 400	$ 500
5314001	Books and Periodicals	$ 249	$ 200	$ -
5316001	Small Tools and Equipment	$ 7,215	$ 1,000	$ 500
5316003	Computer Accessories	$ 5,255	$ 500	$ 500
5316005	VoIP Telephone Equipment	$ 16,655	$ -	$ 5,000
5316006	Cellular Phone Equipment	$ 12,850	$ 2,100	$ 29,000
	TOTAL SUPPLIES	$ 50,586	$ 13,500	$ 48,050
54	CAPITAL OUTLAY (MINOR)			
5423001	Furniture and Fixtures	$ 441	$ 1,000	$ 700
5424001	Computers	$ 85,004	$ 20,000	$ 20,000
5424002	Network Infrastructure	$ 7,812	$ 20,000	$ 15,000
5425001	Other Equipment	$ 15,643	$ -	$ -
	TOTAL CAPITAL OUTLAY (MINOR)	$ 108,900	$ 41,000	$ 35,700
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 51,656	$ 49,550	$ 59,900
5524002	Life and Disability	$ 1,587	$ 1,720	$ 2,360
5524003	Wellness Program	$ 1,146	$ 1,145	$ 1,150
5524004	OPEB	$ 5,745	$ 3,250	$ 3,900
	TOTAL INTERFUND/DEPT.CHARGES	$ 60,134	$ 55,665	$ 67,310
56	DEPRECIATION			
5610001	Depreciation	$ 35,817	$ -	$ -
	TOTAL DEPRECIATION	$ 35,817	$ -	$ -
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ -	$ -	$ 200
	TOTAL OTHER COSTS	$ -	$ -	$ 200
	Subtotal Central Services Expenses	**1,219,617**	**1,056,070**	**1,102,055**

FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
		DEPT -1565- GOVERNMENT BUILDINGS		
51	PERSONAL SERVICES/BENEFITS			
5111001	Regular Employees	$ 103,755	$ 115,745	$ 139,700
5113001	Overtime	$ 164	$ 100	$ 100
	Subtotal: Salaries and Wages	*$ 103,919*	*$ 115,845*	*$ 139,800*
5122001	Social Security (FICA) Contributions	$ 7,422	$ 8,860	$ 10,695
5124001	Retirement Contributions	$ 8,689	$ 9,370	$ 11,065
5127001	Workers Compensation	$ 2,613	$ 2,795	$ 6,070
	Subtotal: Employee Benefits	*$ 18,724*	*$ 21,025*	*$ 27,830*
	TOTAL PERSONAL SERVICES	$ 122,643	$ 136,870	$ 167,630
52	PURCHASE/CONTRACT SERVICES			
5221001	Cleaning Services	$ 7,555	$ 30,330	$ 40,000
5222001	Rep. and Maint (Equipment)	$ 645	$ 300	$ 3,500
5222002	Rep. and Maint. (Vehicles-Parts)	$ 1,321	$ 50	$ 500
5222003	Rep. and Maint. (Labor)	$ -	$ 150	$ 500
5222004	Rep. and Maint. (Building/Grounds)	$ 153,501	$ 90,000	$ 100,000
5222102	Software Support/Applications	$ -	$ -	$ 700
5222103	Rep. and Maint. Computers	$ -	$ 2,460	$ 3,080
5223200	Rentals	$ 66,520	$ 5,000	$ 1,000
	Subtotal: Property Services	*$ 229,542*	*$ 128,290*	*$ 149,280*
5231001	Insurance, Other than Benefits	$ 2,891	$ 54,390	$ 55,000
5232001	Communication Devices/Service	$ -	$ 1,400	$ 1,575
5236001	Dues and Fees	$ -	$ 900	$ -
5238501	Contract Services	$ 37,082	$ 38,995	$ 40,000
5238502	Recycling	$ 306	$ 105	$ -
	Subtotal: Other Purchased Services	*$ 40,279*	*$ 95,790*	*$ 96,575*
	TOTAL PURCHASED SERVICES	$ 269,821	$ 224,080	$ 245,855
53	SUPPLIES			
5311001	Office/General/Janitorial Supplies	$ 17,148	$ 13,000	$ 12,000
5311002	Parts and Materials	$ -	$ 500	$ 2,500
5311003	Chemicals	$ 4,340	$ 5,000	$ 5,000
5311005	Uniforms	$ -	$ 750	$ 600
5311107	Software Applications	$ 900	$ -	$ -
5312300	Electricity	$ 44,066	$ 42,000	$ 55,000
5312700	Gasoline/Diesel/CNG	$ 2,191	$ 2,500	$ 2,500
5312800	Stormwater	$ 2,535	$ 2,535	$ 2,535
5316001	Small Tools and Equipment	$ 1,666	$ 750	$ 2,000
	TOTAL SUPPLIES	$ 72,846	$ 67,035	$ 82,135
54	CAPITAL OUTLAY (MINOR)			
5413000	Buildings	$ 4,860	$ -	$ -
5423001	Furniture and Fixtures	$ -	$ 500	$ 300
	TOTAL CAPITAL OUTLAY (MINOR)	$ 4,860	$ 500	$ 300

FUND 605 - CENTRAL SERVICES FUND **DEPT - CENTRAL SERVICES**

Account Number	Account Description or Title	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
55	INTERFUND/DEPT. CHARGES			
5524001	Self-funded Insurance (Medical)	$ 21,265	$ 21,265	$ 21,265
5524002	Life and Disability	$ 535	$ 425	$ 605
5524003	Wellness Program	$ 575	$ 575	$ 575
5524004	OPEB	$ 1,300	$ 1,300	$ 1,300
	TOTAL INTERFUND/DEPT.CHARGES	$ 23,675	$ 23,565	$ 23,745
57	OTHER COSTS			
5734001	Miscellaneous Expenses	$ 340	$ 200	$ 200
	TOTAL OTHER COSTS	$ 340	$ 200	$ 200
	Subtotal Govern Buildings Expenses	**$ 494,185**	**$ 452,250**	**$ 519,865**
	TOTAL OPERATING EXPENSES	**$ 1,713,802**	**$ 1,508,320**	**$ 1,621,920**
	OPERATING INCOME (LOSS)	**$ (657,816)**	**$ (323,470)**	**$ (76,735)**
	NON-OPERATING REVENUES:			
39	OTHER FINANCING SOURCES			
3912001	Transfer In - General Fund	$ 232,797	$ 30,000	$ 30,000
3912008	Transfer In - Fire Fund	$ 40,000	$ 30,000	$ 30,000
3912010	Transfer In - 2019 SPLOST	$ 13,480	$ 18,000	$ 638,000
3912100	Transfer In - Natural Gas Fund	$ 40,000	$ 30,000	$ 30,000
3912200	Transfer In - Water/Sewer Fund	$ 40,000	$ 30,000	$ 30,000
3912300	Transfer In - Solid Waste Disposal Fund	$ 40,000	$ 30,000	$ 30,000
3912400	Transfer In - Solid Waste Collection Fund	$ 40,000	$ 30,000	$ 30,000
3912600	Transfer In - Stormwater Fund	$ 40,000	$ 30,000	$ 30,000
3912806	Transfer In - Fleet Fund	$ 40,000	$ 30,000	$ 30,000
	TOTAL OTHER FINANCING SOURCES	$ 526,277	$ 258,000	$ 878,000
	TOTAL NON-OPERATING REVENUES	**$ 526,277**	**$ 258,000**	**$ 878,000**
61	**NON-OPERATING EXPENSES:**			
6110002	Transfer to Health Insurance Fund	$ 2,732	$ 2,720	$ 5,145
	TOTAL NON-OPERATING EXPENSES	**$ 2,732**	**$ 2,720**	**$ 5,145**
	CAPITAL EXPENSE	**$ -**	**$ -**	**$ 638,000**
	APPROPRIATED FUND BALANCE	**$ -**	**$ 68,190**	**$ -**
	NET INCOME (LOSS)	**$ (134,271)**	**$ -**	**$ 158,120**

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 2025 operating budget. Following the project sheets is a summary of projects by fiscal year for each fund.

Included in this CIP, are projects that are proposed to be funded with sources that need to be voted on by the citizens or voted on by Council. The newest funding source is the 2023 TSPLOST. This additional 1% tax must be used for capital transportation 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
PWA	Public Works Administration Division
FMD	Public Works Fleet Management Division
PRK	Public Works Parks and Trees Division
STS	Public Works Streets Division
SWC	Public Works Solid Waste Collection Division
SWD	Public Works Solid Waste Disposal Division
STM	Stormwater Utility Fund
WWD	Water Sewer Department
WTP	Wastewater Treatment Plant

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
ENG-5-R	Engineering Division Vehicles				$ 45,000			$ 45,000
ENG-89	Eastside Cemetery Fence		$ 185,000	$ 450,000	$ 350,000	$ 185,000	$ 160,000	$ 1,330,000
ENG-92	West Main Streetscape Improvements	$ 2,300,000						$ 2,300,000
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	$ 250,000	$ 4,850,000					$ 5,100,000
ENG-115c	South Main Street (Blue Mile) Phase III				$ 400,000	$ 50,000	$ 3,000,000	$ 3,450,000
ENG-122	Sidewalk Projects	$ 1,816,000						$ 1,816,000
	Sidewalk Projects	$ 65,000	$ 535,000		$ 435,000	$ 450,000	$ 1,250,000	$ 2,735,000
ENG-123	Intersection Improvements	$ 600,000	$ 400,000					$ 1,000,000
	Intersection Improvements	$ 600,000	$ 3,500,000	$ 500,000	$ 500,000			$ 5,100,000
	Intersection Improvements	$ 1,000,000	$ 500,000					$ 1,500,000
ENG-124	Roadway Improvements	$ 200,000	$ 1,000,000	$ 60,000	$ 400,000			$ 1,660,000
ENG-125	Striping & Signage Improvements	$ 125,000	$ 75,000	$ 125,000	$ 75,000	$ 125,000		$ 525,000
ENG-127	Traffic Calming & Pedestrian Crossings		$ 100,000	$ 100,000	$ 150,000	$ 100,000		$ 450,000
ENG-128	Resurfacing & Road Rehabilitation	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000		$ 5,000,000
	Resurfacing & Road Rehabilitation	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000		$ 1,500,000
ENG-129	Anderson Street Paving	$ 275,000						$ 275,000
ENG-130	New Roads and Roadway Extensions	$ 150,000	$ 1,500,000					$ 1,650,000
ENG-131	Public Parking Lots		$ 500,000		$ 500,000		$ 2,500,000	$ 3,500,000
ENG-134b	Transit System	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000		$ 3,000,000
ENG-135	Citywide Trails, Parks & Greenspaces	$ 220,000	$ 220,000	$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 2,660,000
	Citywide Trails, Parks & Greenspaces	$ 200,000	$ 200,000		$ 1,150,000	$ 1,620,000		$ 3,170,000
ENG-137	Roadway Improvements		$ 150,000	$ 150,000	$ 150,000	$ 200,000		$ 650,000
ENG-139	Traffic Signals Maintenance	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000		$ 250,000
ENG-142	Cawana Road at Burkhalter Rd. Intersection		$ 250,000	$ 2,500,000				$ 2,750,000
	ENG TOTAL 2018 TSPLOST	**$ 6,091,000**	**$ 6,325,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,416,000**
	ENG TOTAL 2019 SPLOST	**$ 220,000**	**$ 220,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 440,000**
	ENG TOTAL 2023 TSPLOST	**$ 2,535,000**	**$ 7,860,000**	**$ 5,235,000**	**$ 4,910,000**	**$ 4,195,000**	**$ 4,250,000**	**$ 28,985,000**
	ENG SPLOST GRAND TOTALS EACH FY	**$ 8,846,000**	**$ 14,405,000**	**$ 5,235,000**	**$ 4,910,000**	**$ 4,195,000**	**$ 4,250,000**	**$ 41,841,000**
PD-1-R	Police Vehicles and Conversions	$ 785,830	$ 556,457					$ 1,342,287
	Police Vehicles and Conversions		$ 400,000	$ 864,413	$ 950,854	$ 1,045,939	$ 1,150,533	$ 4,411,739
PD-41	SPD SWAT Vehicle Replacement	$ 140,000						$ 140,000
	PD TOTAL 2019 SPLOST	**$ 925,830**	**$ 556,457**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,482,287**
	PD SPLOST GRAND TOTAL EACH FY	**$ 925,830**	**$ 556,457**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,482,287**
PRK-4-R	Replacement Crewcab Work Trucks		$ 60,000				$ 75,000	$ 135,000
PRK-11-R	Replace Work Truck	$ 60,000				$ 60,000	$ 75,000	$ 195,000
PRK-38	Improvements to Triangle Park Fountain			$ 25,000				$ 25,000
PWA-1	Training/Meeting Facilities			$ 850,000				$ 850,000
PWA-2	Public Works Director Vehicle	$ 50,000						$ 50,000

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
STS-31	Sidewalk Repairs	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000		$ 500,000
STS-74-R	Work Truck Replacement			$ 60,000		$ 60,000	$ 75,000	$ 195,000
STS-80-R	Landscape Truck Replacement		$ 60,000		$ 60,000		$ 75,000	$ 195,000
STS-101	Shelters			$ 400,000				$ 400,000
STS-111-R	Tractor Replacement			$ 75,000				$ 75,000
STS-124	Asphalt Patch Truck	$ 260,000						$ 260,000
STS-125	Boundary Fence for Public Works Facility		$ 75,000					$ 75,000
STS-126	Install Restrooms in Street Department Buildings	$ 75,000						$ 75,000
	STS TOTAL 2018 TSPLOST	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
	STS TOTAL 2019 SPLOST	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**
	STS TOTAL 2023 TSPLOST	**$ 260,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 660,000**
	STS SPLOST GRAND TOTAL EACH FY	**$ 175,000**	**$ -**	**$ -**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 835,000**
FD-50	Unit/Support Vehicle Replacement			$ 100,000				$ 100,000
FD-69	FD Facility Upgrades	$ 150,000						$ 150,000
FD-71-R	SCBA Replacement and Purchase		$ 75,000		$ 75,000		$ 75,000	$ 225,000
FD-73-R	Engine Replacement	$ 1,500,000	$ 1,500,000				$ 1,500,000	$ 4,500,000
FD-77	Range Classroom-Training Grounds Upgrades				$ 100,000			$ 100,000
FD-81-R	SCBA Bottle Replacement and Purchase	50,000		$ 50,000		$ 50,000		$ 150,000
FD-82-R	Rescue/Extrication Tools Replacement	75,000			$ 75,000			$ 150,000
FD-83-R	Thermal Imaging Camera Replacement	30,000					$ 45,000	$ 75,000
FD-84-R	Portable Radio Replacement	$ 150,000	$ 150,000					$ 300,000
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-90	New Apparatus Purchase						$ 1,500,000	$ 1,500,000
	FD TOTAL 2019 SPLOST	**$ 2,130,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,130,000**
	FD SPLOST GRAND TOTAL EACH FY	**$ 2,130,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,130,000**
WWD-14-A	Sewer Lining	$ 800,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 1,550,000
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		$ 300,000
	Extension of Water & Sewer to Unserved Areas	$ 1,900,000	$ 936,000					$ 2,836,000
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		$ 55,000	$ 55,000				$ 110,000
WWD-136-R	Replace F-150 Extended Cab Truck		$ 55,000	$ 55,000				$ 110,000
WWD-138-R	Replace F-350 Extended Cab Truck	$ 90,000		$ 90,000				$ 180,000
WWD-171-R	Replace 2005 John Deere Backhoe		$ 150,000					$ 150,000
WWD-181	Incentive Program to extend Water&Sewer Utilities						$ 400,000	$ 400,000
WWD-189-R	Replace Pump and Motor on Wells	$ 75,000	$ 75,000	$ 75,000				$ 225,000
WWD-190	Replace 2002 F-8000 Dump Truck		$ 90,000					$ 90,000
WWD-198	Highway 67 Water Main Extension		$ 10,500,000		$ 7,500,000			$ 18,000,000
WWD-199	Highway 67 Sewer Main Extension		$ 12,000,000					$ 12,000,000
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	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000
WWD-202	Install New Well			$ 1,500,000				$ 1,500,000

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
WTP-2-R	Replace Heavy Duty Utility Trucks		$ 75,000	$ 75,000				$ 150,000
WTP-3	Rehab Concrete Basins at WWTP	$ 400,000						$ 400,000
WTP-4-R	Replace Half Ton Utility Trucks	$ 55,000	$ 55,000					$ 110,000
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-18	Replace Filter Cloth in Disk Filter Units at the WWTP		$ 300,000					$ 300,000
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-26	Replace Aerobic Digester Aerators	$ 550,000						$ 550,000
WTP-27	WWTP Dewatering Equipment	$ 1,500,000						$ 1,500,000
	WWD TOTAL 2019 SPLOST	**$ 915,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,065,000**
	WWD SPLOST GRAND TOTALS EACH FY	**$ 915,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,065,000**
	WTP TOTAL 2019 SPLOST	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ 1,500,000**
	WTP SPLOST GRAND TOTAL EACH FY	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ 1,500,000**
STM-2	Drainage Basin H&H Modeling/Engineering/Surveying						$ 250,000	$ 250,000
STM-7	Trucks		$ 100,000	$ 185,000				$ 285,000
STM-18-R	Street Sweeper Replacement	$ 350,000						$ 350,000
STM-21	Acquisition of Property		$ 100,000					$ 100,000
STM-24	CDBG Grant Matching Funds		$ 500,000		$ 500,000		$ 500,000	$ 1,500,000
STM-31	Pipe Inspection Camera System	$ 150,000						$ 150,000
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					$ 10,500,000
	Little Lotts Creek Flood Control Project	$ 6,480,000	$ 3,770,000					$ 10,250,000
STM-35	Morris Street Storm Drainage Improvements		$ 500,000					$ 500,000
STM-37	Pitt Moore Street Drainage Upgrades				$ 200,000			$ 200,000
STM-39	Statesboro Place Circle Drainage Upgrades					$ 150,000		$ 150,000
STM-40	Chandler Road near Olympic Blvd. Culvert Replacement		$ 150,000	$ 1,500,000				$ 1,650,000
STM-42	Bland Avenue Drainage Improvements						$ 250,000	$ 250,000
STM-43	Henry St. at W. Moore St. Drainage Upgrdes					$ 150,000		$ 150,000
STM-45	Little Lotts Creek Tributary at Brannen Street			$ 1,000,000				$ 1,000,000
STM-47	Donnie Simmons Drainage Upgrades				$ 500,000			$ 500,000
STM-48	North Main Street Drainage Improvements	$ 100,000						$ 100,000

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	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	$ 80,000						$ 80,000
NGD-64	Metter Industrial Park Expansion	$ 165,000	$ 165,000					$ 330,000
NGD-69-R	Replace Directional Boring Machine	$ 300,000						$ 300,000
NGD-75-R	Replace Service Trucks				$ 45,000	$ 160,000		$ 205,000
NGD-88	Subdivision Incentive						$ 250,000	$ 250,000
NGD-89	South Main Blue Mile Natural Gas Relocation	$ 250,000		$ 250,000		$ 250,000		$ 750,000
NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000	$ 50,000	$ 50,000	$ 60,000	$ 60,000	$ 60,000	$ 330,000
NGD-96	Gas Pressure/Volumne Improvement Project		$ 7,200,000		$ 3,900,000		$ 4,900,000	$ 16,000,000
NGD-103	Fire and Natural Gas Training Area	$ 25,000						$ 25,000
NGD-104	Rectifier for South End of Natural Gas System		$ 50,000					$ 50,000
NGD-105	Northside Drive East Main Replacement			$ 500,000				$ 500,000
NGD-106	Bel-Air Estates Gas Main and Service Replacement		$ 250,000					$ 250,000
NGD-107	Fair Road Main Replacement				$ 250,000			$ 250,000
	NGD TOTAL 2018 TSPLOST	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**
	NGD TOTAL 2019 SPLOST	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 450,000**
	NGD TOTAL 2023 TSPLOST	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ 250,000**	**$ -**	**$ 500,000**
	NGD SPLOST GRAND TOTAL EACH FY	**$ 400,000**	**$ 150,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 700,000**
SWC-1-R	Knuckleboom Loader Truck Replacement	$ 230,000			$ 230,000			$ 460,000
SWC-8-R	Automated Residential SideArm Garbage Truck			$ 450,000				$ 450,000
SWC-9-R	Commercial Front Loading Garbage Truck						$ 425,000	$ 425,000
SWC-10	Truck Replacement	$ 55,000				$ 55,000		$ 110,000
SWC-14	AVL and Cameras		$ 100,000					$ 100,000
SWC-21-R	Roll Off Trucks & Conversion			$ 255,000				$ 255,000
SWC-31	Red Iron Paint for Shelters					$ 100,000		$ 100,000
SWD-11-R	Wheel Loader Replacement	$ 235,000	$ 385,000					$ 620,000
SWD-12	6" Trash Pump	$ 60,000						$ 60,000
SWD-16-R	Pickup Truck Replacement					$ 52,000		$ 52,000
SWD-17	Dump Truck Replacement						$ 175,000	$ 175,000
SWD-19	Utility Task Vehicle				$ 15,000			$ 15,000
SWD-22	Expansion & Renov. of Transfer Station	$ 310,000	$ 850,000					$ 1,160,000
SWD-33-R	Excavator Replacement				$ 300,000			$ 300,000
SWD-40-R	Small Tractor			$ 60,000				$ 60,000
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	**$ 310,000**	**$ 925,000**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ 1,270,000**
	SWD SPLOST GRAND TOTAL EACH FY	**$ 310,000**	**$ 925,000**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ 1,270,000**

SUMMARY OF PROJECTS BY FISCAL YEAR

Project Number	Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
FMD-6-R	Heavy Equipment Service Truck		$ 140,000					$ 140,000
FMD-22	Overhead Crane				$ 100,000			$ 100,000
FMD-23	Tire Building			$ 90,000				$ 90,000
FMD-24-R	Medium Duty Service Truck Replacement						$ 50,000	$ 50,000
FMD-29	Vehicle Shelter					$ 90,000		$ 90,000
FMD-37-R	Motorpool Vehicle Replacement		$ 50,000		$ 55,000			$ 105,000
FMD-41	Replace Golfcart					$ 18,000		$ 18,000
CS-4	Servers	$ 18,000	$ 18,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 116,000
CS-5	Switches	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
	CS TOTAL 2019 SPLOST	**$ 38,000**	**$ 38,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 76,000**
	CS SPLOST GRAND TOTAL EACH FY	**$ 38,000**	**$ 38,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 76,000**
GBD-1	Rehabilitation of Administrative Facilities		$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
GBD-3	Renovations to Administrative Facilities	$ 150,000		$ 175,000				$ 325,000
GBD-4	Renovations to Cultural Facilities	$ 300,000						$ 300,000
GBD-8	New Roof for Municipal Court Complex		$ 125,000					$ 125,000
GBD-9	Roof Replaced for Police Department	$ 150,000						$ 150,000
GBD-11	Pave Mobile Device Repair			$ 15,000				$ 15,000
	GBD TOTAL 2019 SPLOST	**$ 600,000**	**$ 125,000**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ 900,000**
	GBD SPLOST GRAND TOTAL EACH FY	**$ 600,000**	**$ 125,000**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ 900,000**
	Total Uses of Cash	**$ 31,934,830**	**$ 67,790,457**	**$ 104,249,413**	**$ 24,645,854**	**$ 9,490,939**	**$ 20,835,533**	**$ 258,947,026**
	Sources of Cash							
	Operating Income	$ 1,720,000	$ 1,865,000	$ 1,810,000	$ 950,000	$ 815,000	$ 1,640,000	$ 8,800,000
	ARPA Funds	$ 1,900,000	$ 936,000	$ -	$ -	$ -	$ -	$ 2,836,000
	2018 TSPLOST	$ 6,441,000	$ 6,325,000	$ -	$ -	$ -	$ -	$ 12,766,000
	2019 SPLOST Proceeds	$ 5,363,830	$ 2,164,457	$ 360,000	$ 1,500,000	$ -	$ -	$ 9,388,287
	2023 TSPLOST	$ 2,795,000	$ 7,960,000	$ 5,585,000	$ 5,010,000	$ 4,545,000	$ 4,250,000	$ 30,145,000
	Possible 2025 SPLOST	$ -	$ 5,135,000	$ 16,094,413	$ 5,365,854	$ 3,195,939	$ 9,820,533	$ 39,611,739
	General Fund Capital Improvements Program	$ 60,000	$ 60,000	$ 25,000	$ 45,000	$ 60,000	$ 150,000	$ 400,000
	ATC Fees for WWTP	$ 2,525,000	$ 1,125,000	$ 75,000	$ 75,000	$ 575,000	$ 75,000	$ 4,450,000
	Bulloch County Contribution	$ 200,000	$ 700,000	$ -	$ -	$ -	$ -	$ 900,000
	GEFA Loan	$ 2,750,000	$ 7,750,000	$ -	$ -	$ -	$ -	$ 10,500,000
	GDOT Grant	$ 6,480,000	$ 3,770,000	$ -	$ -	$ -	$ -	$ 10,250,000
	GDOT LMIG	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ -	$ 1,500,000
	GMA Lease Pool	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ 400,000
	GTIB Grant	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
	Loan/Bond	$ -	$ 29,700,000	$ 80,000,000	$ 11,400,000	$ -	$ 4,900,000	$ 126,000,000
	Total Sources of Cash	**$ 31,934,830**	**$ 67,790,457**	**$ 104,249,413**	**$ 24,645,854**	**$ 9,490,939**	**$ 20,835,533**	**$ 258,947,026**

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

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

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
CIP Fund	$ -	$ -	$ -	$ 45,000	$ -	$ -	**$ 45,000**
Total	**$ -**	**$ -**	**$ -**	**$ 45,000**	**$ -**	**$ -**	**$ 45,000**

Impact on FY 2025 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 (2250'). Phase II will be performed in FY28 along the west side from the main entrance then the existing fence along the north side then along the north side between the private cemetery and the city cemetery (1925').

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 400,000	$ 350,000	$ -	$ -	**$ 750,000**
Total	**$ -**	**$ -**	**$ 400,000**	**$ 350,000**	**$ -**	**$ -**	**$ 750,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-89b** **Eastside Cemetery Expansion of Unnamed Section**

Description
Paving of streets for expansion of Eastside Cemetery. Plans for future expansion of the cemetery were completed when the Cone section was added. This proposed expansion would extend from the current Cone section towards Packinghouse Road. The plot corners were previously surveyed and marked with an earlier project. Currently the only available lots are in the Cone section. The Cone section is approximately 40% sold and at current sales rates will be entirely sold in 5 to 8 years.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ -	$ 160,000	**$ 160,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 160,000**	**$ 160,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-89c** **Eastside Cemetery Resurfacing of Existing Streets**

Description
Resurfacing of streets in existing Eastside Cemetery. Several of the existing streets in Eastside Cemetery are in poor condition. This project would resurface a portion of the streets in phases spaced out over several years.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 185,000	$ -	$ -	$ 185,000	$ -	**$ 370,000**
Total	**$ -**	**$ 185,000**	**$ -**	**$ -**	**$ 185,000**	**$ -**	**$ 370,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-89d** **Eastside Cemetery Cremation Garden**

Description
Creation of a Cremation Garden along the creek between the Old Cemetery and the Cone section. This project would pave a sidewalk in this low lying area along the creek and add landscaping. This would allow for a memorial in the cemetery without the expense of a larger lot. It would allow for the distribution or burial of ashes not in a container. It would not allow for the sale of lots but rather a fee would be charged allowing for the placement of an 18" X 36" flush memorial monumet alongside the sidewalk. The proposed fee would be set at 20% of the current fee for a single lot per the rates and fee schedule.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 50,000	$ -	$ -	$ -	**$ 50,000**
Total	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2025 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. Will include replacing landscaping on East Main to match West Main. Will Include resurfacing of East Main from North Main to Railroad Street. Design will begin in FY 2024 with construction expected in FY 2025.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 2,300,000	$ -	$ -	$ -	$ -	$ -	**$ 2,300,000**
Total	**$ 2,300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,300,000**

Impact on FY 2025 Operating Budget
No Impact

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

Description
Performing citywide/County wide transportation master planning in FY2023 with some City specific corridor studies. FY2025 funding will be to perform detailed studies in areas of priority identified in the transportation master plan with additional areas of moderate priority to be studied in FY 2027.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -	**$ 300,000**
Total	**$ 150,000**	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2025 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., Pine St. and other various neighborhood dead-end streets.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ 445,000	$ 175,000	$ -	$ -	$ -	$ -	**$ 620,000**
Total	**$ 445,000**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 620,000**

Impact on FY 2025 Operating Budget
No Impact

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

Description
This project has been identified by the community as a high priority due to the fact that S. Main St. acts as a major gateway to downtown Statesboro and it serves as a natural connection between the GSU Campus and downtown Statesboro. This project will be completed in three phases. Phase II is from the proposed GDOT Roundabout project to Grady St. Improvements will include the installation of decorative sidewalks, decorative crosswalks on the side streets, decorative street lighting, benches and bike racks. Transit Bus Pull-offs will be added if practical. Engineering will begin in FY 24 and continue into FY25, 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2018 TSPLOST	$ 250,000	$ 4,850,000	$ -	$ -	$ -	$ -	**$ 5,100,000**
Total	**$ 250,000**	**$ 4,850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,100,000**

Impact on FY 2025 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. Transit Bus Pull-offs will be added if practical. Engineering will be performed in FY28, Right-of-Way acquisition in FY29, and construction in FY30. Some costs of the project will be the relocation of overhead power lines, telephone lines and cable to underground.

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ -	$ -	$ -	$ 400,000	$ 50,000	$ 3,000,000	**$ 3,450,000**
Total	**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ 50,000**	**$ 3,000,000**	**$ 3,450,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2018 TSPLOST	$ 996,000	$ -	$ -	$ -	$ -	$ -	**$ 996,000**
Total	**$ 996,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 996,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2018 TSPLOST	$ 207,000	$ -	$ -	$ -	$ -	$ -	**$ 207,000**
Total	**$ 207,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 207,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 148,000	$ -	$ -	$ -	$ -	$ -	**$ 148,000**
Total	**$ 148,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 148,000**

Impact on FY 2025 Operating Budget
No Impact

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

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

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 165,000	$ -	$ -	$ -	$ -	$ -	**$ 165,000**
Total	**$ 165,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 165,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ 65,000	$ 535,000	$ -	$ -	$ -	$ -	**$ 600,000**
Total	**$ 65,000**	**$ 535,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,000**

Impact on FY 2025 Operating Budget
No Impact

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

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

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ -	$ -	$ -	$ -	$ 150,000	$ 1,250,000	**$ 1,400,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 1,250,000**	**$ 1,400,000**

Impact on FY 2025 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 Stambuk 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ -	$ -	$ -	$ 35,000	$ -	$ -	**$ 35,000**
Total	**$ -**	**$ -**	**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-122t** **Zetterower Avenue Sidewalk from Northside Drive to East Olliff and East Olliff from RR Tracks to Zetterower Ave.**

Description
This project will consist of the construction of a 5' sidewalk along the one side of Zetterower Avenue from Northside Drive to East Olliff Street. This project will extend the proposed Zetterower Sidewalk System towards the neighborhoods north of East Olliff. In addition a section would be constructed from the existing sidewalk at the RR crossing on East Oliff to Zetterower Avenue. 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ -	$ -	$ -	$ 400,000	$ -	$ -	**$ 400,000**
Total	**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ -**	**$ -**	**$ 400,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-122u** **West Main Street from Foss Street to Stockyard Road**

Description
This project will consist of the construction of a 5' sidewalk along the North side of West Main in front of Julia P. Bryant School This project will extend the proposed West Main Sidewalk System towards the neighborhoods off Stockyard Way. 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ -	$ -	$ -	$ -	$ 300,000	$ -	**$ 300,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ 300,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	
2018 TSPLOST	$ 500,000	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
GTIB Grant	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	**$ 1,000,000**
Total	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2025 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 FY2024, property acquisition in FY2025, and construction in FY2026.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ 600,000	$ 3,000,000	$ -	$ -	$ -	$ -	**$ 3,600,000**
Total	**$ 600,000**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,600,000**

Impact on FY 2025 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 rapidly developing with multiple subdivisions approved for construction on S&S, Cawana, and Burkhalter. 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). These intersections are divided between City and County jurisdiction. Design to begin in FY 24, with ROW acquisition in FY 25, and Construction in FY26.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 100,000	$ 400,000	$ -	$ -	$ -	$ -	**$ 500,000**
Possible Bulloch County Contri	$ -	$ 500,000	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ 100,000**	**$ 900,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ -	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ -	$ 500,000	$ -	$ 500,000	$ -	$ -	**$ 1,000,000**
Total	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ -	$ -	$ 60,000	$ 400,000	$ -	$ -	**$ 460,000**
Total	**$ -**	**$ -**	**$ 60,000**	**$ 400,000**	**$ -**	**$ -**	**$ 460,000**

Impact on FY 2025 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. Design to begin in FY 24, with ROW acquisition in FY 25 and construction in FY 26 in conjunction with GDOT safety project on SR 67.

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ 200,000	$ 1,000,000	$ -	$ -	$ -	$ -	**$ 1,200,000**
Total	**$ 200,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,200,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2018 TSPLOST	$ 125,000	$ 75,000	$ -	$ -	$ -	$ -	**$ 200,000**
2023 TSPLOST	$ -	$ -	$ 125,000	$ 75,000	$ 125,000	$ -	**$ 325,000**
Total	**$ 125,000**	**$ 75,000**	**$ 125,000**	**$ 75,000**	**$ 125,000**	**$ -**	**$ 525,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ -	$ 100,000	$ 100,000	$ 150,000	$ 100,000	$ -	**$ 450,000**
Total	**$ -**	**$ 100,000**	**$ 100,000**	**$ 150,000**	**$ 100,000**	**$ -**	**$ 450,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-128** **Resurfacing & Road Rehabilitation**

Description
Perform resurfacing and/or rehabilitation of city streets. Approximately 8 miles (with GDOT LMIG) per year.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -	**$ 2,000,000**
2023 TSPLOST	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ -	**$ 3,000,000**
LMIG	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ -	**$ 1,500,000**
Total	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**	**$ 1,300,000**	**$ -**	**$ 6,500,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ 275,000	$ -	$ -	$ -	$ -	$ -	**$ 275,000**
Total	**$ 275,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 275,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-130** **New Roads and Roadway Extensions**

Description
Construct new roads or extend existing roadways based on recommendations from the transportation master plan to improve connectivity and operational efficiency. A connector road from Brannen Street to Northside Drive alongside of Lowes.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ 150,000	$ 1,500,000	$ -	$ -	$ -	$ -	**$ 1,650,000**
Total	**$ 150,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,650,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
Possible 2025 SPLOST	$ -	$ 500,000	$ -	$ 500,000	$ -	$ 2,500,000	**$ 3,500,000**
Total	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**	**$ -**	**$ 2,500,000**	**$ 3,500,000**

Impact on FY 2025 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. Construction of additional Benches and shelters at bus stops.

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ -	**$ 3,000,000**
Total	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ -**	**$ 3,000,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 220,000	$ 220,000	$ -	$ -	$ -	$ -	**$ 440,000**
Bulloch County Contribution	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	**$ 400,000**
2023 TSPLOST	$ -	$ -	$ -	$ 1,000,000	$ -	$ -	**$ 1,000,000**
Possible 2025 SPLOST	$ -	$ -	$ 555,000	$ 555,000	$ 555,000	$ 555,000	**$ 2,220,000**
Total	**$ 420,000**	**$ 420,000**	**$ 555,000**	**$ 1,555,000**	**$ 555,000**	**$ 555,000**	**$ 4,060,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ -	$ -	$ -	$ 150,000	$ 1,620,000	$ -	**$ 1,770,000**
Total	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 1,620,000**	**$ -**	**$ 1,770,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ -	$ 150,000	$ 150,000	$ 150,000	$ 200,000	$ -	**$ 650,000**
Total	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 200,000**	**$ -**	**$ 650,000**

Impact on FY 2025 Operating Budget
No Impact

Project **ENG-139** **Traffic Signal Maintenance**

Description
Repair and maintenance of traffic signals (cabinets, controllers, bulbs, contract services, etc).

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ -	**$ 250,000**
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**	**$ 250,000**

Impact on FY 2025 Operating Budget
Decrease General Fund maintenance expenses

Project **ENG-142** **Cawana Road @ Burkhalter Road Intersection Improvements**

Description
This project would improve the capacity and safety of the intersection of Cawana Road and Burkhalter Road. These roads are already highly traveled and are in the process of being heavily developed with residential subdivisions. This proposes design in FY 2026 and Construction in FY 2027.

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2023 TSPLOST	$ -	$ 250,000	$ 2,500,000	$ -	$ -	$ -	**$ 2,750,000**
Total	**$ -**	**$ 250,000**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ 2,750,000**

Impact on FY 2025 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 FY2025, 11 in FY2026, 11 in FY2027, 11 in FY2028, 11 in FY2029 and 11 in FY 2030. The departments submitted projections reflect the current agency size and does not account for any new positions that could be added in future years. (FY31 and 32 Projections are estimated at $1,200,000 per year).

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 785,830	$ 556,457	$ -	$ -	$ -	$ -	**$ 1,342,287**
Possible 2025 SPLOST	$ -	$ 400,000	$ 864,413	$ 950,854	$ 1,045,939	$ 1,150,533	**$ 4,411,739**
Total	**$ 785,830**	**$ 956,457**	**$ 864,413**	**$ 950,854**	**$ 1,045,939**	**$ 1,150,533**	**$ 5,754,026**

Impact on FY 2025 Operating Budget
Decrease in repairs and maintenance

Project **PD-41** **SPD SWAT Vehicle Replacement**

Description
The Police Department will need to replace the current van untilized by the SWAT Team. The current vehicle was purchased in 2008 and has served its expected service life.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 140,000	$ -	$ -	$ -	$ -	$ -	**$ 140,000**
Total	**$ 140,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 140,000**

Impact on FY 2025 Operating Budget
No Impact

Project **PRK-4** **Replace Crewcab Work Trucks**

Description
Replace trucks used to transport mowing equipment and multiple personnel. These trucks have landscape beds or tool bodies on them. This CIP will replace a 2004 truck, unit 7236, in FY2027 with a new model truck. Truck 7236 will rotate down to the back up truck for the Department.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
CIP Fund	$ -	$ 60,000	$ -	$ -	$ -	$ 75,000	**$ 135,000**
Total	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 135,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
CIP Fund	$ 60,000	$ -	$ -	$ -	$ 60,000	$ 75,000	**$ 195,000**
Total	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 60,000**	**$ 75,000**	**$ 195,000**

Impact on FY 2025 Operating Budget
No Impact

Project **PRK-38** **Improvements to the Triangle Park Fountain**

Description
The center piece for the water fountain at Triangle Park is past its useful lifecycle. Public Works crews have repaired and maintained it through the years of services. This fountain is not only an aesthetic feature for downtown, but is also part of the identity. This CIP will replace the fountain centerpiece and refurnish the rest of the fountain with sealer, paint, new plumbing, and lights.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2029**	**Total**
CIP Fund	$ -	$ -	$ 25,000	$ -	$ -	$ -	**$ 25,000**
Total	**$ -**	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ 25,000**

Impact on FY 2025 Operating Budget
Reduction of maintenance costs

Project **PWA-1** **Training/Meeting Facilities**

Description
This CIP is to demolish the existing Quonset Hut building and construct a furnished new metal building with storage space for City inventory. This building proposed will allow for training, meeting, event space for Public Works personnel and other City staff. This space will also allow the City to host state and regional training classes and reduce travel and lodging expenses. This CIP will cover the demolishing of the existing building, design, and construction of the new training facilities. Funding proposed from 2025 SPLOST-Administrative Facilities.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 850,000	$ -	$ -	$ -	**$ 850,000**
Total	**$ -**	**$ -**	**$ 850,000**	**$ -**	**$ -**	**$ -**	**$ 850,000**

Impact on FY 2025 Operating Budget
No Impact

Project **PWA-2** **Department Director Vehicle Replacement**

Description
Replacement of vehicle for Public Works and Engineering Director. Current vehicle will be rotated down into the City fleet.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
GMA Lease Pool	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
Total	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2025 Operating Budget
Reduction of maintenance costs

Project **STS-31** **Sidewalk Repair & Replace**

Description
Contract to vendor to repair and replace sidewalks, handicap ramps, driveway aprons, curbs, and trip hazards to meet ADA standards. Repair and replace up to 1,750 feet per year.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 100,000	$ -	$ -	$ -	$ -	$ -	**$ 100,000**
2023 TSPLOST	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ -	**$ 400,000**
Total	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 500,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 60,000	$ -	$ 60,000	$ 75,000	**$ 195,000**
Total	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ 60,000**	**$ 75,000**	**$ 195,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STS-80** **Landscape Truck Replacement**

Description
To replace medium duty transport trucks that are over 10 years of age. These trucks are used to transport mowing equipment and multiple personnel.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 60,000	$ -	$ 60,000	$ -	$ 75,000	**$ 195,000**
Total	**$ -**	**$ 60,000**	**$ -**	**$ 60,000**	**$ -**	**$ 75,000**	**$ 195,000**

Impact on FY 2025 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.
This CIP will also add shelters to protect equipment from the weather. Funding is proposed from 2025 SPLOST Administrative Facilities.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 400,000	$ -	$ -	$ -	**$ 400,000**
Total	**$ -**	**$ -**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ 400,000**

Impact on FY 2025 Operating Budget
No Impact

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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 75,000	$ -	$ -	$ -	**$ 75,000**
Total	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STS-124** **Asphalt Patch Truck**

Description
This CIP is to purchase a self contained asphalt truck for roadway patching, pothole repair, and shoulder maintenance. This truck will also be used to pave utility street cuts and other asphalt repair thought out the city. This unit will replace the hot patch trailer and truck used to haul.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2023 TSPLOST	$ 260,000	$ -	$ -	$ -	$ -	$ -	**$ 260,000**
Total	**$ 260,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 260,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STS-125** **Boundary Fence for Public Works Facility**

Description
This CIP will install a new fence along the boundary of the property due to.incidents of theft and vandalism. This fence will help protect City assets within the facilities. Funding is proposed from 2025 SPLOST Administrative Facilities.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 75,000	$ -	$ -	$ -	$ -	**$ 75,000**
Total	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STS-126** **Install Restrooms in the Streets Buildings**

Description
The current building has offices and various shop areas, but no bathroom facilities. This CIP will add these facilities for staff working in this area. Funding is proposed from 2025 SPLOST Administrative Facilities.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 75,000	$ -	$ -	$ -	$ -	$ -	**$ 75,000**
Total	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2025 Operating Budget
No Impact

Project **FD-50** **Unit/Support Vehicle Replacement**

Description
The current Unit/ Support Vehicles will be reallocated for other uses within the Fire Department which will then allow the surplus of those vehicles that have reached the serviceable life. The new vehicles will be purchased under the current State of Georgia contract. The estimated costs include all emergency lighting, sirens, as well as items needed for assigned use.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 100,000	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 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 to complete renovations for Station 2 (Old Administrative Offices).

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 150,000	$ -	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 75,000	$ -	$ 75,000	$ -	$ 75,000	**$ 225,000**
Total	**$ -**	**$ 75,000**	**$ -**	**$ 75,000**	**$ -**	**$ 75,000**	**$ 225,000**

Impact on FY 2025 Operating Budget
No Impact

Project **FD-73** **Engine and Aerial Apparatus Replacement**

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.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	**$ 1,500,000**
Possible 2025 SPLOST	$ -	$ 1,500,000	$ -	$ -	$ -	$ 1,500,000	**$ 3,000,000**
Total	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ 4,500,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 100,000	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 50,000	$ -	$ -	$ -	$ -	$ -	**$ 50,000**
Possible 2025 SPLOST	$ -	$ -	$ 50,000	$ -	$ 50,000	$ -	**$ 100,000**
Total	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ 150,000**

Impact on FY 2025 Operating Budget
No Impact

Project FD-82 Rescue/Extrication Tools Replacement

Description
Currently the Department is utilizing Rescue Tools that are nearing the end of primary service time. The cost is to replace the current tools with equipment that will reduce the amount needed for repairs as well as more trending technology. This will enhance the Department's efficiency and effectiveness in extrication situations.

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 75,000	$ -	$ -	$ -	$ -	$ -	**$ 75,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 75,000	$ -	$ -	**$ 75,000**
Total	**$ 75,000**	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2025 Operating Budget
No Impact

Project FD-83 Thermal Imaging Camera Replacement

Description
The Fire Department utilizes Thermal Imaging Cameras (TICs) to search citizens that are trapped inside a burning structure, locate smoldering or hidden fires, as well as other fire ground uses. This project will replace the current ones due to the nature of technology as well as the continuing maintenance cost to keep these units in service.

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 30,000	$ -	$ -	$ -	$ -	$ -	**$ 30,000**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ -	$ 45,000	**$ 45,000**
Total	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**	**$ 75,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 150,000	$ -	$ -	$ -	$ -	$ -	**$ 150,000**
Possible 2025 SPLOST	$ -	$ 150,000	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ 150,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 175,000	$ -	$ -	$ -	$ -	$ -	**$ 175,000**
Possible 2025 SPLOST	$ -	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 575,000	**$ 1,275,000**
Total	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 175,000**	**$ 575,000**	**$ 1,450,000**

Impact on FY 2025 Operating Budget
No Impact

Project **FD-90** **New Apparatus Purchase**

Description
As the population grows within the Fire Department primary response area, the need for fire apparatus to be added to the fleet becomes necessary. With plans for additional fire stations, the Fire Department will need to acquire additional fire apparatus to ensure adequate resource distribution is achieved.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ -	$ 1,500,000	**$ 1,500,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ 1,500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **(A) WWD-14** **Sewer Lining (2019 SPLOST)**

Reoccuring amount each year - $150,000
PROJECTS: FY 2025: West Jones Area Sewer Rehab - $650,000 *(WWD-14-F)*
FY 2026: Chandler Road to Lanier Dr. 3600' (Players Club Apts.) - $650,000 *(WWD-14-M)*
FY 2027: Sewer Rehab - $150,000 *(WWD-14-H)*
FY 2028: Sewer Rehab

Description
Sewer lining to reduce inflow and infiltration

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 800,000	$ 150,000	$ -	$ -	$ -	$ -	**$ 950,000**
Possible 2025 SPLOST	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	**$ 600,000**
Total	**$ 800,000**	**$ 150,000**	**$ -**	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ 1,550,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **(A) WWD-32** **Extension of Water and Sewer to Unserved Areas**

Reoccuring amount each year - $100,000
PROJECTS: FY2025: Cawana/Burkhalter Road Area W/S Extensions - $325,000.00 *(WWD-32-F)*
FY2025: Extend Sewer Main on East Oliff Street - $200,000.00 *(WWD-32-G)*
FY2025: Quail Run Subdivision Sewer Extensions - $1,900,000 *(WWD-32-H)*
FY2026: 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ -	**$ 300,000**
ARPA	$ 1,900,000	$ 936,000	$ -	$ -	$ -	$ -	**$ 2,836,000**
Total	**$ 1,900,000**	**$ 936,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 3,136,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 115,000	$ -	$ -	$ -	$ -	$ -	**$ 115,000**
Possible 2025 SPLOST	$ -	$ 115,000	$ 115,000	$ 115,000	$ 115,000	$ -	**$ 460,000**
Total	**$ 115,000**	**$ 115,000**	**$ 115,000**	**$ 115,000**	**$ 115,000**	**$ -**	**$ 575,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WWD-133** **Replace Water/Sewer Utility Trucks**

Description
Replace Unit #83 2008 F150 Service Truck (2026)
Replace Unit #89 2006 F150 Service Truck (2027)

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
Operating Income	$ -	$ 55,000	$ 55,000	$ -	$ -	$ -	**$ 110,000**
Total	**$ -**	**$ 55,000**	**$ 55,000**	**$ -**	**$ -**	**$ -**	**$ 110,000**

Impact on FY 2025 Operating Budget
Decrease repairs & maintenance

Project **WWD-136** **Replace Service Trucks**

Description
Replace Unit #73 Extended Cab 2012 F150 service truck. (2026)
Replace Unit #74 Extended Cab 2012 F150 service truck. (2027)

Funding	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
Operating Income	$ -	$ 55,000	$ 55,000	$ -	$ -	$ -	**$ 110,000**
Total	**$ -**	**$ 55,000**	**$ 55,000**	**$ -**	**$ -**	**$ -**	**$ 110,000**

Impact on FY 2025 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	Adopted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
Operating Income	$ 90,000	$ -	$ 90,000	$ -	$ -	$ -	**$ 180,000**
Total	**$ 90,000**	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ 180,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WWD-171** **Replace 2005 John Deere Backhoe**

Description
Replace 2005 John Deere backhoe due to age and condition.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 150,000	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2025 Operating Budget
No Impact

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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 400,000	**$ 400,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**	**$ 400,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 75,000	$ 75,000	$ 75,000	$ -	$ -	$ -	**$ 225,000**
Total	**$ 75,000**	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 225,000**

Impact on FY 2025 Operating Budget
Decrease repair & maintenance

Project **WWD-190** **Replace 2002 F-8000 Dump Truck**

Description
Replace existing 2002 Dump Truck that is now twenty years of age and is experiencing significant repair and maintenance issues.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 90,000	$ -	$ -	$ -	$ -	**$ 90,000**
Total	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2025 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 in FY2025. Install new well and elevated storage tank on Hwy 67 in FY2028.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Loan/Bond	$ -	$ 10,500,000	$ -	$ 7,500,000	$ -	$ -	**$ 18,000,000**
Total	**$ -**	**$ 10,500,000**	**$ -**	**$ 7,500,000**	**$ -**	**$ -**	**$ 18,000,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Loan/Bond	$ -	$ 12,000,000	$ -	$ -	$ -	$ -	**$ 12,000,000**
Total	**$ -**	**$ 12,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,000,000**

Impact on FY 2025 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 Park.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 6,700,000	$ -	$ -	$ -	**$ 6,700,000**
Total	**$ -**	**$ -**	**$ 6,700,000**	**$ -**	**$ -**	**$ -**	**$ 6,700,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WWD-201** **Upgrades to Sewage Lift Stations**

Description
Upgrade plumbing and electrical to lift station.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 300,000**
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 300,000**

Impact on FY 2025 Operating Budget
Decreased Operation Cost & Maintenance

Project **WWD-202** **Install New Well**

Description
Install a new deep well on Northeast side of town.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	**$ 1,500,000**
Total	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WTP-2** **Replace Heavy Duty Utility Trucks**

Description
Replace units:
5281: (F-350) FY 2026
9923: (F-450) FY 2027

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 75,000	$ 75,000	$ -	$ -	$ -	**$ 150,000**
Total	**$ -**	**$ 75,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
ATC Fees for WWTP	$ 400,000	$ -	$ -	$ -	$ -	$ -	**$ 400,000**
Total	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WTP-4** **Replace Half Ton Utility Trucks**

Description
Replace units: 9191: (2001 Chevrolet) FY 2025
7889: (2015 F-150) FY 2026

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 55,000	$ 55,000	$ -	$ -	$ -	$ -	**$ 110,000**
Total	**$ 55,000**	**$ 55,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 110,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WTP-5** **Wastewater Equipment Upgrades**

Description
Funds are for unanticipated or emergency equipment upgrades or replacement.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**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 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Loan/Bond	$ -	$ -	$ 80,000,000	$ -	$ -	$ -	**$ 80,000,000**
Total	**$ -**	**$ -**	**$ 80,000,000**	**$ -**	**$ -**	**$ -**	**$ 80,000,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WTP-14** **Replace Rotary Fine Screens at WWTP**

Description
The WWTP currently has four (4) 5 MGD rotary fine screens, essential to the operation of the plant, which are in excess of 25+ years old. Due to the age and 24 hours per day operation of many moving parts (chains, sprockets, gear boxes,etc.), these units need to be replaced.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ -	$ -	$ -	$ 1,500,000	$ -	$ -	**$ 1,500,000**
Total	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WTP-15** **Upgrade Grit Removal System at WWTP**

Description
The WWTP currently has two (2) Pista Grit removal units. Due to age and current conditions, these units need to be upgraded for better removal efficiency of harmful solids.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
ATC Fees for WWTP	$ -	$ -	$ -	$ -	$ 500,000	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WTP-18** **Replace Filter Cloth in Disk Filter Units at the WWTP**

Description
The cloth media disk filter cloths are rated with a 5 - 7 year life span. Current cloth media was installed in 2017 and needs to be replaced.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
ATC Fees for WWTP	$ -	$ 300,000	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 120,000	$ -	$ -	$ -	$ -	**$ 120,000**
Total	**$ -**	**$ 120,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 120,000**

Impact on FY 2025 Operating Budget
No impact

Project **WTP-20** **Replace 2004 CAT TH360B Telehandler Forklift**

Description
Due to the age and current condition, this unit will need to be replaced with a new unit.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ 100,000	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 Operating Budget
No impact

Project **WTP-22** **Upgrade Aeration System**

Description
Due to the State of Georgia environmental regulations, the aeration system will need to be upgraded to include new diffusers (existing are 30+ years old), mixers, and baffle curtains to meet limitations for nitrogen and phosphorus.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
ATC Fees for WWTP	$ -	$ 750,000	$ -	$ -	$ -	$ -	**$ 750,000**
Total	**$ -**	**$ 750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 750,000**

Impact on FY 2025 Operating Budget
No impact

Project **WTP-26** **Replace Aerobic Digester Aerators**

Description
Due to the age and current condition, these units will need to be replaced with a new units.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
ATC Fees for WWTP	$ 550,000	$ -	$ -	$ -	$ -	$ -	**$ 550,000**
Total	**$ 550,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 550,000**

Impact on FY 2025 Operating Budget
No Impact

Project **WTP-27** **WWTP Dewatering Equipment**

Description
Due to the age and current condition, the existing dewatering units will need to be replaced with new units.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
ATC Fees for WWTP	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	**$ 1,500,000**
Total	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 250,000	**$ 250,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ 250,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-7** **Trucks**

Description
Purchase two 450/4500 series service body trucks for a new Stormwater crew in FY2027. Replace 2003 Ford F-450 Stormwater Supervisor pickup Stormwater Manager 2016 F-150 pickup in FY 2026.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 100,000	$ 185,000	$ -	$ -	$ -	**$ 285,000**
Total	**$ -**	**$ 100,000**	**$ 185,000**	**$ -**	**$ -**	**$ -**	**$ 285,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-18** **Street Sweeper Replacement**

Description
The Stormwater Magaement progam overs street sweeping services to remove contaminates from the roadway in order to improve storm runoff water quality. This CIP will keep the regenerative air street sweeper complete truck on a 10 year rotation (or body on a 5 year rotation) due to heavy wear from daily use. Replacement of 2015 model street sweeper in FY 2025.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
GMA Lease Pool	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ 350,000
Total	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Total	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-24** **CDBG Grant Matching Funds**

Description
Community Development Block Grants have been a sucessful tool in the past to leverage local funds with federal funds to maximize the impact of stormwater improvement projects. This CIP will allocate the matching funds for these types of grants.

Funding

	Adopted FY 2025	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 500,000	$ -	$ 500,000	$ -	$ 500,000	$ 1,500,000
Total	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**	**$ -**	**$ 500,000**	**$ 1,500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-31** **Pipe Inspection Camera System**

Description
Replace existing pipe inspection camera system. The current unit was transferred from Utility Department in 2015 and has since expired its useful lifespan. This unit is crucial to identify underground pipe failure within the stormwater drainage system. A trailer is included.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ 150,000
Total	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2025 Operating Budget
Reduction in maintenance costs

Project **STM-32** **Chandler Road at Paulson Stadium**

Description
Chandler Road near the GSU Stadium holds water along the sides of the road. This is due to no drainage ditch or storm drainage in that area. It is proposed to grade a shallow swale and install storm drain piping with an inlet to collect stormwater.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	**$ -**	$ -	$ -	$ 100,000	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-34** **Little Lotts Creek Flood Control Project (Creek on the Blue Mile)**

Description
Creek on the Blue Mile project, a flood control and economic development project. Funding began in FY2020 on the environmental feasibility study. Funding appropriation began in FY2022 for design and permitting and in FY2026 for construction. GDOT grant listed in FY2025 is for GDOT programmed bridge funding. GDOT grants listed in FY2026 include $2,120,000 grant and $1,650,000 grant currently awarded.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
GEFA Loan	$ 2,750,000	$ 7,750,000	$ -	$ -	$ -	$ -	**$ 10,500,000**
GDOT Grant	$ 6,480,000	$ 3,770,000	$ -	$ -	$ -	$ -	**$ 10,250,000**
Total	**$ 9,230,000**	**$ 11,520,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,750,000**

Impact on FY 2025 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 existing 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 asphalt replacement, easements and utility relocations needed to upgrade the storm pipe.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 500,000	$ -	$ -	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2025 Operating Budget
No impact

Project **STM-37** **Pitt-Moore Street Drainage Upgrades**

Description
There are no roadway ditches/swales or storm drainage structures in this area to convey stormwater runoff. Water runs along the roadway and stands at low point and along road. It is proposed to add roadside swales and storm piping to handle runoff to outfall from Faculty Blvd. to Fair road (S.R. 67).

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 200,000	$ -	$ -	**$ 200,000**
Total	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ 200,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-39** **Statesboro Place Circle Drainage Upgrades**

Description
Statesboro Place Circle provides access to several commercial and apartment developments. The roadway was installed with no curb inlets to remove stormwater from the road. At the moment, most of the stormwater stays on the roadway posing a risk of hydroplaning and accelerating the deterioration of the roadway asphalt. It is proposed to install a curb inlet at the low point in the road and pipe the stormwater to an appropriate outfall location.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ -	$ 150,000	$ -	**$ 150,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ 150,000**

Impact on FY 2025 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 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 150,000	$ 1,500,000	$ -	$ -	$ -	**$ 1,650,000**
Total	**$ -**	**$ 150,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 1,650,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-42** **Bland Avenue Drainage Improvements**

Description
Bland Avenue connects West Gentilly Street to Georgia Avenue. This road collects and holds water during rain events. This is due to no drainage infrastructure existing along the roadway. This project will consist of studying and designing a working drainage system 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	**$ -**	$ -	$ -	$ -	$ -	$ 250,000	**$ 250,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ 250,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 150,000	$ -	**$ 150,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ -**	**$ 150,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-45** **Little Lotts Creek Tributary at Brannen Street**

Description
This location routinely experiences flooding events during heavy rains. The drainage canal from downtown frequently overtops Brannen Street and inundates downstream properties, including the railroad tracks to Claude Howard Lumber and Memorial Park. This project will also alleviate flooding in areas further downstream including South Zetterower Avenue and College Plaza.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 1,000,000	$ -	$ -	$ -	**$ 1,000,000**
Total	**$ -**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

Impact on FY 2025 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 eliminate street flooding in the area of Garfield Street, Baldwin Street and Anthony Street.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 500,000	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **STM-48** **North Main Street at District Attorney Alley Drainage Improvements**

Description
North Main Street at this location, has poor drainage characteristics and runoff backs up until it enters adjacent buildings causing water damage. This includes the alley behind the public defender's office and office of Brown Rountree PC. This project will add drainage structures along Main Street and expand the existing drainage system into the alley. The alley will also be paved to provide positive drainage.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 100,000	$ -	$ -	$ -	$ -	$ -	**$ 100,000**
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**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 2025 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 29 years old at the time of replacement.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ 115,000	$ -	$ -	$ -	**$ 115,000**
Total	**$ -**	**$ -**	**$ 115,000**	**$ -**	**$ -**	**$ -**	**$ 115,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-55** **Air Compressor**

Description
Replacement of the existing Gas Distribution towable air compressor.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ 15,000	$ -	$ -	**$ 15,000**
Total	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ 15,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-57** **Backhoe**

Description
Routine replacement of the existing 1998 backhoe unit.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 80,000	$ -	$ -	$ -	$ -	$ -	**$ 80,000**
Total	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 80,000**

Impact on FY 2025 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 @ $40.00/ft. = $280,000
1 - Interstate Bore = $20,000
Engineering Permits = $30,000

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 165,000	$ 165,000	$ -	$ -	$ -	$ -	**$ 330,000**
Total	**$ 165,000**	**$ 165,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 330,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-69** **Replace Directional Boring Machine**

Description
Replace 2006 Directional Boring Machine

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-75** **Replace Service Trucks**

Description
Replace 2022 Ram 1500 utility service technician truck *(FY2028)*
Replace 2019 F250 pickup truck. *(FY2029)*
Replace 2015 F450 enclosed service truck with on-board generator and air compressor. *(FY2029)*

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ 45,000	$ 160,000	$ -	**$ 205,000**
Total	**$ -**	**$ -**	**$ -**	**$ 45,000**	**$ 160,000**	**$ -**	**$ 205,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-88** **Subdivision Incentive**

Description
Natural gas infrastructure to serve 60 lot subdivision.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 250,000	**$ 250,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ 250,000**

Impact on FY 2025 Operating Budget
Increase in revenue

Project **NGD-89** **South Main Blue Mile Natural Gas Relocation**

Description
Natural gas infrastructure improvements to support the Blue Mile roadway improvement project.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2018 TSPLOST	$ 250,000	$ -	$ -	$ -	$ -	$ -	**$ 250,000**
2023 TSPLOST	$ -	$ -	$ 250,000	$ -	$ 250,000	$ -	**$ 500,000**
Total	**$ 250,000**	**$ -**	**$ 250,000**	**$ -**	**$ 250,000**	**$ -**	**$ 750,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	**$ 100,000**
Possible 2025 SPLOST	$ -	$ -	$ 50,000	$ 60,000	$ 60,000	$ 60,000	**$ 230,000**
Total	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 60,000**	**$ 60,000**	**$ 60,000**	**$ 330,000**

Impact on FY 2025 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. *(FY2026)*
Phase 2 = Approximately 6 miles of 8" high pressure steel main. *(FY2028)*
Phase 3 = Approximately 8 miles of 8" high pressure steel main. *(FY2030)*

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Loan/Bonds	$ -	$ 7,200,000	$ -	$ 3,900,000	$ -	$ 4,900,000	**$ 16,000,000**
Total	**$ -**	**$ 7,200,000**	**$ -**	**$ 3,900,000**	**$ -**	**$ 4,900,000**	**$ 16,000,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-103** **Fire and Natural Gas Live Training Area**

Description
This would be a collaboration with the Fire Department to construct a live gas training area at existing Fire training tower. This would include real life scenarios to help train our employees and to improve job knowledge and safety.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 25,000	$ -	$ -	$ -	$ -	$ -	**$ 25,000**
Total	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-104** **Rectifier for the South end of the Natural Gas System**

Description
Find a suitable location and install a new rectifier on the south end of the natural gas system. As the natural gas system grows a new rectifier will be required to keep the cathodic protection system operating properly.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 50,000	$ -	$ -	$ -	$ -	**$ 50,000**
Total	**$ -**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-105** **Northside Drive East Main Replacement**

Description
Replace steel pipe that is located in Northside Drive East making it inaccessible for new services and maintenance.
7600' 4" PE @ $45.00/ft = $342,000 1800' 2" PE @ $30.00/ft = $54,000
3 steel tie-inn's @ $4000/ea = $12,000 7 PE tie-inn's @ $3000/ea = $21,000
2 - 4" valves @ $3000/ea = $6,000 5 - 2" valves @ $2500/ea = $12,500
Engineering = $52,500

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ 500,000	$ -	$ -	$ -	**$ 500,000**
Total	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-106** **Bel-Air Estates Gas Main and Service Replacement**

Description
Replace aging steel gas mains and services with new PE mains and services.
4800' 2" PE @ $30.00/ft = $144,000 13 replaced gas services @ $4500/ea = $58,500
4 - 2" valves @ $2500/ea = $10,000 Engineering = $37,500

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ 250,000	$ -	$ -	$ -	$ -	**$ 250,000**
Total	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2025 Operating Budget
No Impact

Project **NGD-107** **Fair Road Main Replacement**

Description
This project would replace approximately 4000' of aging 4" steel gas main with new 4" PE pipe. The existing main is in Fair Road which makes it inaccessible for routine maintenance. The new main would be installed on the ROW of Fair Road and all gas main tie-inn's would also be on the ROW. Gas services impacted by this main replacement would also be replaced.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Possible 2025 SPLOST	$ -	$ -	$ -	$ 250,000	$ -	$ -	**$ 250,000**
Total	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ 250,000**

Impact on FY 2025 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 FY2025. This truck will be moved to a backup role. Budget does not include CNG outfitting because tanks cannot be placed on truck.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 230,000	$ -	$ -	$ 230,000	$ -	$ -	**$ 460,000**
Total	**$ 230,000**	**$ -**	**$ -**	**$ 230,000**	**$ -**	**$ -**	**$ 460,000**

Impact on FY 2025 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. 2017 model truck in 2027. These trucks will be moved to a backup role.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ 450,000	$ -	$ -	$ -	**$ 450,000**
Total	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ 450,000**

Impact on FY 2025 Operating Budget
Decrease repair & maintenance

Project **SWC-9** **Commercial Front Loading Garbage Truck Replacement**

Description
Maintain a 10 year replacement schedule commercial refuse trucks. Budget figure includes CNG fueled trucks. Replaced a 2018 model in FY2030. This truck will be moved to a backup role.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 425,000	**$ 425,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 425,000**	**$ 425,000**

Impact on FY 2025 Operating Budget
No Impact

Project **SWC-10** **Pickup Truck Replacement**

Description

Maintain rotation schedule for superintendent pickup, supervisor pickup, and crew leader/personnel pickup used to perform dumpster repairs in the field and to deliver and repair polycarts. These truck will also be used to transport groups to training and professional conferences. Replace 2015 model in FY2025.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 55,000	$ -	$ -	$ -	$ 55,000	$ -	**$ 110,000**
Total	**$ 55,000**	**$ -**	**$ -**	**$ -**	**$ 55,000**	**$ -**	**$ 110,000**

Impact on FY 2025 Operating Budget
Decrease repair & maintenance

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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 100,000	$ -	$ -	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 Operating Budget
No Impact

Project **SWC-21** **Roll-off Trucks & Conversions**

Description
Purchase of new truck or conversion of existing truck for roll-off container service to replace older equipment and to maintain dependable service and save on vehicle maintenance cost.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ 255,000	$ -	$ -	$ -	**$ 255,000**
Total	**$ -**	**$ -**	**$ 255,000**	**$ -**	**$ -**	**$ -**	**$ 255,000**

Impact on FY 2025 Operating Budget
No Impact

Project **SWC-31** **Red Iron Paint for Shelters**

Description
Paint all exposed primer coated red iron on open shelters. This will protect the metal, thereby adding to its longevity and will reduce future maintenance costs.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 100,000	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**

Impact on FY2025 Operating Budget
Reduction of maintenance costs

Project **SWD-11** **Wheel Loader Replacement**

Description
The loader replacement in FY2025 is to replace the Case 621F wheel loader that is utilized in the inert landfill. The loader replacement in FY2026 is to replace the loader at the transfer. This will maintain a 12 year and 5 year rotation.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 235,000	$ 385,000	$ -	$ -	$ -	$ -	**$ 620,000**
Total	**$ 235,000**	**$ 385,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 620,000**

Impact on FY 2025 Operating Budget
Reduction of maintenance cost

Project **SWD-12** **6" Trash Pump**

Description
This 6" diesel trash pump will be utilized at the current borrow pit where soil is extracted for daily coverage, to keep ground water and stormwater from impending on the operation.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ 60,000	$ -	$ -	$ -	$ -	$ -	**$ 60,000**
Total	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**

Impact on FY 2025 Operating Budget
No Impact

Project **SWD-16** **Pickup Truck Replacement**

Description
This truck will replace the 2014 Ford F-150 and maintain a 10 year rotation and help reduce maintenance cost.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 52,000	$ -	**$ 52,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 52,000**	**$ -**	**$ 52,000**

Impact on FY 2025 Operating Budget
Reduction of maintenance cost

Project **SWD-17** **Dump Truck Replacement**

Description
This dump truck will replace a 2015 Freight liner currently being utilized in the inert landfill operation. This truck is a crucial piece of operations and gets heavy use.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	**$ 175,000**	**$ 175,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**	**$ 175,000**

Impact on FY 2025 Operating Budget
Reduction of maintenance cost

Project **SWD-19** **Utility Task Vehicle**

Description
This CIP will replace a 2013 Kawasaki Mule UTV that is used for maintenance purposes of the landfill and inert areas. This unit will need to be a 4x4 with dump bed. This unit will reduce maintenance times and improve efficiency.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ 15,000	$ -	$ -	**$ 15,000**
Total	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ 15,000**

Impact on FY 2025 Operating Budget
No Impact

Project **SWD-22** **Inert Landfill Expansion Project**

Description
The City currently operates an inert landfill residents and the public can depose of their yard waste and wood debris. The area permitted for this use is currently being exhausted at an expedited rate. This CIP proposes to expand the inert landfill in order to keep providing the yard waste disposal services. This project will cover the land purchase, permitting, design and construction of the expansion.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 310,000	$ 850,000	$ -	$ -	$ -	$ -	**$ 1,160,000**
Total	**$ 310,000**	**$ 850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,160,000**

Impact on FY 2025 Operating Budget
No Impact

Project **SWD-33** **Excavator Replacement**

Description
Replace existing 2012 model used in the inert landfill. Reduces maintenance cost.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ 300,000	$ -	$ -	**$ 300,000**
Total	**$ -**	**$ -**	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ 60,000	$ -	$ -	$ -	**$ 60,000**
Total	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ -**	**$ -**	**$ 60,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ -	$ -	$ 35,000	$ -	$ -	$ -	**$ 35,000**
Total	**$ -**	**$ -**	**$ 35,000**	**$ -**	**$ -**	**$ -**	**$ 35,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ -	$ 75,000	$ -	$ -	$ -	$ -	**$ 75,000**
Total	**$ -**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**

Impact on FY 2025 Operating Budget
No Impact

Project **FMD-6** **Heavy Equipment Service Truck**

Description
Replacement of heavy duty service trucks to ensure reliability and help reduce service downtime for other departments. Replace 2013 model truck in FY2027.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 140,000	$ -	$ -	$ -	$ -	**$ 140,000**
Total	**$ -**	**$ 140,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 140,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ 100,000	$ -	$ -	**$ 100,000**
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ 90,000	$ -	$ -	$ -	**$ 90,000**
Total	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ 90,000**

Impact on FY 2025 Operating Budget
No Impact

Project **FMD-24** **Medium Duty Service Truck Replacement**

Description
Maintain 15 year replacement cycle for medium duty service trucks to ensure reliability and help reduce downtime for other departments. Replace 2008 model truck in FY2030.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ -	$ 50,000	**$ 50,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 50,000**

Impact on FY 2025 Operating Budget
No Impact

Project **FMD-29** **Vehicle Shelter**

Description
Provide sheltered storage of Fleet vehicles and out of service/damaged vehicles (Police, Fire, etc.) for parts or long-term maintenance.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 90,000	$ -	**$ 90,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ -**	**$ 90,000**

Impact on FY 2025 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	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ 50,000	$ -	$ 55,000	$ -	$ -	**$ 105,000**
Total	**$ -**	**$ 50,000**	**$ -**	**$ 55,000**	**$ -**	**$ -**	**$ 105,000**

Impact on FY 2025 Operating Budget
No Impact

Project **FMD-41** **Replace Utility Task Vehicle(UTV)**

Description
Replace the UTV for yard travel. The UTV is 20+ years old needs to be replaced with a 4010 Model Kawasaki Mule or equivalent.

Funding	**Adopted FY 2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Income	$ -	$ -	$ -	$ -	$ 18,000	$ -	**$ 18,000**
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,000**	**$ -**	**$ 18,000**

Impact on FY2025 Operating Budget
No Impact

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	**Adopted FY2025**	**Projected FY 2026**	**Projected FY 2027**	**Projected FY2028**	**Projected FY2029**	**Projected FY2030**	**Total**
2019 SPLOST	$ 18,000	$ 18,000	$ -	$ -	$ -	$ -	**$ 36,000**
Operating Income	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	**$ 80,000**
Total	**$ 18,000**	**$ 18,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 116,000**

Impact on FY 2025 Operating Budget
No Impact

Project **CS-5** **Switches**

Description
Network speed and capacity
New switches are needed to handle our capacity and volume as the old ones are nearing the end of their useful life.

Funding	Adopted FY2025	Projected FY 2026	Projected FY 2027	Projected FY2028	Projected FY2029	Projected FY2030	Total
2019 SPLOST	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	**$ 40,000**
Operating Income	$ -	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	**$ 80,000**
Total	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 20,000**	**$ 120,000**

Impact on FY 2025 Operating Budget
No Impact

Project **GBD-1** **Rehabilitation of Administrative Facilities**

Description
Renovations to City Hall. The Jaeckel Hotel was renovated and repurposed into Statesboro's City Hall in 1996 and is operating on the original boiler heating system and air controls. The HVAC system needs to be completely replaced and modern, automated control systems installed. This work will require removal of all ceilings, lighting and electrical and will likely result in damage to walls and floors. Funding in FY2026 is for the replacement of these components and the original windows and exterior doors, which will significantly improve the operational efficiency of City Hall. This work will need to be financed to advance the funding from 2025 SPLOST.

Funding	Adopted FY2025	Projected FY2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
Possible 2025 SPLOST	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	**$ 2,500,000**
Total	**$ -**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 2,500,000**

Impact on FY 2025 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 FY2025 is for security improvements to the customer service area, new conference room on the first floor of city hall, and other minor improvements. Funding for FY2027 is for exterior painting of city hall and improvements to rear steps.

Funding	Adopted FY2025	Projected FY2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 150,000	$ -	$ 175,000	$ -	$ -	$ -	**$ 325,000**
Total	**$ 150,000**	**$ -**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ 325,000**

Impact on FY 2025 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 FY2025 is for replacement of windows, stucco and painting of the Averitt Arts Center.

Funding	Adopted FY2025	Projected FY2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Total
2019 SPLOST	$ 300,000	$ -	$ -	$ -	$ -	$ -	**$ 300,000**
Total	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**

Impact on FY 2025 Operating Budget
No impact

Project **GBD-8** **Improvements to Municipal Court Complex**

Description
New metal roof for Municipal Court/IT Building and new HVAC for gym.

Funding	**Adopted FY2025**	**Projected FY2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ -	$ 125,000	$ -	$ -	$ -	$ -	**$ 125,000**
Total	**$ -**	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**

Impact on FY 2025 Operating Budget
No Impact

Project **GBD-9** **Renovations to Police Department Facility**

Description
The Police Department headquarters has sustained a deterioration of the weather sealant and roofing shingles. Complete weatherization of the facility is necessary.

Funding	**Adopted FY2025**	**Projected FY2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
2019 SPLOST	$ 150,000	$ -	$ -	$ -	$ -	$ -	**$ 150,000**
Total	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**

Impact on FY 2025 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	**Adopted FY2025**	**Projected FY2026**	**Projected FY 2027**	**Projected FY 2028**	**Projected FY 2029**	**Projected FY 2030**	**Total**
Operating Revenue	$ -	$ -	$ 15,000	$ -	$ -	$ -	**$ 15,000**
Total	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ 15,000**

Impact on FY 2025 Operating Budget
No Impact

SUMMARY OF PROJECTS BY FISCAL YEAR
AMERICAN RESCUE PLAN ACT (ARPA) FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	ARPA Proceeds for:							
	Water Sewer Infrastructure	$ 1,900,000	$ 936,000	$ -	$ -	$ -	$ -	$ 2,836,000
	Total Revenues	**$ 1,900,000**	**$ 936,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,836,000**
	Capital Projects							
Project								
Number	**Project**							
WWD-32 (H)	Subdivision Sewer Extensions	$ 1,900,000	$ 936,000					$ 2,836,000
	Total Proposed Expenditures	**$ 1,900,000**	**$ 936,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,836,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
FIRE DISTRICT FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	2019 SPLOST	$ 1,955,000	$ -	$ -	$ -	$ -	$ -	$ 1,955,000
	Possible 2025 SPLOST	$ -	$ 1,725,000	$ 150,000	$ 250,000	$ 50,000	$ 3,520,000	$ 5,695,000
	Financing for Fire Station #3 SPLOST	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 1,050,000
	Total Revenues	**$ 2,130,000**	**$ 1,900,000**	**$ 325,000**	**$ 425,000**	**$ 225,000**	**$ 3,695,000**	**$ 8,700,000**
	Capital Projects							
Project								
Number	**Project**							
FD-50	Unit/Support Vehicle Replacement			$ 100,000				$ 100,000
FD-69	FD Facility Upgrades (Station 2 Renovations)	$ 150,000						$ 150,000
FD-71-R	SCBA Replacement and Purchase		$ 75,000		$ 75,000		$ 75,000	$ 225,000
FD-73-R	Engine Replacement	$ 1,500,000	$ 1,500,000				$ 1,500,000	$ 4,500,000
FD-77	Range Classroom-Training Grounds Upgrades				$ 100,000			$ 100,000
FD-81-R	SCBA Bottle Replacement and Purchase	$ 50,000		$ 50,000		$ 50,000		$ 150,000
FD-82-R	Rescue/Extrication Tools Replacement	$ 75,000			$ 75,000			$ 150,000
FD-83-R	Thermal Imaging Camera Replacement	$ 30,000					$ 45,000	$ 75,000
FD-84-R	Portable Radio Replacement	$ 150,000	$ 150,000					$ 300,000
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
FD-90	New Apparatus Purchase						$ 1,500,000	$ 1,500,000
	Proposed Capital Expenditures	**$ 2,130,000**	**$ 1,900,000**	**$ 325,000**	**$ 425,000**	**$ 225,000**	**$ 3,695,000**	**$ 8,700,000**
	Total Proposed Expenditures	**$ 2,130,000**	**$ 1,900,000**	**$ 325,000**	**$ 425,000**	**$ 225,000**	**$ 3,695,000**	**$ 8,700,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
CAPITAL IMPROVEMENTS PROGRAM FUND

		FY 2025	FY 2026	FY 2027	FY2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Transfer from General Fund	$ 60,000	$ 60,000	$ 25,000	$ 45,000	$ 60,000	$ 150,000	$ 400,000
	GMA Lease Pool	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ 50,000
	Total Revenues	**$ 110,000**	**$ 60,000**	**$ 25,000**	**$ 45,000**	**$ 60,000**	**$ 150,000**	**$ 450,000**
	Capital Projects							
Project Number	**Project**							
ENG-5-R	Engineering Division Vehicles				$ 45,000			$ 45,000
PRK-4-R	Replacement Crewcab Work Trucks		$ 60,000				$ 75,000	$ 135,000
PRK-11-R	Replace Work Truck	$ 60,000				$ 60,000	$ 75,000	$ 195,000
PRK-38	Improvements to Triangle Park Fountain			$ 25,000				$ 25,000
PWA-2	Public Works Director Vehicle	$ 50,000						$ 50,000
	Proposed Capital Expenditures	**$ 110,000**	**$ 60,000**	**$ 25,000**	**$ 45,000**	**$ 60,000**	**$ 150,000**	**$ 450,000**
	Total Proposed Expenditures	**$ 110,000**	**$ 60,000**	**$ 25,000**	**$ 45,000**	**$ 60,000**	**$ 150,000**	**$ 450,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
2018 TSPLOST FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	TSPLOST Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	GTIB Grant	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
	LMIG	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 600,000
	Bulloch County Contribution	$ -	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
	Total Revenues	$ 1,300,000	$ 800,000	$ -	$ -	$ -	$ -	$ 2,100,000
	Appropriated Fund Balance	$ 6,441,000	$ 6,325,000	$ -	$ -	$ -	$ -	$ 12,766,000
	Total Revenues and Other Financing	**$ 7,741,000**	**$ 7,125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,866,000**
	Capital Projects							
Project Number	**Project**							
ENG-92	West Main Streetscape Improvements	$ 2,300,000						$ 2,300,000
ENG-115b	S. Main Street (Blue Mile) Phase II	$ 250,000	$ 4,850,000					$ 5,100,000
	NGD-89 S. Main Blue Mile Natural Gas Relocation	$ 250,000						$ 250,000
ENG-122	Installation of Sidewalks	$ 1,816,000						$ 1,816,000
ENG-123	Intersection Improvements	$ 600,000	$ 400,000					$ 1,000,000
		$ 1,000,000	$ 500,000					$ 1,500,000
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
STS-31	Sidewalk Repairs	$ 100,000						$ 100,000
	Proposed Capital Expenditures	**$ 7,741,000**	**$ 7,125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,866,000**
	Total Proposed Expenditures	**$ 7,741,000**	**$ 7,125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,866,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
2019 SPLOST FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	2019 SPLOST Proceeds for:							
	Intergovernmental Revenue - Bulloch County	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -	$ 400,000
	Police Department Equipment	$ 1,021,160	$ 1,021,160	$ -	$ -	$ -	$ -	$ 2,042,320
	Fire Department Equipment	$ 1,373,936	$ 1,373,936	$ -	$ -	$ -	$ -	$ 2,747,872
	SWD Air Rights/Equipment	$ 1,966,668	$ 196,668	$ -	$ -	$ -	$ -	$ 2,163,336
	Public Works Projects	$ 260,802	$ 260,802	$ -	$ -	$ -	$ -	$ 521,604
	Greenspace Projects	$ 457,348	$ 457,348	$ -	$ -	$ -	$ -	$ 914,696
	City Structures - Government Buildings	$ 478,138	$ 478,138	$ -	$ -	$ -	$ -	$ 956,276
	Cultural Facillities Projects - Government Bldg	$ 112,132	$ 112,132	$ -	$ -	$ -	$ -	$ 224,264
	Economic Development	$ 415,772	$ 415,772	$ -	$ -	$ -	$ -	$ 831,544
	Water Sewer Projects	$ 1,593,160	$ 1,593,160	$ -	$ -	$ -	$ -	$ 3,186,320
	Natural Gas Projects	$ 415,772	$ 415,772	$ -	$ -	$ -	$ -	$ 831,544
	Solid Waste Collection Projects	$ 103,942	$ 103,942	$ -	$ -	$ -	$ -	$ 207,884
	Information Technology Projects	$ 67,406	$ 67,406	$ -	$ -	$ -	$ -	$ 134,812
	Total Revenues	$ 8,466,236	$ 6,696,236	$ -	$ -	$ -	$ -	$ 15,162,472
	Appropriated Fund Balance	$ -	$ -	$ 360,000	$ 1,500,000	$ -	$ -	$ 1,860,000
	Total Revenues and Other Financing	**$ 8,466,236**	**$ 6,696,236**	**$ 360,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ 17,022,472**
	Capital Projects							
Project								
Number	**Project**							
CS-4	Servers	$ 18,000	$ 18,000					$ 36,000
CS-5	Switches	$ 20,000	$ 20,000					$ 40,000
ENG-135	Parks Renovations - Debt Service	$ 220,000	$ 220,000					$ 440,000
	Bulloch County Contribution - Debt Service	$ 200,000	$ 200,000					$ 400,000
FD-69	FD Facility Upgrades	$ 150,000						$ 150,000
FD-73-R	Engine Replacement	$ 1,500,000						$ 1,500,000
FD-81-R	SCBA Bottle Replacement and Purchase	$ 50,000						$ 50,000
FD-82-R	Rescue/Extrication Tools Replacement	$ 75,000						$ 75,000
FD-83	Thermal Imaging Camera Replacement	$ 30,000						$ 30,000
FD-84-R	Portable Radio Replacement	$ 150,000						$ 150,000

SUMMARY OF PROJECTS BY FISCAL YEAR
2019 SPLOST FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
FD-85	Fire Station	$ 175,000						$ 175,000
GBD-3	Renovations to Administrative Facilities	$ 150,000		$ 175,000				$ 325,000
GBD-4	Renovations to Cultural Facilities	$ 300,000						$ 300,000
GBD-8	Improvements to Municipal Court Complex		$ 125,000					$ 125,000
GBD-9	Renovations to Police Department Facility	$ 150,000						$ 150,000
NGD-11	Gas System Expansion	$ 150,000	$ 150,000	$ 150,000				$ 450,000
PD-1-R	Police Vehicles and Conversions	$ 785,830	$ 556,457					$ 1,342,287
PD-41	SPD SWAT Vehicle Replacement	$ 140,000						$ 140,000
STS-126	Install Restrooms in Street Depart. Buildings	$ 75,000						$ 75,000
SWD-22	Inert Landfill Expansion Project	$ 310,000	$ 850,000					$ 1,160,000
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
WTP-14	Replace Rotary fine Screens at WWTP				$ 1,500,000			$ 1,500,000
	Proposed Capital Expenditures	**$ 5,563,830**	**$ 2,364,457**	**$ 360,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ 9,788,287**
	Total Proposed Expenditures	**$ 5,563,830**	**$ 2,364,457**	**$ 360,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ 9,788,287**

SUMMARY OF PROJECTS BY FISCAL YEAR
2023 TSPLOST

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	TSPLOST Proceeds Roads	$ 5,592,000	$ 5,592,000	$ 5,592,000	$ 5,592,000	$ 1,398,000	$ -	$ 23,766,000
	TSPLOST Proceeds Transit	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 150,000	$ -	$ 2,550,000
	LMIG	$ -	$ -	$ 300,000	$ 300,000	$ 300,000	$ -	$ 900,000
	Total Revenues	$ 6,192,000	$ 6,192,000	$ 6,492,000	$ 6,492,000	$ 1,848,000	$ -	$ 27,216,000
	Appropriated Fund Balance	$ -	$ 1,768,000	$ -	$ -	$ 2,997,000	$ 4,250,000	$ 9,015,000
	Total Revenues and Other Financing	**$ 6,192,000**	**$ 7,960,000**	**$ 6,492,000**	**$ 6,492,000**	**$ 4,845,000**	**$ 4,250,000**	**$ 36,231,000**
	Capital Projects							
Project								
Number	**Project**							
ENG-96	Traffic Studies and Planning	$ 150,000		$ 150,000				$ 300,000
ENG-114	Roadway Geometric Improvements	$ 445,000	$ 175,000					$ 620,000
ENG-115c	South Main Street (Blue Mile) Phase III				$ 400,000	$ 50,000	$ 3,000,000	$ 3,450,000
	NGD-89 S. Main Blue Mile Natural Gas Relocation			$ 250,000		$ 250,000		$ 500,000
ENG-122	Installation of Sidewalks	$ 65,000	$ 535,000		$ 435,000	$ 450,000	$ 1,250,000	$ 2,735,000
ENG-123	Intersection Improvments	$ 600,000	$ 3,500,000	$ 500,000	$ 500,000			$ 5,100,000
ENG-124	Roadway Improvements	$ 200,000	$ 1,000,000	$ 60,000	$ 400,000			$ 1,660,000
ENG-125	Street Maintenance Improvements			$ 125,000	$ 75,000	$ 125,000		$ 325,000
ENG-127	Traffic Calming & Pedestrian Crossings		$ 100,000	$ 100,000	$ 150,000	$ 100,000		$ 450,000
ENG-128	Resurfacing & Road Rehabilitation			$ 1,000,000	$ 1,000,000	$ 1,000,000		$ 3,000,000
				$ 300,000	$ 300,000	$ 300,000		$ 900,000
ENG-129	Anderson Street Paving	$ 275,000						$ 275,000
ENG-130	New Roads and Roadway Extensions	$ 150,000	$ 1,500,000					$ 1,650,000
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	$ 1,620,000		$ 2,770,000
ENG-137	Roadway Improvements		$ 150,000	$ 150,000	$ 150,000	$ 200,000		$ 650,000
ENG-139	Traffic Signal Maintenance	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000		$ 250,000
ENG-142	Cawana Road at Burkhalter Rd. Intersection		$ 250,000	$ 2,500,000				$ 2,750,000
STS-31	Sidewalk Repairs		$ 100,000	$ 100,000	$ 100,000	$ 100,000		$ 400,000
STS-124	Asphalt Patch Truck	$ 260,000						$ 260,000
	Proposed Capital Expenditures	**$ 2,795,000**	**$ 7,960,000**	**$ 5,885,000**	**$ 5,310,000**	**$ 4,845,000**	**$ 4,250,000**	**$ 31,045,000**
	Total Proposed Expenditures	**$ 2,795,000**	**$ 7,960,000**	**$ 5,885,000**	**$ 5,310,000**	**$ 4,845,000**	**$ 4,250,000**	**$ 31,045,000**

SUMMARY OF PROJECTS BY FISCAL YEAR
POSSIBLE 2025 SPLOST FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	2025 SPLOST Proceeds for:							
	Police Department Equipment	$ -	$ 370,653	$ 741,305	$ 741,305	$ 741,305	$ 741,305	$ 3,335,873
	Fire Department Equipment	$ -	$ 288,000	$ 576,000	$ 576,000	$ 576,000	$ 576,000	$ 2,592,000
	SWD Air Rights/Equipment	$ -	$ 983,335	$ 1,966,670	$ 1,966,670	$ 1,966,670	$ 1,966,670	$ 8,850,015
	Public Works Projects	$ -	$ 53,905	$ 107,810	$ 107,810	$ 107,810	$ 107,810	$ 485,145
	Greenspace Projects	$ -	$ 94,560	$ 189,120	$ 189,120	$ 189,120	$ 189,120	$ 851,040
	City Structures - Government Buildings	$ -	$ 98,880	$ 197,760	$ 197,760	$ 197,760	$ 197,760	$ 889,920
	Cultural Facillities Projects - Government Bldgs.	$ -	$ 23,185	$ 46,370	$ 46,370	$ 46,370	$ 46,370	$ 208,665
	Economic Development	$ -	$ 85,920	$ 171,840	$ 171,840	$ 171,840	$ 171,840	$ 773,280
	Water Sewer Projects	$ -	$ 330,000	$ 660,000	$ 660,000	$ 660,000	$ 660,000	$ 2,970,000
	Natural Gas Projects	$ -	$ 85,920	$ 171,840	$ 171,840	$ 171,840	$ 171,840	$ 773,280
	Solid Waste Collection Projects	$ -	$ 21,480	$ 42,960	$ 42,960	$ 42,960	$ 42,960	$ 193,320
	Information Technology Projects	$ -	$ 13,920	$ 27,840	$ 27,840	$ 27,840	$ 27,840	$ 125,280
	Total Revenues	**$ -**	**$ 2,449,758**	**$ 4,899,515**	**$ 4,899,515**	**$ 4,899,515**	**$ 4,899,515**	**$ 22,047,818**
	Capital Projects							
Project Number	**Project**							
ENG-89	Eastside Cemetery Fence		$ 185,000	$ 450,000	$ 350,000	$ 185,000	$ 160,000	$ 1,330,000
ENG-131	Public Parking Lots		$ 500,000		$ 500,000		$ 2,500,000	$ 3,500,000
ENG-135	Citywide Trails, Parks and Greenspaces			$ 555,000	$ 555,000	$ 555,000	$ 555,000	$ 2,220,000
FD-50	Unit/Support Vehicle Replacement			$ 100,000				$ 100,000
FD-71-R	SCBA Replacement and Purchase		$ 75,000		$ 75,000		$ 75,000	$ 225,000
FD 73-R	Engine Replacement		$ 1,500,000				$ 1,500,000	$ 3,000,000
FD-77	Range Classroom-Training Ground Upgrades				$ 100,000			$ 100,000
FD-81-R	SCBA Bottle Replacement and Purchase			$ 50,000		$ 50,000		$ 100,000
FD-82	Rescue/Extrication Tools Replacement				$ 75,000			$ 75,000
FD-83	Thermal Imaging Camera Replacement						$ 45,000	$ 45,000
FD-84	Portable Radio Replacement		$ 150,000					$ 150,000
FD-85	Fire Station		$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 575,000	$ 1,275,000
FD-90	New Apparatus Purchase						$ 1,500,000	$ 1,500,000
GBD-1	Rehabilitation of Administration Facilities		$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
NGD-11	Gas System Expansion				$ 150,000	$ 150,000	$ 150,000	$ 450,000
NGD-92	Natural Gas Main and Service Rehabilitation			$ 50,000	$ 60,000	$ 60,000	$ 60,000	$ 230,000
NGD-105	Northside Drive East Main Replacement			$ 500,000				$ 500,000
NGD-106	Bel-Air Estates Gas Main and Service Replacement		$ 250,000					$ 250,000
NGD-107	Fair Road Main Replacement				$ 250,000			$ 250,000
PD-1	Police Vehicles		$ 400,000	$ 864,413	$ 950,854	$ 1,045,939	$ 1,150,533	$ 4,411,739
STM-24	CDBG Grant Matching Funds		$ 500,000		$ 500,000		$ 500,000	$ 1,500,000
STM-32	Chandler Road at Paulson Stadium				$ 100,000			$ 100,000
STM-35	Morris Street Storm Drainage Improvements		$ 500,000					$ 500,000
STM-37	Pitt Moore Street Drainage Upgrades				$ 200,000			$ 200,000
STM-39	Statesboro Place Circle Drainage Upgrades					$ 150,000		$ 150,000
STM-40	Chandler Road near Olympic Blvd. Culvert Replacement		$ 150,000	$ 1,500,000				$ 1,650,000
STM-42	Bland Avenue Drainage Improvements						$ 250,000	$ 250,000

SUMMARY OF PROJECTS BY FISCAL YEAR
POSSIBLE 2025 SPLOST FUND

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
PWA-1	Training/Meeting Facilities			$ 850,000				$ 850,000
STS-74	Work Truck Replacement			$ 60,000		$ 60,000	$ 75,000	$ 195,000
STS-80	Landscape Truck Replacement		$ 60,000		$ 60,000		$ 75,000	$ 195,000
STS-101	Shelters			$ 400,000				$ 400,000
STS-111	Tractor Replacement			$ 75,000				$ 75,000
STS-125	Boundary Fence for Public Works Facility		$ 75,000					$ 75,000
WWD-14 (A)	Sewer Lining			$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 600,000
WWD-14 (W)	Water & Sewer Rehab.			$ 500,000				$ 500,000
WWD-37	Generators for Sewate Pump Stations		$ 115,000	$ 115,000	$ 115,000	$ 115,000		$ 460,000
WWD-200	Install Sewer Main at Hwy 301 & I-16 Industrial Park			$ 6,700,000				$ 6,700,000
WWD-202	Install New Well			$ 1,500,000				$ 1,500,000
	Proposed Capital Expenditures	**$ -**	**$ 5,135,000**	**$ 16,094,413**	**$ 5,365,854**	**$ 3,195,939**	**$ 9,820,533**	**$ 39,611,739**

SUMMARY OF PROJECTS BY FISCAL YEAR
WATER AND WASTEWATER FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Water and Sewer Funds	$ 2,998,310	$ 2,998,310	$ 2,998,310	$ 2,998,310	$ 2,998,310	$ 2,998,310	$ 17,989,860
	Miscellaneous Income	$ 295,740	$ 295,740	$ 295,740	$ 295,740	$ 295,740	$ 295,740	$ 1,774,440
	ATC Fees for WWTP	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,200,000
	2019 SPLOST	$ 915,000	$ 150,000	$ -	$ 1,500,000	$ -	$ -	$ 2,565,000
	ARPA	$ 1,900,000	$ 936,000	$ -	$ -	$ -	$ -	$ 2,836,000
	Possible 2025 SPLOST	$ -	$ 115,000	$ 8,965,000	$ 265,000	$ 265,000	$ 150,000	$ 9,760,000
	Loan/Bonds	$ -	$ 22,500,000	$ 80,000,000	$ 7,500,000	$ -	$ -	$ 110,000,000
	Total Revenues	$ 6,309,050	$ 27,195,050	$ 92,459,050	$ 12,759,050	$ 3,759,050	$ 3,644,050	$ 146,125,300
	Appropriated Fund Balance	$ 1,917,301	$ 933,166	$ -	$ -	$ -	$ -	$ 2,850,467
	Total Revenues and Other Financing	**$ 8,226,351**	**$ 28,128,216**	**$ 92,459,050**	**$ 12,759,050**	**$ 3,759,050**	**$ 3,644,050**	**$148,975,767**
	Existing Expenditures							
	Transfer to General Fund	$ 631,150	$ 631,150	$ 631,150	$ 631,150	$ 631,150	$ 631,150	$ 3,786,900
	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	$ 34,135	$ -	$ -	$ -	$ -	$ -	$ 34,135
	Transfer to Central Service Fund	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 155,000
	2020 Revenue Bond Payments	$ 1,096,066	$ 1,096,066	$ 1,096,066	$ 1,096,066	$ 1,096,066	$ 1,096,066	$ 6,576,396
	Total Expenditures	**$ 2,616,351**	**$ 2,577,216**	**$ 2,577,216**	**$ 2,577,216**	**$ 2,577,216**	**$ 2,577,216**	**$ 15,502,431**
	Capital Projects							
Project								
Number	**Project**							
WWD-14 (A)	Sewer Lining	$ 800,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 1,550,000
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		$ 300,000
	Extension of Water & Sewer to Unserved Areas	$ 1,900,000	$ 936,000					$ 2,836,000
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		$ 55,000	$ 55,000				$ 110,000
WWD-136-R	Replace F-150 Extended Cab Truck		$ 55,000	$ 55,000				$ 110,000
WWD-138-R	Replace F-350 Extended Cab Truck	$ 90,000		$ 90,000				$ 180,000
WWD-171-R	Replace 2005 John Deere Backhoe		$ 150,000					$ 150,000
WWD-181	Incentive Program to extend Water&Sewer Utilities						$ 400,000	$ 400,000
WWD-189-R	Replace Pump and Motor at Wells	$ 75,000	$ 75,000	$ 75,000				$ 225,000
WWD-190	Replace 2002 F-8000 Dump Truck		$ 90,000					$ 90,000
WWD-198	Highway 67 Water Main Extension		$ 10,500,000		$ 7,500,000			$ 18,000,000
WWD-199	Highway 67 Sewer Main Extension		$ 12,000,000					$ 12,000,000
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	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 300,000
WWD-202	Install New Well			$ 1,500,000				$ 1,500,000
	Proposed Capital Expenditures	$ 3,030,000	$ 24,176,000	$ 9,390,000	$ 7,915,000	$ 415,000	$ 600,000	$ 45,526,000
WTP-2-R	Replace Heavy Duty Utility Trucks		$ 75,000	$ 75,000				$ 150,000
WTP-3	Rehab Concrete Basins at WWTP (WWD-122)	$ 400,000						$ 400,000

SUMMARY OF PROJECTS BY FISCAL YEAR
WATER AND WASTEWATER FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
WTP-4-R	Replace Half Ton Utility Trucks	$ 55,000	$ 55,000					$ 110,000
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-18	Replace Filter Cloth in Disk Filter Units at the WWTP		$ 300,000					$ 300,000
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-26	Replace Aerobic Digester Aerators	$ 550,000						$ 550,000
WTP-27	WWTP Dewatering Equipment	$ 1,500,000						$ 1,500,000
	Proposed Capital Expenditures	$ 2,580,000	$ 1,375,000	$ 80,250,000	$ 2,075,000	$ 75,000	$ 75,000	$ 86,430,000
	Total Proposed Expenditures	**$ 8,226,351**	**$ 28,128,216**	**$ 92,217,216**	**$ 12,567,216**	**$ 3,067,216**	**$ 3,252,216**	**$ 147,458,431**

SUMMARY OF PROJECTS BY FISCAL YEAR
STORMWATER SYSTEM FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Stormwater Funds	$ 633,060	$ 633,060	$ 633,060	$ 633,060	$ 633,060	$ 633,060	$ 3,798,360
	GEFA Loan	$ 2,750,000	$ 7,750,000	$ -	$ -	$ -	$ -	$ 10,500,000
	GDOT Grant	$ 6,480,000	$ 3,770,000	$ -	$ -	$ -	$ -	$ 10,250,000
	GMA Lease Pool	$ 350,000	$ -	$ -	$ -	$ -	$ -	$ 350,000
	Possible 2025 SPLOST	$ -	$ 1,150,000	$ 2,500,000	$ 1,300,000	$ 150,000	$ 750,000	$ 5,850,000
	Total Revenues	$ 10,213,060	$ 13,303,060	$ 3,133,060	$ 1,933,060	$ 783,060	$ 1,383,060	$ 30,748,360
	Appropriated Fund Balance	$ -	$ 594,445	$ 489,445	$ 129,445	$ 279,445	$ 379,445	$ 1,872,225
	Total Revenues and Other Financing	**$ 10,213,060**	**$ 13,897,505**	**$ 3,622,505**	**$ 2,062,505**	**$ 1,062,505**	**$ 1,762,505**	**$ 32,620,585**
	Existing Expenditures							
	Repayment of GMA Lease Pool	$ 100,000	$ 260,000	$ 175,000	$ -	$ -	$ -	$ 535,000
	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	$ 3,405	$ -	$ -	$ -	$ -	$ -	$ 3,405
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Total Expenditures	**$ 158,555**	**$ 1,027,505**	**$ 937,505**	**$ 762,505**	**$ 762,505**	**$ 762,505**	**$ 4,411,080**
	Capital Projects							
Project								
Number	**Project**							
STM-2	Drainage Basin H&H Modeling/Engineering/Surveying						$ 250,000	$ 250,000
STM-7	Trucks		$ 100,000	$ 185,000				$ 285,000
STM-18	Street Sweeper Replacement	$ 350,000						$ 350,000
STM-21	Acquisition of Property		$ 100,000					$ 100,000
STM-24	CDBG Grant Matching Funds		$ 500,000		$ 500,000		$ 500,000	$ 1,500,000
STM-31	Pipe Inspection Camera System	$ 150,000						$ 150,000
STM-32	Chandler Road at Paulson Stadium				$ 100,000			$ 100,000
STM-34	Creek on Blue Mile (Little Lotts Creek)	$ 2,750,000	$ 7,750,000					$ 10,500,000
	Creek on Blue Mile (Little Lotts Creek)	$ 6,480,000	$ 3,770,000					$ 10,250,000
STM-35	Morris Street Storm Drainage Improvements		$ 500,000					$ 500,000
STM-37	Pitt Moore Street Drainage Upgrades				$ 200,000			$ 200,000
STM-39	Statesboro Place Circle Drainage Upgrades					$ 150,000		$ 150,000
STM-40	Chandler Road near Olympic Blvd. Culvert Replacement		$ 150,000	$ 1,500,000				$ 1,650,000
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
STM-48	North Main Street Drainage Improvements	$ 100,000						$ 100,000
	Proposed Capital Expenditures	**$ 9,830,000**	**$ 12,870,000**	**$ 2,685,000**	**$ 1,300,000**	**$ 300,000**	**$ 1,000,000**	**$ 27,985,000**
	Total Proposed Expenditures	**$ 9,988,555**	**$ 13,897,505**	**$ 3,622,505**	**$ 2,062,505**	**$ 1,062,505**	**$ 1,762,505**	**$ 32,396,080**

SUMMARY OF PROJECTS BY FISCAL YEAR:
NATURAL GAS FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Natural Gas Funds	$ 807,855	$ 807,855	$ 807,855	$ 807,855	$ 807,855	$ 807,855	$ 4,847,130
	Miscellaneous Income	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000	$ 960,000
	2018 TSPLOST	$ 250,000	$ -	$ -	$ -	$ -	$ -	$ 250,000
	2019 SPLOST	$ 150,000	$ 150,000	$ 150,000	$ -	$ -	$ -	$ 450,000
	2023 TSPLOST	$ -	$ -	$ 250,000	$ -	$ 250,000	$ -	$ 500,000
	Possible 2025 SPLOST	$ -	$ 250,000	$ 550,000	$ 460,000	$ 210,000	$ 210,000	$ 1,680,000
	*Loan/Bond	$ -	$ 7,200,000	$ -	$ 3,900,000	$ -	$ 4,900,000	$ 16,000,000
	Total Revenues	$ 1,367,855	$ 8,567,855	$ 1,917,855	$ 5,327,855	$ 1,427,855	$ 6,077,855	$ 24,687,130
	Appropriated Fund Balance	$ 589,355	$ 197,145	$ 42,145	$ -	$ 87,145	$ 177,145	$ 1,092,935
	Total Revenues and Other Financing	**$ 1,957,210**	**$ 8,765,000**	**$ 1,960,000**	**$ 5,327,855**	**$ 1,515,000**	**$ 6,255,000**	**$ 25,780,065**
	Existing Expenditures							
	Transfers to General Fund	$ 900,000	$ 870,000	$ 870,000	$ 870,000	$ 870,000	$ 870,000	$ 5,250,000
	Transfer to Health Insuance Fund	$ 7,210	$ -	$ -	$ -	$ -	$ -	$ 7,210
	Transfers to Central Service Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Total Expenditures	**$ 937,210**	**$ 900,000**	**$ 895,000**	**$ 895,000**	**$ 895,000**	**$ 895,000**	**$ 5,417,210**
	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	$ 80,000						$ 80,000
NGD-64	Metter Industrial Park Expansion	$ 165,000	$ 165,000					$ 330,000
NGD-69-R	Replace Directional Boring Machine	$ 300,000						$ 300,000
NGD-75-R	Replace Service Trucks				$ 45,000	$ 160,000		$ 205,000
NGD-88	Subdivision Incentive						$ 250,000	$ 250,000
NGD-89	South Main Blue Mile Natural Gas Relocation	$ 250,000		$ 250,000		$ 250,000		$ 750,000
NGD-92	Natural Gas Main and Service Rehabilitation	$ 50,000	$ 50,000	$ 50,000	$ 60,000	$ 60,000	$ 60,000	$ 330,000
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-103	Fire and Natural Gas Training Area	$ 25,000						$ 25,000
NGD-104	Rectifier for South end of Natural Gas System		$ 50,000					$ 50,000
NGD-105	Northside Drive East Main Replacement			$ 500,000				$ 500,000
NGD-106	Bel-Air Estates Gas Main and Service Replacement		$ 250,000					$ 250,000
NGD-107	Fair Road Main Replacement				$ 250,000			$ 250,000
	Proposed Capital Expenditures	**$ 1,020,000**	**$ 7,865,000**	**$ 1,065,000**	**$ 4,420,000**	**$ 620,000**	**$ 5,360,000**	**$ 20,350,000**
	Total Proposed Expenditures	**$ 1,957,210**	**$ 8,765,000**	**$ 1,960,000**	**$ 5,315,000**	**$ 1,515,000**	**$ 6,255,000**	**$ 25,767,210**

SUMMARY OF PROJECTS BY FISCAL YEAR
SOLID WASTE COLLECTION FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Solid Waste Collection Funds	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 10,452,900
	Total Revenues	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 1,742,150	$ 10,452,900
	Appropriated Fund Balance	$ -	$ -	$ 237,850	$ -	$ -	$ -	$ -
	Total Revenues and Other Financing	**$ 1,742,150**	**$ 1,742,150**	**$ 1,980,000**	**$ 1,742,150**	**$ 1,742,150**	**$ 1,742,150**	**$ 10,452,900**
	Existing Expenditures							
	Transfer to General Fund	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 7,500,000
	Transfer to Health Insurance	$ 6,700	$ -	$ -	$ -	$ -	$ -	$ 6,700
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Total Expenditures	**$ 1,286,700**	**$ 1,280,000**	**$ 1,275,000**	**$ 1,275,000**	**$ 1,275,000**	**$ 1,275,000**	**$ 7,666,700**
	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			$ 450,000				$ 450,000
SWC-9-R	Commercial Front Loading Garbage Truck						$ 425,000	$ 425,000
SWC-10	Truck Replacement	$ 55,000				$ 55,000		$ 110,000
SWC-14	AVL and Cameras		$ 100,000					$ 100,000
SWC-21-R	Roll-off Trucks & Conversions			$ 255,000				$ 255,000
SWC-31	Red Iron Paint for Shelters					$ 100,000		$ 100,000
	Proposed Capital Expenditures	**$ 285,000**	**$ 100,000**	**$ 705,000**	**$ 230,000**	**$ 155,000**	**$ 425,000**	**$ 1,900,000**
	Total Proposed Expenditures	**$ 1,571,700**	**$ 1,380,000**	**$ 1,980,000**	**$ 1,505,000**	**$ 1,430,000**	**$ 1,700,000**	**$ 9,566,700**

SUMMARY OF PROJECTS BY FISCAL YEAR
SOLID WASTE DISPOSAL FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Solid Waste Disposal Funds	$ (631,965)	$ (631,965)	$ (631,965)	$ (631,965)	$ (631,965)	$ (631,965)	$ (3,791,790)
	2019 SPLOST	$ 1,400,000	$ 491,667	$ -	$ -	$ -	$ -	$ 1,891,667
	Possible 2025 SPLOST	$ -	$ 1,475,000	$ 1,966,667	$ 1,966,667	$ 1,966,667	$ 1,966,667	$ 9,341,668
	Total Revenues	$ 768,035	$ 1,334,702	$ 1,334,702	$ 1,334,702	$ 1,334,702	$ 1,334,702	$ 7,441,545
	Appropriated Fund Balance	$ 446,465	$ 583,798	$ -	$ -	$ -	$ -	$ 1,030,263
	Total Revenues and Other Financing	**$ 1,214,500**	**$ 1,918,500**	**$ 1,334,702**	**$ 1,334,702**	**$ 1,334,702**	**$ 1,334,702**	**$ 8,471,808**
	Existing Expenditures							
	Accrued Closure/Post Closure	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 204,500	$ 1,227,000
	Transfer to General Fund	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 2,250,000
	Transfer to Health Insurance Fund	$ 3,570	$ -	$ -	$ -	$ -	$ -	$ 3,570
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Total Expenditures	**$ 613,070**	**$ 609,500**	**$ 604,500**	**$ 604,500**	**$ 604,500**	**$ 604,500**	**$ 3,640,570**
	Capital Projects							
Project								
Number	**Project**							
SWD-11-R	Wheel Loader Replacement	$ 235,000	$ 385,000					$ 620,000
SWD-12	6" Trash Pump	$ 60,000						$ 60,000
SWD-16-R	Pickup Truck Replacement					$ 52,000		$ 52,000
SWD-17	Dump Truck Replacement						$ 175,000	$ 175,000
SWD-19	Utility Task Vehicle				$ 15,000			$ 15,000
SWD-22	Expansion & Renov. of Transfer Station	$ 310,000	$ 850,000					$ 1,160,000
SWD-33-R	Excavator Replacement				$ 300,000			$ 300,000
SWD-40-R	Small Tractor			$ 60,000				$ 60,000
SWD-54-R	20ft. Rotary Mower Replacement			$ 35,000				$ 35,000
SWD-55-R	Large Tractor Replacement		$ 75,000					$ 75,000
	Proposed Capital Expenditures	**$ 605,000**	**$ 1,310,000**	**$ 95,000**	**$ 315,000**	**$ 52,000**	**$ 175,000**	**$ 2,552,000**
	Total Proposed Expenditures	**$ 1,218,070**	**$ 1,919,500**	**$ 699,500**	**$ 919,500**	**$ 656,500**	**$ 779,500**	**$ 6,192,570**

SUMMARY OF PROJECTS BY FISCAL YEAR
FLEET MANAGEMENT FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Fleet Funds	$ (191,545)	$ (191,545)	$ (191,545)	$ (191,545)	$ (191,545)	$ (191,545)	$ (1,149,270)
	Total Revenues	$ (191,545)	$ (191,545)	$ (191,545)	$ (191,545)	$ (191,545)	$ (191,545)	$ (1,149,270)
	Appropriated Fund Balance	$ 239,000	$ 429,000	$ 319,045	$ 384,045	$ 324,545	$ 266,545	$ 1,962,180
	Total Revenues and Other Financing	**$ 47,455**	**$ 237,455**	**$ 127,500**	**$ 192,500**	**$ 133,000**	**$ 75,000**	**$ 812,910**
	Existing Expenditures							
	Repayment of GMA Lease Pool	$ 17,455	$ 17,455	$ 12,500	$ 12,500	$ -	$ -	$ 59,910
	Transfer to Health Insurance Fund	$ 4,290	$ -	$ -	$ -	$ -	$ -	$ 4,290
	Transfer to Central Service Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Total Expenditures	**$ 51,745**	**$ 47,455**	**$ 37,500**	**$ 37,500**	**$ 25,000**	**$ 25,000**	**$ 224,200**
	Capital Projects							
Project								
Number	**Project**							
FMD-6-R	Heavy Equipment Service Truck		$ 140,000					$ 140,000
FMD-22	Overhead Crane				$ 100,000			$ 100,000
FMD-23	Tire Building			$ 90,000				$ 90,000
FMD-24-R	Medium Duty Service Truck Replacement						$ 50,000	$ 50,000
FMD-29	Vehicle Shelter					$ 90,000		$ 90,000
FMD-37-R	Motorpool Vehicle Replacement		$ 50,000		$ 55,000			$ 105,000
FMD-41	Replace Golfcart					$ 18,000		$ 18,000
	Proposed Capital Expenditures	**$ -**	**$ 190,000**	**$ 90,000**	**$ 155,000**	**$ 108,000**	**$ 50,000**	**$ 593,000**
	Total Proposed Expenditures	**$ 51,745**	**$ 237,455**	**$ 127,500**	**$ 192,500**	**$ 133,000**	**$ 75,000**	**$ 817,200**

SUMMARY OF PROJECTS BY FISCAL YEAR
CENTRAL SERVICES FUND

		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTALS
	Revenues							
	Central Service Funds	$ (82,735)	$ (82,735)	$ (82,735)	$ (82,735)	$ (82,735)	$ (82,735)	$ (496,410)
	2019 SPLOST - IT	$ 38,000	$ 38,000	$ -	$ -	$ -	$ -	$ 76,000
	2019 SPLOST - Government Buildings	$ 600,000	$ 125,000	$ 175,000	$ -	$ -	$ -	$ 900,000
	Possible 2025 SPLOST	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
	Transfer from General Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Transfer from Fire Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Transfer from Natural Gas Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Transfer from Water and Sewer Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Transfer from Solid Waste Disposal Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Transfer from Solid Waste Collection Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Transfer from Stormwater Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Transfer from Fleet Fund	$ 30,000	$ 30,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 160,000
	Total Revenues	$ 795,265	$ 820,265	$ 792,265	$ 617,265	$ 617,265	$ 617,265	$ 4,259,590
	Appropriated Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Revenues and Other Financing	**$ 795,265**	**$ 820,265**	**$ 792,265**	**$ 617,265**	**$ 617,265**	**$ 617,265**	**$ 4,259,590**
	Existing Expenditures							
	Transfer to Health Insurance Fund	$ 5,145	$ -	$ -	$ -	$ -	$ -	$ 5,145
	Total Expenditures	**$ 5,145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,145**
	Capital Projects							
Project Number	**Project**							
CS-4	Servers	$ 18,000	$ 18,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 116,000
CS-5	Switches	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 120,000
GBD-1	Rehabiliation of Administrative Facilities		$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
GBD-3	Renovations to Administrative Facilities	$ 150,000		$ 175,000				$ 325,000
GBD-4	Renovations to Cultural Facilities	$ 300,000						$ 300,000
GBD-8	Improvements to Municipal Court Complex		$ 125,000					$ 125,000
GBD-9	Renovations to Police Department Facility	$ 150,000						$ 150,000
GBD-11	Pave Mobile Device Repair Area			$ 15,000				$ 15,000
	Proposed Capital Expenditures	**$ 638,000**	**$ 663,000**	**$ 730,000**	**$ 540,000**	**$ 540,000**	**$ 540,000**	**$ 3,651,000**
	Total Proposed Expenditures	**$ 643,145**	**$ 663,000**	**$ 730,000**	**$ 540,000**	**$ 540,000**	**$ 540,000**	**$ 3,656,145**

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 2025. 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 2023 in the Old Register Tax Allocation District Fund, the City issued a three year interest only revenue bond totaling $847,875. This extension of short term financing is being used for the public infrastructure in the district.

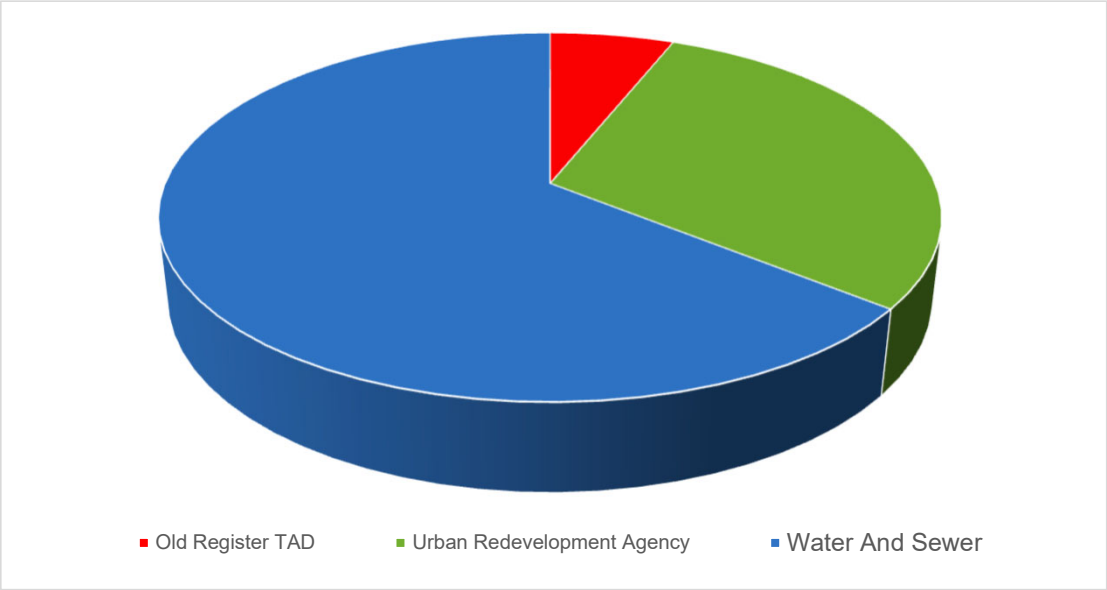
In February of 2021 in the 2019 SPLOST Fund thru the Urban Redevelopment Agency, the City issued $4,500,000 in Revenue Bonds. The debt was issued to provide for the cost of constructing and renovating two parks in the City limits, capitalize interest during construction and pay for the costs of issuance associated with the 2021 Bond.

Computation of Legal Debt Margin:

Gross Assessed Valuation (2023-2024)	$831,736,860
Legal Debt Limit – 10.00% of Grossed Assessed Value	$83,173,686
General Obligation Bonded Debt	0
Legal Debt Margin as of June 30, 2024	$748,563,174

OUTSTANDING DEBT

Old Register TAD	$ 706,562
Urban Redevelopment Agency	$ 3,425,000
Water And Sewer	$ 7,433,000



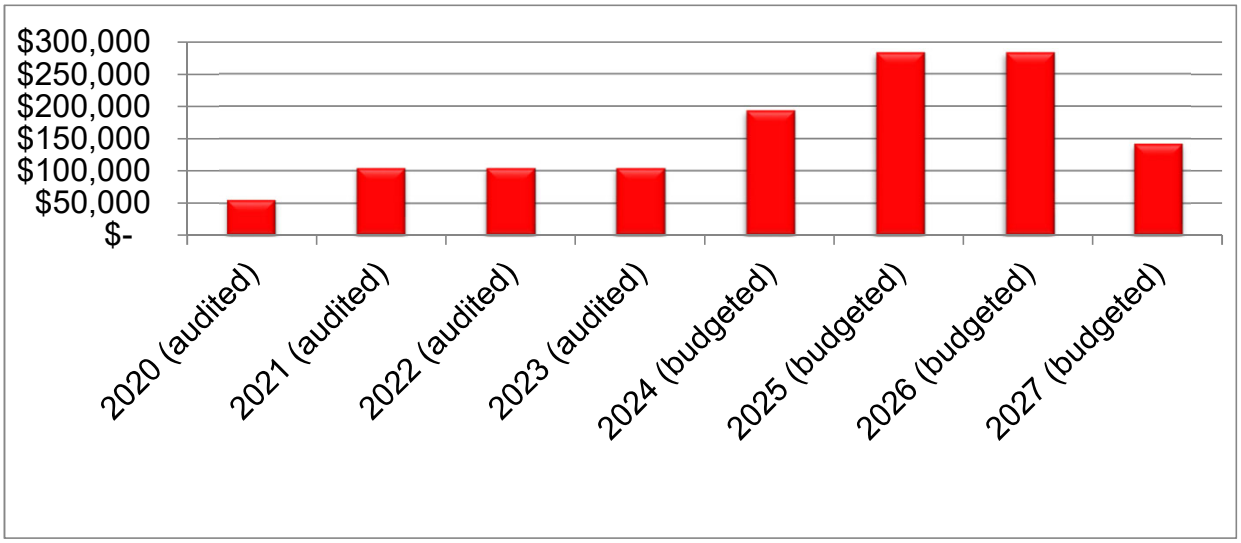
ANNUAL BOND PRINCIPAL AND INTEREST REQUIREMENTS

As of July 1, 2024

	2023 Old Register TAD Bond Dated 8/1/23-8/15/26 5.95% 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
2025		$ 282,625	$ 282,625	$ 370,000	$ 47,628	$ 417,628	$ 937,000	$ 159,066	$ 1,096,066	$ 1,796,319
2026		$ 282,625	$ 282,625	$ 375,000	$ 42,152	$ 417,152	$ 951,000	$ 139,014	$ 1,090,014	$ 1,789,791
2027		$ 141,312	$ 141,312	$ 520,000	$ 35,574	$ 555,574	$ 973,000	$ 118,663	$ 1,091,663	$ 1,788,549
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		**$ 706,562**	**$ 706,562**	**$ 3,425,000**	**$ 189,373**	**$ 3,614,373**	**$ 7,433,000**	**$ 731,345**	**$ 8,164,345**	**$ 12,485,280**

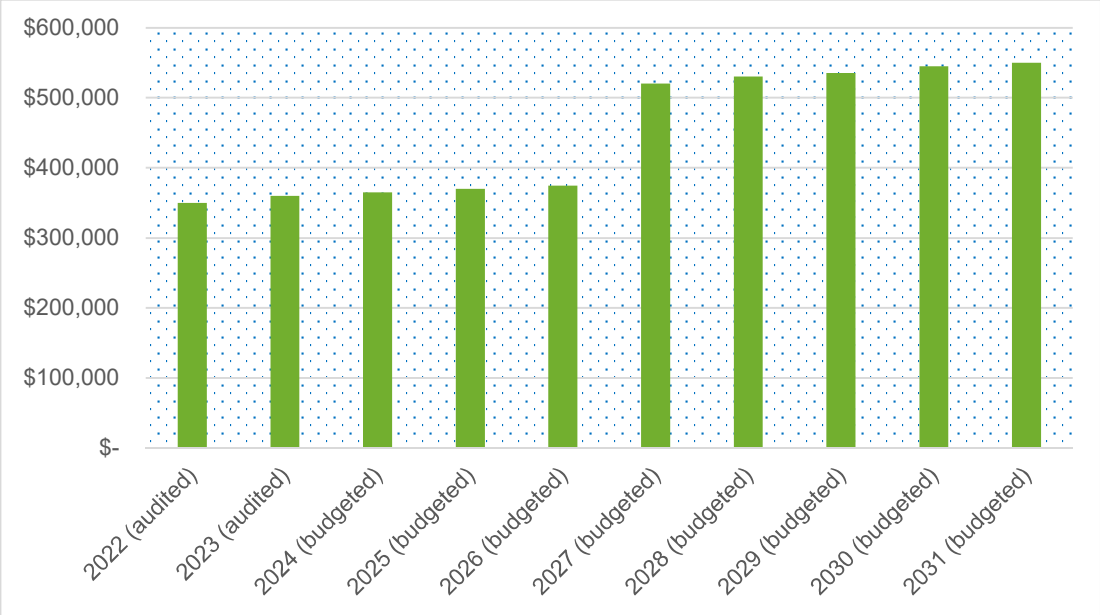
OLD REGISTER TAX ALLOCATION DISTRICT FUND
REVENUE BOND - INTEREST ONLY

2020 (audited)	$	54,613
2021 (audited)	$	104,025
2022 (audited)	$	104,025
2023 (audited)	$	104,025
2024 (budgeted)	$	193,324
2025 (budgeted)	$	282,625
2026 (budgeted)	$	282,625
2027 (budgeted)	$	141,312



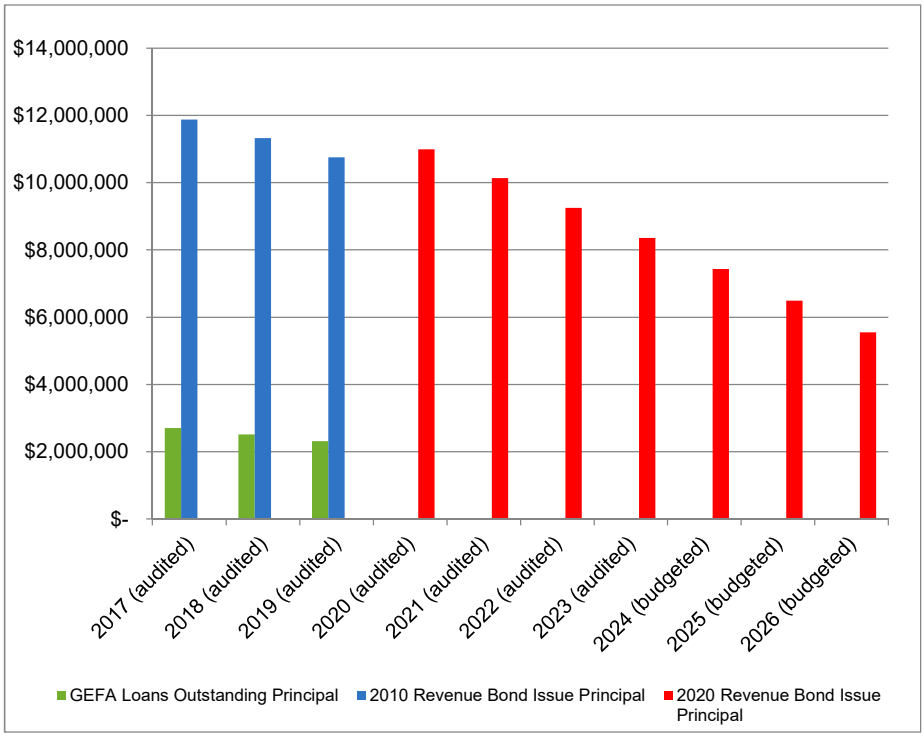
URBAN REDEVELOPMENT AGENCY
2021 URA REVENUE BOND

2022 (audited)	$ 350,000
2023 (audited)	$ 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
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 (audited)	$ -	$ -	$ 8,355,000	$ 8,355,000
2024 (budgeted)	$ -	$ -	$ 7,433,000	$ 7,433,000
2025 (budgeted)	$ -	$ -	$ 6,496,000	$ 6,496,000
2026 (budgeted)	$ -	$ -	$ 5,545,000	$ 5,545,000



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 $15,000 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 $15,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

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

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

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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