



# CITY OF PORT WENTWORTH

CITY COUNCIL

JUNE 25, 2026

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**Council Meeting Room**

**Regular Session**

**9:00 AM**

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**7224 GA HIGHWAY 21  
PORT WENTWORTH, GA 31407**

- 1. CALL MEETING TO ORDER**
- 2. PRAYER AND PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL - CLERK OF COUNCIL**
- 4. APPROVAL OF AGENDA**
- 5. RECOGNITION OF SPECIAL GUESTS and ELECTIONS & APPOINTMENTS**
- 6. COMMUNICATIONS & PETITIONS**
- 7. PUBLIC COMMENTS - REGISTERED SPEAKERS**
- 8. ADOPTION OF MINUTES**
- 9. CONSENT AGENDA**
- 10. UNFINISHED BUSINESS**
  - A. Adoption of FY 27 Budget- 2nd Reading
    - Public Hearing
  - B. Budget Amendment For The Years Ending 6/30/2025
    - Action
  - C. Ordinance to Revise Portions of Chapter 11, Licenses and Taxation, of the City of Port Wentworth Code of Ordinances, Regarding Lodging Excise Tax Rate- 2nd Reading
    - Action
- 11. NEW BUSINESS**
- 12. EXECUTIVE SESSION**
- 13. ADJOURNMENT**



**City Council**  
7224 GA Highway 21  
Port Wentworth, GA 31407

Meeting: 06/25/26  
Department: Administration  
Category: Ordinance  
Prepared By: Zahnay Smoak  
Department Head:

**SCHEDULED**

**AGENDA ITEM (ID )**

**DOC ID:**

**Adoption of FY 27 Budget- 2nd Reading  
Public Hearing**

**Issue/Item:** Annual Adoption of Budget for the fiscal year July 1, 2026, to June 30, 2027

**Background:** The annual budget is the City's primary financial planning and policy document. It provides a framework for allocating resources, delivering municipal services, and implementing the goals and priorities established by the Mayor and City Council. The budget ensures that public funds are managed responsibly and in accordance with state law, local ordinances, and sound financial practices. Specifically, the annual budget:

- Serves as a financial plan for the upcoming fiscal year by estimating revenues and appropriating expenditures.
- Ensures compliance with Georgia's local government budgeting requirements and the City's charter and ordinances.
- Provides transparency and accountability to residents regarding how public funds will be collected and spent.
- Establishes spending authority for City departments and programs.
- Supports the delivery of essential services, including public safety, public works, parks and recreation, community development, and administrative functions.
- Aligns financial resources with the City's strategic goals, capital improvement plans, and community priorities.
- Maintains the City's financial stability by balancing anticipated revenues with planned expenditures.
- Provides a tool for monitoring financial performance throughout the fiscal year and making adjustments when necessary.

**Facts and Finding:** The budget is \$80.9 million. This includes \$47.4 million General Fund, \$13.6 million in SPLOST Fund, \$17.5 million in Enterprise Fund and \$2.4 million in Hotel/Motel Tax Fund. This reflects the city's continued rapid growth and major capital investments.

- Public safety dominates the workforce. The city budgets for 185 positions, including 63 police employees and 50 fire department employees. Together, police and fire account for roughly 61% of all city positions. This plan adds 4 police and 1 fire full time positions and 2 public works part time positions. New public safety vehicles and construction is planned, totaling \$1.9 million.
- Provides for a 2.5% Cost of Living Adjustment for employees.
- Anchor Park remains the city's biggest capital project. The budget includes \$10.46 million in General Funds and \$1.9 of SPLOST Funds for Anchor Park construction
- The Capital budget is \$36.3 million and includes 77 detailed projects supporting new infrastructure, equipment and debt service for all departments.
- Capital projects include: \$1.7 million Federal Grant in the General Fund for downtown stormwater project, SPLOST funds totaling \$1.5 million for downtown sewer rehabilitation and \$1 million to plan for the upgrade of the Wastewater Treatment Plant and \$2.8 for the sewer infrastructure upgrade on State Highway 21.

**Funding:** N/A

**Recommendation:**



**City Council**  
7224 GA Highway 21  
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Meeting: 06/25/26  
Department: Administration  
Category: Resolution  
Prepared By: Zahnay Smoak  
Department Head:

**SCHEDULED**

**AGENDA ITEM (ID )**

DOC ID:

**Budget Amendment For The Years Ending 6/30/2025**

**Issue/Item:** Budget Amendment

**Background:**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General and Special Revenue Funds.

For the year ended June 30, 2025, the following supplemental increase of Infrastructure appropriations is required to fund the Cities Anchor Park improvements within the Recreation Department (Park) budget. There is an equal reduction of Infrastructure appropriations within the Administrative Budget.

**Facts and Finding:** Supplemental appropriations totaling \$135,611, reducing this amount from the Administration budget and increasing an equal amount in the Recreation budget is required for the year ending June 30, 2025.

**Funding:** No increase or decrease in total funding. This is a department level budgetary transfer.

**Recommendation:**



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 Prepared By: Zahnay Smoak  
 Department Head:

**SCHEDULED**

**AGENDA ITEM (ID )**

DOC ID:

**Ordinance to Revise Portions of Chapter 11, Licenses and Taxation, of the City of Port Wentworth Code of Ordinances, Regarding Lodging Excise Tax Rate- 2nd Reading**

**Issue/Item:**

The hotel/motel lodging excise tax ordinance has not been updated since 2000 or 2005, respectively depending on which Section noted amended therein. Georgia law and Local Act have changed since then, and superseded the previously-passed Ordinance.

**Background:**

City staff is continually committed to providing transparent government, which includes a clean Code of Ordinances consistent and in accordance with State law. This is an Ordinance which State law and Local Act have superseded the Ordinance since it was previously passed, and this Ordinance revision brings consistency between the local Ordinance and State law.

**Facts and Finding:**

SB 299, a Local Act passed by the Georgia Legislature and signed by the Governor, sets the lodging excise tax at 8% for the City. The City has maintained consistency with this Georgia law by reference in the 2025 and 2026 FY budgets, and this Ordinance revision further clarifies and removes confusion about the tax within the City.

**Funding:**

**Recommendation:**

**STATE OF GEORGIA  
COUNTY OF CHATHAM  
CITY OF PORT WENTWORTH**

**AN ORDINANCE TO REVISE PORTIONS OF CHAPTER 11, LICENSES AND  
TAXATION, OF THE CITY OF PORT WENTWORTH CODE OF ORDINANCES,  
REGARDING LODGING EXCISE TAX RATE**

**WHEREAS**, it is necessary from time to time to modify the City’s ordinances; and

**WHEREAS** the Mayor and City Council is tasked with the authority to adopt and provide for such ordinances, resolutions, rules, and regulations which it deems necessary, expedient, or helpful for the peace, good order, protection of life and property, health, welfare, sanitation, comfort, convenience, prosperity, and well-being of the inhabitants of the City; and

**WHEREAS**, the City of Port Wentworth is granted the power to levy and collect such other taxes as may be allowed now in the future by state law; and

**WHEREAS**, O.C.G.A. § 48-13-51 permits the City levy and collect an excise tax upon the furnishing for value to the public of any room or rooms, lodgings, or accommodations facilitated or furnished by an innkeeper; and

**WHEREAS**, the Georgia Legislature, through Local Act SB 299 signed into law and effective July 1, 2024, set the City’s such excise tax at 8%; and

**WHEREAS**, subsequent to the passage and effective date of SB299, the City of Port Wentworth’s FY2025 and FY2026 budgets, appropriately passed by Ordinance by the Mayor and City Council, set such excise tax at 8%; and

**WHEREAS**, the City of Port Wentworth desires to update its Chapter 11, Licenses and Taxation to mirror compliance with State law and bring cohesion to such excise tax throughout the City’s passed Ordinances; and

**NOW, THEREFORE,** that while in regular session THE MAYOR AND COUNCIL OF THE CITY OF PORT WENTWORTH HEREBY ORDAIN as follows:

The Code of Ordinance, Chapter 11, Licenses and Taxation, is amended as follows:

I. Sec. 11-46 – Tax rate, is amended to read, in its entirety, as follows:

“(a) Pursuant to Georgia law, an excise tax is hereby charged for the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the City for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

(b) Pursuant to and consistent with Local Act, unless an exemption is provided in Sec. 11-48, the excise tax pursuant to subsection (a) is set at eight percent (8%).

(c) The effective date of this excise tax shall be consistent with passage and effective date of the relevant Local Act.

State law reference O.C.G.A. § 48-13-51, Local Act reference SB 299 (2024)”

II. Sec. 11-47 – Collection of tax by operator, is amended to read, in its entirety, as follows:

“(a) Every operator renting guest rooms in this city shall collect a tax consistent with Sec. 11-46 on the amount of rent from the occupant unless an exemption is provided under Sec. 11-48.

(b) The operator shall provide a receipt to each occupant, which receipt shall reflect both the amount of rent and the amounts of this and other tax(es) applicable.

(c) This tax shall be due from the occupant and shall be collected by the operator at the same time that the rent is collected.”

III. Sec. 11-48 – Exemptions, is amended to read in its entirety, as follows:

“No excise tax pursuant to this Article shall be collected from the following:

(a) any official or employee of the state, local, or federal government, or any other instrumentality of the state, when traveling on official business and presenting written substantiation thereof or when paying by state, local, or federal government, or any other instrumentality of the state’s credit or debit card; or

(b) when local, state, or federal law otherwise prohibits collection.”

- IV. All laws and parts of laws in conflict with this Act are hereby repealed.
- V. The effective date of this Ordinance shall coincide with the corresponding Local Act's effective date, as evidenced by the preamble, which is incorporated by reference.
- VI. This Ordinance shall be placed upon the City of Port Wentworth Code of Ordinances as noted here upon its passage.

**SO ORDAINED** this the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

Approved:

\_\_\_\_\_  
Tracy Saunders, Mayor

Attest:

\_\_\_\_\_  
Zahnay Smiley, City Clerk

First reading: \_\_\_\_\_ (date)

Second reading: \_\_\_\_\_ (date)