

OPERATIONAL BUDGET

— CITY OF —

Port Wentworth

PLANNING TODAY. INVESTING IN TOMORROW.



Adopted 06.25.2026

FY 2027

FISCAL YEAR JULY 1, 2026 – JUNE 30, 2027



ACCOUNTABILITY



SERVICE



STEWARDSHIP



GROWTH



INTEGRITY

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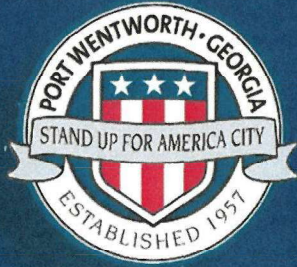
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FY 27

BUDGET MESSAGE

ADOPTED 06.25.26



CITY OF PORT WENTWORTH Georgia

7224 GA Highway 21 | Port Wentworth, Georgia 31407

Phone (912) 964-4379 | Fax (912) 966-7429

www.cityofportwentworth.com

ELECTED OFFICIALS

MAYOR

Tracy Saunders

COUNCIL MEMBERS

Gabrielle Nelson, Mayor Pro-Tem

Artlise Alston-Cone, At-Large P1

Thomas Barbee, At-Large P2

Mark Stephens, District 2

Rufus Bright, District 3

Shawn Randerwala, District 4

CITY MANAGER

Steve Davis, MPA CPM

CITY ATTORNEY

Scott Robichaux

CLERK OF COUNCIL

Zahnay Smoak, MPA

May 28, 2026

Dear Mayor and Members of the Port Wentworth City Council,

I respectfully submit for your review and consideration the Proposed FY 2027 Operational Budget and Proposed Five-Year Capital Improvement Plan for FY 2027–FY 2031. These documents reflect the continued advancement of City Council priorities while addressing operational needs identified by department leadership to ensure the effective delivery of quality municipal services.

The proposed budget serves as both a financial and operational roadmap for the City of Port Wentworth. It demonstrates the City's commitment to responsible fiscal stewardship, operational efficiency, public safety, infrastructure investment, and managed community growth.

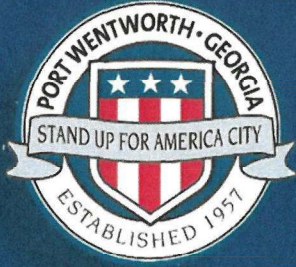
Importantly, the FY 2027 Operational Budget is presented with no proposed tax increase while maintaining all existing employee benefits. The budget also includes a 2.8% Cost of Living Adjustment (COLA) for employees, consistent with the federal COLA increase, supporting the City's ongoing efforts to recruit and retain a highly qualified workforce.

To address continued population growth and increasing service demands, the proposed budget prioritizes public safety through the addition of five new public safety positions.

The budget also repurposes an existing position within the Public Works Department to establish a new position in the Planning Department, enhancing the City's capacity to manage development activity, permitting, and long-range planning initiatives throughout the community.

In addition, the FY 2027 budget continues strategic investments in infrastructure, economic development, recreation, public facilities, and downtown utility improvements while maintaining a balanced and disciplined financial approach.

The City remains committed to preserving healthy reserve levels and meeting all financial and operational obligations during this period of sustained growth and opportunity.



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In conclusion, the FY 2027 Operational Budget reflects a balanced, strategic, and forward-looking financial plan that positions the City of Port Wentworth for continued success while maintaining the high level of service our residents expect and deserve.

The budget supports the City's commitment to responsible growth, fiscal stability, infrastructure investment, and operational excellence. Therefore, I respectfully submit the Proposed FY 2027 Operational Budget and Five-Year Capital Improvement Plan for your consideration and adoption.

Respectfully submitted,

Steve Davis, MPA CPM

City Manager

Port Wentworth, Georgia

912-964-7224

sdavis@portwentworthga.gov

Economy, Financial Focus, Accountability and Budget Objectives

When structuring the budget document, the Administration's goal is to produce a document that provides sufficient policy and financial information to give an accurate description of the City's financial health and stability.

ECONOMY AND FINANCIAL OUTLOOK

The financial health of the City during 2026 is strong and projected to remain stable in 2027 based on the following economic indicators:

- The U.S. Census Bureau reported the city's population at 17,604 residents as of July 1, 2025, an increase of 2,739 residents, or 18.43 percent, in a single year. Port Wentworth was ranked among the fastest growing cities in the United States for 2026 and the population is projected to exceed 20,000 well in advance of 2030.
- Residential, commercial, and industrial construction continues at a record pace. During FY 26, a total of 990 certificates of occupancy were issued and more than twenty million square feet of commercial and industrial space remain under construction or in permitting. Approximately 3,200 housing permits remain in the pipeline along the Highway 21 and Highway 30 corridors.
- Median household income is approximately \$79,731 (2020 to 2024 American Community Survey, in 2024 dollars), with married family households reporting a median income near \$104,000. Young families with a median age of 32.3 years continue to represent most new households moving into the City.
- The city property tax digest is now 1.45 billion, an increase of 31 percent over the prior year and growing more than 125 percent over the past five years. Growth is reflected across all property classes, with residential, commercial, and industrial values all posting double digit gains.
- Regional travel continues to exceed pre pandemic levels and is reflected in robust Hotel Motel sales tax revenue, sustained occupancy, and continued hospitality construction.
- Sales tax revenue continues to grow, although at a moderating pace consistent with statewide trends, while many other regions of the country report softening collections.
- The Ghost Pirates Ice Cove and the City Amphitheater at Anchor Park are scheduled to open in fall 2026, establishing Port Wentworth as a regional sports and entertainment destination and providing a long-term driver for hotel motels and sales tax revenue.
- The City ended FY 26 with approximately 28.5 million in reserve funds and remains committed to completing Phase II of Anchor Park and supporting Development Authority projects through prudent use of those reserves and dedicated revenue sources.

Economy, Financial Focus, Accountability and Budget Objectives

During early 2026, the University of Georgia Selig Center for Economic Growth and the State Economist cited elevated recession risk and projected national growth of 1.3 percent and Georgia growth of 1.5 percent for the year. Analysts expect inflation to peak near 3.5 percent in 2026 before easing toward 3 percent in 2027. Statewide withholding tax growth and sales tax gains have moderated, and corporate income tax receipts have softened. While caution is warranted at the national level, the Southeast continues to outperform the country in population, employment, and new investment, and the Savannah region remains one of the strongest logistics and industrial markets in the nation.

These conditions have continued to put upward pressure on the cost of services and supplies. The Consumer Price Index for the South region rose 3.6 percent for the 12 months ending April 2026, and the Atlanta, Sandy Springs, Roswell metropolitan area rose 2.9 percent over the same period.

The FY 27 Budget projects continued inflationary pressure on materials, wages, fuel, insurance, and contracted services. While headline inflation has moderated from the 2022 peak, cumulative cost increases of 25 percent to 35 percent over the past four years continue to strain the dollars available for core services. This budget provides for an increase of 2.8 percent for personnel salaries and market driven increases for all other expenditures.

Finally, the increase in local property taxes generated by new construction is welcome, however, that increase remains a fraction of the cost of the infrastructure required for water, sewer, fire, and police services to support new growth. The City has also benefited from increases in sales tax revenue attributable to both growth and inflationary pressures, as consumers are required to spend more on goods and services. The FY 27 sales tax revenue budget is projected at a moderate growth rate, since consumer behavior is expected to continue to normalize as inflation eases and interest rates stabilize.

FINANCIAL FOCUS

Possible Recession. Continuing to monitor City finances within the context of volatile markets and fluctuating revenues such as the rising costs of commodities, economic contractions within our key industries, and the fiscal impact on local city revenues (Local Option Sales Tax, Special Local Option Sales Tax, Hotel Motel Sales Tax, and Business Taxes). City staff will continue to monitor regional economic conditions and their impact on our government operations.

Adherence to Financial Policies. The City's financial security requires that we adhere to strict budget and purchasing policies that are the basis of sound financial management. We must ensure the City is able to maintain core city services while absorbing the cost pressures associated with rapid population growth.

Economy, Financial Focus, Accountability and Budget Objectives

BUDGET DEVELOPMENT

The FY 27 Budget is structurally balanced and supports the City's sound fiscal and operational policies. The budget provides \$80.9 million for all funds, with the City's General Fund totaling \$47.4 million. The annual budget represents the culmination of hundreds of hours of analysis and recommendations on how best to respond to the needs of the community in accordance with the limited resources available, established policies, and sound administrative practices.

The annual budget builds upon prior budgets, staff objectives, departmental business plans, and citizen feedback. Throughout the entire budget process, City Administration has been committed to:

- A fiscally balanced budget with minimal use of one-time revenues to fund ongoing city operations.
- A budget based on providing basic core City services that meet the needs of a rapidly growing community.
- Financial transparency.
- Funding capital projects to maintain and improve the quality of life for residents.

ACCOUNTABILITY

Fiscal accountability is achieved through development and adoption of the annual budget and long-range financial plan. This action authorizes the allocation of resources and establishes directions for programs and services for the coming year and for the five-year planning period. The City conducts an annual audit at the conclusion of each fiscal year. Records for every fund are audited by an independent audit firm that tests and reviews supporting evidence and financial statements. The FY 25 audit was completed with a clean opinion and no findings.

The City has received the GFOA Certificate of Achievement for Excellence in Financial Reporting each year for the past 23 years. The purpose of the award is to encourage local governments to go beyond the minimum requirements of generally accepted accounting principles and to prepare an annual comprehensive financial report that provides true transparency and full disclosure.

BUDGET OBJECTIVES

The City's main objective is to provide a balanced budget that ensures the financial health and stability of the City while preserving current service levels for its citizens.

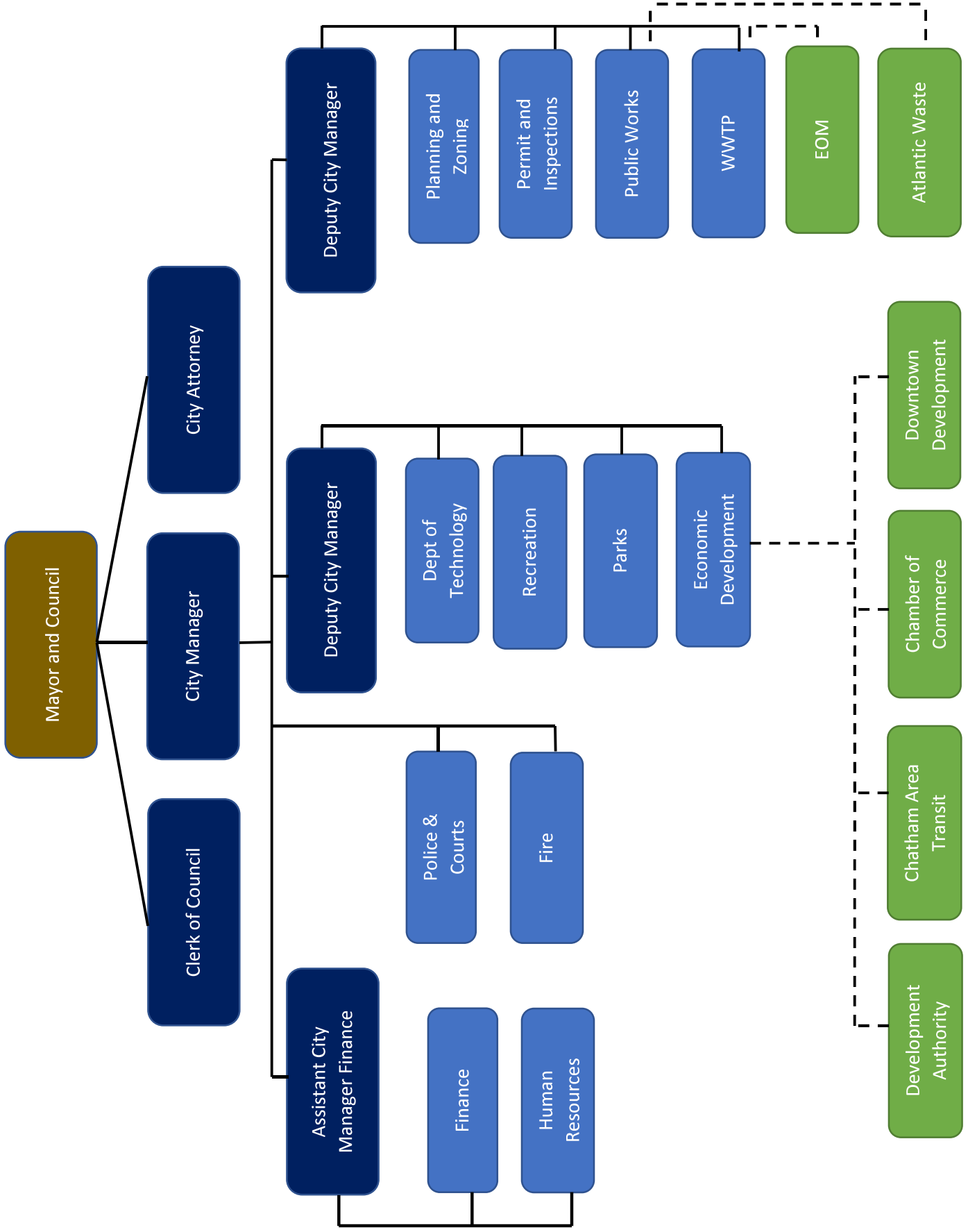
Economy, Financial Focus, Accountability and Budget Objectives

Economic Outlook. The City's elastic tax base has performed better than anticipated in recent fiscal years, and we anticipate this trend to continue into FY 27. The City will continue to monitor national recession risk as inflation and interest rates adjust over the course of the fiscal year, while preparing for sustained local growth driven by Anchor Park, the Ice Cove and Amphitheater, and continued residential and commercial development.

Current Reserves. The City plans to use a portion of reserves for capital improvement projects and still maintain an adequate fund balance in terms of our financial policies, projected to retain \$18 million in General and Enterprise Funds at the end of FY 27.

FY 27 General Fund reserve use is projected at \$1 million and SPLOST reserve use is projected at \$5.2 million, with most of the costs attributed to Anchor Park Phase II, economic development, grants management, and capital infrastructure.

Hotel Motel Sales Tax. Effective July 1, 2024, the State Legislature increased the City's Hotel Motel Sales Tax rate to 8 percent. The additional revenue continues to offset General Fund and Capital Fund expenses and is expected to grow further with the opening of the Ice Cove and Amphitheater in fall 2026.



ELECTED OFFICIALS

Elected Officials

Overview

Mayor and Council. The City of Port Wentworth is a Georgia municipal corporation with an elected Mayor and six elected Council Members. Council Members are elected for Districts 1, 2, 3 and 4; the Mayor and two Council Members are elected at-large; and the Council elects a Mayor Pro-Tem. The Mayor and Council shall meet at 7 p.m. on the third Thursday of each month. For dates and times of special meetings, workshops and/or public hearings, contact City Hall at 912.964.4379.

City of Port Wentworth Elected Officials



Tracy Saunders, Mayor
912.412.7710
912.964.4379 - Office
tsaunders@portwentworthga.gov

Tracy Saunders was elected Mayor of the City of Port Wentworth in November 2025 and officially assumed office in January 2026, bringing a lifelong commitment to service, education, and community leadership to City Hall.

Mrs. Saunders is a graduate of Tippecanoe High School and went on to pursue higher education at Wright State University and the University of Tennessee at Knoxville. She has dedicated more than 27 years to education as an English Language Arts teacher and instructional leader, shaping the lives of countless students while advocating for excellence in public education.

Determined to make a lasting difference, Mayor Saunders has spent her career empowering students, families, and fellow educators, building strong relationships, and leading with integrity. Her experience in the classroom has shaped her leadership style – one rooted in listening, collaboration, and finding practical solutions that meet people where they are.

A resident of Port Wentworth since 2017, Mayor Saunders is focused on improving quality of life for all residents through thoughtful development, stronger infrastructure, and transparent communication. Her priorities include addressing flooding concerns, protecting green spaces, improving traffic flow, expanding community spaces, and fostering partnerships that ensure every neighborhood benefits from the city's growth.

Here's what Mayor Saunders had to say during her swearing-in: "The future I envision is a community that doesn't just work together, but works for each other. A community that finds beauty in our differences, music in our accents, and joy in the smell of good food from all over the world. A community that celebrates together.

Opposites can coexist – and thrive – when we communicate clearly, and when we commit not just to speaking, but to listening. Everyone wants to be heard.

Elected Officials



**Gabrielle Nelson, Council
Member
Mayor Pro Tem
District 1
912.461.0635 - Business
Cell
912.964.4379 - Office
gnelson@portwentworthga.g**

A lifelong Chatham County resident, Mayor Pro Tem Gabrielle Nelson was born in Savannah and raised by her grandparents who ensured she had a well-rounded upbringing. She credits them for providing her with outstanding moral skills and the ability to handle all situations with sensibility and tact. Her grandparents raised her to be a sensible woman who always listens with her ears in addition to her heart. Understandably so, she is an advocate of children's interest in addition to improving the lives of all she encounters and is always seeking options for youth to progress within the community.

When she wasn't in school or church, she was pulling weeds in her grandparents beautiful southside corner lot home. She was truly a preacher's kid and had a deeper appreciation for life than her peers. She was educated in the SCCPSS as well as the former Armstrong Atlantic State University. Dreams of early home ownership sparked her passion for helping others on their financial literacy journeys. Her mission is to bring compassionate and sensible decision making to Port Wentworth that will allow our city to thrive economically and enhance overall community safety and enjoyment.

Prior to being elected, Mayor Pro Tem Nelson served on the Port Wentworth Planning and Zoning Commission, providing her with a profound understanding of our ever-changing economy and the way cities and counties should efficiently plan for and create growth. As a Councilwoman she interacts with citizens, fellow elected officials, and other dignitaries County, State and nationwide to create or enhance policy, ensure that local ordinances and state laws are adhered to and works tirelessly to improve communications between all adjoining parties. She has worked relentlessly since being elected to bring better quality of life to all her citizens including opening a technology center, breaking ground on a state-of-the-art sports complex that includes the Savannah Ghost Pirates training facility and initiating a partnership with Chatham County government and Habitat for Humanity of the Coastal Empire to create new housing options for the City of Port Wentworth. Nelson also initiated the city becoming a certified city of ethics and city of civility through the Georgia Municipal Association. This heart at City Hall also hosts multiple family-oriented events throughout the year that she has branded as *Heart Festivals*. She influences cohesiveness and compassion throughout the city's leadership. Among her accomplishments, she is a Georgia Forward & Georgia Municipal Association 2023

Gabrielle Nelson (Continued)

“Young Gamechanger” graduate, a Georgia Municipal Association Robert E. Knox, Jr. Municipal Leadership Institute 2023 graduate, and has earned both GMA’s Certificate of Recognition & Certificate of Achievement. She is also a member of the 2024 class of the prestigious Leadership Savannah. She is not only a member but serves as the vice chair of the National League of Cities Small Cities Council. She also volunteers with several organizations throughout the community, serves on various boards and strives to inject heart into everything she is a part of!

In addition to her work as a local elected official Mayor Pro Tem Nelson is also a devoted Chatham County Government employee with 17 years of service. Because of her proven leadership skills and abilities, she has been able to matriculate upward through County Government structure working in positions with increasingly significant responsibilities. She is currently the Computer Support Manager for the County’s IT department. In that role she manages the IT Helpdesk and procurement division and provides substantial administrative and financial input throughout the year concerning the departmental budget. She understands financial risks and possesses the ability to plan and project appropriately and works to protect County’s investments. Nelson truly embodies the multiplier effect and is passionate about helping others meet their goals. Her professional background that includes legal, technical, administrative, and budgetary functions as well as an in depth understanding of government practices, have provided her the ability to not only create, but carry out detailed initiatives in a wide array of areas and has directly impacted her progress within the city.

This mother of three is a proven communicator with a service grounded heart and mind who understands it all starts at home! Her children Marissa, Sire and Maverick are what drive her daily! She is an active and dedicated mother who believes in showing them the way, even bringing them along to meetings and allowing them to ask questions of the body. Mayor Pro Tem Nelson even makes time to coach her children’s little league sports teams right here in the city and looks forward to each game!

Elected Officials



**Mark Stephens, Council Member
District 2**
912.675.4151 - Business Cell
912.964.4379 - Office
mstephens@portwentworthga.gov

Mark Stephens, SSCP, is a forward-thinking Councilman who merges traditional governance values with cutting-edge innovation. Known for his “modern throwback” leadership style, he combines ethics, transparency, and community engagement with a relentless drive for modernization and measurable progress.

With degrees in Criminal Justice and Information Security & Assurance, Mark brings a dual lens of policy insight and technical acumen to city governance. He applies structured, data-driven strategies to challenges ranging from legislative performance to urban development.

Mark’s technical background strengthens his council duties by sharpening analytical capabilities in budgeting, zoning, and performance tracking. From designing audit frameworks and citizen dashboards to evaluating smart infrastructure and cybersecurity plans, he embraces technology as a vehicle for equity, accountability, and improved quality of life.

Equally important, Mark leads with empathy—grounding his decisions in lived experiences and listening deeply to resident concerns. This people-first approach drives his commitment to creating solutions that resonate with the real needs of his community, not just theoretical outcomes. Recent initiatives include launching a community tech center, breaking ground on a state-of-the-art fire station, and championing a new sports complex that will host the Savannah Ghost Pirates training facility.

Above all, Mark is always looking for ways to make Port Wentworth better, from modernizing city operations to expanding opportunities for residents. He’s committed to meaningful engagement, using visual storytelling and digital platforms to turn complex issues into accessible narratives that inform, inspire, and empower.



**Rufus Bright | Council Member,
District 3**
912.461.0636 - Business Cell
912.964.4379 - Office
rbright@portwentworthga.gov

Rufus W. Bright, Jr. is the son of the late Rufus W. Bright, Sr. and Frances Bright Johnson. Bright, Jr. was educated in the Chatham County Public School System and as a youth, attended Robert W. Gadsden, Cuyler Junior High and graduated from Hershel V. Jenkins High School in 1975.

Rufus Bright, Jr. went on to serve in the United States Air Force and is a Military Veteran of the Vietnam Era. He attended Wayne State University in Detroit, Michigan where he graduated with a Bachelor of Science Degree in Criminal Justice and an Associate Degree in Education. Mr. Bright, Jr. also attended one year of law school, but later transferred to Midwestern Christian Institute in Mount Clemens, Michigan.

Mr. Bright has obtained several certificates, to include Bible School Teacher (June 19, 2008), Advanced Bible School Teacher (June 5, 2016), an Associate of Christian Education Certificate (June 5, 2010), a Bachelor of Religious Education Certificate (June 4, 2011) and his official Ordination Certificate (June 4, 2011) that gained him the title of Minister.

Elected Officials



Shawn Randerwala | Council Member, District 4
912.401.1944 - Business Cell
912.964.4379 - Office
sranderwala@portwentworthga.gov

Shawn Randerwala was elected as a Council Member in November 2023 and is serving his first term as an elected official representing the 4th Council District of City of Port Wentworth.

Mr. Randerwala is a proud graduate of Burke County High School and Georgia Southern University, where he honed his skills and passion for entrepreneurship. Hailing all the way from Zambia, he has called Port Wentworth home for the past 14 years, residing in the Rice Hope community with his wife and son.

He has a diverse portfolio of small businesses under his belt, including charming hotels, delectable restaurants and trendy retail stores. He is constantly fueled by the thrill of creating unique experiences for his customers. He serves on two non-profit organizations, Go Dharmic and SEGA charity. He has truly striven to make a difference beyond the realm of business.



Thomas Barbee, Council Member At Large – P1
912.856.0398 - Business Cell
912.964.4379 - Office
tbarbee@portwentworthga.gov

Thomas Barbee is currently serving his third term as Councilman for the City of Port Wentworth. Mr. Barbee twice held the title record for the most electoral votes in the history of Port Wentworth (2015 & 2019 broke his own record). Serving people and the community is Councilman Barbee's motto.

He is a very familiar and friendly face to many residents of Port Wentworth. Born in Tennessee and raised in Indiana, he joined the United States Air Force in 1984 and retired in 2005 after 21 years of honorable service. His work at the Pentagon along with decades of service ingrained a strong belief in accountability. Mr. Barbee moved to Port Wentworth in August 2011 and fell in love with the pulse of the community.

In 2014, he accepted the appointment for Community Watch Chairmen of Rice Creek, working tirelessly alongside other leaders to create safer neighborhoods. He could see the potential for growth and opportunity and wanted to be a part of that growth. Mr. Barbee was elected in November 2015 with the most electoral votes in the history of Port Wentworth. He holds several college degrees, including a Bachelor of Science in Information Systems Management and two associate degrees: Criminal Justice and Information Systems Technology from the Community College of the Air Force.

Mr. Barbee leads by example, always in help mode. For Mr. Barbee, there is no greater reward in public service than knowing that he helped to make a difference in his community!

Elected Officials



**Artlise Alston-Cone, | Council
Member, At Large – P2**
912. - Business Cell
912.964.4379 - Office
aalstoncone@portwentworthga.gov

Artlise Alston-Cone was elected as a Council Member in November 2023 and is serving her first time as an elected official representing the 2nd at large district of the City of Port Wentworth.

Ms. Alston-Cone graduated from Herschel V. Jenkins High School in Chatham County and studied at Bennett College and graduating college from Nova Southeastern University.

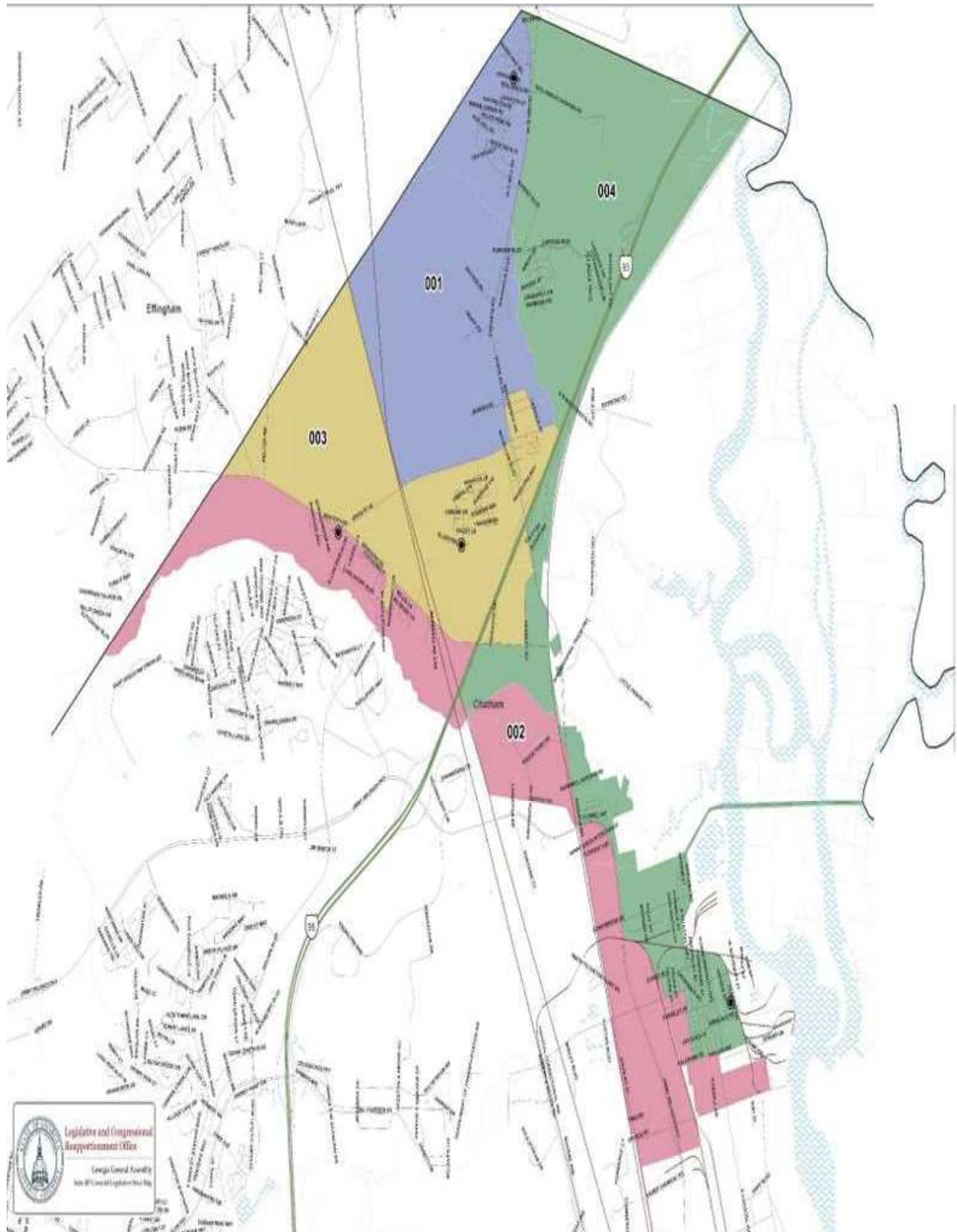
Determined to make a difference, Ms. Alston-Cone has dedicated the last 29 years to serving students, teachers, and leaders by leading educational transformations from the classroom to the boardroom, utilizing data to effectively and efficiently lead organizations, empowering parents and community engagement, implementing innovative strategies to enhance teaching and learning, as well as inspiring the change we want to see. Her unique approach to problem solving has led to Artlise being one of the most consulted educational leaders in our state.

Ms. Alston-Cone has lived in Port Wentworth for 19 years and currently works as an educator. Her goal is to provide a quality of life for Port Wentworth residents through smart development by improving infrastructure, especially the traffic situation, increasing resources for the down and uptown areas and fostering partnerships for the city.

Here's what Ms. Alston-Cone had to say following her swearing-in:

"I am excited for this opportunity and look forward to hearing from the citizens of Port Wentworth about what they feel the community needs," said Alston-Cone.

City Map and Elected Districts



FY 27

SUMMARY OF

PROPERTY TAX LEVY

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FY 27

MILLAGE RATE

CERTIFICATION

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2026



Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the Georgia Department of Revenue

Local Government Services Division
 4125 Welcome All Road
 Atlanta, Georgia 30349
 Phone: (404) 724-7003

CITY NAME City of Port Wentworth		ADDRESS 7224 GA Highway 21			CITY, STATE, ZIP Port Wentworth, Georgia 31407	
FEI # 58-6010560	CITY CLERK Zahnay E. Smoak	PHONE NO. (912) 964-4379	FAX (912) 966-7429	EMAIL zsmoak@cityofportwentworth.com		
OFFICE DAYS / HOURS M-F, 8:30 am- 5:00 pm	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.					
List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.						
CITY		INDEPENDENT SCHOOL				
Exemption Amount	Qualifications	Exemption Amount	Qualifications			
40,000	Resients must own and live in home					
If City and School assessment is other than 40%, enter percentage millage is based on _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate		10.174	4.958	5.216		5.216
Independent School System						0.000
Special Districts						0.000
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located:

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2025

5/28/2026
 Date

 Mayor or City Clerk

COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2026

COUNTY

Chatham

TAXING JURISDICTION

Port Wentworth

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	1,023,473,059	0	338,625,163	1,362,098,222
PERSONAL	81,006,187		9,720,742	90,726,929
MOTOR VEHICLES	1,711,550		540,850	2,252,400
MOBILE HOMES	243,280		29,194	272,474
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	1,106,434,076	0	348,915,949	1,455,350,025
EXEMPTIONS	129,805,664	18,858,300	22,045,170	170,712,558
NET DIGEST	976,628,412	-18,858,300	326,870,779	1,284,637,467
FLPA Reimbursement Value	-		0	-
Adjusted NET DIGEST	976,628,412	-18,858,300	326,870,779	1,284,637,467
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE >>>	5.216	2026 PROPOSED MILLAGE RATE >>>		5.216

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	976,628,412	
Net Value Added-Reassessment of Existing Real Property	RVA	-18,858,300	
Other Net Changes to Taxable Digest	NAG	326,870,779	
2025 Net Digest	CYD	1,284,637,467	(PYD+RVA+NAG)
2024 Millage Rate	PYM	5.216	
Millage Equivalent of Reassessed Value Added	ME	-0.077	(RVA/CYD) * PYM
Rollback Millage Rate for 2025	RR	5.293	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32,1(c) (2)	Rollback Millage Rate	5.293
	2026 Millage Rate	5.216
	Percentage Increase	-1.45%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32,1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32,1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement has been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

Signature of Responsible Party

Title

Date

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FY 27

TAX DIGEST AND

5 YEAR HISTORY

PUBLIC NOTICE

The City of Port Wentworth does hereby announce that the millage rate will be set at a meeting to be held at the regular City Council Meeting to be held at Port Wentworth City Hall on Thursday, June 18, 2026 at 7:00 pm pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2026 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

	2021	2022	2023	2024	2025	2026
Real & Personal	540,375,932	775,420,869	814,425,549	952,036,025	1,104,479,246	1,452,825,152
Motor Vehicles	2,523,690	2,185,140	2,061,280	1,954,190	1,711,550	2,252,400
Mobile Homes	205,524	230,564	242,804	208,790	243,280	272,473
Timber - 100%	24,738	48,014	48,014	-	-	-
Heavy Duty Equipment	42,530	27,523	2,956	16,952	-	-
Gross Digest	543,172,414	777,912,110	816,780,603	954,215,957	1,106,434,076	1,455,350,025
Less M& O Exemptions	55,868,287	76,750,248	100,625,265	109,797,436	129,805,664	170,712,558
Net M & O Digest	487,304,127	701,161,862	716,155,338	844,418,521	976,628,412	1,284,637,467
Adjusted Net M&O Digest	487,304,127	701,161,862	716,155,338	844,418,521	976,628,412	1,284,637,467
Gross M&O Millage	8.541	7.733	8.281	9.098	10.174	11.378
Less Rollback (LOST)	4.381	3.573	4.121	3.882	4.958	6.162
Net M&O Millage	4.160	4.160	4.160	5.216	5.216	5.216
Total Taxes Levied	2,027,185	2,916,833	2,979,206	4,404,487	5,094,094	6,700,000
Net Taxes \$ Increase	52,818	889,648	62,373	1,425,281	689,607	1,605,906
Net Taxes % Increase	2.68%	43.89%	2.14%	47.84%	15.66%	31.52%

FY 27

BUDGET SUMMARY

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City Service Statistics

The City of Port Wentworth is planning to appropriate \$23.3 million in General Fund for operations, \$11.9 million in Enterprise Funds, and \$36.3 million in capital funds to provide the community with exceptional services and amenities. Data below is a summary from the FY 26 fiscal year for which information is available.



11

Parks, Recreation
Facilities hosting
13 Sports programs
serving 6,041 residents



4,717

Water customers
Commercial and
Residential



4,433

Solid Waste customers
Commercial and
Residential



661

Business Licenses
issued annually



39,845

Calls for
Police Service



2,332

Fire Emergency
responses



65

Miles of road
maintained



990

Certificates of Occupancy
issued and 6,850
Building Inspections
completed



25,750

Chatham Area
Transit Rides
Annually



16.6

Square Miles of Land
Area, including 7,957
Land Parcels



17,604

Population as of
July 2025



3.1

Billion gallons of
Water Consumption
billed

**CITY OF PORT WENTWORTH FY 27 BUDGET SUMMARY
ALL FUNDS**

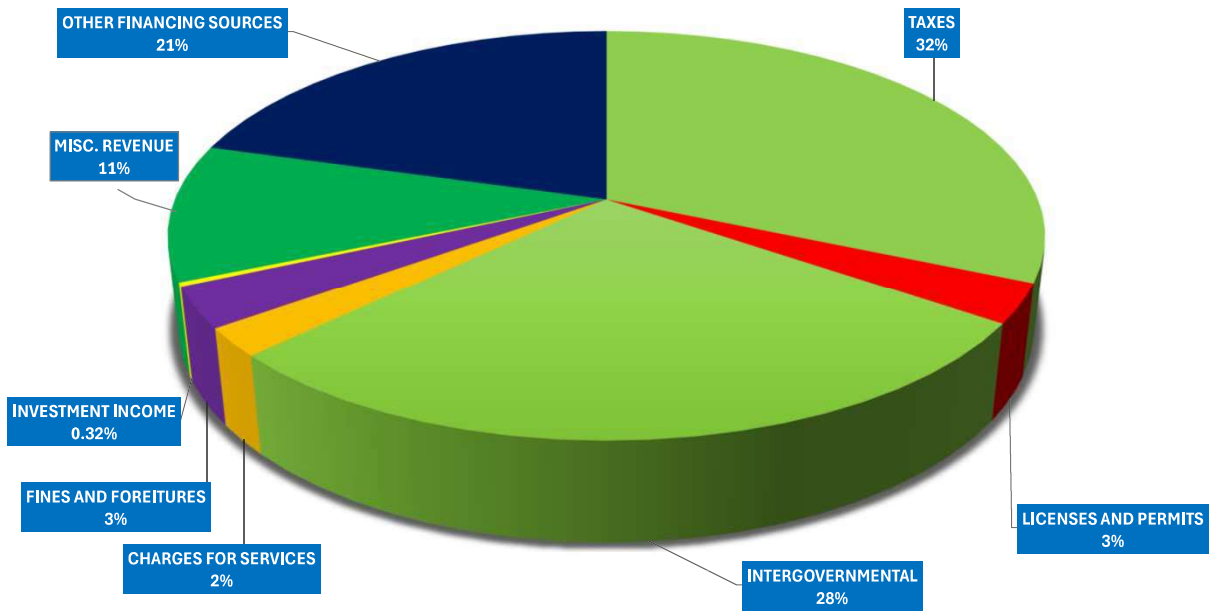
REVENUE BY SOURCE	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL
TAXES	14,905,500	-	-	-	-	14,905,500
LICENSES AND PERMITS	1,490,000	-	-	-	-	1,490,000
INTERGOVERNMENTAL	13,378,343	26,969	2,424,963	-	-	15,830,274
CHARGES FOR SERVICES	1,064,666	-	-	-	16,932,246	17,996,912
FINES AND FOREITURES	1,545,000	-	-	-	-	1,545,000
INVESTMENT INCOME	150,000	-	-	-	250,000	400,000
MISCELLANEOUS REVENUE	5,115,022	-	-	-	268,000	5,383,022
OTHER FINANCING SOURCES	8,700,715	-	-	-	-	8,700,715
SPLOST GDOT	-	-	-	7,350,000	-	7,350,000
SPLOST VIII NEW REVENUE	-	-	-	1,050,000	-	1,050,000
TRANSFERS - GENERAL FUND	1,060,677	-	-	-	-	1,060,677
TRANSFERS - SPLOST FUND	-	-	-	5,200,000	-	5,200,000
TOTAL	47,409,923	26,969	2,424,963	13,600,000	17,450,246	80,912,100

EXPENDITURE BY CATEGORY	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL
PERSONNEL AND BENEFITS	13,550,275	-	-	-	2,997,599	16,547,874
PURCHAED CONTRACTED SERVICES	7,044,849	-	-	-	4,701,914	11,746,763
MATERIALS AND SUPPLIES	2,737,464	26,969	-	-	4,209,706	6,974,139
INTERGOVERNMENTAL	7,336,430	-	1,970,282	-	-	9,306,712
CAPITAL	15,543,816	-	454,681	13,600,000	5,265,000	34,863,497
DEBT SERVICE	1,197,089	-	-	-	276,026	1,473,115
TOTAL	47,409,923	26,969	2,424,963	13,600,000	17,450,245	80,912,100
OPERATING	23,332,588	26,969	-	-	11,909,219	35,268,776
INTERGOVERNMENTAL	7,336,430	-	1,970,282	-	-	9,306,712
CPAITAL/DEBT SERVICE	16,740,905	-	454,681	13,600,000	5,541,026	36,336,612
TOTAL	47,409,923	26,969	2,424,963	13,600,000	17,450,245	80,912,100

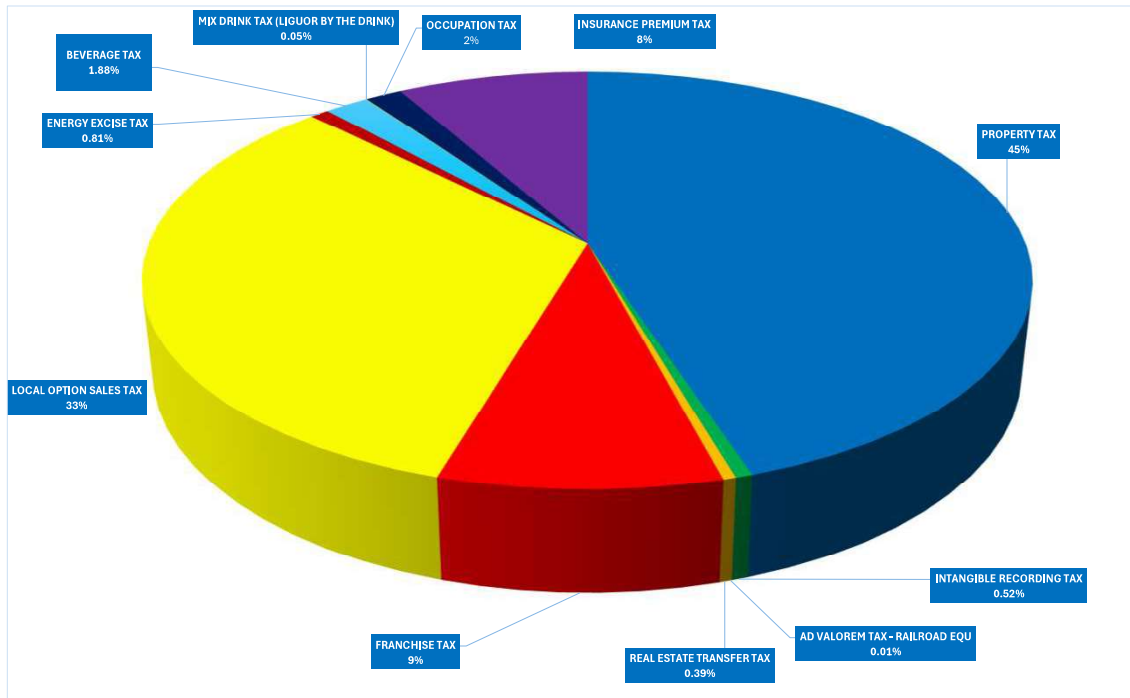
FY 27 REVENUES

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**GENERAL FUND
REVENUE SOURCE
\$47,409,923**



**GENERAL FUND
TAX REVENUE
\$14,905,500**



REVENUE DETAIL BY FUND

DESCRIPTION	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL FY 27
TAXES						
PROPERTY TAX	6,700,000	-	-	-	-	6,700,000
INTANGIBLE RECORDING TAX	78,000	-	-	-	-	78,000
AD VALOREM TAX - RAILROAD EQU	1,500	-	-	-	-	1,500
REAL ESTATE TRANSFER TAX	58,000	-	-	-	-	58,000
FRANCHISE TAX	1,300,000	-	-	-	-	1,300,000
LOCAL OPTION SALES TAX	4,900,000	-	-	-	-	4,900,000
ENERGY EXCISE TAX	120,000	-	-	-	-	120,000
BEVERAGE TAX	280,000	-	-	-	-	280,000
MIX DRINK TAX (LIGUOR BY THE DRINK)	8,000	-	-	-	-	8,000
OCCUPATION TAX	235,000	-	-	-	-	235,000
INSURANCE PREMIUM TAX	1,225,000	-	-	-	-	1,225,000
TOTAL TAXES	14,905,500	-	-	-	-	14,905,500
LICENSES AND PERMITS						
ALCOHOLIC BEVERAGE LICENSE	65,000	-	-	-	-	65,000
BUILDING PERMITS	1,400,000	-	-	-	-	1,400,000
BUILDING INSPECTION FEES	25,000	-	-	-	-	25,000
TOTAL LICENSES AND PERMITS	1,490,000	-	-	-	-	1,490,000
INTERGOVERNMENTAL						
CHATHAM-SAVANNAH DRUG TASK FORCE	5,000	-	-	-	-	5,000
CHATHAM COUNTY (SEDA/FIRE FEES/TAX)	643,000	-	-	-	-	643,000
CHATHAM COUNTY - SPLOST VII FUNDING	-	-	-	1,050,000	-	1,050,000
CHATHAM COUNTY - SPLOST VIII FUNDING GDOT	-	-	-	7,350,000	-	7,350,000
FEDERAL GRANT CONGRESSIONAL FUNDING	1,700,000	-	-	-	-	1,700,000
STATE GRANTS LMIG/LRA	574,460	-	-	-	-	574,460
HOTEL MOTEL SALES TAX	-	-	2,424,963	-	-	2,424,963
COURT FUNDS	-	26,969	-	-	-	26,969
BANK BRIDGE LOAN/PROMISORY NOTE	10,455,883	-	-	-	-	10,455,883
TOTAL INTERGOVERNMENTAL	13,378,343	26,969	2,424,963	8,400,000	-	24,230,275
CHARGES FOR SERVICES						
BUILDING PLAN REVIEW FEE	518,666	-	-	-	-	518,666
SITE PLAN REVIEW	12,000	-	-	-	-	12,000
SUBDIVISION REVIEW	35,000	-	-	-	-	35,000
ZONING FEES	20,000	-	-	-	-	20,000
ENGINEERING FEE REIMBURSEMENT	70,000	-	-	-	-	70,000
FIRE LIFE AND SAFETY FEES	52,000	-	-	-	-	52,000
FIRE COST RECOVERY FEES	200,000	-	-	-	-	200,000
LATE PMT PENALTIES	22,000	-	-	-	-	22,000
SPORTS REGISTRATION	120,000	-	-	-	-	120,000
RECREATION CONTR/SPONSORSHIP	15,000	-	-	-	-	15,000
SANTITATION FEES	-	-	-	-	2,520,286	2,520,286
NEW WATER SERVICE FEES	-	-	-	-	130,286	130,286
LANDFILL HOST FEES	-	-	-	-	185,812	185,812
WATER CHARGES	-	-	-	-	3,422,995	3,422,995
WATER CONNECTION INSPECTION	-	-	-	-	18,973	18,973
RICE HOPE ADD ON WATER	-	-	-	-	152,134	152,134
AID TO CONSTRUCTION PW WATER	-	-	-	-	1,163,966	1,163,966

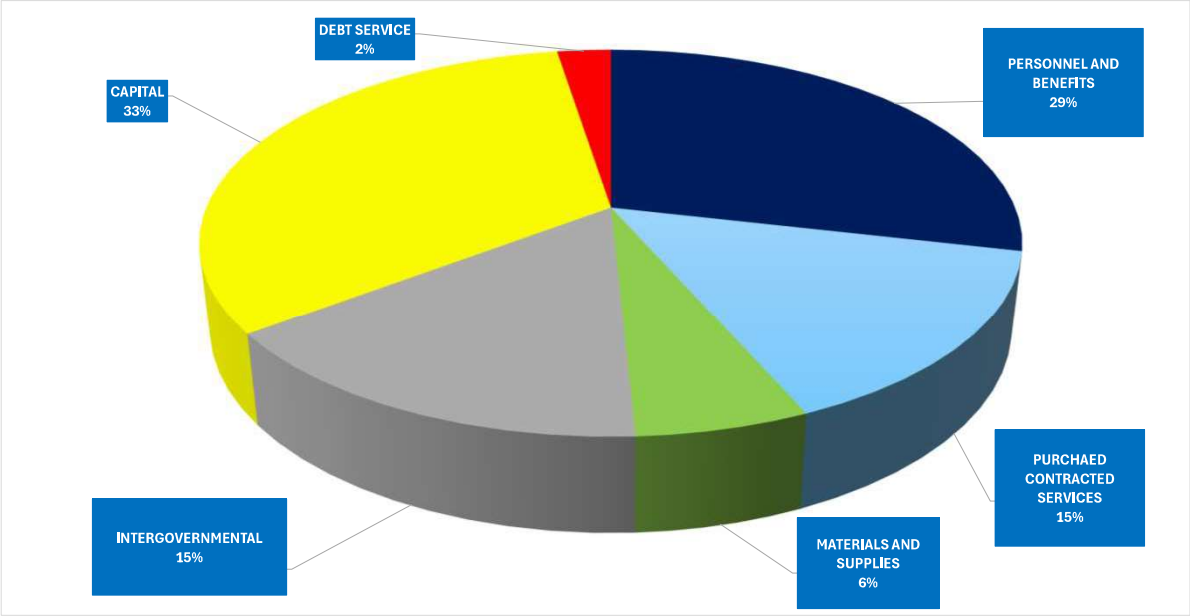
REVENUE DETAIL BY FUND

DESCRIPTION	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL FY 27
SEWER FEES	-	-	-	-	4,187,777	4,187,777
SEWER CONNECTION FEES	-	-	-	-	35,453	35,453
RICE HOPE SEWER ADD ON - SEWER	-	-	-	-	42,581	42,581
AID TO CONSTRUCTION PW - SEWER	-	-	-	-	4,588,913	4,588,913
CONTAINER NEW SERVICE FEE	-	-	-	-	56,650	56,650
WATER METER EQUIP FEES	-	-	-	-	309,000	309,000
LATE PMT PENALTIES	-	-	-	-	82,400	82,400
BAD CHECK FEE	-	-	-	-	4,120	4,120
CUT-OFF-FEES	-	-	-	-	30,900	30,900
TOTAL CHARGES FOR SERVICES	1,064,666	-	-	-	16,932,246	17,996,912
FINES AND FORFEITURES						
COURT FINES & FORFEITURES	1,200,000	-	-	-	-	1,200,000
TECH FEES	300,000	-	-	-	-	300,000
POLICE MISCELLANEOUS FINES	45,000	-	-	-	-	45,000
TOTAL FINES AND FOREFEITURES	1,545,000	-	-	-	-	1,545,000
INVESTMENT INCOME						
INTEREST INCOME	150,000	-	-	-	250,000	400,000
TOTAL INVESTMENT INCOME	150,000	-	-	-	250,000	400,000
MISCELLANEOUS REVENUE						
RENTAL - PUBLIC PROPERTIES	5,500	-	-	-	-	5,500
INSURANCE REIMBURSEMENTS	25,000	-	-	-	-	25,000
SALE OF PUBLIC BUILDINGS (FIRE/POLICE)	1,500,000	-	-	-	-	1,500,000
SALE OF CELL TOWER	3,000,000	-	-	-	-	3,000,000
OTHER MISCELLANEOUS REVENUE	165,000	-	-	-	-	165,000
STAND UP FOR AMERICA DAY	150,000	-	-	-	-	150,000
OVER/SHORT CASH RECEIPTS	500	-	-	-	-	500
ECONOMIC DEVELOPMENT	50,000	-	-	-	-	50,000
TELECOMMUNICATION LEASE	100,000	-	-	-	100,000	200,000
OTHER MISCELLANEOUS	119,022	-	-	-	168,000	287,022
TOTAL MISCELLANEOUS REVENUE	5,115,022	-	-	-	268,000	5,383,022
OTHER FINANCING SOURCES						
TRANSFERS IN - HOTEL MOTEL	909,604	-	-	-	-	909,604
TRANSFERS IN - HOTEL MOTEL/CAPITAL	454,681	-	-	-	-	454,681
TAN TAX REVENUE HELD IN RESERVE DUE 12/31/2026	7,336,430	-	-	-	-	7,336,430
TOTAL OTHER FINANCING SOURCES	8,700,715	-	-	-	-	8,700,715
TRANSFERS						
TRANSFER IN - GENERAL FUND	1,060,677	-	-	-	-	1,060,677
TRANSFER IN - SPLOST PRIOR YEAR PROJECTS	-	-	-	1,623,002	-	1,623,002
TRANSFER IN - SPLOST PRIOR YEAR UNASSIGNED	-	-	-	3,576,998	-	3,576,998
TOTAL TRANSFERS	1,060,677	-	-	5,200,000	-	6,260,677
TOTAL	47,409,923	26,969	2,424,963	13,600,000	17,450,246	80,912,101

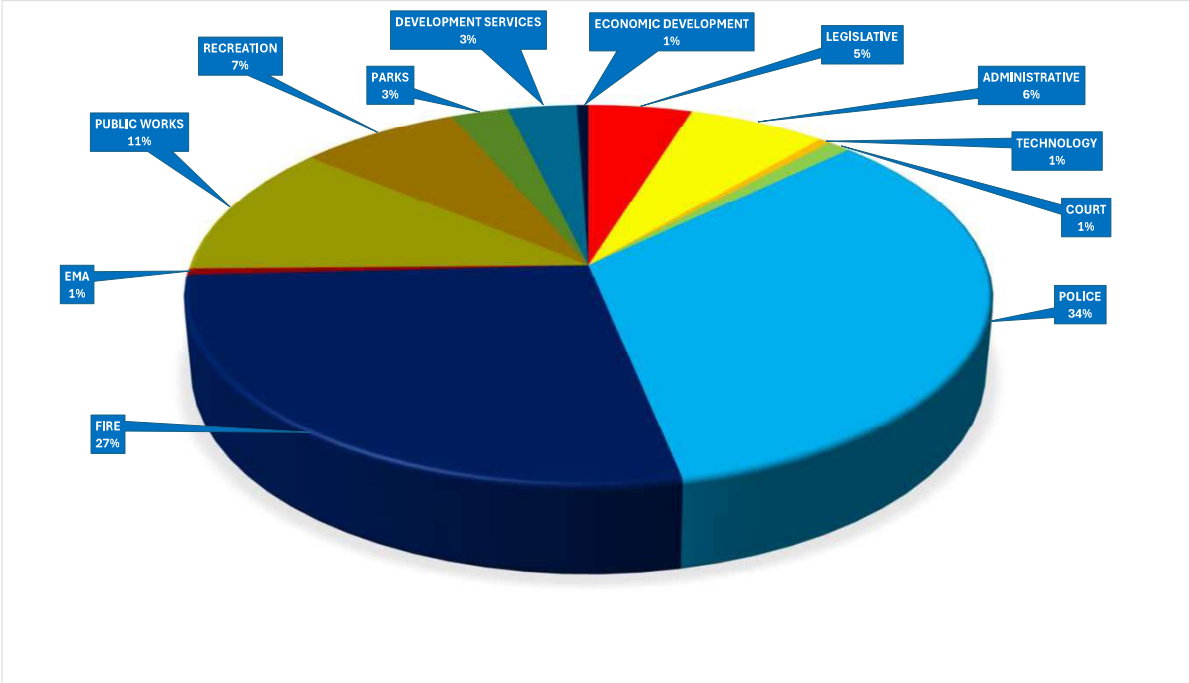
FY 27
EXPENDITURES

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**GENERAL FUND
EXPENSES
\$47,409,923**



**BUDGETED POSITIONS Full
Time: 157 Part Time: 28
Total: 185**



FY 27 BUDGETED POSITIONS

DEPT #	DEPARTMENT	FULL TIME	PART TIME	TOTAL
1100	LEGISLATIVE	2	7	9
1500	ADMINISTRATIVE	12	-	12
1600	TECHNOLOGY	1	-	1
2650	COURT	2	-	2
3200	POLICE	55	8	63
3500	FIRE	46	4	50
3920	EMA	1	-	1
4200	PUBLIC WORKS	19	2	21
6100	RECREATION	7	7	14
6500	PARKS	5	-	5
7200	DEVELOPMENT SERVICES	6	-	6
7500	ECONOMIC DEVELOPMENT	1	-	1
TOTAL		157	28	185

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EXPENDITURE DETAIL BY FUND

	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL
DEPARTMENTAL EXPENDITURES						
PERSONNEL						
SALARIES - REGULAR	8,803,331	-	-	-	1,916,060	10,719,391
OVERTIME	417,250	-	-	-	92,275	509,525
PTO BUYOUT	210,686	-	-	-	46,499	257,185
MERIT PAY	63,206	-	-	-	13,950	77,156
LONGEVITY	61,594	-	-	-	13,406	75,000
TOTAL PERSONNEL	9,556,066	-	-	-	2,082,191	11,638,257
BENEFITS						
INSURANCE - GROUP/LIFE/STD/LTD	2,466,362	-	-	-	523,168	2,989,530
P/R TAXES	673,454	-	-	-	146,579	820,033
RETIREMENT - GMEBS	566,958	-	-	-	110,927	677,885
DEFINED CONTRIBUTION	12,876	-	-	-	30,045	42,921
TUITION REIMBURSEMENTS	22,500	-	-	-	52,500	75,000
WORKMENS COMP INSURANCE	158,673	-	-	-	32,535	191,208
LONG & SHORT TERM DISABILITY/LIFE INSURANCE	93,384	-	-	-	19,656	113,040
TOTAL BENEFITS	3,994,209	-	-	-	915,408	4,909,617
TOTAL PERSONNEL SVCS & EMPL BEN	13,550,275	-	-	-	2,997,599	16,547,874
PURCHASED/CONTRACTED SVC						
TAX COLLECTION	35,000	-	-	-	-	35,000
WELLNESS SERVICES	20,000	-	-	-	-	20,000
MEDICAL SCREENING	2,500	-	-	-	-	2,500
ACCOUNTING / AUDIT FEE	130,000	-	-	-	-	130,000
LOAN AUDIT/ACCOUNTING	37,000	-	-	-	-	37,000
PROFESSIONAL SERVICES	1,482,850	-	-	-	-	1,482,850
METER READING SERVICES	-	-	-	-	300,000	300,000
COURT EXPENSES	185,000	-	-	-	-	185,000
GAME OFFICIALS	18,500	-	-	-	-	18,500
VEHICLE REPAIRS & MAINTENANCE	329,500	-	-	-	5,000	334,500
BUILDING MAINTENANCE	472,938	-	-	-	60,000	532,938
EQUIPMENT REPAIRS & MAINTENANCE	201,250	-	-	-	-	201,250
STREET REPAIRS AND MAINTENANCE	180,000	-	-	-	-	180,000
MAINTENANCE AGREEMENTS	982,796	-	-	-	-	982,796
RENTAL OF EQUIPMENT & VEHICLES	37,900	-	-	-	20,000	57,900
RENTAL OF OFFICE SPACE	145,500	-	-	-	-	145,500
INSURANCE - GENERAL	637,626	-	-	-	22,200	659,826
INSURANCE - PTSD	15,000	-	-	-	-	15,000

EXPENDITURE DETAIL BY FUND

	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL
DEPARTMENTAL EXPENDITURES						
INSURANCE - CANCER	6,000	-	-	-	-	6,000
INSURANCE - POLLUTION	22,298	-	-	-	-	22,298
INSURANCE - CLAIMS	65,000	-	-	-	-	65,000
COMMUNICATIONS	116,300	-	-	-	-	116,300
ADVERTISING	98,000	-	-	-	6,000	104,000
MUNICIPAL CODES	3,000	-	-	-	-	3,000
PRINTING	21,500	-	-	-	20,000	41,500
TRAVEL	274,000	-	-	-	40,000	314,000
DUES & SUBSCRIPTIONS	159,341	-	-	-	25,000	184,341
EDUCATION & TRAINING	208,150	-	-	-	20,000	228,150
CONTRACT LABOR	216,400	-	-	-	75,000	291,400
TREE SERVICES	35,000	-	-	-	-	35,000
CONTRACT SERVICES	510,500	-	-	-	4,108,714	4,619,214
STAND UP FOR AMERICA DAY	150,000	-	-	-	-	150,000
REGIONAL SPECIAL EVENTS	66,000	-	-	-	-	66,000
BLACK HISTORY MONTH	30,000	-	-	-	-	30,000
JUNETEENTH	40,000	-	-	-	-	40,000
FRONT PORCH FRIDAYS	60,000	-	-	-	-	60,000
HOLIDAY EVENTS	30,000	-	-	-	-	30,000
DUMP FEES	20,000	-	-	-	-	20,000
TOTAL PURCHASED/CONTRACTED SVC	7,044,849	-	-	-	4,701,914	11,746,763
MATERIALS & SUPPLIES						
OFFICE SUPPLIES	124,500	-	-	-	-	124,500
SUPPLIES	415,700	-	-	-	90,000	505,700
K-9 UNIT	4,000	-	-	-	-	4,000
CRIMINAL INVESTIGATION	150,000	-	-	-	-	150,000
TOOLS	19,000	-	-	-	20,000	39,000
STREET PAVING MATERIAL	15,000	-	-	-	-	15,000
STREET SIGNS/POSTS	55,000	-	-	-	-	55,000
AEROBICS & WEIGHT ROOM	3,200	-	-	-	-	3,200
FOOTBALL	12,600	-	-	-	-	12,600
LEISURE PROGRAMS	22,500	-	-	-	-	22,500
BASEBALL/SOFTBALL	10,800	-	-	-	-	10,800
BASKETBALL	12,800	-	-	-	-	12,800
SOCCER	11,300	-	-	-	-	11,300
CHEERLEADING	9,200	-	-	-	-	9,200
CONCESSIONS	20,800	-	-	-	-	20,800
SUMMER CAMPS	11,400	-	-	-	-	11,400

EXPENDITURE DETAIL BY FUND

	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL
DEPARTMENTAL EXPENDITURES						
POSTAGE	22,500	-	-	-	-	22,500
TUMBLING	1,000	-	-	-	-	1,000
SENIOR CITIZENS SUPPLIES	8,750	-	-	-	-	8,750
DANCE	2,000	-	-	-	-	2,000
VOLLEYBALL	4,780	-	-	-	-	4,780
NATURAL GAS	50,000	-	-	-	3,000	53,000
ELECTRICITY	428,000	-	-	-	570,000	998,000
GAS & OIL	314,600	-	-	-	75,000	389,600
ENTERTAINMENT	89,500	-	-	-	-	89,500
SAVANNAH WATER PURCHASE	-	-	-	-	2,103,250	2,103,250
UNIFORMS	285,200	-	-	-	-	285,200
COURT EXPENSES	-	26,969	-	-	-	26,969
DUE TO SAVANNAH WATER	-	-	-	-	928,456	928,456
WATER METER EQUIPMENT AND REPAIRS	-	-	-	-	420,000	420,000
FIRE FEE REFUND	633,334	-	-	-	-	633,334
TOTAL MATERIALS & SUPPLIES	2,737,464	26,969	-	-	4,209,706	6,974,139
INTERGOVERNMENTAL						
TRANSFERS	-	-	1,970,282	-	-	1,970,282
DUE TO TRUIST BANK 12/31/2026 TAN PRINCIPAL	7,100,000	-	-	-	-	7,100,000
DUE TO TRUIST BANK 12/31/2026 TAN INTEREST	236,430	-	-	-	-	236,430
TOTAL INTERGOVERNMENTAL	7,336,430	-	1,970,282	-	-	9,306,712
CAPITAL (FUND 350)						
INFRASTRUCTURES	510,000	-	454,681	-	1,000,000	1,964,681
HOTEL MOTEL SPECIAL PROJECTS	260,000	-	-	-	-	260,000
TIDE WATER	140,000	-	-	-	-	140,000
FORCE MAIN OUTSIDE THE HIGHLANDS	-	-	-	-	800,000	800,000
Relocation of Bonnybridge Rd sewer due to Gdot proje	-	-	-	-	300,000	300,000
INFRASTRUCTURES - POLICE ANNEX RT 21	88,000	-	-	-	-	88,000
INFRASTRUCTURES - POLICE ANNEX SCHOOL BLDG	750,000	-	-	-	-	750,000
INFRASTRUCTURES - FIRE ANNEX SCHOOL BLDG	750,000	-	-	-	-	750,000
ANCHOR PARK PHASE II (LOAN NET)	10,455,883	-	-	-	-	10,455,883
SPLOST 8 (JULY THRU SEPTEMBER)	-	-	-	1,050,000	-	1,050,000
SPLOST 7 (UNEXPENDED PREVIOUS YEAR PROJECTS)	-	-	-	5,200,000	-	5,200,000
SPLOST 8 (GDOT BENTON BLVD)	-	-	-	7,350,000	-	7,350,000
ANCHOR PARK LAND PURCHASE (TO COMPLETE PAR	160,000	-	-	-	-	160,000
LMIG GRANTS	386,046	-	-	-	-	386,046
COUNCIL PROJECTED	400,000	-	-	-	-	400,000

EXPENDITURE DETAIL BY FUND

	GENERAL FUND 100	COURT FUND 210	HOTEL MOTEL FUND 275	SPLOST FUND 320	ENTERPRISE FUND 505	TOTAL
DEPARTMENTAL EXPENDITURES						
MISCELLANEOUS CAPITAL PROJECTS	387,130	-	-	-	-	387,130
BUILDINGS	150,000	-	-	-	-	150,000
GRANTS	-	-	-	-	-	-
COMPUTERS	162,500	-	-	-	-	162,500
OTHER EQUIPMENT	944,257	-	-	-	365,000	1,309,257
TOTAL CAPITAL	15,543,816	-	454,681	13,600,000	2,465,000	32,063,497
OTHER CAPITAL COSTS						
INFRASTRUCTURE REPLACEMENT	-	-	-	-	2,800,000	2,800,000
TOTAL OTHER COSTS	-	-	-	-	2,800,000	2,800,000
DEBT SERVICE						
CAPITAL PRINCIPAL - FIRE HOUSE/MOBILE C2/TRUIST	310,664	-	-	-	-	310,664
CAPITAL INTEREST - FIRE HOUSE/MOBILE C2/TRUIST	408,163	-	-	-	-	408,163
CAPITAL PRINCIPAL - CITY HALL/CHASE	260,029	-	-	-	-	260,029
CAPITAL INTEREST - CITY HALL/CHASE	23,302	-	-	-	-	23,302
CAPITAL PRINCIPAL - WWTP/WATER TANK/USDA/GEF	-	-	-	-	164,912	164,912
CAPITAL INTEREST - WWTP/WATER TANK/USDA/GEFA	-	-	-	-	111,114	111,114
CAPITAL PRINCIPAL - FIRE TRUCK	123,040	-	-	-	-	123,040
CAPITAL INTEREST - FIRE TRUCK	4,959	-	-	-	-	4,959
CAPITAL PRINCIPAL - MOBILE COMMAND	59,844	-	-	-	-	59,844
CAPITAL INTEREST - COMBILE COMMAND	7,089	-	-	-	-	7,089
TOTAL DEBT SERVICE	1,197,089	-	-	-	276,026	1,473,115
TOTAL	47,409,923	26,969	2,424,963	13,600,000	17,450,245	80,912,100
BUDGET RECAP						
PERSONNEL	13,550,275	-	-	-	2,997,599	16,547,874
PURCHASED/CONTRACTED SVC	7,044,849	-	-	-	4,701,914	11,746,763
MATERIALS & SUPPLIES	2,737,464	26,969	-	-	4,209,706	6,974,139
INTERGOVERNMENTAL	7,336,430	-	1,970,282	-	-	9,306,712
CAPITAL	15,543,816	-	454,681	13,600,000	5,265,000	34,863,497
DEBT SERVICE	1,197,089	-	-	-	276,026	1,473,115
TOTAL	47,409,923	26,969	2,424,963	13,600,000	17,450,245	80,912,100

NOTE:

GENERAL FUND CAPITAL REVENUE AND EXPENSES
ARE MONITORED USING FUND 350

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FY 27
LEGISLATIVE
BUDGET

Department Overview

The City Clerk, one of the three positions appointed by the City Council, reports to the Mayor and City Council and is responsible for maintaining the official records of the City. The City Clerk's Office attends all meetings of the City Council and its committees, records official actions, acts as the records custodian, and responds to requests for information and research assistance for staff and the public on all aspects of City and Council actions.

In addition to its core responsibilities, the City Clerk's Office provides administrative support for civic engagement initiatives, including the newly established Port Wentworth Youth Council. Created during the 2025–2026 fiscal year, the Youth Council was formed to encourage leadership development, community involvement, and local government education among the City's youth while fostering communication between younger residents and City leadership.

Key programs in the City Clerk's Office are included below:

- **City Council Support:** The City Clerk attends all meetings of the Council and its committees and records official actions and recommendations, prepares and publishes City ordinances and resolutions, ensures compliance with statutory notification requirements for Council actions (hearings, advertisements, letters, etc.), assists with agenda preparation, and performs other duties assigned by Council.
- **Records Creation and Management:** The City Clerk serves as the legal custodian of all City documents and ensures that Council actions are recorded properly in an impartial and independent manner. In addition to preparing meeting minutes, the office maintains the Records Retention and Disposition Schedule.
- **Customer Service and Research:** In addition to supporting the Council and City Manager, the Clerk's Office provides daily assistance to residents, businesses, and visitors. Acting as the historian of the City, the office conducts research for staff, Council, residents, and other stakeholders regarding past actions, procedures, and policies.
- **Youth Council Administration and Engagement:** The City Clerk's Office coordinates and supports the Port Wentworth Youth Council by organizing meetings, facilitating leadership and civic engagement opportunities, assisting with community initiatives, and promoting youth involvement in local government.

Mission Statement

The City Clerk's Office is committed to serving as the custodian of democracy, facilitating transparent governance, preserving vital records, and providing accessible, equitable, and efficient services to empower and connect our diverse community.

Vision Statement

To be the trusted cornerstone of civic engagement, transparency, and accessibility, fostering a vibrant and inclusive community for all.

FY 26 Accomplishments

- Continued the process of modernizing departmental record keeping by working with City staff to digitize physical files, aligning with current standards and significantly improving efficiency and accessibility.
- Attended training sessions and completed certifications to stay current with new legislation and emerging policies while building a strong professional network to make sure that the city is in compliance.
- Successfully launched the Port Wentworth Youth Council, creating opportunities for youth leadership development, civic engagement, and participation in local government initiatives.

FY 27 Goals and Objectives

- Continue innovating the City Clerk's Office by assisting departments in establishing best practices for records management and document flow.
- Develop a comprehensive and easy-to-navigate FAQ section on the City's website addressing common questions about records, elections, and Council member information.
- Enhance the accuracy, efficiency, and accessibility of City Council agendas and meeting minutes by implementing upgraded agenda management software and streamlining internal processes.
- Expand and strengthen the Port Wentworth Youth Council through leadership programming, community service initiatives, and increased engagement opportunities with City departments and elected officials.

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED	
DEPARTMENT NAME: LEGISLATIVE		FY 24	FY 25	FY 26	FY 27	
DEPARTMENT NUMBER: 1100						
PERSONNEL SVCS & EMPL BENEFITS						
100	5 511101	SALARIES - REGULAR	159,963	233,834	244,339	254,743
100	5 511300	OVERTIME	-	2,500	6,404	7,182
100	5 512001	UNEMPLOYMENT BENEFIT	-	1,169	-	-
100	5 512101	INSURANCE - GROUP	12,758	27,547	29,306	41,521
100	5 512201	P/R TAXES	12,244	17,888	19,182	18,994
100	5 512400	RETIREMENT - GMEBS	3,411	4,848	7,172	8,804
100	5 512500	TUITION REIMBURSEMENTS	-	5,000	-	-
100	5 512700	WORKMENS COMP INS	514	4,913	8,725	4,139
100	5 512902	LONG & SHORT TERM DISA	-	1,871	885	1,440
TOTAL PERSONNEL SVCS & EMPL BEN			188,890	299,570	316,013	336,823
PURCHASED/CONTRACTED SVC						
100	5 521101	ELECTIONS	8,000	10,000	10,000	
100	5 521200	WELLNESS SERVICES	-	-	1,000	
100	5 521201	MEDICAL SCREENING	-	-	1,000	
100	5 521204	PROFESSIONAL SERVICES	-	-	-	
100	5 522201	VEHICLE REPAIRS & MAINTENANCE	-	-	-	1,000
100	5 522320	RENTAL OF EQUIPMENT & VEHICLES				5,000
100	5 522321	RENTAL OF OFFICE SPACE				6,000
100	5 523100	INSURANCE - GENERAL	26,950	33,673	89,433	92,619
100	5 523200	COMMUNICATIONS	-	-	-	
100	5 523301	ADVERTISING	-	-	50,000	50,000
100	5 523400	MUNICIPAL CODE	-	-	5,000	
100	5 523401	PRINTING	1,100	1,500	10,000	
100	5 523501	TRAVEL	40,000	45,000	60,000	60,000
100	5 523502	HOTEL	2,000	-	-	
100	5 523601	DUES & SUBSCRIPTIONS	3,250	5,000	10,000	15,000
100	5 523702	EDUCATION & TRAINING	5,000	7,500	10,000	15,000
100	5 523852	CONTRACT SERVICES	-	-	20,000	10,000
100	5 523902	STAND UP FOR AMERICA DAY	-	50,000	65,000	150,000
100	5 523903	REGIONAL SPECIAL EVENTS	-	-	30,000	66,000
100	5 523904	INAUGURATION	6,500	10,000	50,000	
100	5 523905	BLACK HISTORY MONTH	-	-	30,000	30,000
100	5 523906	JUNETEENTH	-	-	40,000	40,000
100	5 523907	FRONT PORCH FRIDAYS	-	-	60,000	60,000
100	5 523908	HOLIDAY EVENTS	-	-	30,000	30,000
TOTAL PURCHASED/CONTRACTED SVC			92,800	162,673	571,433	630,619
MATERIALS & SUPPLIES						
100	5 531101	OFFICE SUPPLIES	750	1,000	1,000	2,500
100	5 531270	GAS & OIL	0	0	-	2,500
100	5 531301	ENTERTAINMENT	21,500	25,000	30,000	30,000
100	5 531701	UNIFORMS	2,000	3,000	5,000	5,000
100	5 531702	MISCELLANEOUS	13,000	15,000	32,282	
TOTAL MATERIALS & SUPPLIES			37,250	44,000	68,282	40,000
TOTAL			318,940	506,243	955,728	1,007,442

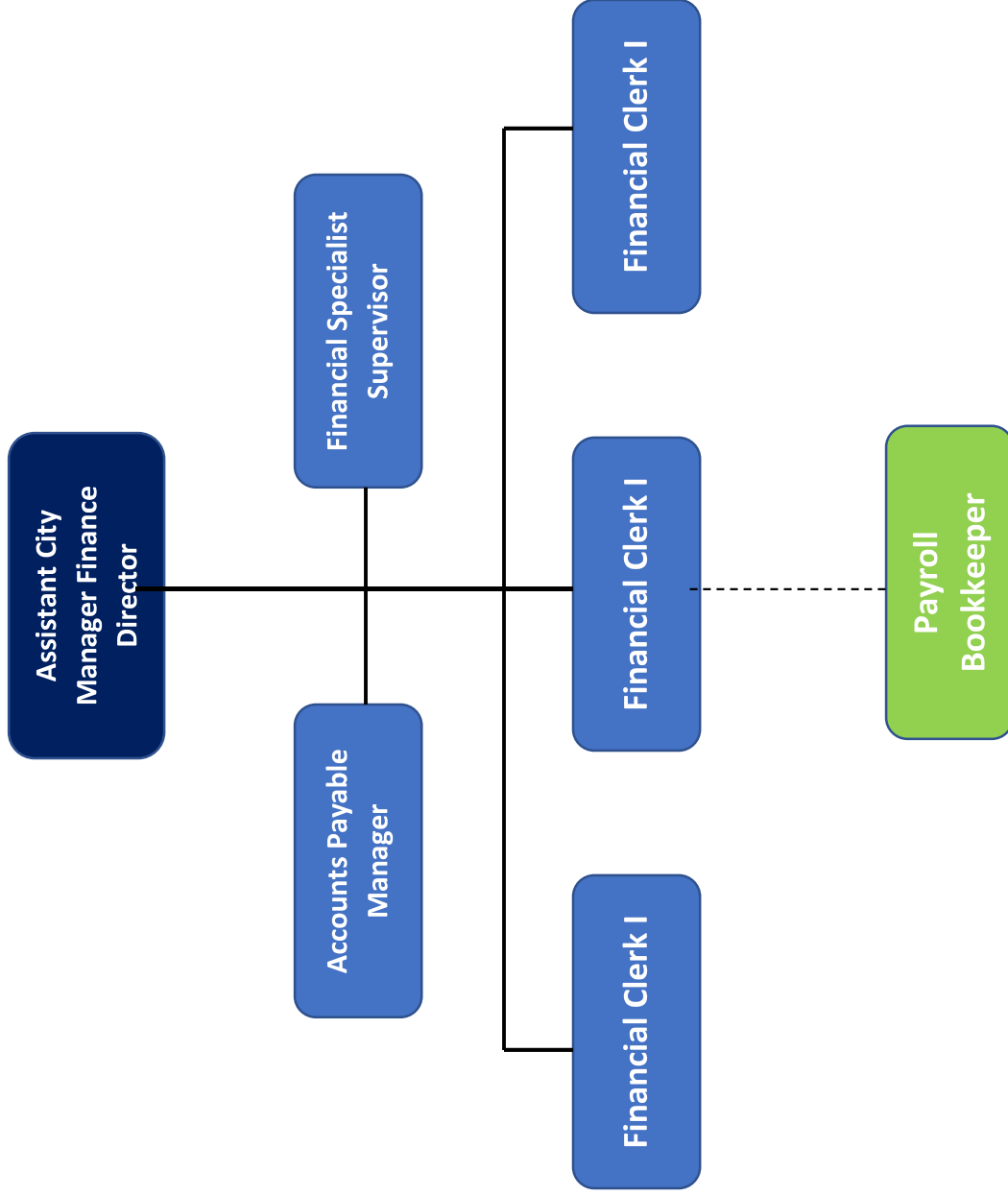
FY 27

ADMINISTRATIVE

BUDGET

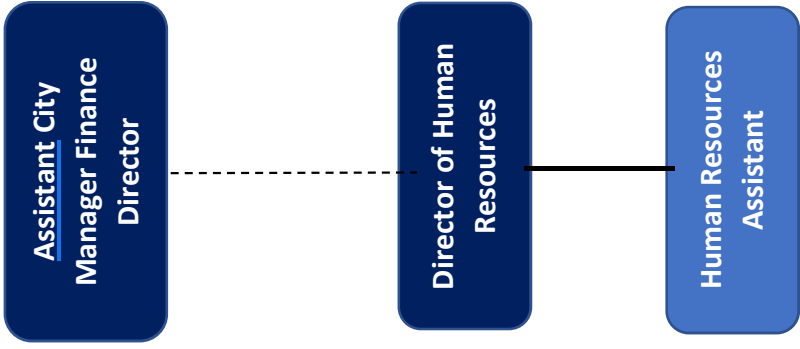


Department of Finance





Department of Human Resources



Administration

Department Overview

The Administration Department is comprised of the City Manager, an Assistant City Manager/Chief Financial Officer, two Deputy City Managers and the staff within the Finance and Human Resources divisions. The Department is led by the City Manager, who serves as the Chief Executive Officer of the City.

The Department is responsible for ensuring compliance with all applicable federal, state, and local laws, as well as Generally Accepted Accounting Principles (GAAP) and governmental accounting standards. In addition, the Department provides oversight and control of the City's financial operations, including contracts, debt management, grants, and the annual budget process.

Key functions of the Department include cash management, investments, billing, accounts receivable, revenue accounting, purchase order processing, vendor management, invoice approvals and payments, and payroll administration. The Department also prepares periodic financial reports designed to provide objective and transparent information to City Council, management, and the public.

Another key responsibility of the Administration Department is to provide leadership, oversight, and operational guidance to all City departments, including Police, Fire, Emergency Management Agency (EMA), Public Works, Parks, Recreation, Development Services, Technology and Economic Development. The Department works closely with these divisions to ensure coordinated operations, effective service delivery, and alignment with the City Council's goals and priorities.

The Administration Department's primary goal is to maintain a balanced budget while ensuring the long term fiscal accountability and financial stability of the City.

Mission Statement

The mission of the City of Port Wentworth Administration Department is to oversee all governmental operations in a fair, equitable, and professional manner that benefits the City's residents, businesses, and employees. The Department is committed to providing cost effective and innovative services that enhance the quality of life for the community while supporting the continued growth and development of the City.

Vision Statement

The City Administration and staff are committed to advancing Port Wentworth's economic, environmental, and social priorities through strategic leadership and long term planning. The City's vision focuses on shaping the future rather than simply reacting to change by aligning organizational resources, infrastructure, and services with the community's evolving needs and goals.

Administration

To support this vision, the Administration develops and presents an annual balanced budget along with a comprehensive five year capital improvement plan designed to address future growth, maintain financial stability, and achieve the City's strategic objectives.

2025 to 2026 Accomplishments

- Completed the FY 25 Audit, clean with no findings.
- Provided city services in support of the fastest growing city in the State of Georgia. The U.S. Census reported July 1, 2025, population at 17,604 residents. This is an increase of 2,739 residents from July 1, 2024, or 18.43%.
- Placed the newly constructed Fire Department Headquarters into operation on July 11, 2025, at the entrance of Anchor Park, providing improved response times to residents west of I-95 and a state of the art operations facility to support the rapid growth of the city.
- Completed Phase I of Anchor Park construction and awarded contracts for Phase II.
- Provided oversight and guidance to the Development Authority in the construction of the new Ice Cove and Amphitheater.
- Secured financing for Anchor Park and the Development Authority (DA) economic development projects and providing key financial management support.
- Reestablished the Downtown Development Authority (DDA) in support of long term economic and quality of life goals for the city's downtown community.
- Completed the expansion and remodeling of City Hall to provide office space for city managers, finance, human resources, technology, public works (selected personnel), development services and economic development in a single owned city building and terminate leased space.
- Upgraded development service technology to support the oversight of rapid growth.
- Improved the Fire Insurance status of the city.
- Improved the professionalism within City Police Department, through participation in advanced training programs and alignment with statewide best practices, the department emphasizes de escalation, accountability, public safety, and proactive community partnerships. The department's investment in a new police training facility further supports officer development in areas such as community policing, crisis response, and scenario based training designed to improve interactions with residents and businesses.
- The City has also expanded opportunities for public engagement through initiatives such as the Citizens' Police Academy, a hands on program that allows residents, business owners, students, and community leaders to better understand police operations, training, and public safety initiatives. This program promotes transparency and strengthens relationships between officers and the community they serve.
- The City's focus on professional standards and community-oriented policing has contributed to recognition of Port Wentworth as one of Georgia's safest communities.
- Re-established Highway 25 as a local road.
- Begin Downtown Sewer Rehab capital project.

Administration

- Completed the implementation of the new payroll software platform.
- Implemented online personnel evaluation system
- Transitioned from paper based Human Services system to 100 percent electronic.

2026 to 2027 Goals

- Completion of Phase II Anchor Park and open to the public. It reflects a vision for the future of our city, a future built on family, wellness, teamwork, and civic pride. Across these beautiful grounds, residents and visitors alike will gather to compete, celebrate, connect, and create lasting memories.
- This remarkable development includes state of the art ballfields and multi use athletic facilities that will provide opportunities for youth sports, tournaments, recreation, and community events for years to come. Plans for the 150 acre complex also include entertainment venues, walking trails, gathering spaces, and recreational amenities designed to serve the entire region.
- Most importantly, Anchor Park stands as a place of honor and reflection through its Veterans Memorial, a lasting tribute to the brave men and women who have served and sacrificed in defense of our freedoms. This memorial reminds us that the strength of every community is built upon the courage, dedication, and service of those who came before us.
- Upgrade financial management software to include utility billing and general ledger accounting.
- Identify factors that impact retention and implement strategies to mitigate high turnover rate of 31.72%.
- Implement strategies to improve purchasing, to improve efficiency and reduce costs.
- Improve strategies to reduce reliance on the use of P-Cards for operational expenses.
- Continue to advance the educational and professional training of staff.
- Develop Downtown Redevelopment Strategy.
- Start new sports programming for residents.
- Expand tourism through sports tournaments at Achor Park.
- Upgrade public relations through expanded contracts.
- Improve cyber security and train staff to detect financial security threats.
- Improve physical network security.
- Expand enterprise & residential fiber optic plan.
- Complete the Downtown Sewer Rehab capital project.
- Start the Downtown Stormwater capital project.

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NAME: ADMINISTRATIVE		FY 24	FY 25	FY 26	FY 27
DEPARTMENT NUMBER: 1500					
PERSONNEL SVCS & EMPL BENEFIT					
100 5 511101	SALARIES - REGULAR	455,358	223,213	192,204	349,162
100 5 511300	OVERTIME	11,600	12,000	8,622	16,627
100 5 512001	UNEMPLOYMENT BENEFIT	8,719	1,116	-	
100 5 512101	INSURANCE - GROUP	81,223	30,990	32,236	68,510
100 5 512201	P/R TAXES	33,351	17,076	15,363	25,696
100 5 512400	RETIREMENT - GMEBS	26,157	5,445	6,455	13,206
100 5 512401	DEFINED CONTRIBUTION	30,220	7,625	6,801	10,100
100 5 512500	TUITION REIMBURSEMENTS	29,000	6,250	4,000	22,500
100 5 512700	WORKMENS COMP INS	10,019	4,690	2,133	5,711
100 5 512902	LONG & SHORT TERM DISA	4,360	1,786	974	2,592
	TOTAL PERSONNEL SVCS & EMPL BEN	690,007	310,191	268,788	514,103
PURCHASED/CONTRACTED SVC					
100 5 521102	TAX BILL PRINTING BY CHATHAM COUNTY	17,500	4,750	4,000	35,000
100 5 521200	WELLNESS SERVICES	6,500	1,000	200	20,000
100 5 521201	MEDICAL SCREENING	1,000	1,000	200	1,000
100 5 521202	ACCOUNTING / AUDIT FEE	100,000	25,000	34,000	167,000
100 5 521204	PROFESSIONAL SERVICES	231,500	125,000	34,000	200,000
100 5 522201	VEHICLE REPAIRS & MAINTENANCE	-	2,000	1,500	12,000
100 5 522202	BUILDING MAINTENANCE	3,750	5,000	1,500	13,000
100 5 522203	EQUIPMENT REPAIRS & MAINTENANCE	500	1,000	200	
100 5 522204	STREET REPAIRS AND MAINTENANCE	-	-	-	
100 5 522208	MAINTENANCE AGREEMENTS	8,000	10,000	2,000	
100 5 522320	RENTAL OF EQUIPMENT & VEHICLES	14,500	13,000	1,000	
100 5 522321	RENTAL OF OFFICE SPACE	62,400	34,250	27,082	3,000
100 5 523100	INSURANCE - GENERAL	10,450	8,418	5,842	20,493
100 5 523200	COMMUNICATIONS	-	-	-	
100 5 523301	ADVERTISING	1,250	2,500	2,000	
100 5 523400	MUNICIPAL CODES	-	3,000	-	
100 5 523401	PRINTING	5,000	1,500	500	5,000
100 5 523501	TRAVEL	7,500	5,000	2,000	
100 5 523502	HOTEL	9,500	-	-	25,000
100 5 523601	DUES & SUBSCRIPTIONS	22,500	6,250	4,000	30,000
100 5 523702	EDUCATION & TRAINING	16,250	3,750	4,000	45,000
100 5 523850	CONTRACT LABOR	1,500	-	-	
100 5 523852	CONTRACT SERVICES	3,000	1,500	2,000	
100 5 523902	STAND UP FOR AMERICA DAY	50,000	-	-	
	TOTAL PURCHASED/CONTRACTED SVC	572,600	253,918	126,024	576,493
MATERIALS & SUPPLIES					
100 5 531101	OFFICE SUPPLIES	17,500	10,000	2,000	25,000
100 5 531102	SUPPLIES	3,000	5,000	1,000	30,000
100 5 531121	POSTAGE	4,500	5,000	2,000	22,500
100 5 531220	NATURAL GAS	1,750	2,500	-	
100 5 531230	ELECTRICITY	56,500	45,000	6,000	34,000
100 5 531270	GAS & OIL	7,750	8,000	2,400	15,000
100 5 531301	ENTERTAINMENT	5,000	8,000	2,000	20,000
100 5 531701	UNIFORMS	3,750	5,000	1,500	10,000
100 5 531702	MISCELLANEOUS	90,000	150,000	12,184	
100 5 531703	CONTINGENCY FUNDS	130,000	150,000	12,600	
	TOTAL MATERIALS & SUPPLIES	319,750	388,500	41,684	156,500
	TOTAL	1,582,357	952,609	436,496	1,247,096

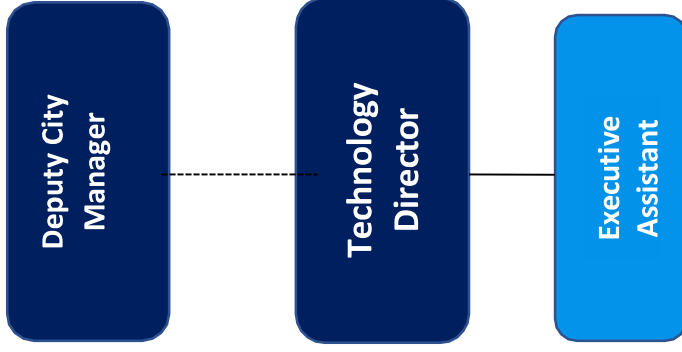
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FY 27
TECHNOLOGY
BUDGET

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Department of Technology



Department Overview

The Department of Technology was formed within the City of Port Wentworth on July 1, 2022, with the goal of consolidating IT services in City Hall and adding accountability standards to each department with regards to technology. Today, the Department is responsible for assisting the technical development of various projects throughout Port Wentworth and ensuring cybersecurity mechanisms are properly outfitted and implemented to protect against potential breaches and cyberattacks.

Mission Statement

The mission of the Department of Technology is to maintain and secure the city's digital assets, including databases, software, and computing equipment, as well as provide technical support to all departments within the city. While also encompassing world class technical resources to help residents, young and old, gain access to the technology and skill they need to succeed in this expanding digital world.

Vision Statement

- Deliver the right IT services to the right departments and citizens from the right providers.
- Promote a 'customer' service approach to support.
- Create a common, robust infrastructure across the City of Port Wentworth.
- Enable rapid, seamless execution of IT services.
- Develop intentional design through IT governance.
- Build a diverse, collaborative team of IT experts.

FY 26 Accomplishments

- Negotiated lease agreement with Chatham County to expand tower capacity for public safety radio coverage.
- Outfitted new Emergency Operations Center at Fire Department with full technology and communications capability.
- Expanded IP camera coverage at Mobley Park to improve safety and monitoring.
- Finalized fiber agreement with Seimitsu to support business connectivity and economic development.
- Completed A/V system buildout for new Amphitheater to support events and operations.
- Deployed public Wi-Fi network at Anchor Park to support residents and visitors.
- Implemented quarterly cybersecurity training program for all City staff.
- Upgraded Mobley Park scoreboard and Gymnasium basketball scoreboard.
- Initiated Public Safety Radio Replacement Program to improve reliability and coverage.
- Transitioned fire apparatus connectivity to Cradlepoint to support GPS tracking and mobile.

FY 26 Accomplishments Continued

- Implemented new plan review software to improve development review timelines.
- Implemented new general ledger and utility billing system to strengthen financial operations.
- Implemented new HR and payroll system to improve internal service delivery.
- Transitioned City network to new location to improve redundancy and performance.
- Implemented Fire Station Alerting System to improve response efficiency.
- Deployed new GIS platform to enhance spatial data access and decision making.

FY 27 Goals and Objectives

- Expand fiber network to support additional commercial and residential growth corridors.
- Enhance cybersecurity posture through advanced monitoring, endpoint protection, and incident response capability.
- Continuing Public Safety Radio Replacement Program with focus on system-wide interoperability.
- Expand citywide camera network with focus on parks, key intersections, and public facilities.
- Implement data governance framework to improve data quality, access, and decision support.
- Integrate major enterprise systems, finance, HR, GIS, and permitting, to improve efficiency and reporting.
- Expand public Wi-Fi access in high-use community areas.
- Develop long-term IT capital replacement plan for infrastructure, devices, and systems.
- Strengthen disaster recovery and continuity systems to ensure uninterrupted operations.
- Support Anchor Park and Amphitheater operations with ongoing technology enhancements and event support systems.

100 GENERAL FUND				ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NAME: TECHNOLOGY				FY 24	FY 25	FY 26	FY 27
DEPARTMENT NUMBER: 1600							
PERSONNEL SVCS & EMPL BENEFITS							
100	5	511101	SALARIES - REGULAR	71,401	177,023	12,810	21,046
100	5	511300	OVERTIME	3,436	2,500	581	1,002
100	5	512001	UNEMPLOYMENT BENEFIT	1,409	885	-	
100	5	512101	INSURANCE - GROUP	35,920	27,547	2,931	6,228
100	5	512201	P/R TAXES	5,388	13,542	1,024	1,549
100	5	512400	RETIREMENT - GMEBS	4,226	4,848	717	1,321
100	5	512500	TUITION REIMBURSEMENTS	-	5,000	-	-
100	5	512700	WORKMENS COMP INS	176	3,719	194	344
100	5	512902	LONG & SHORT TERM DISA	720	1,416	89	216
TOTAL PERSONNEL SVCS & EMPL BEN				122,676	236,480	18,346	31,706
PURCHASED/CONTRACTED SVC							
100	5	521201	MEDICAL SCREENING	500	-	-	
100	5	521204	PROFESSIONAL SERVICES	20,647	18,100	3,800	15,150
100	5	522201	VEHICLE REPAIRS & MAINTENANCE	5,400	7,500	500	7,500
100	5	522202	BUILDING MAINTENANCE	2,000	2,500	500	
100	5	522203	EQUIPMENT REPAIRS & MAINTENANCE	5,000	5,000	1,000	5,000
100	5	522208	MAINTENANCE AGREEMENTS	289,295	506,255	107,517	713,900
100	5	523100	INSURANCE - GENERAL	4,450	4,677	95	1,276
100	5	523200	COMMUNICATIONS	124,692	73,500	15,800	116,300
100	5	523501	TRAVEL	2,500	6,000	2,000	10,000
100	5	523502	HOTEL	2,500	-	-	
100	5	523601	DUES & SUBSCRIPTIONS	28,329	63,200	15,204	81,195
100	5	523702	EDUCATION & TRAINING	153	11,400	2,280	5,000
TOTAL PURCHASED/CONTRACTED SVC				485,466	698,132	148,696	955,321
MATERIALS & SUPPLIES							
100	5	531101	OFFICE SUPPLIES	11,945	3,000	600	3,000
100	5	531102	SUPPLIES	35,500	35,000	7,000	35,000
100	5	531270	GAS & OIL	3,000	3,000	600	2,500
100	5	531301	ENTERTAINMENT	1,000	1,000	200	1,000
100	5	531701	UNIFORMS	2,700	2,700	540	2,700
100	5	531702	MISCELLANEOUS	12,000	10,000	1,661	
TOTAL MATERIALS & SUPPLIES				66,145	54,700	10,601	44,200
TOTAL				674,287	989,312	177,642	1,031,227

FY 27
COURT
BUDGET

Department Overview

The Port Wentworth Municipal Court serves as a cornerstone of justice within the community, dedicated to administering the law in a fair, efficient, and respectful manner. We recognize that every case represents not just a legal matter, but an individual, a family, and a broader community impact. Our court is committed to ensuring that all proceedings are conducted with transparency, consistency, and compassion.

We strive to create an environment where individuals feel heard, informed, and treated with dignity, regardless of the circumstances that bring them before the court. By embracing professionalism and continuous improvement, we aim to provide timely resolution of cases while maintaining the highest ethical standards.

Mission Statement

The mission of the Port Wentworth Municipal Court is to uphold the law with integrity, fairness, and respect for all individuals. We are committed to delivering impartial justice, protecting the rights of every person, and promoting public trust and confidence in the judicial process. Through professionalism, accountability, and efficient service, we strive to ensure a safe community while treating all who appear before the court with dignity and equality.

Vision Statement

Our vision is to be a model municipal court recognized for excellence in judicial service, innovation, and community engagement. We aspire to foster a transparent, accessible, and responsive court system that strengthens public confidence, supports the rule of law, and contributes to the overall well-being and safety of the Port Wentworth community.

FY 26 Accomplishments

- Successfully cross-trained court clerks, enabling seamless coverage of duties and maintaining court operations during staff absences.
- Contributed to achieving full staffing levels, ensuring consistent workflow and improved efficiency within the court.
- Enhanced team versatility and operational resilience through proactive training and mentorship initiatives.

FY 27 Goals and Objectives

Goal 1: Maintain a highly skilled and versatile court staff

- **Objective 1.1:** Cross-train court clerks to ensure seamless coverage of duties during staff absences.
- **Objective 1.2:** Provide ongoing professional development and mentorship opportunities to enhance staff expertise and operational efficiency.
- **Objective 1.3:** Maintain full staffing levels to support consistent workflow and timely case resolution.

Goal 2: Uphold fair and impartial judicial proceedings

- **Objective 2.1:** Ensure all cases are processed efficiently while maintaining strict adherence to ethical and legal standards.
- **Objective 2.2:** Promote transparency and consistency in all court procedures, ensuring individuals understand their rights and responsibilities.

Goal 3: Strengthen community trust and engagement

- **Objective 3.1:** Foster a welcoming environment where all individuals feel heard, informed, and treated with dignity.
- **Objective 3.2:** Implement community outreach initiatives to educate the public about court services, processes, and resources.
- **Objective 3.3:** Encourage feedback mechanisms to continuously improve court operations and public satisfaction.

Goal 4: Enhance alternative justice programs

- **Objective 4.1: Pretrial Diversion Program** – Develop and expand pretrial diversion opportunities for eligible defendants, focusing on rehabilitation, community service, and reducing recidivism.
- **Objective 4.2:** Monitor program effectiveness by tracking participant outcomes and adjusting procedures to maximize success rates.

Goal 5: Implement fair and transparent financial practices

- **Objective 5.1: Adjusted Fines and Fees** – Establish a structured and equitable fines and fees schedule that considers individual financial circumstances.
- **Objective 5.2:** Provide clear guidance to defendants regarding payment plans, reductions, or alternative compliance options to ensure accessibility and fairness.
- **Objective 5.3:** Regularly review and update fines and fees policies to reflect community standards and legal requirements.

Goal 6: Promote innovation and continuous improvement

- **Objective 6.1:** Incorporate technology and process improvements to increase efficiency, accessibility, and accuracy of court operations.
- **Objective 6.2:** Conduct periodic evaluations of court programs, procedures, and staff performance to identify areas for enhancement.

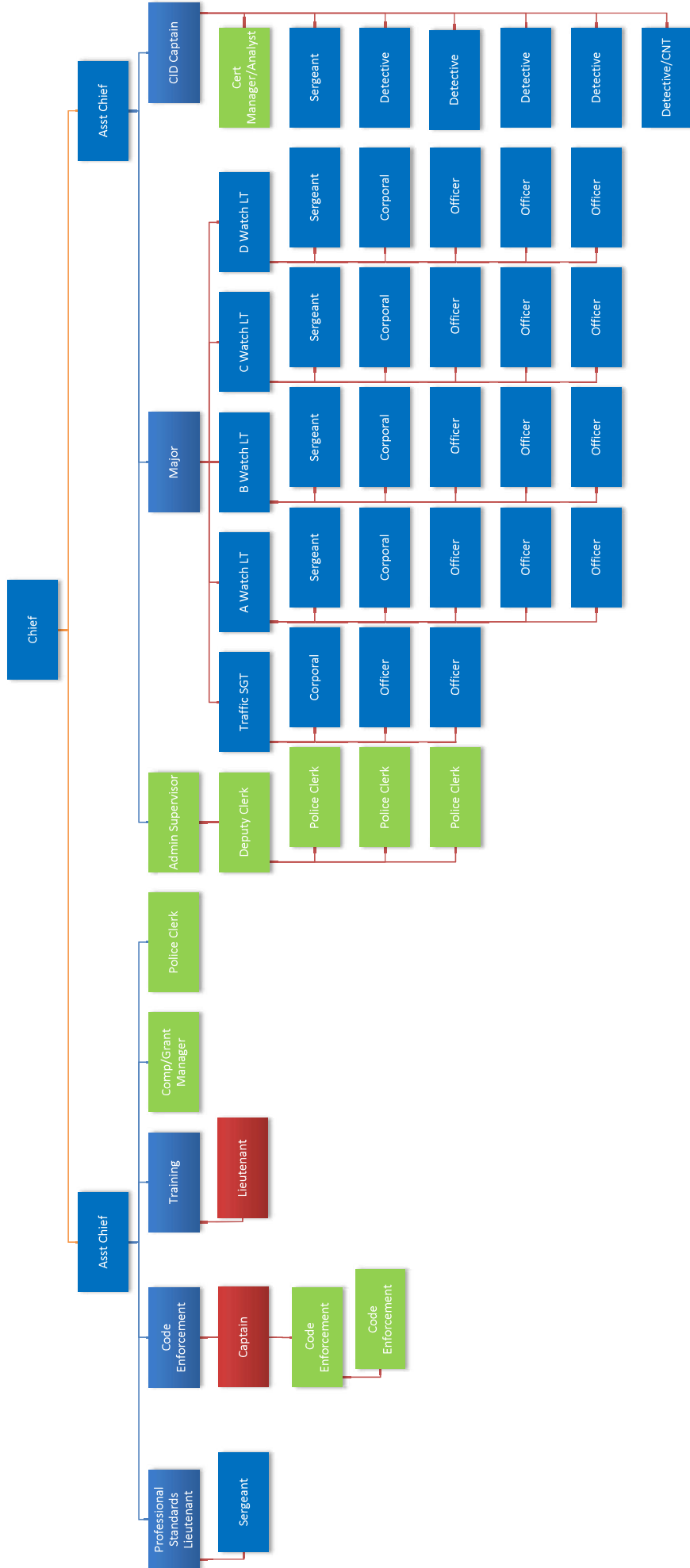
100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED	
DEPARTMENT NAME: COURT		FY 24	FY 25	FY 26	FY 27	
DEPARTMENT NUMBER: 2650						
PERSONNEL SVCS & EMPL BENEFITS						
100	5 511101	SALARIES - REGULAR	103,003	168,074	159,145	170,063
100	5 511300	OVERTIME	3,000	2,500	7,221	8,098
100	5 512001	UNEMPLOYMENT BENEFIT	2,049	840	-	-
100	5 512101	INSURANCE - GROUP	30,800	20,660	29,306	41,521
100	5 512201	P/R TAXES	7,837	12,858	12,727	12,515
100	5 512400	RETIREMENT - GMEBS	6,147	3,636	7,172	8,804
100	5 512700	WORKMENS COMP INS	2,629	3,531	1,939	2,782
100	5 512902	LONG & SHORT TERM DISA	1,024	1,345	885	1,440
TOTAL PERSONNEL SVCS & EMPL BEN			156,489	213,444	218,395	245,223
PURCHASED/CONTRACTED SVC						
100	5 521201	MEDICAL SCREENING	-	-	-	-
100	5 521204	PROFESSIONAL SERVICES	65,000	150,000	150,000	180,000
100	5 521302	COURT EXPENSES	185,000	185,000	185,000	185,000
100	5 522202	BUILDING MAINTENANCE	10,000	5,000	100,000	100,000
100	5 522208	MAINTENANCE AGREEMENTS	5,000	5,000	-	-
100	5 522320	RENTAL OF EQUIPMENT & VEHICLES	5,000	-	-	-
100	5 523100	INSURANCE - GENERAL	6,675	5,612	949	2,552
100	5 523200	COMMUNICATIONS	-	-	-	-
100	5 523400	MUNICIPAL CODE	-	-	1,000	1,000
100	5 523301	ADVERTISING	1,000	1,000	-	-
100	5 523501	TRAVEL	5,000	9,000	9,000	10,000
100	5 523502	HOTEL	4,000	-	-	-
100	5 523601	DUES & SUBSCRIPTIONS	1,500	1,500	1,500	1,500
100	5 523702	EDUCATION & TRAINING	5,000	5,000	5,000	5,000
TOTAL PURCHASED/CONTRACTED SVC			293,175	367,112	452,449	485,052
MATERIALS & SUPPLIES						
100	5 531101	OFFICE SUPPLIES	2,000	2,000	2,000	2,000
100	5 531102	SUPPLIES	4,000	4,000	4,000	4,000
100	5 531121	POSTAGE	1,500	1,500	1,500	-
100	5 531701	UNIFORMS	1,000	2,000	2,000	2,000
100	5 531702	MISCELLANEOUS	1,500	1,500	9,712	-
TOTAL MATERIALS & SUPPLIES			10,000	11,000	19,212	8,000
TOTAL			459,664	591,556	690,056	738,275

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FY 27
POLICE
BUDGET



POLICE DEPARTMENT



SWORN: 43

CIVILIANS: 10

Department Overview

The City of Port Wentworth Police Department is committed to delivering quality professional services to this community, which is guided by the best ethical and legally sound policy and procedures. Managing performance in a way that holds employees accountable for outcomes can play a critical role in shaping the community's sense of safety and well-being. The Police Department is vested in the community's interest and shares in its commitment to addressing the quality-of-life concerns. It is committed to working collaboratively with a wide array of community agencies, stakeholders, partners, and other resources to achieve the planned mission.

The Port Wentworth Police Department will continue to strive to implement new initiatives to enhance the level of public service we deliver to the community. We will continue to work towards building trust and enhancing the department's legitimacy by fair and impartial delivery of police services and enforcement of the laws. We will increase our level of professionalism through training and education to deliver a quality service to the citizens of Port Wentworth.

Mission Statement

The Port Wentworth Police Department is dedicated to maintaining a safe and secure community in which to live, work, and visit. Our mission is to partner with the community to solve problems and provide professional and ethical safety services in a fair, impartial, and transparent manner.

Vision Statement

The City of Port Wentworth can rely on a Police Department that is invested in the community, shares in its commitment to address the quality of life and is committed to Delivering quality services to the community. Having a clear sense of the strategic direction, overall mission, and core values of the organization. Playing an active role in shaping the community's sense of safety and well-being. Working collaboratively with a wide array of community agencies, service providers, and other interested parties in working towards matters of mutual interest. Building trust and enhancing the department's legitimacy in the eyes of the public by fair and impartial delivery of police services and enforcement of the laws. Serving as an integral, indispensable facet in solving community problems. Managing performance in a way that makes employees accountable for outcomes while ensuring the well-being of the officers.

FY 26 Accomplishments

- Enhanced the usage and polices related to the use of OfficerTrak software to reduce city liability for extra-duty/off-duty employment.
- Revised the uniform and appearance standards for the Police Department to increase professionalism.
- Increased focus on employees' concerns and needs, which helps with recruitment and retention.
- Revised and enhanced the scope and focus of the accident review board to more efficiently review and adjudicate crash reviews with the intent to reduce crash incidents.
- Implemented new Electric Conducted Devices (Taser) by conducting a department-wide transition from discontinued models. The capabilities, services and safeguards of this tool will tremendously increase officer safety and assist with the review of critical incidents
- Recipient of the Department of Justice Body Armor Grant (BVP) for the second year, which provides subsidized funding for the purchase of body armor for department personnel.
- Improved Code Enforcement efficiency with the implementation of improved case management and public-facing documentation.
- The implementation of FTO Release Boards for new employees to properly ascertain the skill levels of the employee prior to the conveyance of full positional authority.
- Increased staffing in the Traffic Unit to reduce vehicle crashes, speeding and commercial vehicle violations.
- The Property and Evidence Technician managed the department's vast property and evidence inventory and worked with the City Attorney and State Court to properly dispose of property deemed unnecessary for judicial purposes or further retention.
- Achieved State Accreditation, which is the result of over four (4) years of work. Certification status reflects enhanced professionalism, credibility, and safeguards for the proper, safe and equitable administration of police services.
- Implementation of a promotional assessment center for all ranks within the police department.
- Enhanced community engagement by attending the HOA, Neighborhood Watch, school events and continuing the Citizen Police Academy.
- The Criminal Investigation Division enhanced its focus on investigating serious incidents, which has resulted in several high-profile cases being adjudicated and closed, with the offenders receiving lengthy sentences in several courts.

FY 27 Goals and Objectives

Department Goal #1: Organization Structure and Personnel:

Objectives:

1. Increased focus on officer safety and situational awareness
2. Leadership development for Patrol Commanders to enhance management practices
3. Increase officer involvement in community events to improve trust and accountability
4. Regular review of agency policies and procedures.
5. Develop a training curriculum to engage officers in high-quality training.

Department Goal #2: Community Trust and Engagement:

Objectives:

1. Outreach to community, LEOS and schools.
2. Enhance the professionalism of PWPDP.

Department Goal #3: Technology Infrastructure and Innovation:

Optimize and integrate technology systems to maximize organizational efficiency and effectiveness.

Objectives:

1. Inventory, assess, and evaluate PWPDP's existing technology assets.
2. Identify infrastructure needs for the department.

Department Goal #4: Focused Crime Prevention and Response:

Increase the crime prevention activities of PWPDP and the community.

Objectives:

1. Reduce fear of crime.
2. Educate the public in crime prevention tactics.

Department Goal #5: Traffic Safety:

Effectively meet the community's priority of addressing traffic safety.

Objectives:

1. Reduce traffic accidents and traffic-related problems.
2. Training and staffing for a 3-person Unit
3. Increase the number of impaired driving checkpoints and traffic enforcement operations by 20 percent over the next year to deter drunk driving, speed violations, and other dangerous driving behaviors.

Internal Affairs

Department Goal #1: Ensure the adjudication of Internal Affairs or Command-level cases are completed within 90 days of case assignment.

Objectives:

1. Work with the Command Staff to ensure administrative cases are closed within 90 days.
2. Assist supervisory personnel in the investigative process regarding internal and external complaints.
3. Continuously evaluate the administrative complaint and investigative process to ensure that it is effective and efficient.
4. Continue 21st Century Policing best practices regarding internal affairs cases.

Certification

Department Goal #1: *Maintain State Certification FY2025-FY2028*

Objectives:

1. To ensure compliance with the Georgia Certification Standards throughout the year.
2. To participate in the Georgia Certification Program training programs.
3. To assist other agencies in the Georgia Certification Program.
4. To maintain the information available in Power DMS/or Other assigned software.

Court Attendance

Department Goal #1: *To attend court regularly to ensure bailiffs are in their place as required.*

Objective:

1. Attend the traffic court to ensure the court is running smoothly and that policy and procedures are followed.
2. Continue to improve court technology and services to add to the efficiency of the court.
3. Continue training for the court security staff to improve professionalism.

Compliance/Code Enforcement

Department Goal #1: *To ensure that all actions, policies, and procedures within the police department are in full compliance with local, state, and federal laws, as well as department standards and best practices, to foster transparency, accountability, and public trust.*

Objective:

1. Remain current on changes in laws, regulations, and case laws that may impact police practices.
2. Regularly review and update policies to ensure they align with best practices, legal standards, and community needs.
3. Ensure that all personnel are knowledgeable about department policies and procedures and legal requirements.
4. Conduct regular internal audits and inspections to ensure compliance with policies and legal mandates.

Department Goal #2: *Ensure compliance with local laws, building codes, and health and safety standards to maintain a safe and healthy environment for the community.*

Objectives:

1. Address unsafe living conditions that may threaten public safety.
2. Monitor property uses to ensure compliance with parking regulations and land use.
3. Enforce regulations regarding property maintenance, overgrown vegetation, or unsafe structures.
4. Respond promptly and effectively to complaints or concerns from residents, businesses, or other stakeholders about code violations.

Recruiting/Hiring

Department Goal #1: *Ensure the Recruiting and Hiring process is efficient and effective.*

Objectives:

1. Increase advertisement and networking opportunities
2. Attend Recruiting events to recruit potential applicants to the department.
3. Continuously monitor and improve the hiring process.
4. Enforce regulations regarding property maintenance, overgrown vegetation, or unsafe structures.
5. Respond promptly and effectively to complaints or concerns from residents, businesses, or other stakeholders about code violations.

Training

Department Goal #1: *Ensure the Department's training needs are met regarding Twenty-First (21st) Century Policing practices and incorporate new technology into our practices.*

Objectives:

1. Conduct an aggressive training schedule that exceeds State requirements.
2. Continuously monitor and assess the level of training being conducted by department instructors and incorporate new instructors into the program to enhance exposure.
3. Roll Call training for our Patrol Officers/Detectives when needed.

Police

Department Goal #2: Assist Officers with their professional career development to maximize their full potential.

Objectives:

1. Continuously determine and plan for career advancement by maximizing training.
2. Develop a professional career path for employees.
3. Encourage personnel to learn and follow the agency.

Administration

Department Goal #1: The goal of the department is to be an administrative reinforcement for the members of PYPD, while providing positive interaction and support through customer service to the citizens of Port Wentworth.

Objectives:

1. To achieve and exceed all GCIC compliance with audit rules and standards.
2. To provide updated technology, hardware, software, and subscriptions to increase knowledge, skill, ability, and performance for police clerks.
3. To increase the police clerk's knowledge and efficiency through training.
4. To provide a safe and secure work environment for employees.

Criminal Investigation Division

Department Goal #1: Improve Case Resolution and Investigative Efficiency within the Criminal Investigative Division.

Objectives

1. Increase the case closure rate through targeted investigative strategies.
2. Thoroughly investigate all unresolved crimes that are reported to the Port Wentworth Police Department.
3. Provide the highest quality police prosecutorial process to assure all criminal matters are resolved in the full interest of justice and equity.
4. Develop sufficient admissible information, facts, and evidence that will result in the successful prosecution of those responsible for the commission of criminal acts in the City of Port Wentworth.

Department Goal #2: Enhanced Strategies: Implement focused investigative strategies to prioritize high-priority cases, improve investigative follow-up, and enhance the likelihood of case resolution.

Objectives:

1. Enhance Investigative skills and knowledge through training and up-to-date technology.
2. Improve collaboration with other agencies and experts.
3. Improve case documentation and file purging.
4. Enhance community engagement to support investigations.

Property and Evidence

Department Goal #1: *The goal of Property and Evidence is to maintain and ensure the integrity of those items needed as evidence for judicial purposes.*

Objectives:

1. Producing quality work by ensuring property and evidence are collected correctly.
2. To dispose of Found/Safekeeping items cleared by the applicable judicial institutions.
3. To build interpersonal relationships with PYPD employees, other agencies, and citizens of Port Wentworth.
4. To secure adequate buildings to house property and evidence items in a secure location with room to grow and advance technology.
5. To attend various training as it relates to the job.
6. Securely store all items and reunite the owners with their property. The property will only be disposed of by judicial orders, state laws, and local ordinances.
7. Return evidence that is cleared for release by the court and make every reasonable effort to notify the owner/custodian and inform them of the process for the release.

Field Operations -Patrol

Department Goal #1: *To reduce the number of Part 1 Crimes each year, to promptly investigate all reported crimes within Port Wentworth, and to effectively address changing crime patterns within our jurisdiction.*

Objectives:

1. Reduce homicide, aggravated assaults, robbery, rape, and larceny to lower levels.
2. Provide a visible police presence and interact with the citizens using positive methods.
3. Conduct random and aggressive patrols with uniformed officers in marked police in marked units.
4. Increase a visible presence, which will reduce crime opportunities and enhance community security.
5. Increase uniform officers' engagement in their patrol duties by routinely speaking with citizens, thereby developing community partnerships.
6. Improve officers' ability to gain a better understanding of the problems and issues within our neighborhoods and communities, and how to address them more effectively through community engagement and crime analysis.
7. Providing current, timely, and relevant information to other members of PYPD regarding crime trends and problems through active participation in daily roll call briefings and by coordinating intelligence information to reduce criminal activity.

Police

Department Goal #2: *To promptly and thoroughly investigate all reported criminal activity and to apprehend or take appropriate action against violators of the law.*

Objectives:

1. To diminish the frequency of criminal activity by identifying criminals and suspects within our jurisdiction and taking appropriate action against them.
2. Respond to all calls for service and conduct professional and thorough preliminary investigations of criminal activity and partner with other agencies.
3. Officers will take appropriate enforcement action when witnessing violations of federal, state, or local laws and ordinances. Offenders identified by other means shall be pursued and prosecuted whenever possible using all criminal procedures.
4. Increase officer performance in their daily duties, officers will always be vigilant for crimes in progress, violations of traffic law, and suspicious behavior.

Department Goal #2: *Work in partnership with the community and other agencies to resolve concerns to enhance the quality of livability.*

Objectives:

1. Maximize citizen satisfaction and commitment through police/community partnerships.
2. Officers will strive to develop relationships with citizens and business owners within their areas of responsibility.
3. Increase the distribution of relevant information concerning the quality-of-life issues for our citizens.
4. Participating in coordinating relevant information sharing and resources with other departments when necessary to address specific problems or issues.

Tactical Response Unit

Department Goal #1: *To enhance public safety and law enforcement effectiveness through specialized, rapid response tactics in high-risk situations.*

Objectives:

1. Increase training for hostage rescues, armed standoffs, barricaded suspects, and critical incidents.
2. Facilitate a rapid response time for emergencies within the Port Wentworth community.
3. Increase coordination in training with other agencies to improve efficiency and effectiveness.

Traffic/K-9 Unit

Department Goal #1: *Enhance road safety for drivers, pedestrians, and cyclists.*

Objectives:

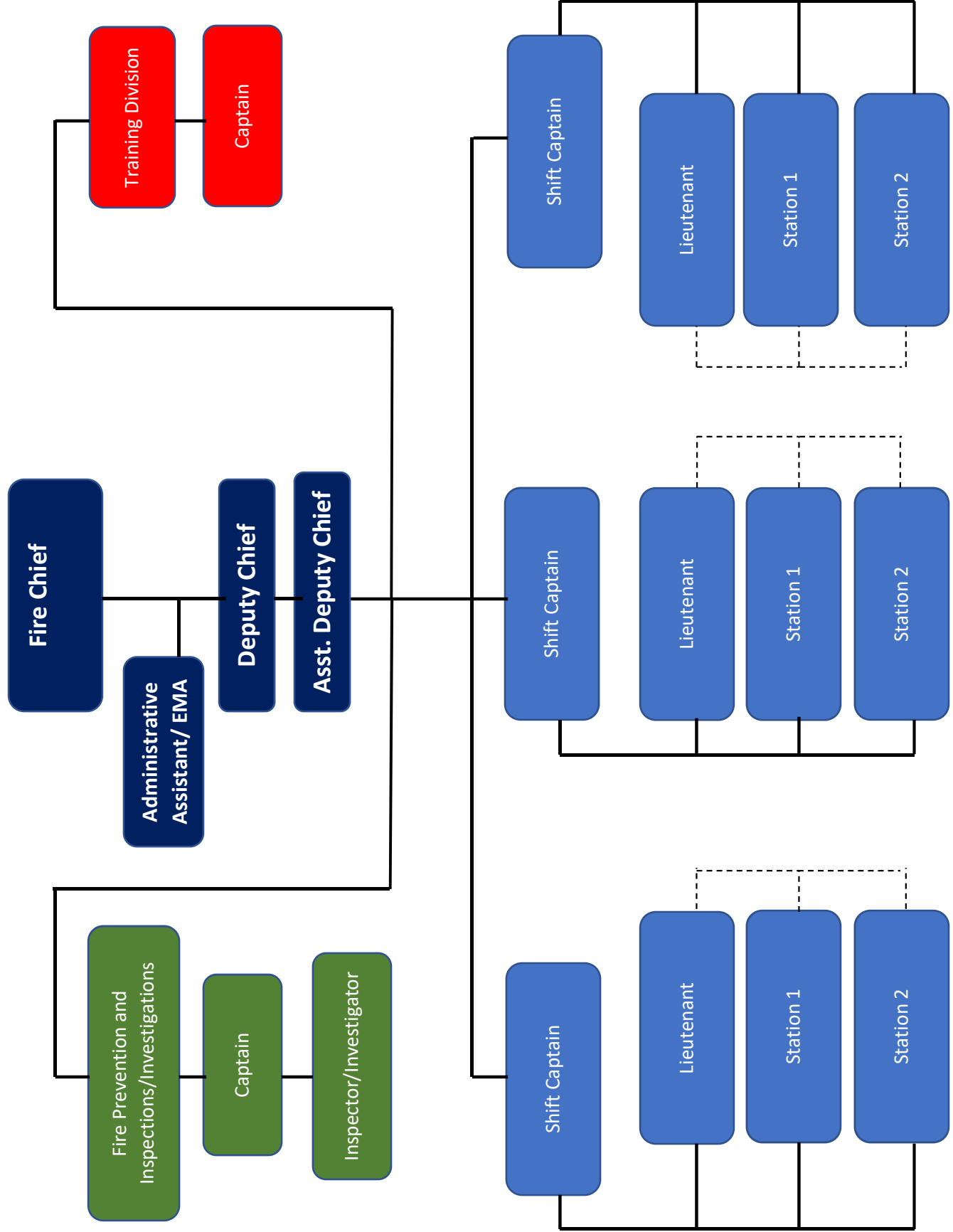
1. Target areas with high accident rates through strategic enforcement and proactive measures
2. presence.
3. Increase enforcement of key traffic laws, such as seat belts, distracted driving, DUI, and
4. speeding violations.
5. Conduct periodic campaigns to target impaired drivers and traffic violators.
6. Update the community through social media about traffic safety issues, upcoming.
7. campaigns, and law enforcement priorities.
8. Utilize a K9 for the detection of narcotics.
9. Regular training with the K9 and handler

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NAME: POLICE		FY 24	FY 25	FY 26	FY 27
DEPARTMENT NUMBER: 3200					
PERSONNEL SVCS & EMPL BENEFITS					
100 5 511101	SALARIES - REGULAR	2,877,236	3,583,231	3,786,616	4,177,999
100 5 511300	OVERTIME	140,000	110,000	161,570	192,100
100 5 512001	UNEMPLOYMENT BENEFIT	32,088	17,916	-	-
100 5 512101	INSURANCE - GROUP	817,000	709,329	747,298	1,058,792
100 5 512201	P/R TAXES	230,486	274,117	302,036	307,815
100 5 512400	RETIREMENT - GMEBS	199,163	124,836	182,898	246,504
100 5 512500	TUITION REIMBURSEMENTS	-	20,000	20,000	-
100 5 512700	WORKMENS COMP INS	77,411	75,284	57,196	73,296
100 5 512902	LONG & SHORT TERM DISA	31,044	28,666	22,575	40,320
TOTAL PERSONNEL SVCS & EMPL BEN		4,404,428	4,943,379	5,280,189	6,096,826
PURCHASED/CONTRACTED SVC					
100 5 521200	WELLNESS SERVICES	7,000	7,000	7,000	-
100 5 521201	MEDICAL SCREENING	7,000	7,000	7,000	-
100 5 521204	PROFESSIONAL SERVICES	35,000	50,000	50,000	60,000
100 5 522201	VEHICLE REPAIRS & MAINTENANCE	115,204	100,000	120,000	120,000
100 5 522202	BUILDING MAINTENANCE	39,000	33,000	25,000	-
100 5 522203	EQUIPMENT REPAIRS & MAINTENANCE	20,000	15,000	15,000	15,000
100 5 522208	MAINTENANCE AGREEMENTS	3,700	-	-	-
100 5 522320	RENTAL OF EQUIPMENT & VEHICLES	-	2,000	2,000	2,000
100 5 522321	RENTAL OF OFFICE SPACE	-	-	-	139,500
100 5 523100	INSURANCE - GENERAL	235,049	230,097	292,492	443,827
100 5 523200	COMMUNICATIONS	208,035	-	-	-
100 5 523301	ADVERTISING	500	2,000	2,000	4,000
100 5 523400	MUNICIPAL CODE	-	-	2,000	2,000
100 5 523501	TRAVEL	25,000	40,000	50,000	60,000
100 5 523502	HOTEL	26,000	-	-	-
100 5 523601	DUES & SUBSCRIPTIONS	12,475	10,000	10,000	10,000
100 5 523702	EDUCATION & TRAINING	53,000	25,000	40,000	40,000
100 5 523850	CONTRACT LABOR	50,000	-	75,000	75,000
TOTAL PURCHASED/CONTRACTED SVC		836,963	521,097	697,492	971,327
MATERIALS & SUPPLIES					
100 5 531101	OFFICE SUPPLIES	90,000	70,000	100,000	35,000
100 5 531102	SUPPLIES	72,100	25,000	68,000	52,500
100 5 531103	K-9 UNIT	3,000	4,500	4,000	4,000
100 5 531104	CRIMINAL INVESTIGATION	45,000	150,000	150,000	150,000
100 5 531121	POSTAGE	2,900	2,900	3,637	-
100 5 531125	IT IMPROVEMENTS ENH TEC	300,000	150,000	300,000	-
100 5 531126	PUBLIC SAFETY SCHOOL ZONE FINES	-	-	-	-
100 5 531220	NATURAL GAS	4,500	6,500	6,500	-
100 5 531230	ELECTRICITY	25,000	39,000	55,000	61,000
100 5 531270	GAS & OIL	195,000	187,500	180,000	180,000
100 5 531301	ENTERTAINMENT	2,500	5,000	10,000	10,000
100 5 531701	UNIFORMS	75,000	50,000	71,000	71,000
100 5 531702	MISCELLANEOUS	25,000	25,000	100,000	-
100 5 531703	CONTINGENCY FUNDS	-	25,000	200,000	-
TOTAL MATERIALS & SUPPLIES		840,000	740,400	1,248,137	563,500
TOTAL		6,081,391	6,204,876	7,225,818	7,631,653

FY 27
LAW
BUDGET

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NAME: LAW		FY 24	FY 25	FY 26	FY 27
DEPARTMENT NUMBER: 1530					
PURCHASED/CONTRACTED SVC					
100	5 521101			-	-
100	5 521200			-	-
100	5 521201			-	-
100	5 521204			350,000	420,000
TOTAL PURCHASED/CONTRACTED SVC		-	-	350,000	420,000
<hr/>					
TOTAL		-	-	350,000	420,000

FY 27
FIRE
BUDGET



Department Overview

The City's dedicated firefighters and emergency responders are committed to ensuring the safety and well-being of our community. Through our rigorous training and expertise, we stand ready to protect lives, property, and the environment. Our department is equipped with state-of-the-art resources and training to swiftly respond to emergencies, from fires and medical incidents to natural disasters and water rescues. Through prevention, education, and proactive community engagement, we strive to minimize risks, promote fire safety, and provide compassionate care in times of crisis. Together, we are working tirelessly to safeguard our residents and preserve our community.

Mission Statement

The Port Wentworth Fire Department's mission is to serve the community of Port Wentworth by protecting lives, property, and environment through the provision of professional fire, rescue, and emergency medical services.

Vision Statement

It is the vision of the Port Wentworth Fire Department to be a high-performance emergency response and mitigation system that meets the current and future needs of the citizens of the City of Port Wentworth in response to all emergency situations: accidental, natural, and manmade.

FY 26 Accomplishments

- Responded to 2,328 calls.
- Completed 11,114 training hours department wide.
- Conducted 690 life safety inspections and 286 fire inspections and plan reviews, bringing in \$205,400 in revenue.
- Promoted three new Lieutenants along with an EMS captain who will keep up with our BLS licensing and teach Emergency First Responder to all firefighters.
- Was found in compliance by GBI for fingerprinting, personal record storage, and security.
- Participated in ISO survey
- Successfully conducted two recruitment classes which produced 7 full-time state certified firefighters for the department.
- Opened new Fire Station Headquarters with an engine, ladder truck, and QRV response.
- The Port Wentworth Dive Team became Public Safety Divers.

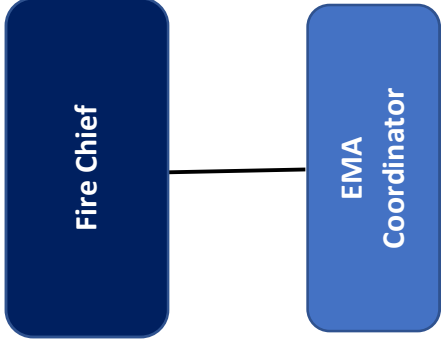
FY 27 Goals and Objectives

- Hire and train new staff to fill all vacant positions
- Train and certify two new dive team members
- Continue high angle rescue training
- Order new ariel apparatus
- Certify all staff as National Registry Emergency Medical First Responders
- Provide all staff with risk management training for sports/special events facilities to support the Anchor Park development

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED	
DEPARTMENT NAME: FIRE		FY 24	FY 25	FY 26	FY 27	
DEPARTMENT NUMBER: 3500						
PERSONNEL SVCS & EMPL BENEFITS						
100	5 511101	SALARIES - REGULAR	1,887,715	2,360,867	2,732,417	2,803,400
100	5 511300	OVERTIME	262,855	265,000	116,017	192,100
100	5 512001	UNEMPLOYMENT BENEFIT	39,733	11,804	-	-
100	5 512101	INSURANCE - GROUP	539,441	619,802	659,381	851,186
100	5 512201	P/R TAXES	151,980	180,606	217,905	210,608
100	5 512400	RETIREMENT - GMEBS	119,200	109,080	161,381	198,083
100	5 512500	TUITION REIMBURSEMENTS	-	20,000	10,000	-
100	5 512700	WORKMENS COMP INS	52,657	49,602	47,502	51,082
100	5 512902	LONG & SHORT TERM DISA	19,867	18,887	19,919	32,400
TOTAL PERSONNEL SVCS & EMPL BEN			3,073,448	3,635,648	3,964,522	4,338,859
PURCHASED/CONTRACTED SVC						
100	5 521200	WELLNESS SERVICES	5,000	5,000	6,800	-
100	5 521201	MEDICAL SCREENING	10,000	10,000	1,075	1,500
100	5 521204	PROFESSIONAL SERVICES	10,000	10,000	-	-
100	5 522201	VEHICLE REPAIRS & MAINTENANCE	110,000	100,000	50,000	125,000
100	5 522202	BUILDING MAINTENANCE	175,672	40,000	-	-
100	5 522203	EQUIPMENT REPAIRS & MAINTENANCE	39,100	15,000	35,900	39,550
100	5 522208	MAINTENANCE AGREEMENTS	56,500	79,928	59,301	45,000
100	5 522320	RENTAL OF EQUIPMENT & VEHICLES	-	2,500	4,500	3,500
100	5 522321	RENTAL OF OFFICE SPACE	2,500	-	-	-
100	5 523100	INSURANCE - GENERAL	168,500	186,135	70,992	101,601
100	5 523200	COMMUNICATIONS	-	-	-	-
100	5 523301	ADVERTISING	5,000	5,000	500	500
100	5 523501	TRAVEL	15,000	30,000	30,000	30,000
100	5 523502	HOTEL	12,000	-	-	-
100	5 523601	DUES & SUBSCRIPTIONS	1,000	3,000	1,615	1,615
100	5 523702	EDUCATION & TRAINING	27,000	33,515	44,395	39,500
TOTAL PURCHASED/CONTRACTED SVC			637,272	520,078	305,078	387,766
MATERIALS & SUPPLIES						
100	5 531101	OFFICE SUPPLIES	8,000	8,000	8,000	12,000
100	5 531102	SUPPLIES	62,839	20,000	92,000	100,000
100	5 531107	TOOLS	-	71,793	-	3,000
100	5 531121	POSTAGE	1,000	1,000	500	-
100	5 531122	TUMBLING	-	-	-	-
100	5 531220	NATURAL GAS	7,500	7,500	7,500	15,000
100	5 531230	ELECTRICITY	31,000	24,000	18,000	45,000
100	5 531270	GAS & OIL	55,000	60,000	60,000	61,600
100	5 531301	ENTERTAINMENT	3,000	6,000	5,000	7,500
100	5 531701	UNIFORMS	178,200	154,000	135,000	142,000
100	5 531702	MISCELLANEOUS	6,000	6,000	50,000	-
100	5 531703	CONTINGENCY FUNDS	-	-	92,379	-
TOTAL MATERIALS & SUPPLIES			352,539	358,293	468,379	386,100
TOTAL			4,063,259	4,514,019	4,737,979	5,112,725

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FY 27
EMA
BUDGET



Department Overview

The city's dedicated Emergency Management Agency is committed to ensuring the safety and wellbeing of our community. Through rigorous training and expertise, we stand ready to protect lives, property, and the environment. This department is equipped with a state-of-the-art mobile response command post and trains to swiftly respond to emergencies, from fires and medical incidents to natural disasters. Through prevention, education, and proactive community engagement, we strive to minimize risks, promote fire safety, and provide compassionate care in times of crisis. Together, we are working tirelessly to safeguard our residents and preserve our community.

Mission Statement

The mission of the Port Wentworth Emergency Management Division is to approach all hazards, be it natural or manmade, with a comprehensive emergency plan that focuses on life safety, preservation of property, and incident stabilization to protect and serve the community.

Vision Statement

It is the vision of the Port Wentworth EMA is a high-performance emergency response unit that meets the current and future needs of the citizens of the City of Port Wentworth in response to all emergency situations: accidental, natural, and manmade in a cost effective and responsible manner.

FY 26 Accomplishments

- Participated in the creation of Chatham County's Five-Year Hazard Mitigation Plan
- Completed FEMA filing for storm reimbursement for DR4821 & DR4830, receiving reimbursement exceeding \$654,000.
- Hosted a GEMA battery safety class in our new EOC/Training facility.
- Participated in a Post-Disaster Recovery Ordinance Provisions study conducted by CEMA and Georgia State University

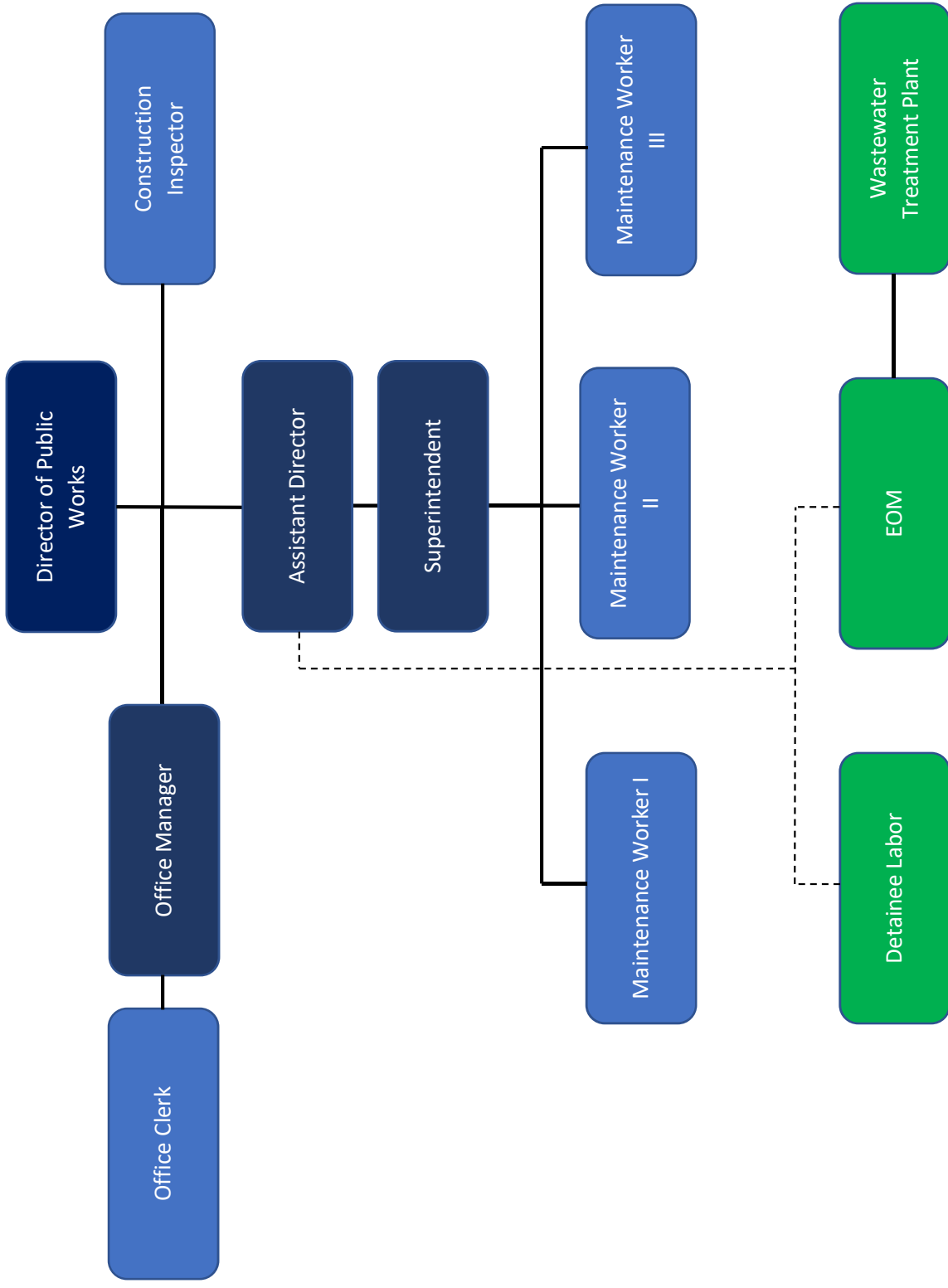
FY 27 Goals and Objectives

- Prepare for all possible emergency responses, residential, commercial fires, land and water rescue, multiple vehicle and aircraft incident situations.
- Continue to participate in community focused events such as storm preparedness presentations and dam safety education.
- Attend annual EMAG conference in November.
- Continue to work with other city departments to help identify emergency needs, such as stop signs, safety barriers, etc.
- Continue to exercise the function of new EOC by hosting events and training to ensure smooth operations when needed for an emergency response.
- Attend classes and training to obtain an Advanced Emergency Management Certification.
- Obtain a rescue boat to use during major flooding events or water rescue operations.

100-GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NAME: EMERGENCY MANAGEMENT AGENCY		FY 24	FY 25	FY 26	FY 27
DEPARTMENT NUMBER: 3920					
PERSONNEL SVCS & EMPL BENEFITS					
100	5 5 511101			62,561	77,343
100	5 5 511300			2,839	3,683
100	5 5 512001			-	-
100	5 5 512101			14,653	20,761
100	5 5 512201			5,003	5,692
100	5 5 512400			3,586	4,402
100	5 5 512500			-	-
100	5 5 512700			969	1,265
100	5 5 512902			443	720
TOTAL PERSONNEL SVCS & EMPL BEN				90,054	113,866
PURCHASED/CONTRACTED SVC					
100	5 521204	15,000	15,000	-	-
100	5 522201	11,500	20,000	20,000	20,000
100	5 522203	10,000	-	2,500	2,500
100	5 522208	-	15,000	8,000	-
100	5 522320	11,000	11,000	8,000	8,000
100	5 523100	-	-	474	2,109
100	5 523200	-	-	-	-
100	5 523501	5,000	3,000	3,000	3,000
100	5 523502	5,000	-	1,000	-
100	5 523601	-	-	-	1,000
100	5 523702	5,000	-	150	150
TOTAL PURCHASED/CONTRACTED SVC		62,500	64,000	43,124	36,759
MATERIALS & SUPPLIES					
100	5 531102	32,000	32,000	32,000	32,000
100	5 531270	3,000	3,000	3,000	3,000
100	5 531702	3,000	3,000	6,228	
TOTAL MATERIALS & SUPPLIES		38,000	38,000	41,228	35,000
TOTAL		100,500	102,000	174,406	185,625

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FY 27
PUBLIC WORKS
BUDGET



Public Works

Department Overview

The City of Port Wentworth Public Works Department is dedicated to maintaining and improving the essential infrastructure and public services that support the daily operations and continued growth of the community. The Department is responsible for the maintenance and operation of streets, sidewalks, drainage systems, parks, public facilities, water distribution, wastewater collection, and solid waste services.

Public Works plays a critical role in ensuring safe and reliable infrastructure for residents, businesses, and visitors by providing proactive maintenance, timely repairs, and efficient service delivery. This includes maintaining roadways, repairing drainage issues, supporting utility operations, and preserving public spaces to enhance the quality of life throughout the City.

In addition, the Department works closely with other City departments and emergency response agencies during severe weather events and other emergencies to help maintain public safety, restore essential services, and ensure access for emergency personnel. Through professionalism, innovation, accountability, and responsible stewardship of public resources, the Public Works Department remains committed to providing dependable services that promote public health, safety, sustainability, and economic development for the City of Port Wentworth.

Mission Statement

The mission of the City of Port Wentworth Public Works Department is to deliver reliable, efficient, and high-quality public services through a responsive team dedicated to professionalism, integrity, accountability, and innovation. We are committed to maintaining and improving the City's infrastructure while providing exceptional service to residents, businesses, and visitors.

The Department provides leadership, oversight, and operational support for water, wastewater, solid waste, streets, drainage, parks, and sewer collection systems. Through responsible stewardship, proactive maintenance, and continuous improvement, we work to protect public health and safety, enhance quality of life, and support the sustainable growth and economic prosperity of the City of Port Wentworth.

Vision Statement

The vision of the City of Port Wentworth Public Works Department is to be a trusted leader in delivering high quality public infrastructure and essential services that support a safe, sustainable, and thriving community. Through innovation, accountability, and responsible stewardship, we strive to meet the evolving needs of our residents while enhancing the quality of life for future generations.

FY 26 Accomplishments

- Providing roadway and easement maintenance, such as cutting grass and litter removal.
- Water and Sewer 811 Locates have been completed on time.
- In-house maintenance of small equipment (mowers, chainsaws, etc.)
- The water meter re-reads are completed within 2 days now due to changes in re-read process, allowing the billing department to complete the billing cycle on time.
- Completed the implementation of a Stormwater Master Plan that will allow the city to proactively plan and prepare for current and future extreme rainfall events.
- The citywide I&I construction phase is approximately 40% complete.

FY 27 Goals and Objectives

- Preventive maintenance on all infrastructures: Parks, Buildings, Roads, Drainage, Wells, Water Towers, Water Distribution System, Gravity Sewer System, Force Main System, Lift stations, and Wastewater Treatment Plan.
- Update outdated equipment that is vital to carry out infrastructure repairs.
- Continue to work closely with EPD to ensure compliance.
- Create a citywide water and sewer model to better understand the city's growth needs.
- Drainage Master Plan Improvements
 - Begins construction phase of Stormwater Master Plan improvements.
- Satisfactorily complete all capital projects for the 2027 fiscal year
 - Force Main
 - Road projects
 - Rehabilitation of the gravity sewer system to eliminate or decrease I&I in the gravity sewer system.

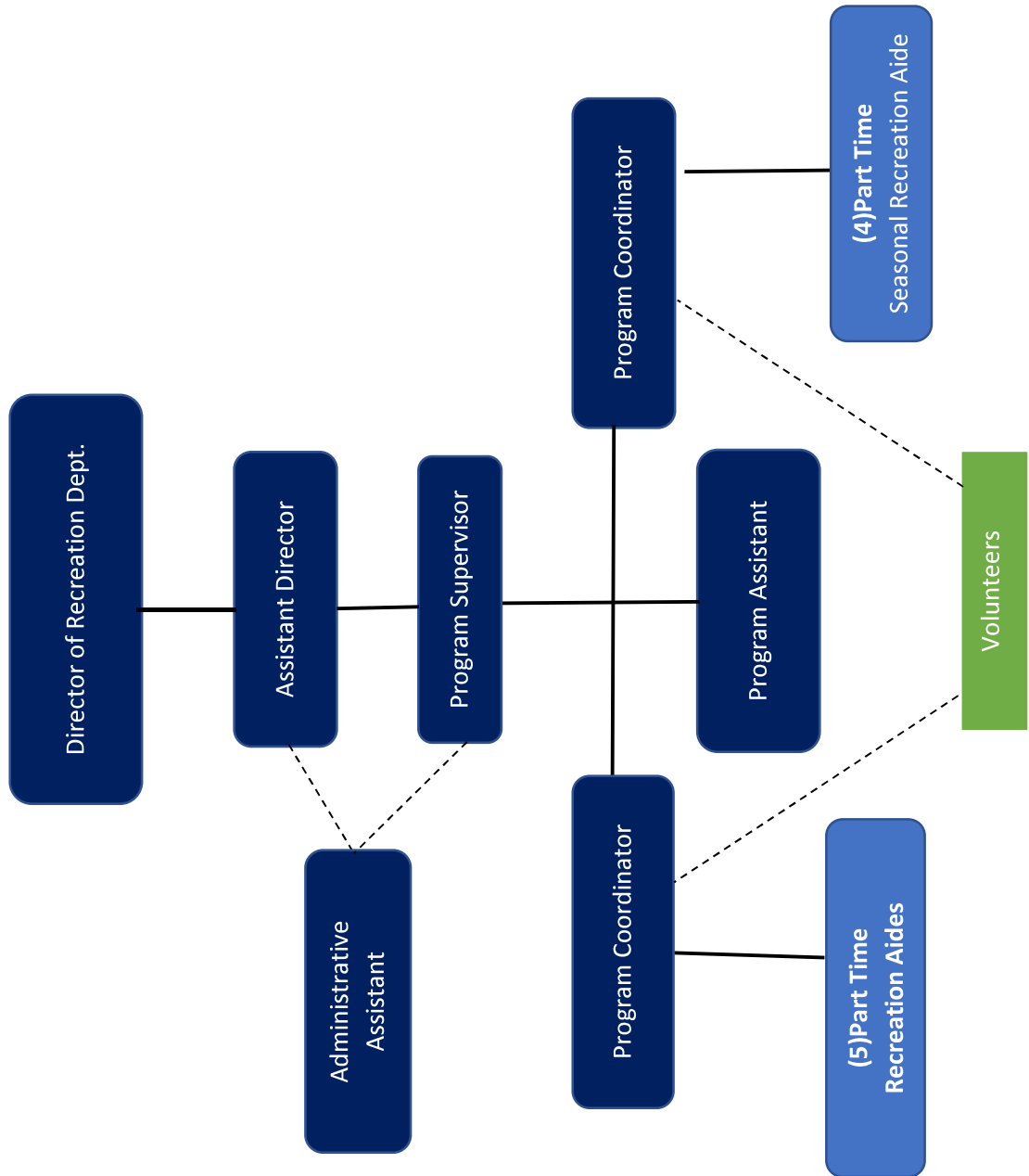
100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NAME: PUBLIC WORKS		FY 24	FY 25	FY 26	FY 27
DEPARTMENT NUMBER: 4200					
PERSONNEL SVCS & EMPL BENEFITS					
100 5 511101	SALARIES - REGULAR	231,283	251,237	202,573	348,347
100 5 511300	OVERTIME	5,500	3,000	9,052	15,434
100 5 512001	UNEMPLOYMENT BENEFIT	5,017	1,256	-	-
100 5 512101	INSURANCE - GROUP	112,083	65,424	58,612	112,107
100 5 512201	P/R TAXES	21,670	19,220	16,189	25,694
100 5 512400	RETIREMENT - GMEBS	8,051	12,120	14,345	26,411
100 5 512500	TUITION REIMBURSEMENTS	-	5,000	2,000	-
100 5 512700	WORKMENS COMP INS	3,324	5,278	3,878	5,691
100 5 512902	LONG & SHORT TERM DISA	2,509	2,010	1,771	4,320
TOTAL PERSONNEL SVCS & EMPL BEN		389,437	364,545	308,419	538,004
PURCHASED/CONTRACTED SVC					
100 5 521200	WELLNESS SERVICES	-	-	-	-
100 5 521201	MEDICAL SCREENING	-	1,000	-	-
100 5 521204	PROFESSIONAL SERVICES	62,500	50,000	20,000	100,000
100 5 522201	VEHICLE REPAIRS & MAINTENANCE	25,000	24,000	8,000	30,000
100 5 522202	BUILDING MAINTENANCE	7,500	10,000	4,000	472,938
100 5 522203	EQUIPMENT REPAIRS & MAINTENANCE	17,500	10,000	10,000	100,000
100 5 522204	STREET REPAIRS AND MAINTENANCE	86,500	80,000	30,000	180,000
100 5 522208	MAINTENANCE AGREEMENTS	1,100	3,000	5,100	48,000
100 5 522320	RENTAL OF EQUIPMENT & VEHICLES	1,750	5,000	7,000	10,000
100 5 523100	INSURANCE - GENERAL	11,838	74,828	25,656	34,382
100 5 523200	COMMUNICATIONS	-	-	-	-
100 5 523301	ADVERTISING	650	650	1,000	-
100 5 523401	PRINTING	1,400	1,500	-	-
100 5 523501	TRAVEL	2,875	6,000	9,000	5,000
100 5 523502	HOTEL	3,750	-	-	-
100 5 523601	DUES & SUBSCRIPTIONS	2,500	2,500	1,000	-
100 5 523702	EDUCATION & TRAINING	4,500	2,000	4,000	10,000
100 5 523850	CONTRACT LABOR	12,500	12,500	22,000	100,000
100 5 523851	TREE SERVICES	15,000	30,000	8,000	35,000
100 5 523852	CONTRACT SERVICES	51,113	12,000	2,000	143,800
100 5 523902	STAND UP FOR AMERICA DAY	-	-	-	-
100 5 523909	DUMP FEES	-	10,000	4,000	20,000
TOTAL PURCHASED/CONTRACTED SVC		307,976	334,978	160,756	1,289,120
MATERIALS & SUPPLIES					
100 5 531101	OFFICE SUPPLIES	2,750	2,000	10,000	15,000
100 5 531102	SUPPLIES	10,000	10,000	2,400	50,000
100 5 531107	TOOLS	13,500	25,000	1,400	-
100 5 531108	STREET PAVING MATERIAL	10,000	10,000	3,000	15,000
100 5 531109	STREET SIGNS/POSTS	5,000	25,000	5,000	25,000
100 5 531121	POSTAGE	300	200	400	-
100 5 531220	NATURAL GAS	2,250	2,500	1,000	35,000
100 5 531230	ELECTRICITY	101,250	150,000	34,000	190,000
100 5 531270	GAS & OIL	40,000	25,000	8,000	25,000
100 5 531301	ENTERTAINMENT	2,700	2,500	2,000	4,000
100 5 531701	UNIFORMS	8,400	8,000	-	40,000
100 5 531702	MISCELLANEOUS	-	5,000	5,000	-
100 5 531703	CONTINGENCY FUNDS	5,300	110,669	5,371	-
TOTAL MATERIALS & SUPPLIES		201,450	375,869	77,571	399,000
TOTAL		898,863	1,075,392	546,746	2,226,124

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FY 27
RECREATION
BUDGET



Recreation Department



Recreation

Department Overview

The Department of Recreation enhances the quality of life for residents by providing safe, accessible, and affordable recreational opportunities for all ages. Through responsible use of taxpayer dollars, the department delivers programs and hosts community events that promote health, wellness, and civic engagement.

In FY26, the department continues to provide access to recreational spaces and athletic opportunities that support organized sports, daily activity, and community engagement. These spaces serve as essential gathering points that encourage both individual wellness and community connection.

The department offers a variety of programs designed to meet the needs of a growing and diverse population. These include youth and adult sports leagues, summer programs, homeschool P.E., senior programming, and health and wellness initiatives. In addition, large-scale community events—such as the Black History Month Celebration, Food Truck Fridays, Juneteenth, Fall Festival, Latino celebration, Homecoming activities, Christmas festivities, two parades, and Stand Up for America Day—bring residents together, strengthen community pride, and contribute to the City's identity.

To maximize taxpayer value, the Recreation Department actively partners with local organizations, schools, and nonprofit groups. These partnerships expand programming opportunities, increase community engagement, and help offset operational costs through shared resources, sponsorships, and donations.

The department remains committed to fiscal responsibility by seeking grants and sponsorships while maintaining efficient operations and transparent budgeting practices. These efforts allow us to enhance services without placing additional strain on taxpayers.

Recreation programming also plays a critical role in youth development and public safety by providing structured, positive outlets for engagement. These initiatives support healthy lifestyles, build life skills, and contribute to a safer, more connected community.

Key Value to Taxpayers:

- Provides affordable programs for youth, adults, and families
- Hosts community events that foster civic pride and engagement
- Supports youth development and overall community well-being
- Leverages partnerships and sponsorships to maximize resources

The Port Wentworth Recreation Department remains dedicated to delivering high-quality services that strengthen the community, support economic vitality, and ensure Port Wentworth continues to be a great place to live, work, and play.

Recreation

Mission Statement

To preserve and enhance the physical, social, and economic health of Port Wentworth's neighborhoods. We support self-reliance and improve residents' quality of life through community-based programs, events, neighborhood-oriented services, and public-private partnerships.

Vision Statement

We envision a diverse, vibrant, and safe Port Wentworth community where residents thrive. Through strong partnerships with volunteers and organizations, we strive to enhance the quality of life for families and individuals.

FY 26 Accomplishments

- Partnered with Savannah Steel, Legacy Crowns, Terracon, Victory Roofing and Port Wentworth First Baptist.
- Provided mentorship programs for seniors and access to gym and auditorium facilities.
- Collaborated with Broncos' Semi-Pro Football League, Five Star Baseball, Building Hearts, Warriors Sports Management Inc. for youth sports programs.
- Partner with non-profit organizations: Tunnel to Towers, American Gold Star Mothers Inc. Combat Boots to the Boardrooms.
- Secured grants from Atlanta Hawks & Atlanta Falcons and multiple local sponsors.
- Completion of the outdoor basketball court at Della Stelle Park.
- Took over planning and oversight of all major city events.
- Doubled attendance at the Annual Fall Festival.
- Hosted Georgia District 2 GRPA 8U Boys Basketball Tournament.
- Launched adult programs: basketball, kickball, line dancing, walking club, dance team and family fitness.
- Introduced Homeschool Physical Education program.
- Outdoor Movie Night in collaboration with Food Truck Friday.
- Increased participation in youth soccer, basketball, and volleyball and hosted youth sports clinics.
- Expanded teen programs and engagement and hosted a Valentine's Sneaker Ball

FY 27 Goals and Objectives

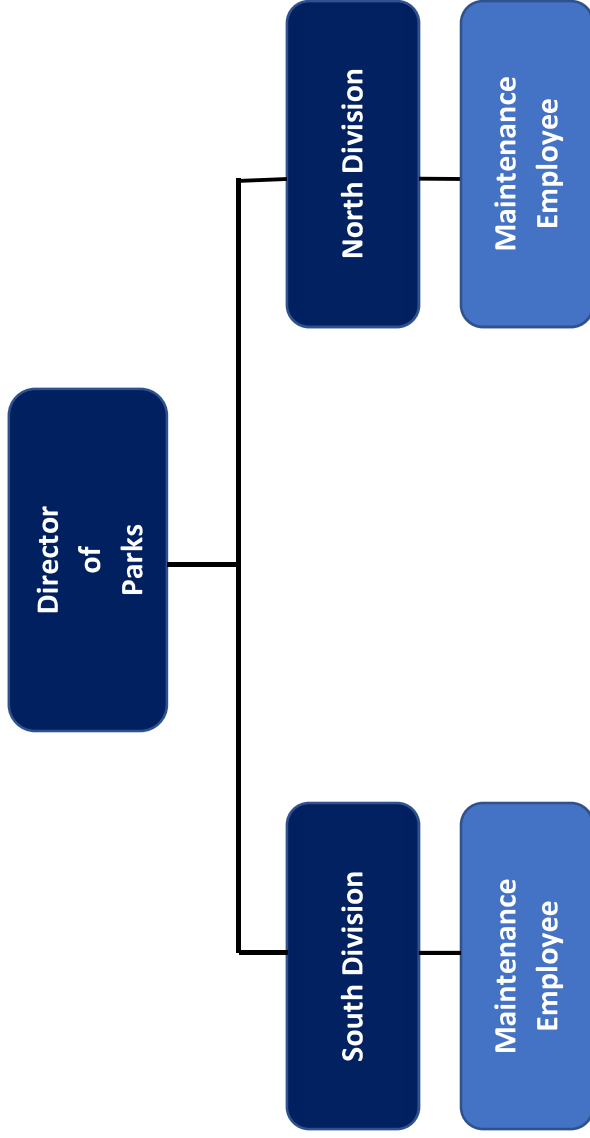
- Increase youth participation in baseball and softball programs.
- Launch “Movement for Littles” and “Balance & Bounce” classes for early childhood development.
- Extend Summer Camp and Holiday Camp programs, requiring additional seasonal staffing to meet demand.
- Develop new collaborations with sports leagues and professional teams.
- Host more basketball, baseball, football, and flag football events and leagues.
- Introducing and pilot new sports programs such as lacrosse and NFL Youth Flag Football.
- Host in-house volleyball tournaments
- Expand adult recreational offers with pickleball and outdoor basketball at the Della Steel Basketball Court and in our gym.
- Expand marketing efforts for all recreation programs to increase community awareness and participation.
- Promote new programs and events through social media, local media, and partner organizations.
- Continuing adult and family-focused wellness programs, including walking clubs, line dancing, and family fitness challenges.
- Integrate physical literacy and fitness activities for all age groups to encourage lifelong healthy habits.

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NAME: RECREATION		FY 24	FY 25	FY 26	FY 27
DEPARTMENT NUMBER: 6100					
PERSONNEL SVCS & EMPL BENEFITS					
100 5 511101	SALARIES - REGULAR	394,945	488,757	498,644	495,751
100 5 511300	OVERTIME	8,200	10,000	17,711	20,034
100 5 512001	UNEMPLOYMENT BENEFIT	10,055	2,444	-	-
100 5 512101	INSURANCE - GROUP	78,640	82,640	102,570	124,564
100 5 512201	P/R TAXES	30,979	37,390	39,501	36,662
100 5 512400	RETIREMENT - GMEBS	30,164	14,544	25,104	30,813
100 5 512500	TUITION REIMBURSEMENTS	-	5,000	-	-
100 5 512700	WORKMENS COMP INS	7,538	10,269	13,572	8,088
100 5 512902	LONG & SHORT TERM DISA	5,027	3,910	3,099	5,040
	TOTAL PERSONNEL SVCS & EMPL BEN	565,548	654,954	700,201	720,952
PURCHASED/CONTRACTED SVC					
100 5 521200	WELLNESS SERVICES	2,100	-	1,500	-
100 5 521201	MEDICAL SCREENING	1,480	1,000	2,500	-
100 5 521204	PROFESSIONAL SERVICES	41,000	42,300	37,300	27,700
100 5 521303	GAME OFFICIALS	11,700	17,800	19,500	18,500
100 5 522201	VEHICLE REPAIRS & MAINTENANCE	14,500	23,000	4,000	7,500
100 5 522202	BUILDING MAINTENANCE	50,600	50,000	-	-
100 5 522203	EQUIPMENT REPAIRS & MAINTENANCE	16,000	13,000	15,200	7,200
100 5 522208	MAINTENANCE AGREEMENTS	18,945	34,295	37,200	46,896
100 5 522320	RENTAL OF EQUIPMENT & VEHICLES	6,800	8,800	4,000	4,400
100 5 523100	INSURANCE - GENERAL	10,000	41,156	15,295	14,619
100 5 523200	COMMUNICATIONS	-	-	-	-
100 5 523301	ADVERTISING	11,800	11,800	12,000	4,500
100 5 523401	PRINTING	8,000	8,000	8,000	14,000
100 5 523501	TRAVEL	6,450	15,680	19,270	19,000
100 5 523502	HOTEL	9,130	-	-	-
100 5 523601	DUES & SUBSCRIPTIONS	5,822	3,125	3,700	4,145
100 5 523702	EDUCATION & TRAINING	7,195	7,650	8,550	11,000
100 5 523850	CONTRACT LABOR	2,000	2,000	9,900	11,400
100 5 523852	CONTRACT SERVICES	-	-	79,436	107,700
	TOTAL PURCHASED/CONTRACTED SVC	223,522	279,606	277,351	298,560
MATERIALS & SUPPLIES					
100 5 531101	OFFICE SUPPLIES	17,050	17,500	10,900	14,500
100 5 531102	SUPPLIES	30,000	44,920	43,000	69,200
100 5 531107	TOOLS	10,500	11,000	10,000	4,000
100 5 531109	STREET SIGNS/POSTS	-	40,000	25,000	30,000
100 5 531111	AEROBICS & WEIGHT ROOM	2,000	3,000	3,200	3,200
100 5 531112	FOOTBALL	10,000	8,690	9,900	12,600
100 5 531113	LEISURE PROGRAMS	15,000	17,050	17,100	22,500
100 5 531114	BASEBALL/SOFTBALL	5,000	10,000	9,800	10,800
100 5 531115	BASKETBALL	5,000	7,900	10,650	12,800
100 5 531116	SOCCER	10,000	9,700	9,800	11,300
100 5 531117	CHEERLEADING	4,000	4,600	4,800	9,200
100 5 531118	SENIOR CITIZENS	25,000	25,000	-	-
100 5 531119	CONCESSIONS	6,000	9,200	11,500	20,800
100 5 531120	SUMMER CAMPS	5,000	5,000	7,000	11,400
100 5 531121	POSTAGE	1,500	1,500	1,500	-
100 5 531122	TUMBLING	17,000	17,000	8,500	1,000
100 5 531123	SENIOR CITIZENS SUPPLIES	8,000	5,000	8,000	8,750
100 5 531124	DANCE	3,000	1,200	2,000	2,000
100 5 531126	VOLLEYBALL	1,000	-	3,000	4,780
100 5 531220	NATURAL GAS	4,500	5,000	5,000	-
100 5 531230	ELECTRICITY	50,000	50,000	72,000	68,000
100 5 531270	GAS & OIL	15,000	15,000	4,000	5,000
100 5 531301	ENTERTAINMENT	4,000	4,000	5,800	7,500
100 5 531701	UNIFORMS	5,700	5,700	5,000	5,500
100 5 531702	MISCELLANEOUS	3,525	3,600	23,741	-
	TOTAL MATERIALS & SUPPLIES	257,775	321,560	311,191	334,830
	TOTAL	1,046,845	1,256,120	1,288,743	1,354,342

FY 27
PARKS BUDGET



Department of Parks



Department Overview

The City of Port Wentworth Parks Department is dedicated to enhancing the quality of life for all residents by providing safe, clean, and accessible recreational spaces and programs. The department is responsible for the maintenance, operation, and development of the city's parks, sports fields, trails, and green spaces. Our team ensures that these facilities meet the highest standards of safety and aesthetics while supporting a wide range of community activities and events.

The department focuses on promoting healthy lifestyles, community engagement, and environmental stewardship. The Parks Department is committed to strategic planning for future growth, ensuring that our parks and recreation offerings evolve alongside the needs of our residents.

Our department keeps our parks safe, healthy, and beautiful for everyone. We maintain athletic fields to prevent injuries and keep games playing, inspect playgrounds to protect our kids, and care for trees and grass that clean our air and cool our city. Well-kept parks bring people together, improve mental health, and make neighborhoods more desirable places to live. Our team uses modern, environmentally responsible methods to protect public investment and save money over the long term. Simply put, we help transform tax dollars into quality of life.

Mission Statement

The mission of the City of Port Wentworth Parks Department is to enrich the lives of residents and visitors by providing safe, welcoming, and sustainable parks that promote health, wellness, and a sense of community.

Vision Statement

To Create a vibrant and inclusive parks system that inspires community pride, supports lifelong recreation, and enhances the overall quality of life for all who live, work, and play in Port Wentworth.

FY 26 Accomplishments

The Parks Department delivered meaningful improvements across our parks and public spaces throughout Fiscal Year 2026. At Mobley Park, we installed new infield mix of dirt and eliminated hazardous lips on the baseball diamond, creating safer, more playable conditions for our athletes. We cleared extensive overgrowth at the Hulihan Boat Ramp, restoring access and visibility while

Parks

enhancing public safety. A renewed focus on routine trash pickup addressed persistent clutter issues, and crisp edging at all sites elevated our overall curb appeal. We maintained hedges and small trees, executed routine mowing and weed eating, and applied turfgrass cultural practices that strengthened grass health and appearance across the system. Our team refreshed the fountain area with mulch and seasonal flowers, maintained precise field markings, and conducted targeted insecticide and herbicide applications to control ants and invasive growth. We performed thorough playground safety checks, repaired lighting throughout our parks, installed festive holiday pole banners along city roadways, and completed countless trimmings and maintenance tasks that keep our community looking its best.

FY 27 Goals and Objectives

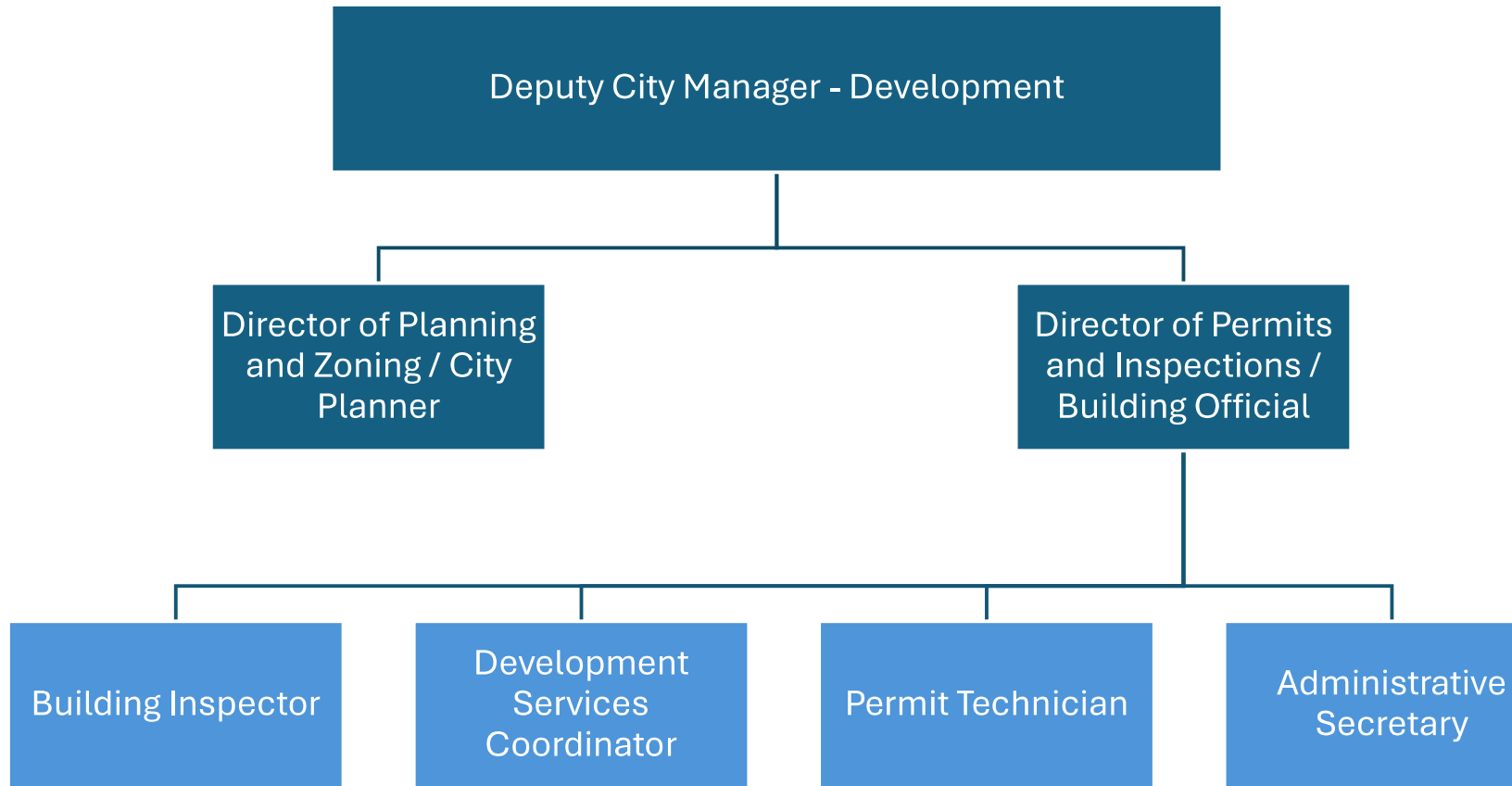
Looking ahead to Fiscal Year 2027, our team is energized and fully prepared to bring top tier turfgrass management to our brand new, state-of-the-art Anchor Park. We stand ready to showcase the full depth of our expertise → executing precise aerification and topdressing programs, delivering monthly fertilization throughout the growing season, and developing targeted pesticide protocols that keep our athletic surfaces pristine and playable. Our crew will spring scalp dormant turf to jumpstart healthy growth habits, paint crisp, professional field markings, and maintain flawless baseball diamonds that will make the City of Port Wentworth stand alone. From aggressive cultural practices that build deep, resilient root systems to meticulous daily grooming that ensure carpet-like conditions, we are thoroughly equipped and eager to demonstrate that our facilities can compete with finest facilities anywhere.

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED	
DEPARTMENT NAME: PARKS		FY 24	FY 25	FY 26	FY 27	
DEPARTMENT NUMBER: 6500						
PERSONNEL SVCS & EMPL BENEFITS						
100	5 511101	SALARIES - REGULAR	-	-	235,626	249,329
100	5 511300	OVERTIME	-	-	10,483	11,873
100	5 512001	UNEMPLOYMENT BENEFIT	#	#	-	-
100	5 512101	INSURANCE - GROUP	-	-	73,265	103,803
100	5 512201	P/R TAXES	-	-	18,827	18,349
100	5 512400	RETIREMENT - GMEBS	-	-	17,931	22,009
100	5 512500	TUITION REIMBURSEMENTS	#	#	-	-
100	5 512700	WORKMENS COMP INS	-	-	4,847	4,078
100	5 512902	LONG & SHORT TERM DISA	-	-	2,213	3,600
TOTAL PERSONNEL SVCS & EMPL BEN					363,192	413,041
PURCHASED/CONTRACTED SVC						
100	5 521200	WELLNESS SERVICES	-	-	-	-
100	5 521201	MEDICAL SCREENING	-	-	-	-
100	5 521204	PROFESSIONAL SERVICES	-	-	-	-
100	5 521303	GAME OFFICIALS	-	-	-	-
100	5 522201	VEHICLE REPAIRS & MAINTENANCE	-	-	-	3,000
100	5 522202	BUILDING MAINTENANCE	-	-	-	-
100	5 522203	EQUIPMENT REPAIRS & MAINTENANCE	-	-	-	32,000
100	5 522208	MAINTENANCE AGREEMENTS	-	-	-	16,000
100	5 522320	RENTAL OF EQUIPMENT & VEHICLES	-	-	-	-
100	5 523100	INSURANCE - GENERAL	-	-	2,371	12,741
100	5 523200	COMMUNICATIONS	-	-	-	-
100	5 523301	ADVERTISING	-	-	-	-
100	5 523401	PRINTING	-	-	-	2,500
100	5 523501	TRAVEL	-	-	-	6,000
100	5 523502	HOTEL	-	-	-	-
100	5 523601	DUES & SUBSCRIPTIONS	-	-	-	-
100	5 523702	EDUCATION & TRAINING	-	-	-	1,500
100	5 523850	CONTRACT LABOR	-	-	-	30,000
100	5 523852	CONTRACT SERVICES	-	-	-	-
TOTAL PURCHASED/CONTRACTED SVC					2,371	103,741
MATERIALS & SUPPLIES						
100	5 531101	OFFICE SUPPLIES	-	-	3,000	8,500
100	5 531102	SUPPLIES	-	-	5,000	38,000
100	5 531107	TOOLS	-	-	3,500	10,000
100	5 531109	STREET SIGNS/POSTS	-	-	-	-
100	5 531111	AEROBICS & WEIGHT ROOM	-	-	-	-
100	5 531112	FOOTBALL	-	-	-	-
100	5 531113	LEISURE PROGRAMS	-	-	-	-
100	5 531114	BASEBALL/SOFTBALL	-	-	-	-
100	5 531115	BASKETBALL	-	-	-	-
100	5 531116	SOCCER	-	-	-	-
100	5 531117	CHEERLEADING	-	-	-	-
100	5 531118	SENIOR CITIZENS	-	-	-	-
100	5 531119	CONCESSIONS	-	-	-	-
100	5 531120	SUMMER CAMPS	-	-	-	-
100	5 531121	POSTAGE	-	-	-	-
100	5 531122	TUMBLING	-	-	-	-
100	5 531123	SENIOR CITIZENS SUPPLIES	-	-	-	-
100	5 531124	DANCE	-	-	-	-
100	5 531126	WESTLING	-	-	-	-
100	5 531220	NATURAL GAS	-	-	-	-
100	5 531230	ELECTRICITY	-	-	-	30,000
100	5 531270	GAS & OIL	-	-	5,000	10,000
100	5 531301	ENTERTAINMENT	-	-	-	1,000
100	5 531701	UNIFORMS	-	-	2,000	2,500
100	5 531702	MISCELLANEOUS	-	-	12,036	-
TOTAL MATERIALS & SUPPLIES					30,536	100,000
TOTAL					396,099	616,782

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FY 27
DEVELOPMENT
SERVICES
BUDGET

Development Services Department



Development Services

Department Overview

The Development Services Department supports safe, orderly, and sustainable growth by administering planning, zoning, building permitting, and inspection services. The Department ensures that development complies with applicable regulations while protecting public health, safety, and community character. Core functions include development review, permit issuance, inspections, and providing guidance to residents, property owners, and developers. Through clear standards, efficient service, and collaboration with citizens, developers and city staff, Development Services promotes responsible growth, supports economic development, and contributes to a high quality of life for the community.

Mission Statement

The Development Services Department is committed to protecting the public health, safety, and general welfare of the citizens and visitors of the City of Port Wentworth through the enforcement of local, state, and applicable building codes. The Department supports the orderly growth and harmonious development of the City through comprehensive planning, land use regulation, permitting, and inspections.

Vision Statement

To create a thriving, sustainable, and resilient community by providing responsive, transparent, and customer-focused development services department that supports responsible growth and enhances the quality of life for residents, visitors, and stakeholders.

FY 26 Accomplishments

- Fully implemented a new permitting and inspections software system, improving efficiency and service delivery.
- Added a Building Inspector position to meet the growing demand for inspection services.
- Completed a comprehensive records digitization project to enhance accessibility and record management.
- From April 1, 2025, through March 31, 2026, the Department processed 10,437 total inspections, including 6,332 building inspections, 2,589 utility inspections, and 1,516 fire/life safety/ADA inspections.
- Issued 1,099 permits with a total construction valuation of \$288,508,274.79 and billed \$10,246,475.16 in fees.
- Issued Certificates of Occupancy for 365 single-family homes, 960 multi-family units, 5 commercial buildings (227,562 total square feet), and 2 industrial buildings (438,480 total square feet).
- Successfully relocated department operations to City Hall to improve accessibility and coordination.

Development Services

- Expanded staff training initiatives to support professional development and service quality.
- Processed approximately 36 development applications.

FY 27 Goals and Objectives

- Implement an online customer portal to allow for application submittals, inspection requests, and electronic payments, improving accessibility and customer service.
- Continue developing and standardizing digital plan review, application, and permitting processes to increase efficiency and consistency.
- Support ongoing staff training and professional certifications to enhance service quality and regulatory expertise.
- Expand staffing within the Planning and Zoning Division to meet increasing development activity and service demands.
- Complete and implement an overlay district encompassing Downtown Port Wentworth, the Highway 21 corridor, and the Anchor Park area to guide targeted growth and redevelopment.
- Continue updates and improvements to the Zoning Ordinance to reflect community needs, stakeholder feedback, and best practices.
- Update the City's Building Ordinance to remain consistent with current City standards and Georgia State law.

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED		
DEPARTMENT NAME: DEVELOPMENT SERVICES		FY 24	FY 25	FY 26	FY 27		
DEPARTMENT NUMBER: 7200							
PERSONNEL SVCS & EMPL BENEFITS							
100	5	511101	SALARIES - REGULAR	214,374	234,185	365,534	100,314
100	5	511300	OVERTIME	1,000	1,000	16,678	4,777
100	5	512001	UNEMPLOYMENT BENEFIT	5,951	1,171	-	-
100	5	512101	INSURANCE - GROUP	90,679	68,867	87,917	31,141
100	5	512201	P/R TAXES	22,764	17,915	29,239	7,382
100	5	512400	RETIREMENT - GMEBS	17,854	12,120	21,518	6,603
100	5	512401	DEFINED CONTRIBUTION	-	2,175	-	-
100	5	512500	TUITION REIMBURSEMENTS	-	5,000	-	-
100	5	512700	WORKMENS COMP INS	7,027	4,920	5,817	1,641
100	5	512902	LONG & SHORT TERM DISA	2,976	1,874	2,656	1,080
TOTAL PERSONNEL SVCS & EMPL BEN				362,625	349,227	529,359	152,937
PURCHASED/CONTRACTED SVC							
100	5	521200	WELLNESS SERVICES	1,000	-	-	-
100	5	521201	MEDICAL SCREENING	500	-	-	-
100	5	521204	PROFESSIONAL SERVICES	200,000	150,000	215,000	305,000
100	5	522201	VEHICLE REPAIRS & MAINTENANCE	2,500	2,000	2,500	2,500
100	5	522202	BUILDING MAINTENANCE	3,000	3,500	2,000	-
100	5	522203	EQUIPMENT REPAIRS & MAINTENANCE	5,000	-	-	-
100	5	522208	MAINTENANCE AGREEMENTS	10,700	10,000	6,000	-
100	5	522320	RENTAL OF EQUIPMENT & VEHICLES	2,000	2,000	2,000	2,000
100	5	522321	RENTAL OF OFFICE SPACE	65,000	68,250	37,771	-
100	5	523100	INSURANCE - GENERAL	17,800	18,707	5,454	12,747
100	5	523200	COMMUNICATIONS	-	-	-	-
100	5	523301	ADVERTISING	4,200	4,000	4,000	4,000
100	5	523400	MUNICIPAL CODES	5,000	5,000	5,000	-
100	5	523401	PRINTING	1,500	2,000	-	-
100	5	523501	TRAVEL	2,500	10,000	1,500	22,000
100	5	523502	HOTEL	3,500	-	-	-
100	5	523601	DUES & SUBSCRIPTIONS	1,000	2,000	2,700	5,760
100	5	523702	EDUCATION & TRAINING	6,000	6,000	21,000	31,000
TOTAL PURCHASED/CONTRACTED SVC				331,200	283,457	304,925	385,007
MATERIALS & SUPPLIES							
100	5	531101	OFFICE SUPPLIES	12,100	12,000	7,500	7,000
100	5	531102	SUPPLIES	7,500	7,500	5,000	5,000
101	5	531107	TOOLS	-	-	1,500	2,000
100	5	531121	POSTAGE	1,000	1,000	-	-
100	5	531220	NATURAL GAS	500	500	-	-
100	5	531230	ELECTRICITY	8,500	5,000	5,000	-
100	5	531270	GAS & OIL	8,000	5,000	3,000	7,500
100	5	531301	ENTERTAINMENT	-	-	2,500	2,500
100	5	531701	UNIFORMS	2,000	2,000	2,500	4,000
100	5	531702	MISCELLANEOUS	58,250	3,000	23,915	-
100	5	531703	CONTINGENCY FUNDS	-	5,000	20,400	-
TOTAL MATERIALS & SUPPLIES				97,850	41,000	71,315	28,000
TOTAL				791,675	673,684	905,599	565,944

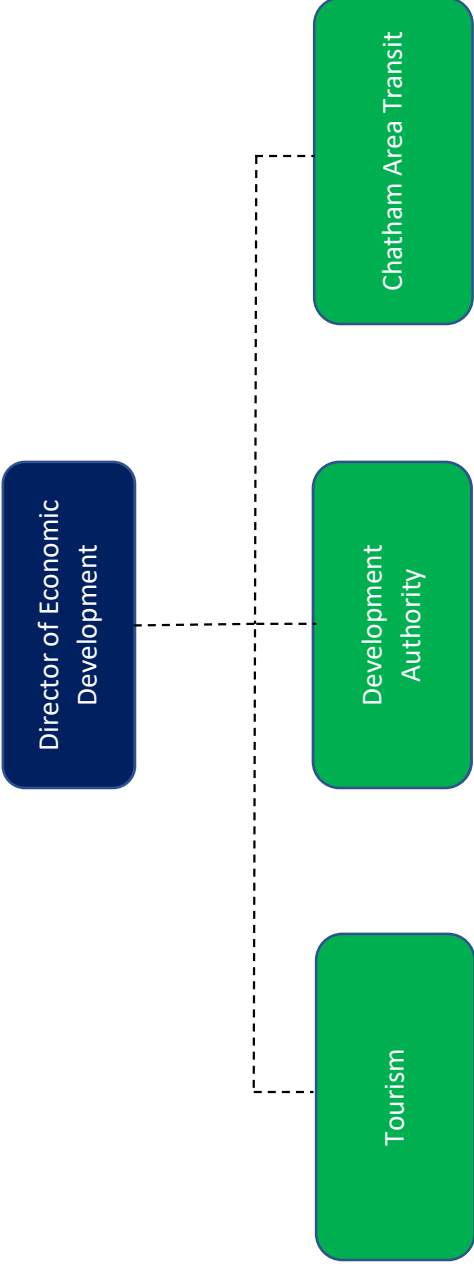
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FY 27

ECONOMIC

DEVELOPMENT

BUDGET



Economic Development

Department Overview

The Department of Economic Development serves as the City's lead office for expanding the tax base, strengthening the local economy, and positioning the community for long-term, high-quality growth. The department connects public policy, private investment, infrastructure planning, and community partnerships to ensure that economic activity produces measurable value for taxpayers. In practical terms, the department works to attract new employers, support existing businesses, encourage responsible redevelopment, and advance projects that improve quality of life while growing the city's commercial and employment base.

For taxpayers, the department's work is both strategic and practical. It helps diversify the local economy, increase employment opportunities, broaden access to goods and services, and improve the return on public investments in roads, utilities, parks, downtown spaces, and community assets. Economic development is not limited to attracting a single project; it is the disciplined effort to shape the conditions that keep Port Wentworth competitive, investable, and resilient. That includes site readiness, business outreach, workforce alignment, incentive packaging, downtown activation, placemaking, and partnerships with regional, state, and private-sector stakeholders.

The department acts as the front door for development inquiries and the internal coordinator for economic opportunity. It works across departments to align land use, infrastructure, permitting, marketing, and community priorities, enabling prospective projects to move from concept to execution efficiently and responsibly. This role is especially important as Port Wentworth continues to experience growth pressure and must ensure that development decisions support the city's long-range vision rather than occur in a fragmented manner.

During FY 26, the department supported visible community activation through Front Porch Friday, advanced catalytic planning initiatives such as the Anchor Trail Conceptual Plan and downtown visioning efforts, and maintained momentum on multiple active recruitment prospects, including financial services, medical, childcare, hospitality, and other commercial uses. The department also continued building the **#ChoosePortWentworth** brand with our DMO and promoting policies that signal the city's readiness to partner with quality investment.

Looking ahead to FY 27, the department will build on this foundation with a hard focus on execution: converting business leads into announced projects, supporting mixed-use and destination development, improving development readiness, strengthening healthcare and service recruitment, and communicating a clear value proposition for why businesses, workers, visitors, and families should choose Port Wentworth. The department's work will continue to answer the essential questions of who benefits, what is being built, why it matters, when results can be realized, and where public investment can unlock the greatest long-term return.

Economic Development

Core Department Functions

- Recruit, retain, and expand businesses that strengthen the city's employment base and tax digest.
- Develop and support workforce initiatives that align talent pipelines with current and future employer needs.
- Coordinate with city departments to align economic development priorities with infrastructure, land use, and service delivery.
- Structure and communicate economic incentive options that help the city compete for strategic investment.
- Maintain and expand partnerships with developers, employers, educational institutions, healthcare providers, state agencies, and community organizations.
- Advance placemaking, downtown activation, and destination-oriented projects that improve quality of life and market identity.

Mission Statement

The mission of the Department of Economic Development is to expand opportunity for the City of Port Wentworth by attracting quality investment, supporting business growth, strengthening the workforce, and advancing place-based projects that increase the tax base, create jobs, and improve quality of life for residents. Through strategic partnerships, responsible planning, and proactive project management, the department works to ensure economic growth is purposeful, competitive, and beneficial to taxpayers.

Vision Statement

The vision of the Department of Economic Development is for Port Wentworth to be recognized as one of coastal Georgia's most business-ready and forward-looking communities: a city where strategic growth, destination-quality amenities, strong neighborhoods, and responsive government work together to create lasting prosperity. We envision a community that competes successfully for investment, supports entrepreneurs and established employers alike, and delivers development that is walkable, sustainable, fiscally responsible, and aligned with the needs of current and future generations.

FY 26 Accomplishments

During FY 26, the Department of Economic Development advanced a series of high-value, visible initiatives that strengthened Port Wentworth's market position, reinforced community identity, and improved its readiness for future private investment. The department's work during this period reflects a strategic balance of placemaking, project development, business recruitment, and long-range planning. [Source](#)

Accomplishments

1. Strengthened community engagement and city visibility through the **Port Wentworth Development Authority lunch series**, which drew over 600 people in 2026 and reinforced local pride, destination appeal, and positive public perception, as well as showcasing opportunities for the city.
2. Expanded the active business recruitment pipeline with prospects that included a **credit union, medical facility, daycare, boutique hotel, and additional commercial opportunities**, such as a new grocery store and national convenience brand.
3. Leveraged the city's commercial incentives program to generate new investment interest and move inquiries further along the site-selection and evaluation process, such as developments listed above.
4. Advanced major planning initiatives including the Three Overlay Districts, **Highway 21 Streetscape improvements**, the **Port Wentworth Downtown Vision Strategy**, and the **Highway 25 GDOT designation change**, each of which supports long-range competitiveness and redevelopment readiness.
5. Initiated and continued discussions with multiple healthcare partners to improve the city's position for attracting needed medical services and related investment, including an agreement with a healthcare firm to develop within the city.
6. Launched and maintained business engagement initiatives that increased participation, strengthened stakeholder relationships, and improved awareness of opportunities within Port Wentworth.
7. Helped catalyze the future **Port Collective** concept at Anchor Park through public-private partnership efforts, positioning the city for a signature food, entertainment, and recreation destination. [S](#)
8. Sustained the **#ChoosePortWentworth with our Direct Marketing Organization**, marketing and outreach initiative, aligning branding, policy direction, and external communications to support investor confidence and public enthusiasm.
9. Organized the 1st Annual Stand Up for America Gala, with over 200 in attendance and over \$50K raised to support the activities of SUFAD and selected non-profit military organizations.

Economic Development

FY 27 Goals and Objectives

The FY 27 goals of the Department of Economic Development are designed to convert planning momentum into measurable outcomes. These goals emphasize project execution, tax-base growth, service expansion, and visible improvements that strengthen Port Wentworth's position as a competitive and desirable place to invest, work, and live.

Goals

1. Convert at least a portion of the active recruitment pipeline into announced projects or formal site commitments, with emphasis on healthcare, childcare, financial services, hospitality, and community-serving retail.
2. Advance implementation steps for the Anchor Trail and related placemaking initiatives so that the city can move from concept approval toward phased delivery, funding strategy, and partner alignment.
3. Support the next phase of the Downtown Vision Strategy and corridor enhancement work along Highways 21 and 25 to improve redevelopment readiness, aesthetics, access, and private-sector confidence.
4. Strengthen Port Wentworth's business retention and expansion program through recurring employer outreach, problem-solving coordination, and targeted follow-up with existing and prospective businesses.
5. Expand economic development marketing under the **#ChoosePortWentworth** platform with clearer messaging on available sites, incentives, quality of life, and strategic growth opportunities.
6. Continue developing public-private partnerships that can deliver destination-quality amenities, mixed-use activity, and family-oriented attractions that broaden the city's identity and revenue potential.
7. Work with internal and external partners to improve development readiness, including interdepartmental coordination, utility and infrastructure alignment, and predictable development processes.
8. Document and communicate results more clearly through budget-book graphics, project summaries, and photo-supported storytelling that demonstrates return on investment for taxpayers.

100 GENERAL FUND		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED	
DEPARTMENT NAME: ECONOMIC DEVELOPMENT		FY 24	FY 25	FY 26	FY 27	
DEPARTMENT NUMBER: 7500						
PERSONNEL SVCS & EMPL BENEFITS						
100	5 511101	SALARIES - REGULAR	71,246	105,940	105,907	33,952
100	5 511300	OVERTIME	-	1,000	4,804	1,706
100	5 512001	UNEMPLOYMENT BENEFIT	1,728	530	-	-
100	5 512101	INSURANCE - GROUP	10,020	13,773	14,653	6,228
100	5 512201	P/R TAXES	6,604	8,104	8,469	2,499
100	5 512401	DEFINED CONTRIBUTION	7,183	2,424	9,599	-
100	5 512500	TUITION REIMBURSEMENTS	-	2,500	-	2,776
100	5 512700	WORKMENS COMP INS	783	2,226	969	557
100	5 512902	LONG & SHORT TERM DISA	863	848	444	216
TOTAL PERSONNEL SVCS & EMPL BEN			98,427	137,345	144,845	47,934
PURCHASED/CONTRACTED SVC						
100	5 521204	PROFESSIONAL SERVICES	35,000	149,000	175,000	175,000
100	5 522201	VEHICLE REPAIRS & MAINTENANCE	-	-	2,500	1,000
100	5 523100	INSURANCE - GENERAL	4,450	3,741	3,082	6,960
100	5 523301	ADVERTISING	25,000	20,000	15,000	25,000
100	5 523501	TRAVEL	7,500	17,000	15,000	25,000
100	5 523502	HOTEL	7,500	-	-	-
100	5 523601	DUES & SUBSCRIPTIONS	2,500	3,500	2,500	9,125
100	5 523702	EDUCATION & TRAINING	5,000	5,000	3,000	5,000
100	5 523850	CONTRACT LABOR	-	-	35,000	-
100	5 523852	CONTRACT SERVICES	35,000	420,000	430,000	249,000
TOTAL PURCHASED/CONTRACTED SVC			121,950	618,241	681,082	496,085
MATERIALS & SUPPLIES						
100	5 531101	OFFICE SUPPLIES	4,500	1,500	1,500	-
100	5 531102	SUPPLIES	-	-	10,000	-
100	5 531270	GAS & OIL	-	-	3,000	2,500
100	5 531301	ENTERTAINMENT	-	-	15,000	5,000
100	5 531701	UNIFORMS	-	-	500	500
100	5 531702	MISCELLANEOUS	50,000	15,000	5,000	-
100	5 531703	CONTINGENCY FUNDS	50,000	25,000	5,465	-
TOTAL MATERIALS & SUPPLIES			104,500	41,500	40,465	8,000
TOTAL			324,877	797,086	866,392	552,019

100 GENERAL FUND
505 ENTERPRISE FUND
DEPARTMENT NUMBER: 900

FUND 100

100 5 1500	PERSONNEL - 70% ALLOCATION TO 505	1,199,575
100 5 1600	PERSONNEL - 70% ALLOCATION TO 505	73,981
100 5 4200	PERSONNEL - 70% ALLOCATION TO 505	1,255,344
100 5 7200	PERSONNEL - 70% ALLOCATION TO 505	356,854
100 5 7500	PERSONNEL - 70% ALLOCATION TO 505	111,846
		<u>2,997,600</u>

FUND 505

505 5 4330	PERSONNEL - 70% ALLOCATION TO 505	749,400
505 5 4335	PERSONNEL - 70% ALLOCATION TO 505	749,400
505 5 4400	PERSONNEL - 70% ALLOCATION TO 505	749,400
505 5 4500	PERSONNEL - 70% ALLOCATION TO 505	749,400
		<u>2,997,600</u>

100 GENERAL FUND
 DEPARTMENT NUMBER: 9000

FUND	SEG	DEPT	GL	100 GENERAL FUND - OTHER EXPENSES	FIRE	DA	TOTAL
100	5	9000	531703	LEGAL SETTLEMENT YEAR TWO OF THREE	633,334	-	633,334
100	5	9000	531703	TAX ANTICIPATION NOTE RETURN 12/31/2026	7,336,430	-	7,336,430
TOTAL					7,969,764	-	7,969,764

NOTE: \$633,334 PROJECTED RETURN OF FUNDS RELATED TO FIRE FEE COLLECTION COURT SETTLEMENT
 THREE YEARS ESTIMATED \$1.8 MILLION FY 26, 27 AND 28

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FY 27

HOTEL MOTEL FUND

BUDGET

275 HOTEL MOTEL TAX FUND	FY 26 TOTAL	FY 27 TOTAL
REVENUE		
SALES TAX REVENUE PROJECTION	2,133,333	2,424,963
TOTAL	2,133,333	2,424,963

EXPENDITURES		
INTERGOVERNMENTAL		
GENERAL FUND TRANSFER	800,000	909,604
DMO/TOURISM TRANSFER	933,333	1,060,679
TOTAL	1,733,333	1,970,283
CAPITAL		
GENERAL FUND TRANSFER	400,000	454,681
TOTAL	400,000	454,681
	2,133,333	2,424,964

HM FUND ALLOCATION	%	TOTAL	%	TOTAL
GENERAL FUND	37.51%	800,213	37.51%	909,604
CAPITAL	18.75%	400,000	18.75%	454,681
DMO	27.08%	577,707	27.08%	656,680
GEORGIA CONVENTION CENTER	16.66%	355,413	16.66%	403,999
	100.00%	2,133,333	100.00%	2,424,963

FY 27

SPLOST BUDGET

320 SPLOST FUND	FY 26	FY 27
DEPARTMENT NAME: VARIOUS DEPARTMENTS	TOTAL	TOTAL
REVENUE		
FUND BALANCE SPLOST VII	6,183,278	5,200,000
SALES TAX REVENUE PROJECTION - SPLOST VII	4,200,000	1,050,000
SALES TAX REVENUE PROJECTION - SPLOST VIII	-	7,350,000
TOTAL	10,383,278	13,600,000
EXPENDITURES		
EQUIPMENT		
PUBLIC WORKS	614,000	25,000
POLICE	300,000	511,852
FIRE	239,868	-
PARKS	-	55,000
TOTAL	1,153,868	591,852
INFRASTRUCTURE		
PUBLIC WORKS	1,602,000	370,000
ROADS - GDOT	-	7,350,000
SEWER	3,020,350	1,601,002
STORM WATER	-	1,700,000
PARKS	4,607,060	1,987,146
TOTAL	9,229,410	13,008,148
	10,383,278	13,600,000

FY 27

ENTERPRISE FUND

BUDGET

SUMMARY OF EXPENSES

NO	505 ENTERPRISE FUND OPERATING	ACTUAL FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	RECOMMENDED FY 27
4330	SEWER	923,228	1,377,138	1,953,828	880,242	1,806,741
4335	WASTE WATER TREATMENT PLANT	1,473,046	1,727,685	2,301,328	1,195,541	1,687,907
4400	WATER	2,419,458	3,214,683	3,563,827	3,306,450	5,144,886
4500	SOLID WASTE	1,488,335	2,223,946	1,837,451	2,560,000	3,269,686
9000	OPERATING TRANSFER OUT TO GEN FUND	-	-	-	1,249,996	-
9999	ADMINISTRATIVE ALLOCATION	-	-	-	4,593,138	-
	TOTAL	6,304,067	8,543,452	9,656,434	13,785,367	11,909,220

NO	505 ENTERPRISE FUND CAPITAL & DEBT SERVICE	ACTUAL FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	RECOMMENDED FY 27
4330	SEWER	1,510,742	1,377,138	4,488,828	1,196,132	3,846,000
4335	WASTE WATER TREATMENT PLANT	1,974,437	1,890,089	4,976,960	253,000	1,299,632
4400	WATER	2,737,841	3,845,077	8,729,221	190,394	395,394
4500	SOLID WASTE	1,488,335	2,223,946	1,837,451	-	-
9999	ADMINISTRATIVE ALLOCATION	-	-	-	-	-
	TOTAL	7,711,355	9,336,250	20,032,460	1,639,526	5,541,026

NO	505 ENTERPRISE FUND OPERATING AND CAPITAL	OPERATING FY 26	CAPITAL FY 26	DEBT SERVICE FY 26	ADOPTED FY 26	RECOMMENDED FY 27
4330	SEWER	880,242	1,050,500	145,632	2,076,374	5,652,741
4335	WASTE WATER TREATMENT PLANT	1,195,541	253,000	-	1,448,541	2,987,539
4400	WATER	3,306,450	60,000	130,394	3,496,844	5,540,280
4500	SOLID WASTE	2,560,000	-	-	2,560,000	3,269,686
9000	OPERATING TRANSFER OUT TO GEN FUND	1,249,996	-	-	1,249,996	-
9999	ADMINISTRATIVE ALLOCATION	4,593,138	-	-	4,593,138	-
	TOTAL	13,785,367	1,363,500	276,026	15,424,893	17,450,246

FY 27

WATER AND SEWER

BUDGET

Water and Sewer

Department Overview

The City of Port Wentworth Water and Sewer Department is responsible for the operation, maintenance, and improvement of the City's water distribution and wastewater collection systems. The Department ensures the delivery of safe, clean drinking water to residents and businesses while also managing the safe and efficient collection and conveyance of wastewater for proper treatment and disposal.

Key responsibilities include maintaining water and sewer infrastructure, responding to service interruptions and emergencies, performing system repairs, monitoring water quality, and ensuring compliance with all applicable local, state, and federal regulations. The Department also works closely with other City departments during emergency situations to help maintain essential utility services and support public health and safety.

Through dedicated service, proactive maintenance, and continuous improvement, the Water and Sewer Department is committed to providing reliable utility services that protect public health, safeguard the environment, and support the growth and development of the City of Port Wentworth.

Mission Statement

The mission of the City of Port Wentworth Water and Sewer Department is to provide safe, reliable, and cost-effective water and wastewater services to residents and businesses. The Department is committed to the efficient operation, maintenance, and improvement of its facilities in a manner that prioritizes public health, environmental protection, and regulatory compliance.

Through responsible stewardship, safety, and continuous improvement, we strive to deliver high-quality utility services that support the community's wellbeing and long-term growth.

Vision Statement

The vision of the City of Port Wentworth Water and Sewer Department is to be a high-performing, reliable, and forward-thinking public utility that delivers safe and sustainable water and wastewater services. We are committed to meeting the current and future needs of our residents and businesses through innovation, efficient operations, and responsible financial stewardship.

By investing in infrastructure, adopting best practices, and maintaining a strong focus on environmental protection and customer service, the Department strives to ensure long-term system reliability and cost-effective service delivery for the City of Port Wentworth.

Water and Sewer

FY 26 Accomplishments

- The citywide I&I construction phase is approximately 40% complete.

FY 27 Goals and Objectives

- Create a citywide water and sewer model to better understand the city's growth needs.
- Satisfactorily complete all capital projects for the 2027 fiscal year
 - Force Main
 - Road projects
 - Rehabilitation of the gravity sewer system to eliminate or decrease I&I in the gravity sewer system.

DEPARTMENT NAME: WATER		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED	
DEPARTMENT NUMBER: 4400		FY 24	FY 25	FY 26	FY 27	
PERSONNEL SVCS & EMPL BENEFITS						
505	5 511101	SALARIES - REGULAR	221,958	474,450	-	497479
505	5 511300	OVERTIME	3,900	4,000	-	23069
505	5 512001	UNEMPLOYMENT BENEFIT	5,249	2,372	-	
505	5 512101	INSURANCE - GROUP	78,523	96,414	-	130792
505	5 512201	P/R TAXES	20,077	36,295	-	36645
505	5 512400	RETIREMENT - GMEBS	23,302	17,565	-	27732
505	5 512401	DEFINED CONTRIBUTION	-	9,800	-	7511
505	5 512500	TUITION REIMBURSEMENTS	-	6,250	-	13125
505	5 512700	WORKMENS COMP INS	2,913	9,968	-	8134
505	5 512902	LONG & SHORT TERM DISA	2,623	3,795	-	4914
TOTAL PERSONNEL SVCS & EMPL BEN			358,545	660,909	-	749,400
PURCHASED/CONTRACTED SVC						
505	5 521102	TAX COLLECTION	1,875	4,750	-	-
505	5 521200	WELLNESS SERVICES	7,500	-	-	-
505	5 521202	ACCOUNTING / AUDIT FEE	-	25,000	-	-
505	5 521204	PROFESSIONAL SERVICES	116,625	125,000	100,000	-
505	5 521300	METER READING SERVICES	200,000	200,000	-	300,000
505	5 522201	VEHICLE REPAIRS & MAINTENANCE	8,750	-	-	-
505	5 522202	BUILDING MAINTENANCE	12,250	5,000	20,000	20,000
505	5 522203	EQUIPMENT REPAIRS & MAINTENANCE	38,250	40,000	-	-
505	5 522204	STREET REPAIRS AND MAINTENANCE	-	-	-	-
505	5 522208	MAINTENANCE AGREEMENTS	33,650	10,000	-	-
505	5 522210	WATER TANK REPAIR	15,000	20,000	-	-
505	5 522320	RENTAL OF EQUIPMENT & VEHICLES	15,438	-	7,500	10,000
505	5 522321	RENTAL OF OFFICE SPACE	15,600	34,250	-	-
505	5 523100	INSURANCE - GENERAL	16,947	8,418	10,450	4,955
505	5 523301	ADVERTISING	1,475	2,500	-	2,500
505	5 523400	MUNICIPAL CODES	-	3,000	-	-
505	5 523401	PRINTING	13,725	1,500	20,000	5,000
505	5 523501	TRAVEL	1,844	5,000	-	20,000
505	5 523502	HOTEL	2,313	-	-	-
505	5 523601	DUES & SUBSCRIPTIONS	11,250	6,250	10,000	12,500
505	5 523702	EDUCATION & TRAINING	8,438	3,750	-	10,000
505	5 523850	CONTRACT LABOR	3,500	-	-	37,500
505	5 523852	CONTRACT SERVICES	201,100	390,000	400,000	445,000
505	5 523902	STAND UP FOR AMERICA DAY	-	-	-	-
TOTAL PURCHASED/CONTRACTED SVC			725,530	884,418	567,950	867,455
MATERIALS & SUPPLIES						
505	5 531101	OFFICE SUPPLIES	20,063	10,000	-	-
505	5 531102	SUPPLIES	6,875	5,000	150,000	75,000
505	5 531103	K-9 UNIT	6,875	-	-	-
505	5 531107	TOOLS	-	-	27,000	-
505	5 531121	POSTAGE	12,575	5,000	-	10,000
505	5 531220	NATURAL GAS	750	3,000	-	1,000
505	5 531230	ELECTRICITY	101,188	150,000	160,000	190,000
505	5 531270	GAS & OIL	5,938	8,000	25,000	25,000
505	5 531301	ENTERTAINMENT	1,338	7,500	-	-
505	5 531510	SAVANNAH WATER PURCHASE	1,500,000	1,500,000	2,026,500	2,807,031
505	5 531701	UNIFORMS	3,662	5,000	-	-
505	5 531702	MISCELLANEOUS	22,594	75,000	-	-
505	5 531703	CONTINGENCY FUNDS/WATER METER REPLACEMENT	448,750	250,000	350,000	420,000
TOTAL MATERIALS & SUPPLIES			2,130,608	2,018,500	2,738,500	3,528,031
TOTAL			3,214,683	3,563,827	3,306,450	5,144,886

DEPARTMENT NAME: SEWER		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED		
DEPARTMENT NUMBER: 4330		FY 24	FY 25	FY 26	FY 27		
PERSONNEL SVCS & EMPL BENEFITS							
505	5	511101	SALARIES - REGULAR	163,958	474,450	-	497,479
505	5	511300	OVERTIME	3,900	4,000	-	23,069
505	5	512001	UNEMPLOYMENT BENEFIT	5,249	2,372	-	
505	5	512101	INSURANCE - GROUP	78,523	96,414	-	130,792
505	5	512201	P/R TAXES	20,075	36,295	-	36,645
505	5	512400	RETIREMENT - GMEBS	23,302	17,565	-	27,732
505	5	512401	DEFINED CONTRIBUTION	-	9,800	-	7,511
505	5	512500	TUITION REIMBURSEMENTS	-	6,250	-	13,125
505	5	512700	WORKMENS COMP INS	2,913	9,968	-	8,134
505	5	512902	LONG & SHORT TERM DISA	2,624	3,796	-	4,914
TOTAL PERSONNEL SVCS & EMPL BEN				300,544	660,910	-	749,400
PURCHASED/CONTRACTED SVC							
505	5	521102	TAX COLLECTION	4,125	4,750	-	
505	5	521200	WELLNESS SERVICES	1,625	-	8,000	
505	5	521201	MEDICAL SCREENING	2,250	-	-	
505	5	521202	ACCOUNTING / AUDIT FEE	12,500	25,000	-	
505	5	521204	PROFESSIONAL SERVICES	123,500	125,000	100,000	
505	5	521300	METER READING SERVICES	-	-	-	
505	5	522201	VEHICLE REPAIRS & MAINTENANCE	8,750	-	-	20,000
505	5	522202	BUILDING MAINTENANCE	12,250	5,000	20,000	
505	5	522203	EQUIPMENT REPAIRS & MAINTENANCE	88,250	135,000	7,500	
505	5	522208	MAINTENANCE AGREEMENTS	23,650	10,000	-	
505	5	522320	RENTAL OF EQUIPMENT & VEHICLES	5,438	-	-	10,000
505	5	522321	RENTAL OF OFFICE SPACE	15,600	34,250	-	
505	5	523100	INSURANCE - GENERAL	8,947	8,418	8,306	6,346
505	5	523200	COMMUNICATIONS	-	-	-	
505	5	523301	ADVERTISING	1,475	2,500	8,000	2,500
505	5	523400	MUNICIPAL CODES	-	3,000	-	
505	5	523401	PRINTING	18,725	1,500	20,000	5,000
505	5	523501	TRAVEL	1,844	5,000	-	20,000
505	5	523502	HOTEL	2,313	-	-	
505	5	523601	DUES & SUBSCRIPTIONS	11,750	6,250	10,000	12,500
505	5	523702	EDUCATION & TRAINING	9,438	3,750	-	10,000
505	5	523850	CONTRACT LABOR	3,500	-	37,500	37,500
505	5	523852	CONTRACT SERVICES	502,100	410,000	450,000	467,821
TOTAL PURCHASED/CONTRACTED SVC				858,030	779,418	669,306	591,667
MATERIALS & SUPPLIES							
505	5	531101	OFFICE SUPPLIES	15,063	10,000	-	-
505	5	531102	SUPPLIES	10,875	5,000	-	15,000
505	5	531107	TOOLS	5,875	-	-	10,000
505	5	531121	POSTAGE	4,775	5,000	-	-
505	5	531220	NATURAL GAS	1,750	3,000	-	1,000
505	5	531230	ELECTRICITY	156,188	245,000	185,936	190,000
505	5	531270	GAS & OIL	13,438	8,000	25,000	25,000
505	5	531301	ENTERTAINMENT	1,338	7,500	-	-
505	5	531510	SAVANNAH WATER PURCHASE	-	-	-	224,674
505	5	531701	UNIFORMS	4,662	5,000	-	-
505	5	531702	MISCELLANEOUS	4,600	75,000	-	-
505	5	531703	CONTINGENCY FUNDS	-	150,000	-	-
TOTAL MATERIALS & SUPPLIES				218,564	513,500	210,936	465,674
TOTAL				1,377,138	1,953,828	880,242	1,806,741

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FY 27

WASTEWATER

TREATMENT

BUDGET

Wastewater

Department Overview

The Port Wentworth Water Pollution Control Plant operates as a critical component of the city's environmental and public health infrastructure. Utilizing advanced Sequencing Batch Reactor (SBR) technology, the plant treats and reclaims municipal wastewater through a series of controlled, time-sequenced biological processes. This state-of-the-art system allows for high-efficiency removal of organic matter, nutrients, and other contaminants while minimizing energy use and operational footprint.

The department is committed to maintaining compliance with all state and federal environmental regulations, including those set forth by the Georgia Environmental Protection Division (EPD) and the U.S. Environmental Protection Agency (EPA). In addition to ensuring the safe discharge of treated effluent to the environment, the plant also manages biosolids in an environmentally responsible manner.

Staffed by a team of certified operators, maintenance personnel, and environmental professionals, the facility operates 24/7 to ensure the continued protection of the Savannah River watershed, support the city's population growth, and safeguard community health. Ongoing investments in training, technology, and infrastructure underscore the department's dedication to operational excellence, environmental stewardship, and long-term sustainability.

Mission Statement

The mission of the Port Wentworth Water Pollution Control Plant (WPCP) is to protect the health of Port Wentworth's residents and the Savannah River ecosystem by providing efficient, reliable, and environmentally responsible wastewater treatment services, while supporting the city's growth and sustainability for future generations.

Vision Statement

It is the vision of the Port Wentworth Water Pollution Control Plant to be a regional leader in innovative and sustainable water resource recovery, preserving the health of the Savannah River and supporting a thriving, resilient Port Wentworth community by meeting the current and future needs of the citizens in the most cost-effective manner possible.

Wastewater

FY 26 Accomplishments

- Completed rehab of the mechanical fine screen.
- Began design process for upgrading the current SBR facility to an Aqua Nereda treatment process to increase capacity.
- Completed replacement of the oxygen injection system.
- Completed the first plant Sanitary Survey with NO deficiencies.
- Replaced sludge handling pump.

FY 27 Goals and Objectives

- Facilitate further design and operational considerations for the new plant upgrade.
- Repair Bio-Air Odor Control System (Vendor issues prevented repair in 2025).
- Replace key laboratory components
 - BOD Refrigerator
 - Sanitation (Autoclave or UV Cabinet)
- Improve dewatering process to reduce hauling costs and tipping fees for solids removal.
- Replace ballasts and bulbs in UV system.

DEPARTMENT NAME: WASTE WATER TREATMENT PLANT		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED
DEPARTMENT NUMBER: 4335		FY 24	FY 25	FY 26	FY 27
PERSONNEL SVCS & EMPL BENEFITS					
505 5 511101	SALARIES - REGULAR	151,928	474,450	-	497,479
505 5 511300	OVERTIME	2,900	4,000	-	23,069
505 5 512001	UNEMPLOYMENT BENEFIT	-	2,372	-	-
505 5 512101	INSURANCE - GROUP	42,330	96,414	-	130,792
505 5 512201	P/R TAXES	12,143	36,295	-	36,645
505 5 512400	RETIREMENT - GMEBS	9,524	17,565	-	27,732
505 5 512401	DEFINED CONTRIBUTION	-	9,800	-	7,511
505 5 512500	TUITION REIMBURSEMENTS	-	6,250	-	13,125
505 5 512700	WORKMENS COMP INS	10,640	9,968	-	8,134
505 5 512902	LONG & SHORT TERM DISA	1,587	3,796	-	4,914
TOTAL PERSONNEL SVCS & EMPL BEN		231,052	660,910	-	749,400
PURCHASED/CONTRACTED SVC					
505 5 521101	ELECTIONS	5,125	-	-	-
505 5 521102	TAX COLLECTION	-	4,750	-	-
505 5 521200	WELLNESS SERVICES	1,625	-	-	-
505 5 521201	MEDICAL SCREENING	250	-	-	-
505 5 521202	ACCOUNTING / AUDIT FEE	7,500	25,000	-	-
505 5 521204	PROFESSIONAL SERVICES	68,500	125,000	100,000	-
505 5 522201	VEHICLE REPAIRS & MAINTENANCE	8,750	-	-	5,000
505 5 522202	BUILDING MAINTENANCE	22,250	5,000	20,000	20,000
505 5 522203	EQUIPMENT REPAIRS & MAINTENANCE	128,250	150,000	-	-
505 5 522204	STREET REPAIRS AND MAINTENANCE	-	-	-	-
505 5 522208	MAINTENANCE AGREEMENTS	43,650	10,000	-	-
505 5 522320	RENTAL OF EQUIPMENT & VEHICLES	35,438	-	-	-
505 5 522321	RENTAL OF OFFICE SPACE	15,600	34,250	-	-
505 5 523100	INSURANCE - GENERAL	41,946	8,418	43,301	10,900
505 5 523200	COMMUNICATIONS	-	-	-	-
505 5 523301	ADVERTISING	475	2,500	-	1,000
505 5 523400	MUNICIPAL CODES	-	3,000	-	-
505 5 523401	PRINTING	725	1,500	20,000	5,000
505 5 523501	TRAVEL	1,844	5,000	-	-
505 5 523502	HOTEL	2,313	-	-	-
505 5 523601	DUES & SUBSCRIPTIONS	11,250	6,250	-	-
505 5 523702	EDUCATION & TRAINING	3,438	3,750	-	-
505 5 523850	CONTRACT LABOR	3,500	-	37,500	-
505 5 523852	CONTRACT SERVICES	750,201	787,500	624,740	680,607
TOTAL PURCHASED/CONTRACTED SVC		1,152,630	1,171,918	845,541	722,507
MATERIALS & SUPPLIES					
505 5 531101	OFFICE SUPPLIES	7,563	10,000	-	-
505 5 531102	SUPPLIES	1,875	5,000	150,000	-
505 5 531107	TOOLS	162,314	-	-	-
505 5 531121	POSTAGE	4,775	5,000	-	-
505 5 531220	NATURAL GAS	750	3,000	-	1,000
505 5 531230	ELECTRICITY	146,188	200,000	200,000	190,000
505 5 531270	GAS & OIL	5,438	8,000	-	25,000
505 5 531301	ENTERTAINMENT	-	7,500	-	-
505 5 531510	SAVANNAH WATER PURCHASE	-	-	-	-
505 5 531701	UNIFORMS	2,500	5,000	-	-
505 5 531702	MISCELLANEOUS	12,600	75,000	-	-
505 5 531703	CONTINGENCY FUNDS	-	150,000	-	-
TOTAL MATERIALS & SUPPLIES		344,003	468,500	350,000	216,000
TOTAL		1,727,685	2,301,328	1,195,541	1,687,907

FY 27

SANITATION BUDGET

Sanitation

Department Overview

The City of Port Wentworth Sanitation Department is committed to providing reliable, efficient, and environmentally responsible solid waste services that support public health, safety, and the overall cleanliness of the community. The Department oversees residential and commercial garbage collection, recycling services, yard debris removal, bulk item collection, and other special waste management services.

Through proactive operations, customer-focused service, and sustainable practices, the Sanitation Department works to maintain a clean and healthy environment for residents, businesses, and visitors. The Department also promotes recycling and responsible waste disposal initiatives to help preserve natural resources and support the long-term sustainability and growth of the City of Port Wentworth.

Mission Statement

The mission of the City of Port Wentworth Sanitation Department is to provide efficient, reliable, and effective solid waste management services that promote public health, environmental protection, and the overall vitality of the community. The Department is committed to delivering a high standard of customer service while ensuring safe and responsible collection, disposal, and recycling of materials.

This mission is achieved through consistent waste collection operations, recycling initiatives, bulk and special pickup services, and adherence to all applicable environmental regulations. Through professionalism, accountability, and continuous improvement, the Department strives to maintain a clean, safe, and sustainable environment for residents, businesses, and visitors.

Vision Statement

The vision of the Sanitation Department for the City of Port Wentworth is to promote a cleaner, healthier, and more sustainable community through exceptional waste management services, environmental stewardship, and public engagement. We are committed to advancing recycling initiatives, protecting natural resources, and implementing responsible practices that enhance the quality of life for residents, businesses, and future generations.

Sanitation

FY 26 Accomplishments

- Conducted a citywide audit to ensure all residential and commercial properties are properly enrolled and serviced by the City's contracted sanitation provider.
- Centralized account management so that only the city is authorized to open and close sanitation accounts, improving oversight and helping reduce overall operational costs.
- Achieved a reduction in customer complaints related to missed or inconsistent garbage collection through improved coordination and service monitoring.

FY 27 Goals and Objectives

Focus on maintaining a clean, safe, and healthy environment through the effective management of solid waste, wastewater, and other essential sanitation services that support the wellbeing and quality of life of the community.

DEPARTMENT NAME: SOLID WASTE		ADOPTED	ADOPTED	ADOPTED	RECOMMENDED	
DEPARTMENT NUMBER: 4500		FY 24	FY 25	FY 26	FY 27	
PERSONNEL SVCS & EMPL BENEFITS						
505	5 511101	SALARIES - REGULAR	155,974	-	-	497,479
505	5 511300	OVERTIME	2,900	-	-	23,069
505	5 512001	UNEMPLOYMENT BENEFIT	3,175	-	-	
505	5 512101	INSURANCE - GROUP	39,155	-	-	130,792
505	5 512201	P/R TAXES	12,143	-	-	36,645
505	5 512400	RETIREMENT - GMEBS	9,524	-	-	27,732
505	5 512401	DEFINED CONTRIBUTION	3,805	-	-	7,511
505	5 512500	TUITION REIMBURSEMENTS	3,750	-	-	13,125
505	5 512700	WORKMENS COMP INS	1,539	-	-	8,134
505	5 512902	LONG & SHORT TERM DISA	1,587	-	-	4,914
TOTAL PERSONNEL SVCS & EMPL BEN			233,552	-	-	749,400
PURCHASED/CONTRACTED SVC						
505	5 521102	TAX COLLECTION	8,125	-	-	-
505	5 521200	WELLNESS SERVICES	1,875	-	-	-
505	5 521202	ACCOUNTING / AUDIT FEE	7,500	-	-	-
505	5 521204	PROFESSIONAL SERVICES	81,340	-	-	-
505	5 522201	VEHICLE REPAIRS & MAINTENANCE	3,750	-	-	-
505	5 522202	BUILDING MAINTENANCE	2,250	-	-	-
505	5 522203	EQUIPMENT REPAIRS & MAINTENANCE	3,250	-	-	-
505	5 522204	STREET REPAIRS AND MAINTENANCE	21,875	-	-	-
505	5 522208	MAINTENANCE AGREEMENTS	1,775	-	-	-
505	5 522321	RENTAL OF OFFICE SPACE	15,600	-	-	-
505	5 523100	INSURANCE - GENERAL	1,947	-	-	-
505	5 523301	ADVERTISING	475	-	-	-
505	5 523401	PRINTING	8,725	-	-	5,000
505	5 523501	TRAVEL	844	-	-	-
505	5 523502	HOTEL	813	-	-	-
505	5 523601	DUES & SUBSCRIPTIONS	6,250	-	-	-
505	5 523702	EDUCATION & TRAINING	1,939	-	-	-
505	5 523850	CONTRACT LABOR	3,500	-	-	-
505	5 523851	TREE SERVICES	1,000	-	-	-
505	5 523852	CONTRACT SERVICES	1,730,250	1,716,079	2,560,000	2,515,286
505	5 523902	STAND UP FOR AMERICA DAY	12,500	-	-	-
TOTAL PURCHASED/CONTRACTED SVC			1,915,583	1,716,079	2,560,000	2,520,286
MATERIALS & SUPPLIES						
505	5 531101	OFFICE SUPPLIES	7,563	-	-	-
505	5 531102	SUPPLIES	1,875	-	-	-
505	5 531107	TOOLS	1,875	-	-	-
505	5 531108	STREET PAVING MATERIAL	2,500	-	-	-
505	5 531109	STREET SIGNS/POSTS	1,250	-	-	-
505	5 531121	POSTAGE	1,025	-	-	-
505	5 531220	NATURAL GAS	-	-	-	-
505	5 531230	ELECTRICITY	20,688	-	-	-
505	5 531270	GAS & OIL	3,438	-	-	-
505	5 531301	ENTERTAINMENT	1,338	-	-	-
505	5 531701	UNIFORMS	1,162	-	-	-
505	5 531702	MISCELLANEOUS	12,600	-	-	-
505	5 531703	CONTINGENCY FUNDS	19,497	121,372	-	-
TOTAL MATERIALS & SUPPLIES			74,811	121,372	-	-
TOTAL			2,223,946	1,837,451	2,560,000	3,269,686

GLOSSARY

GLOSSARY OF TERMS

The following definitions of terms are presented to facilitate understanding of the narrative discussions and illustrations included in this text and the terminology generally employed in governmental budgeting, accounting, auditing, and financial reporting.

A.C.C.G. – Association of County Commissioners of Georgia.

ACCOUNTING PERIOD – The period at the end of which and for which financial statements are prepared.

ACCOUNTING PROCEDURES – All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

ACCOUNTING SYSTEM – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS OF ACCOUNTING – The basis of accounting, under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES – Expenses incurred and recorded but not due for payment until a later date.

ACTIVITY – A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.

ADA – American Disabilities Act

ADOPTED (APPROVED) BUDGET – The funds appropriated by the legislative body at the beginning of the year.

AD VALOREM TAX – (Latin for according to value) a tax levied on the assessed value of real or tangible personal property. It is also known as "Property Tax."

AGENCY FUND – A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds.

ALLOCATE – To divide a lump-sum appropriation into parts which are designated for expenditures by specific organization units and/or for specific purposes, activities, or objects.

ALLOTMENT – Part of an appropriation which may be encumbered or expended during an allotment period.

AMORTIZATION – The systematic allocation of the discount, premium, or issue costs of a bond to expense over the life of the bond. It is also the systematic allocation of an intangible asset to expense over a certain period.

APPRAISE – To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ASSESS – To value property officially for the purpose of taxation.

ASSESSED VALUATION – A stated percentage of the fair market value.

ASSESSED VALUE – The value at which property is taxed. The assessed value in the State of Georgia is 40% of the fair market value.

ASSETS – Resources owned or held by governments which have monetary value.

AUDIT – A methodical examination of utilization of resources. It concludes in a written report of its finding. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

AUTHORITY – A government or public agency created to perform a single function or a restricted group of related activities. Usually, such units are financed from service charges, fees, and tolls, but in some instances, they also have taxing powers.

BALANCE SHEET – The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET – A budget is balanced when the sum of estimated revenues and appropriated fund balances are equal to appropriations.

BASE BUDGET – Ongoing expense for personnel, contractual services, supplies, and the replacement of equipment required to maintain service levels previously authorized by the elected officials.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET – A comprehensive financial plan of operations for a given period which displays the estimated expenditures to provide services or to accomplish a purpose during that period together with the estimated sources of revenue (income) to finance those expenditures. Most local governments have two types of budgets – the “Operating Budget” and the “Capital Improvement Budget.”

BUDGET AMENDMENT – the mechanism used to revise the operating budget of state or local government to reflect changes that occur throughout the fiscal year. Once the operating budget is completed, it can only be changed by Budget Amendment.

BUDGET CALENDAR – The schedule of key dates which the local government follows in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT – The official written statement used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE – A general discussion of the budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the County Administrator.

BUDGET RESOLUTION – The official enactment by the legislative body legally authorizing local government officials to obligate and expend resources.

BUDGET STRUCTURE – The way the budget is organized; often determined by the size, the form of government and the number of services provided.

BUDGET TRANSFER – A transfer of appropriations or revenues between two or more accounts within the same fund. The budgeted fund total is not changed.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET – A spending plan for the acquisition of capital assets, such as roads, buildings, water and sewer infrastructure, land, and equipment.

CAPITAL EQUIPMENT – Equipment with a value of more than \$1,000 and an expected life of more than one year, such as automobiles, computers, and furniture.

CAPITAL IMPROVEMENT – Physical assets, constructed or purchased, that have a minimum useful life of more than one year and minimum cost of \$25,000. Capital improvements typically involve physical assets, such as buildings, streets, water and sewage systems, and recreation facilities.

CAPITAL GRANTS – Grants which are restricted by the grantor for the acquisition and/or construction of fixed assets.

CAPITAL OUTLAYS – Expenditures which result in the acquisition of or addition to fixed assets. Within the departmental operating budget these types of expenditures would be over \$5,000. Within the Capital Improvement Program these types of expenditures would have a minimum threshold of \$25,000.

CAPITAL PROJECTS FUND – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

CASH – An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

CASH BASIS OF ACCOUNTING – A basis of accounting under which transactions are recognized only when cash changes hands.

CGRDC – Coastal Georgia Regional Development Commission

(CIP) CAPITAL IMPROVEMENT PROGRAM – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise.

CLASSIFIED POSITIONS – Positions subject to the position classification plan which assigns positions to a specific class based on an analysis of the tasks, duties, and responsibilities of the position along with the required qualifications, knowledge, and skills, and carry the same salary range.

CMSA – Consolidated Metropolitan Statistical Area; a geographic entity defined by the federal Office of Management and Budget for use by federal statistical agencies. An area becomes a CMSA if it meets the requirements to qualify as a metropolitan statistical area, has a population of 1,000,000 or more, if component parts are recognized as primary MSA, and local opinion favors the designation.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – the official annual report of a government. It includes five Combined Statements – Overview (the “liftable” General Purpose Financial Statements) and basic financial statements for each individual fund and account group prepared in conformity with (GAAP) and organized into a financial reporting pyramid. The Governmental Accounting Standards Board (GASB) changed the name of the Comprehensive Annual Financial Report (CAFR) to the Annual Comprehensive Financial Report (ACFR) on October 19, 2021.

CONTINGENCY – A reserve of funds which are set aside to cover emergencies or unforeseen events that occur during the fiscal year, such as, new federal or state mandates, shortfalls in revenue, and unanticipated expenditures.

COUNTY/CITY – A political subdivision of the State which is empowered to levy and collect taxes and provide services to citizens within its boundaries.

COUNTY TAX RATE – Rate applied to the value of the property to determine the amount of taxes owed on it.

C.R.C. – Coastal Regional Commission.

DCA – Department of Community Affairs

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. The debts of governments include bonds, time warrants, notes, and floating debt.

DEBT LIMIT – The maximum amount of gross or net debt which is legally permitted.

DEFICIT – (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period.

DEPARTMENT – An organizational unit responsible for carrying out a major governmental function, such as, Sheriff Department, Public Works, Elections, Voter Registration, Tax Commissioner, and Tax Assessor.

DEPRECIATION – Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

DIGEST GROWTH – Increase in the assessed value of taxable property in the County.

E911 – Emergency Telephone System

ENCUMBRANCE – The commitment of appropriate funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUND – A fund established to account for operations (a) that are financed and operated in a manner like private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

EXEMPTION – A reduction to the assessed value of property. The most common exemption is the \$40,000 homestead exemption allowed if the owner uses the property as the principal residence.

EXCISE TAXES – Also known as selective sales taxes. There are three basic types; benefit-based excise tax attempts to recover the cost of providing a service to those who use it, such as hotel/motel tax, privilege taxes such as business/occupation taxes, and sumptuary tax, such as the alcohol (sin) taxes.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays used in funds that are accounted for on the modified accrual basis of accounting. (Governmental funds)

EXPENSES – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures used in funds that are accounted for on the accrual basis of accounting. (Proprietary funds)

FAIR MARKET VALUE – What the property would bring if it were sold on the open market at the usual value.

FISCAL YEAR – Any period of 12 consecutive months to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FIXTURES – Attachments to buildings which are not intended to be removed and which cannot be removed without damage to the buildings.

FULL-TIME EQUIVALENT (F.T.E.) – The number of approved positions equated to full-time basis (e.g., two half-time positions equal one full-time equivalent position).

FUNCTION – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public health is a function.

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific

activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – The difference between revenues and expenditures.

GAAP – General Accepted Accounting Principals

GASB – The Governmental Accounting Standards Board is an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

GENERAL FUND – A fund containing revenues, such as property taxes, not designated by law for a special purpose. The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS – Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GENERAL REVENUE – The revenues of a government other than those derived from and retained in an enterprise.

GOAL – A long-range desirable result attained by achieving objectives designed to implement a strategy.

GOVERNMENTAL ACCOUNTING – The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

GOVERNMENTAL FUNDS – Funds generally are used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT – A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and required distinctive reporting.

HOMESTEAD EXEMPTION – A reduction in real property valuations for people living on their land.

IDC – Indirect Cost; an expense that is not directly connected to a specific operation or function but is incurred in support of that operation or function.

IMPROVEMENTS – Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

INTERNAL AUDIT – An independent appraisal activity within an organization for the review of operations as a service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls.

INTERNAL SERVICE FUND – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INVENTORY OF SUPPLIES – An asset account which reflects the cost of supplies on hand for use in operations.

LEASE-PURCHASE AGREEMENTS – Contractual agreements which are termed “leases,” but which in substance amount to purchase contracts for equipment and machinery.

LEGAL DEBT MARGIN – The net amount of external financing resources that is available to the jurisdiction through the issuance of General Obligation bonds. In Georgia, the constitutional debt limit for GO bonds for counties is 10 percent of the assessed value of taxable property.

LEVY – To impose taxes, special assessments, or service charges for the support of County activities.

LIABILITIES – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

(LOST) LOCAL OPTION SALES TAX – A voter approved % of sales tax collected from retailers within a County.

MANDATE – Any responsibility, action, or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

MAJOR FUND – Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

MILLAGE RATE – Rate applied to taxable value to determine property taxes. The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is 1/10th of a penny, and is equal to one dollar per thousand.

MISSION – Describes what the organization does, who it does it for, and how it does it.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of

accounting in two important ways (1) revenues are not recognized until they are measurable and available, and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

MUNICIPALITY – A local government having governmental, corporate, and proprietary powers to enable it to conduct municipal government, perform municipal functions, and render municipal services.

M&O – Maintenance and Operations

MPC – Metropolitan Planning Commission

MSA – Metropolitan Statistical Area; a geographic entity defined by the federal Office of Management and Budget for use by federal statistical agencies, based on the concept of a core area with a large population nucleus, plus adjacent communities having a high degree of economic and social integration with that core.

MWBE – Minority/Women Business Enterprise

NET ASSETS – An account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

NON-CLASSIFIED POSITIONS – Positions not subject to the position classification plan.

NON MAJOR FUND – A fund that does not meet the criteria for a major fund as defined.

(OPEB) OTHER POST EMPLOYMENT BENEFITS – Benefits provided to retired employees other than their pensions (i.e. health, life, and dental insurance).

OBJECTIVE – Something to be accomplished expressed in specific, well-defined and measurable terms, and achieved within a specific time frame.

OPERATING BUDGET – Plans for current expenditures and the proposed means of financing them. The annual operating budget (the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. Where not required by law the annual operating budgets are essential to sound financial management and should be adopted by every government.

ORDINANCE – A formal legislative enactment by the governing board of the County. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the local government to which it applies.

PAY-AS-YOU-GO BASIS – A term used to describe the financial policy of a government which finances all of its capital outlays from current revenues rather than by borrowing.

PERFORMANCE MEASURES – Specific quantitative and qualitative measures of work performed.

PROPERTY TAXES – Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUND – A fund which operates similarly to the private sector and focuses on the measurement of net income.

RESERVE – (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

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.

RESTRICTED ASSETS – Monies or other resources, the use of which is restricted by legal or contractual requirements.

RETAINED EARNINGS – A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

REVENUE BONDS – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues.

REVENUES – Sources of income received during a fiscal year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sale of fixed assets.

ROLLBACK RATE – A tax rate calculated to offset growth in the tax digest due to reassessment of property. It is equal to the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments. The intent is to keep the tax bill to the property owner level from year to year.

SPECIAL ASSESSMENT – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL DISTRICT – An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

(SPLOST) SPECIAL PURPOSE LOCAL OPTIONS SALES TAX – An optional sales tax of one cent per dollar approved by local referendum. Proceeds are used for capital projects and debt retirement. The referendum authorizes collection for a specific period.

(STD) SPECIAL TAX DISTRICT – A defined area within the county where special services are rendered and the costs of the special services are paid from revenues collected from Real and Personal Tax and service charges imposed within that area.

STATUTE – A law enacted by a duly organized and constituted legislative body.

(TANs) TAX ANTICIPATION NOTES – Note (sometimes called warrants) issued in anticipation of collection of taxes. Usually retire able only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

TAX DIGEST – A listing of the total taxable value (i.e. fair market value) of all property, real and personal, in the County.

TAX RATE – The amount of tax stated in terms of a unit of the tax base; for example, 25 mill per dollar of assessed valuation of taxable property.

TAX RETURN – Form used to report taxable income and property.

TAXES – Compulsory charges levied by a government for the purpose of financing services.

TRANSFER IN/OUT – Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

TRUST FUND – A fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, such as the pension fund.

UNINCORPORATED AREA – That portion of the County which is not within the boundaries of any municipality.